

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Review Petition No. 3/RP/2026 in Petition No. 254/MP/2023

Subject : Review of the order dated 26.11.2025 in Petition No. 254/MP/2023 in the matter of the Tala Hydroelectric Project Eastern Region, East-North Inter-Connector and Northern Region Transmission System.

Petitioner : Powerlinks Transmission Limited

Respondents : PGCIL and Others

Date of Hearing : **30.4.2026**

Coram : Shri Jishnu Barua, Chairperson
Shri Ramesh Babu V., Member
Shri Harish Dudani, Member
Shri Ravinder Singh Dhillon, Member

Parties Present : Shri Venkatesh, Advocate, PTL
Shri Ashutosh Srivastava, Advocate, PTL
Shri Nihal Bhardwaj, Advocate, PTL
Ms. Ananya Dutta, Advocate, PTL

Record of Proceedings

The present Review Petition has been filed by Powerlinks Transmission Limited for review of the Commission's order dated 26.11.2025 in Petition No. 254/MP/2023, regarding the disallowance of recovery of the additional tax liability arising from the amendment to Section 115 JB of the Income Tax Act, 1961, by the Finance Act, 2017, read with the Ind AS Rules, as the Commission in the impugned order rejected to recognise it as a 'Change in Law' event.

2. The Commission heard the learned counsel for the Review Petitioner.
3. Considering the submissions made by the learned counsel for the Review Petitioner, the Commission directed as under:
 - (a) Admit and issue notice to the Respondents.
 - (b) The Respondents, to file their replies, if any, within two weeks, with a copy to the Petitioner, who may file its rejoinder, within two weeks thereafter.



4. The Petition will be listed for hearing on **9.6.2026**.

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



