

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Review Petition No. 26/RP/2021  
in Petition No. 560/MP/2020**

- Subject : Review Petition under Section 94(1)(f) of the Electricity Act, 2003 read with Regulation 103 of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999 seeking review of the order dated 24.10.2021 passed by the Central Electricity Regulatory Commission in Petition No. 560/MP/2020.
- Date of Hearing : 20.1.2022
- Coram : Shri P. K. Pujari, Chairperson  
Shri Arun Goyal, Member  
Shri P. K. Singh, Member
- Review Petitioner : Jindal Power Limited (JPL)
- Respondent : Tamil Nadu Generation and Distribution Corporation Limited (TANGEDCO)
- Parties Present : Shri Venkatesh, Advocate, JPL  
Shri Ashutosh K Srivastava, Advocate, JPL  
Shri Abhishek Nangia, Advocate, JPL  
Ms. Isnain Muzamil, Advocate, JPL  
Shri Souvik Khamrui, JPL

**Record of Proceedings**

Case was called out for virtual hearing.

2. The learned counsel for the Review Petitioner, JPL submitted that the present Review Petition has been filed seeking review of the order dated 24.10.2021 passed in Petition No. 560/MP/2020 ('Impugned order') whereby the Commission has erroneously disallowed JPL's claim for compensation on account of increase in entry tax on coal. The learned counsel mainly submitted the following:

(a) The primary reason for disallowing JPL's claim regarding entry tax as stated in the Impugned order is that JPL had not placed on record any documentary proof to show that entry tax has been increased by promulgation/ amendment of any statutes or any Government instrumentality. However, the Impugned order does not consider the fact that JPL had not claimed compensation towards increase in rate of entry tax rather it had claimed compensation on account of consequent impact on entry tax due to increase in components on which entry tax is levied.

(b) Entry tax was payable, *inter alia*, on DMF, NMET, Excise Duty, Clean Energy Cess and Chhattisgarh Paryavaran Evam Vikas Upkar and that due to increase in these components after the cut-off date, which has already been held as Change in Law, the net impact of entry tax had also increased.

(c) The concept of assessable value for a levy and its increase even though the entry tax remains the same is no more *res-integra* as in the Impugned order the Commission has allowed the Change in Law compensation on account of increase in the assessable value of taxes for the items such as Excise Duty and VAT.

(d) Invoice dated 4.10.2016 was also exhibited to indicate the computation of entry tax and changes in the assessable value on which entry tax is computed due to changes in the base components on which it is levied.

3. In response to observation of the Commission regarding computation of entry tax and changes in assessable value on which of entry tax has been calculated in the invoice exhibited, the learned counsel for JPL sought liberty to place on record the said invoice along with brief submission on the aspects of computation of entry tax and impact therein due to changes in the base components upon which it is levied upon due to Change in Law events. Considering the request of the learned counsel, the Commission permitted the Review Petitioner to file a copy of invoice along with its brief submission within two weeks.

4. The matter shall be listed on 'admission' in due course for which separate notice will be issued.

**By order of the Commission**

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