CENTRAL ELECTRICITY REGULATORY COMMISSION NEW DELHI

Petition No.174/MP/2022

Subject

: Petition under Section 79 of the Electricity Act, 2003 and Article 12 of the power purchase agreement dated 15.11.2018 filed on behalf of Clean Solar Power (Jodhpur) Private Limited seeking declaration that change in rate of Goods and Services Tax from 5% to 12% on solar cells and modules w.e.f. 01.10.2021 on account of amendment to Notification No. 01/2017- Central Tax (Rate) and Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 vide Notification No. 6/2021-Central Tax (Rate) and Notification No. 8/2021- Central Tax (Rate) dated 30.09.2021 as a 'change in law' event under Article 12.1 of the PPA and to further direct the Respondent (Solar Energy Corporation of India Limited) to pay compensation alongwith carrying cost towards additional amount incurred on account of increment in Goods and Services Tax paid by the Petitioner pursuant to notifications dated 30.09.2021 and to restitute the Petitioner to the same financial position as it would have been before the notifications dated 30.09.2021.

: 15.11.2022 Date of Hearing

Coram : Shri I. S. Jha, Member

> Shri Arun Goyal, Member Shri P. K. Singh, Member

: Clean Solar Power (Jodhpur) Private Limited (CSPJPL) Petitioner

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

Parties Present : Shri Ravish Kumar, Advocate, CSPJPL

> Ms. Anushree Bardhan, Advocate, SECI Shri Kumar Anurag Singh, Advocate, JBVNL

Ms. Ekta Bharti, Advocate, JBVNL

Shri Yatin Sharma, CTUIL Ms. Ankita Singh, CTUIL Shri Swapnil Verma, CTUIL Shri Ranjeet Singh Rajput, CTUIL

Ms. Kavya Bhardwaj, CTUIL

Record of Proceedings

At the outset, learned counsel for the Petitioner submitted that the Petitioner has received the reply of SECI yesterday and accordingly, sought time to file its rejoinder. Learned counsel further submitted that as per direction of the Commission vide Record of Proceedings for the hearing dated 22.8.2022, the Petitioner has impleaded Jharkhand Bijli Vitran Nigam Limited (JBVNL) along with CTUIL as party to the Petition. However, till date no reply has been filed by JBVNL.

- 2. Learned counsel appearing on behalf of the Respondent, JBVNL prayed for an additional time to file reply in the matter on the ground of counsel having been engaged recently.
- Learned counsel for the Respondent, SECI sought liberty to upload SECI's 3. reply on the e-filing portal of the Commission. Learned counsel further submitted that the Commission is yet to recognize the Notification dated 6/2021-Central Tax (Rate) and Notification No. 8/2021-Central Tax (rate) dated 30.9.2021, basis which the Petitioner has claimed the increase in the rate of GST, as Change in Law event.
- After hearing the learned counsel for the parties, the Commission directed the Respondents to file/upload their reply within two weeks with copy to the Petitioner who may file its rejoinder thereof, within two weeks thereafter. The parties to strictly comply with the specified timeline and no further extension of time shall be granted thereafter.
- 5. The Petition shall be listed for hearing on 17.1.2023.

By order of the Commission

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