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	:	Western Central Railway & Ors.
Date of Hearing	:	**6.11.2026**
Coram	:	Shri Jishnu Barua, Chairperson Shri Ramesh Babu V, Member Shri Harish Dudani, Member Shri Ravinder Singh Dhillon, Member
Parties Present	:	Shri Sakya Singha Chaudhuri, Advocate, TSPNPL Ms. Astha Sharma, Advocate, TSPNPL Ms. Asmita Narula, Advocate, TSPNPL Shri Nitin Gaur, Advocate, MPPMCL Shri Anshul Singh, Advocate, MPPMCL

Record of Proceedings

During the hearing, learned counsel for the Petitioner and the Respondent, MPPMCL, advanced detailed submissions and concluded their respective arguments.

2. At the request of the parties, the Commission permitted both sides to file their respective written submissions within two weeks with a copy to the other side.

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

By order of the Commission
Sd/
(Vipan Sharma)
Deputy Chief (Law)