

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 292/MP/2024**

- Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 17 of the power purchase agreements dated 25.11.2021 seeking declaration that change in rate of Goods and Services Tax from 5% to 12% on renewable energy equipment w.e.f. 01.10.2021 on account of amendment to Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 vide Notification No. 8/2021- Central Tax (Rate) dated 30.09.2021 amounts to a 'Change in Law' event under Article 17 of the Power Purchase Agreements and to further direct the Respondents to pay compensation along with carrying cost towards additional amount incurred on account of increment in of 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 due continuation of Goods and Services Tax rate of 5% which was applicable till 30.09.2021.
- Petitioner : Talettutayi Solar Projects Nine Private Limited (TSPNPL)
- Respondents : West Central Railway and Ors.
- Date of Hearing : **29.1.2025**
- Coram : Shri Jishnu Barua, Chairperson  
Shri Ramesh Babu V., Member  
Shri Harish Dudani, Member
- Parties Present : Shri Sakya Singha Chaudhary, Advocate, TSPNPL  
Ms. Neha Das, Advocate, TSPNPL  
Shri Aditya Pratap Singh, Advocate, TSPNPL  
Shri Nitin Gaur, Advocate, MPPMCL  
Shri Sagar Parashar, Advocate, MPPMCL

**Record of Proceedings**

Learned counsel for the Petitioner submitted that the present Petition had been filed *inter alia* seeking declaration that change in rate of Goods and Services Tax from 5% to 12% on Renewable Energy Equipment w.e.f. 1.10.2021 on account of amendment to the Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 vide Notification No. 8/2021- Central Tax (Rate) dated 30.09.2021 amounts to a 'Change in Law' event under Article 17 of the Power Purchase Agreements and to further direct the Respondents to pay the compensation along with carrying cost and to restitute the Petitioner to the same financial position as it would have been due continuation of Goods and Services Tax rate of 5% which was applicable till 30.9.2021.

2. After hearing the learned counsel for the Petitioner, the Commission directed as under:

- (a) Admit and issue notice to the Respondents, subject to just exceptions.

(b) The Respondents to file their reply to the Petition, if any, within six weeks with a copy to the Petitioner, who may also file its rejoinder, if any, within six weeks thereafter.

3. The Petition will be listed for the hearing on **29.5.2024**.

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