

**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 : **27.5.2026**

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. Mandakini Ghosh, Advocate, SECI
Shri Sayandeep Chakraborty, Advocate, SECI

Record of Proceedings

At the outset, the learned counsel for the Petitioner submitted that *vide* last Record of Proceedings dated 25.3.2026, Respondent No. 2, Jharkhand Bijli Vitran Nigam Limited (JBVNL), was granted a final opportunity to file its reply to the Petition. However, despite the lapse of the prescribed time, no reply has been filed by JBVNL. The learned counsel further submitted that the issue involved in the present Petition pertains to a Change in Law claim, specifically regarding whether inverters form part of the Solar Power Generator (SPG) as per Section 2(30) of the Electricity Act, 2003 and the Ministry of Finance Notification No. 8/2021-Central Tax (Rate) and since the pleadings are completed with respect to the other Respondents, the matter be posted for final hearing.

2. Considering the above, the Commission, while acceding to the request of the learned counsel for the Petitioner, directed that the matter be listed for final hearing.

3. The Petition will be listed for final hearing on **6.8.2026**.

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

