

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 98/MP/2023

Subject : Petition under Section 79(1)(f) and other applicable provisions of the Electricity Act, 2003 in regard to disputes related to liability of Minimum Alternate Tax and recovery of excess amount paid by the Petitioner towards payment of Minimum Alternate Tax for the financial years 2011-2012 to 2021-2022 in relation to Power Purchase Agreements dated 22.9.2005 and 16.12.2008.

Petitioner : GUVNL

Respondents : Nuclear Power Corporation of India

Date of Hearing : **10.8.2023**

Coram : Shri Jishnu Barua, Chairperson
Shri I.S Jha, Member
Shri Arun Goyal, Member
Shri Pravas Kumar Singh, Member

Parties Present : Shri M.G. Ramchandran, Senior Advocate, GUVNL
Ms. Sristi, Advocate, GUVNL
Ms. Kriti Sen, Advocate, GUVNL
Shri Aneesh Bajaj, Advocate, GUVNL
Ms. Shrinkhla Tiwari, Advocate, NPCIL

Record of Proceedings

During the hearing 'on admission', the learned Senior counsel for the Petitioner submitted that the present petition has been filed seeking refund of the excess amount paid by the Petitioner towards the Minimum Alternate Tax for the period from 2011-12 to 2021-22.

2. On a specific query of the Commission as to whether the Commission has the jurisdiction to adjudicate the dispute between the parties, the learned Senior counsel for the Petitioner referred to Section 22 of the Atomic Energy Act, 1962, and submitted that the provisions of the 1962 Act and the Electricity Act 2003, have to be harmoniously interpreted in so far as the provisions pertaining to electricity are concerned. He accordingly submitted that, in terms of Section 79(1)(a) read with Section 79(1)(f) of the 2003 Act, the Commission has the jurisdiction to adjudicate the present dispute. The learned Senior counsel further submitted that, in terms of the judgment of the Hon'ble Supreme Court in *GUVNL vs Essar Power Ltd*, the present dispute may be adjudicated by this Commission under section 79(1)(f) of the 2003 Act.



3. The learned counsel for the Respondent, NPCIL, sought time to file a reply in the matter.
4. The Commission, after hearing the parties, directed the Respondent to file reply on 'maintainability' on or before **4.9.2023**, after serving a copy to the Petitioner, who may file its rejoinder by **19.9.2023**. Pleadings shall be completed by the parties by the due date mentioned.
5. Petition shall be listed for hearing on **11.10.2023**

By order of the Commission

Sd/-
(B. Sreekumar)
Joint Chief (Law)

