

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 75/MP/2022

- Subject : Petition under Sections 79(1)(b) and 79(1)(f) of the Electricity Act, 2003, read with the Letter of Intent dated 13.02.2021, and Bid Document dated 17.12.2020, thereby seeking directions from this Commission for quashing erroneous Compensation Bills/ Tax Invoices raised upon the Petitioners by the Respondent qua levy of alleged liquidated damages, and also to restrain the said Respondent from levying IGST on such liquidated damages, payment of illegally withheld amongst with applicable Delay Payment surcharge and amongst other consequential reliefs.
- Petitioner : Jindal India Thermal Power Limited and Anr.
- Respondents : BSES Rajdhani Power Limited (BRPL) and Ors.
- Date of Hearing : **17.9.2024**
- Coram : Shri Jishnu Barua, Chairperson
Shri Ramesh Babu V., Member
Shri Harish Dudani, Member
- Parties Present : Shri Hemant Singh, Advocate, JITPL
Shri Hasan Murtaza, Advocate, BRPL
Shri Sameer Sharma, Advocate, BRPL
Shri Ankit Sinha, Advocate, BRPL

Record of Proceedings

Since the order in the matter, which was reserved on 15.3.2024, could not be issued prior to the Member of the Commission, who formed part of Coram, demitting office, the matter has been re-listed for the hearing.

2. Learned counsel for both sides submitted that the parties have already made their detailed submissions in the matter and have also filed their respective written submissions, which may be considered by the Commission.

3. Considering the submissions made by the learned counsel for the parties, the Commission directed both sides to file their brief written submissions, on the following aspects, within a week with a copy to the other side:

- (i) Jurisdiction and authority of this Commission to even rule upon the applicability / non-applicability of IGST on liquidated damages under the CGST Act, in the wake of the Circular dated 3.8.2022 issued by the Department of Revenue, the Ministry of Finance.

(ii) Whether any Authority and/or the Hon'ble High Court had an occasion to consider the nature and scope of the aforesaid Circular including its operation i.e. prospective or retrospective. If so, copies thereof.

4. Subject to the above, the Commission reserved the matter for order.

By order of the Commission
Sd/-
(T.D. Pant)
Joint Chief (Law)