

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 308/MP/2022

Subject : Petition under Section 79 of Electricity Act, 2003 read with Article 12 of the Power Purchase Agreement dated 8.6.2020 seeking declaration that change in Goods and Services Tax from 5% to 12% w.e.f. 1.10.2021 on account of amendment to Notification Nos. 1/2017- Central Tax (Rate), 1/2017- Integrated Tax (Rate) dated 28.6.2017 and Finance Department (Govt. of Rajasthan) Notification No. F.12(56)FD/Tax/2017-Pt- I-40 dated 29.6.2017 by way of Notification No. 8/2021- Central Tax (Rate), Notification No. 8/2021- Integrated Tax (Rate) dated 30.9.2021 and Finance Department (Govt. of Rajasthan) Notification No. F.12(1)FD/Tax/2021-60 dated 30.9.2021 as a Change in Law event and to direct Solar Energy Corporation of India Limited to compensate along with applicable carrying cost towards additional expenditure incurred on account of increase in rate of Goods and Services tax, paid by the Petitioner and to restitute Avaada Sustainable RJ Project Private Limited to the same economic position as it would have been prior to the Notifications dated 30.9.2021.

Date of Hearing : 11.4.2023

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

Petitioner : Avaada Sustainable RJ Project Pvt. Ltd. (ASRJPPPL)

Respondents : Solar Energy Corporation of India Ltd. (SECI) and 3 Ors.

Parties Present : Shri Abhishek Kumar, Advocate, ASRJPPPL
Shri Shubham Mudgil, Advocate, ASRJPPPL
Shri Amit Ojha, ASRJPPPL
Ms. Disha Purwar, ASRJPPPL
Ms. Tanya Sareen, Advocate, SECI
Shri Aneesh Bajaj, Advocate, SECI
Ms. Anusha Nagarajan, Advocate, TANGEDCO
Shri Raul Ranjan, Advocate, TANGEDCO

Record of Proceedings

Learned counsel for the Petitioner submitted that the present Petition has been filed, *inter-alia*, seeking declaration that the change/increase in the rate of Goods and Services Tax ("GST") from 5% to 12% w.e.f. 1.10.2021 on account of amendment to the Notification Nos. 1/2017- Central Tax (Rate) dated 28.06.2017, 01/2017- Integrated Tax (Rate) dated 28.6.2017 and Finance Department (Government of Rajasthan) Notification No.F.12(56)FD/Tax/2017-Pt-I-40 dated 29.6.2017 by way of Notification No. 8/2021- Central Tax (Rate), Notification No.



8/2021- Integrated Tax (Rate) dated 30.9.2021 and Finance Department (Government of Rajasthan) Notification No. F.12(1)FD/Tax/2021-60 dated 30.9.2021 ('GST Amendment Notifications') as a 'Change in Law' event under Article 12 of the Power Purchase Agreement dated 8.6.2020 executed between the Petitioner and SECI and also to direct SECI to pay compensation along with the applicable carrying cost towards additional expenditure on account of change/increase in rate of GST paid by the Petitioner pursuant to GST Amendment Notifications. Learned counsel further submitted that the Petitioner has already impleaded the distribution licensees, namely, Telangana Discoms and TANGEDCO as party to the Petition.

2. Learned counsel for the Respondents, SECI and TANGEDCO accepted the notice and sought time to file reply to the Petition.

3. After hearing the learned counsel for the Petitioner and the Respondents, the Commission ordered as under:

(a) Admit. Issue notice to the Respondents.

(b) The Petitioner to serve copy of the Petition on the Respondents immediately, if not already served and the Respondents to file their reply, if any, within three weeks with copy to the Petitioner who may file its rejoinder within three weeks thereafter.

(c) Parties to comply with the above direction within the stipulated timelines and no extension of time shall be granted.

4. The Petition shall be listed for hearing on 12.07.2023.

By order of the Commission

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