

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 184/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement executed by the Petitioner and Solar Energy Corporation of India Limited dated 5.2.2015 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Service Tax laws at the Central level and change in the rate of Service Tax, resulting in additional recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreement.

Petitioner : Azure Power Mars Private Limited (APMPL)

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

Petition No. 185/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement executed by the Petitioner and Solar Energy Corporation of India Limited dated 28.3.2014 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Service Tax laws at the Central level and change in the rate of Service Tax, resulting in additional recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreement.

Petitioner : Azure Sunshine Private Limited (Azure Sunshine)

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

Petition No. 188/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement executed by the Petitioner and NTPC Vidyut Vyapar Nigam Limited dated 25.1.2012 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at Central level and change in the rate of Service Tax, resulting in additional recurring expenditure in the form of an additional tax burden to be



borne by the Petitioner after the Effective Date of the Power Purchase Agreements.

Petitioner : Azure Solar Private Limited (ASPL)

Respondents : NTPC Vidyut Vyapar Nigam Limited (NVVNL) and Others.

Petition No. 190/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement executed by the Petitioner and Solar Energy Corporation Limited dated 28.3.2014 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at Central level and change in the rate of Service Tax, resulting in additional recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreement.

Petitioner : Azure Green Tech Private Limited (AGPL)

Respondents : Solar Energy Corporation of India Limited and Others.

Petition No. 191/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement executed by the Petitioner and Solar Energy Corporation Limited dated 28.3.2014 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at Central level and change in the rate of Service Tax, resulting in additional recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreement.

Petitioner : Azure Clean Energy Private Limited (ACEPL)

Respondents : Solar Energy Corporation of India Limited and Others

Petition No. 211/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase



Agreement executed by the Petitioner and NTPC Vidyut Vyapar Nigam Limited dated 10.1.2011 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at Central level and change in the rate of Service Tax, resulting in additional recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreements.

Petitioner : Azure Power (Rajasthan) Private Limited (APPL)

Respondents : NTPC Vidyut Vyapar Nigam Limited (NVVNL) and Others

Date of Hearing : 23.7.2019

Coram : Shri P. K. Pujari, Chairperson
Dr. M. K. Iyer, Member
Shri I. S. Jha, Member

Parties present : Shri Saahil Kaul, Advocate, APMPL, Azure Sunshine, ASPL, AGPL, ACEPL, APPL
Shri M. G. Ramachandran, Sr. Advocate, SECI, NVVNL, NTPC
Ms. Tanya Sareen, Advocate, SECI, NVVNL, NTPC
Ms. Poorva Saigal, Advocate, SECI, NVVNL, NTPC
Shri Shubham Arya, Advocate, SECI, NVVNL, NTPC
Shri S. K. Agrawal, Advocate, Rajasthan Discoms
Ms. Shikha Saloni, Advocate, Rajasthan Discoms
Ms. Sashika Jain, Advocate, Rajasthan Discoms
Ms. Swapna Seshadri, Advocate, PSPCL
Shri Apoorv Kurup, Advocate, CSPDCL
Shri Nidhi Mittal, Advocate, CSPDCL
Shri Nishant Gupta, NVVNL

Record of Proceedings

Learned counsel for the Petitioners submitted that the Respondents, Rajasthan Discoms have sought a week's time to file reply to the Petitions. Learned counsel requested for time to file rejoinder thereof.

2. Learned senior counsel for the Respondents, SECI, NVVNL and NTPC submitted that subject matter in these Petitions is already covered under earlier orders of the Commission including the recent order dated 5.2.2019 in Petition No.187/MP/2018, wherein the Commission has consistently not allowed the claim on account of additional tax on O & M Services. Therefore, there is no need to adjourn the Petitions. Learned senior counsel submitted that the appeals against these orders are pending before the APTEL.



3. Learned counsel for the Respondent, PSPCL submitted that PSPCL has already filed replies to the Petitions. However, the Petitioners have not filed rejoinder thereof.

4. After hearing the learned senior counsel and learned counsels for the parties, the Commission directed the Respondents to file their replies, by 9.8.2019 with an advance copy to the Petitioners who may file their rejoinders, if any, on or before 20.8.2019. The Commission directed that due date of filing the reply and rejoinder should be strictly complied with. No extension shall be granted on that account.

5. Subject to the above, the Commission reserved order in the Petitions.

By order of the Commission

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

