

**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)

Respondents : Solar Energy Corporation of India Limited (SECI) and Ors.

Date of Hearing : **25.3.2026**

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

Parties Present : Shri Sitesh Mukherjee, Sr. Advocate, CSPJPL
Shri Hemant Singh, Advocate, CSPJPL
Ms. Ankita Bafna, Advocate, CSPJPL
Ms. Lavanya Panwar, Advocate, CSPJPL
Ms. Mandakini Ghosh, Advocate, SECI
Shri Rahul Ranjan, Advocate, SECI
Shri Shivansh Baghel, Advocate, SECI

Record of Proceedings

The learned senior counsel for the Petitioner submitted that the present Petition has been filed on account of Respondent No.1, SECI's non-consideration of Rs. 2,46,15,932/- as a Change in Law event on the erroneous understanding that inverters do not form part of the solar power generating station. The learned senior counsel submitted that pursuant to the increase in the rate of GST from 5% to 12% in terms of the GST Notifications dated 30.9.2021, the Petitioner had filed Petition No. 174/MP/2022 seeking a change in Law and consequential reliefs in the form of compensation of Rs. 57,71,37,285/- with interest. The Commission, by order dated 17.5.2023, allowed the said Petition and directed the parties to carry out reconciliation of the additional expenditure incurred by it. Thereafter, Respondent No.1, SECI, by its letter dated 3.5.2024, apprised the Petitioner about the reconciliation of its Change in Law claims, wherein, against the total claim of Rs. 57,71,38,167/-, SECI did not consider the amount of Rs. 2,46,15,932/- relating to the solar inverters. The learned senior counsel further submitted that, insofar as Pleadings are concerned, the contesting Respondent No.1, SECI, has already filed its reply, and the Petitioner has also filed its rejoinder thereof.



2. Since the end-beneficiary, i.e. Respondent No.2, JBVNL, has so far not filed any reply in the matter, the Commission deemed it appropriate to permit another opportunity to the said Respondent to file its reply, if any, within two weeks with a copy to the Petitioner, who may file its rejoinder, within two weeks thereafter.

3. The Petition will be listed for hearing on **19.5.2026**.

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