CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Petition No. 331/MP/2025

Subject	:	Petition under Section 79 of the Electricity Act, 2003 seeking a declaration and clarification to the extent that inverters fall under the definition of Solar Power Generator (SPG) as per the Notification No. 8/2021-Central Tax (Rate) dated 30.09.2021 issued by the Ministry of Finance (MoF) for revision in CGST rates on SPG.
Petitioner	:	Clean Solar Power (Jodhpur) Private Limited (CSPJPL)
Respondent	:	Solar Energy Corporation of India (SECI) and 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 Hemant Singh, Advocate, CSPJPL Ms. Lavanya Panwar, Advocate, CSPJPL Ms. Anusha Nagarajan, Advocate, SECI Shri Rahul Ranjan, Advocate, SECI

Record of Proceedings

During the hearing, learned counsel for the Petitioner and the Respondent, SECI, 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. The Respondent, SECI, was also directed to indicate in its written submissions any past instance where it refused the Change in Law impact arising out of Notification No. 8/2021 dated 30.09.2021 for solar inverters procured separately by the developer.

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

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