

**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 : **20.8.2026**

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

At the outset, the learned counsel for Respondent No. 2, Madhya Pradesh Power Management Company Limited (MPPMCL), requested an adjournment on the ground of the unavailability of the arguing counsel.

2. The learned counsel for the Petitioner apprised the Commission that despite notice, Respondent No. 1, West Central Railway (WCR), and Respondent No. 3, Rewa Ultra Mega Solar Limited (RUMSL), have also not filed their replies till date. He submitted that the said Respondents may, therefore, be granted a final opportunity to file their respective replies in the matter. He added that the Petitioner

has also filed an additional affidavit dated 22.5.2026, placing on record certain subsequent developments, and that the Respondents may also file their response thereto, if any.

3. Considering the above, the Commission acceded to the request of the learned counsel for the Respondent, MPPMCL, and adjourned the matter. The Commission also directed the Respondents, as a last opportunity, to file their respective replies, including their response, if any, to the additional affidavit dated 22.5.2026 filed by the Petitioner, within two weeks, with a copy to the Petitioner. The Petitioner may file its rejoinder, if any, within two weeks thereafter.

4. The Petition will be listed for hearing on **5.11.2026**.

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