

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No.262/MP/2022**

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement dated 30.3.2021 executed by the Petitioner and NTPC Limited, seeking relief on account of Changes in Law increasing the rate of Goods and Services Tax and imposing Basic Customs Duty.

Date of Hearing : **25.5.2023**

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

Petitioner : Rising Sun Energy (K) Private Limited (RSEKPL)

Respondents : NTPC Limited (NTPC) and Anr.

Parties Present : Shri Jafar Alam, Advocate, RSEKPL  
Shri Saahil Kaul, Advocate, RSEKPL  
Shri Akshat Srivastava, Advocate, CSPDCL  
Shri B. S. Dandona, RSEKPL  
Shri A S Midha, RSEKPL

**Record of Proceedings**

Learned counsel for the Petitioner submitted that the present Petition has been filed seeking relief of account of Change in Law events, viz. (i) increase in the rate of Goods & Service Tax relating to the setting up of solar power generating station in terms of Notification No. 8/2021 – Central Tax (Rate) and Notification No. 8/2021 – Integrated Tax (Rate) dated 30.9.2021 issued by the Ministry of Finance, Government of India and Notification No.8/2021- State Tax (Rate) issued by Department of Finance, Government of Rajasthan, and (ii) imposition of Basic Custom Duty on imported solar photovoltaic cells and modules w.e.f. 1.4.2022 in terms of Office Memorandum No. 283/3/2018-Grid Solar dated 9.3.2021 issued by Ministry of New & Renewable Energy, Government of India and Finance Act, 2022 dated 30.3.2022. Learned counsel submitted that the matter is squarely covered by the earlier orders of the Commission wherein both the above events have been held as Change in Law events under the Change in Law provisions of the Power Purchase Agreement.

2. Learned counsel for the Respondent No.2, Chhattisgarh State Power Distribution Company Limited (CSPDCL) sought liberty to file reply to the Petition and the vakalatnama.

3. Learned counsel for the Respondent No. 1, NTPC submitted that NTPC has already filed its reply in the matter. Learned counsel further submitted that the Respondent No. 2, CSPDCL, being the distribution licensee & end beneficiary of the power, its comments in regard to the Petitioner's Change in Law is required to be



taken on record. Learned counsel also submitted that the Petitioner has not provided the supporting documents in relation to its Change in Law claims and hence, in meanwhile, the parties will also initiate the reconciliation process of the Petitioner's Change in Law claims.

4. Considering the above, the Commission permitted the Respondent No.2 to file its reply and the vakalatnama within three weeks with copy to the Petitioner who may file its rejoinder, if any, within three weeks thereafter. The Commission directed the parties to carry out the time-bound reconciliation of the Petitioner's Change in Law claim and to place on the record the status/outcome of such process on the next date of hearing.

5. The Petition shall be listed for hearing on 16.8.2023.

**By order of the Commission**

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