

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 34/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreements executed by the Petitioner and NTPC Limited dated 29.4.2016 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at the Central and State levels, resulting in additional recurring and non-recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreements.

Petitioner : Azure Power Jupiter Private Limited (APJPL)

Respondent : NTPC Limited & Ors.

Petition No. 47/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement executed by the Petitioner and Solar Energy Corporation of India Limited dated 26.09.2016 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at the Central and State levels, resulting in additional recurring and non-recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreement.

Petitioner : Azure Power Thirty Six Private Limited (APT6PL)

Respondent : Solar Energy Corporation of India Limited & Ors.

Petition No. 52/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement executed by the Petitioner and Solar Energy Corporation of India Limited dated 21.10.2016 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at the Central and State levels, resulting in additional recurring and non-recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreement (Interlocutory Application for seeking clarification of the order dated 19.09.2018)

Petitioner : Azure Power Venus Private Limited (APVPL)

Respondent : Solar Energy Corporation of India Limited & Ors.

Petition No. 13/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreements executed by the Petitioner and NTPC Limited dated 10.08.2016 seeking relief on account



6f a 'Change in Law' viz. the introduction of Goods and Services Tax laws at the Central and State levels, resulting in additional recurring and non-recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreements

Petitioner : Azure Power Thirty Seven Private Limited (AP37PL)

Respondent : NTPC Limited & Anr.

Petition No. 211/MP/2018

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreements executed by the Petitioner and NTPC Vidyut Vyapar Nigam Limited dated 10.01.2011 seeking relief on account of a 'Change in Law' viz. the introduction of Goods and Services Tax laws at the Central level and change in the rate of Service Tax, resulting in additional recurring expenditure in the form of an additional tax burden to be borne by the Petitioner after the Effective Date of the Power Purchase Agreements

Petitioner : Azure Power (Rajasthan) Private Limited (Azure Rajasthan)

Respondent : NTPC Vidyut Vyapar Nigam Limited & Ors.

Petition No. 232/MP/2017

Subject : Petition under section 79 of the Electricity Act, 2003 for revision of tariff on account of increase in capital cost relating to the provisions of Power Purchase Agreements (PPAs) dated 8.8.2016

Petitioner : ACME Mahbubnagar Solar Energy Private Limited (AMSEPL)

Respondent : NTPC Limited & Anr.

Petition No. 233/MP/2017

Subject : Petition under section 79 of the Electricity Act, 2003 for revision of tariff on account of increase in capital cost relating to the provisions of Power Purchase Agreements (PPAs) dated 09.08.2016

Petitioner : ACME Yamunanagar Solar Power Private Limited (AYSPPL)

Respondent : NTPC Limited & Anr.

Date of Hearing : **24.4.2026**

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

Parties Present : Shri Aniket Prasoon, Advocate, Azure & ACME
Shri Aman Sheikh, Advocate, Azure & ACME



Shri Adarsh Kumar Bhardwaj, Advocate, Azure & ACME
Shri Sanjay Agarwal, Advocate, Rajasthan Discoms
Ms. Shikha Saloni, Advocate, Rajasthan Discoms
Shri Gurpreet Kaur, Advocate, Rajasthan Discoms
Ms. Anushree Bardhan, Advocate, SECI
Ms. Ritika Singh, Advocate, SECI
Ms. Rashmi Vaish, Advocate, SECI
Ms. Somya Sahni, Advocate, SECI
Shri Anand K. Ganesan, Advocate, PSPCL
Shri Amal Nair, Advocate, PSPCL
Shri Devyani Prasad, Advocate, PSPCL

Record of Proceedings

At the outset, the learned counsel for the Petitioners submitted that these matters have been remanded by the APTEL *vide* judgment dated 27.5.2025 in Appeal No. 394 of 2018 and batch, whereby the APTEL, while setting aside the Commission's order dated 9.10.2018 to the extent challenged by the Petitioners, directed the Commission to pass an order afresh on the Change in Law claim of increase in O&M costs due to GST Laws and carrying cost in accordance with observations made therein and the judgment dated 15.9.2022 in Appeal No. 256 of 2019 ("Parampujya Judgment"). However, the APTEL's judgment dated 27.5.2025 has been challenged by several distribution companies before the Hon'ble Supreme Court, and by order dated 13.8.2025 in Civil Appeal No. 10044/2025, the Hon'ble Supreme Court has directed that, until further orders, the Commission's order dated 9.10.2018 shall not be enforced. The learned counsel submitted that the Commission has, in similarly placed cases, allowed the parties to carry out the reconciliation of Change in Law claims, and that similar directions may also be issued in these cases. As the enforcement of the order passed by the Commission in terms of paragraph 109 of the Parampujya Judgment has also been stayed by the Hon'ble Supreme Court, the Change in Law relief for increase in O&M cost due to GST Laws and carrying cost will also not be enforced until further orders by the Hon'ble Supreme Court. The learned counsel also clarified that the Petitioners in Petition Nos. 232/MP/2017 and 233/MP/2017 had not challenged the Commission's order to the extent it disallowed the Change in Law relief on O&M costs, and hence, the said issue did not arise in these cases.

2. The learned counsel for the Respondent/SECI similarly submitted that, as the enforcement of the order passed by the Commission in terms of paragraph 109 of the Parampujya Judgment has been stayed by the Hon'ble Supreme Court, the reliefs of Change in Law on increase in O&M cost and carrying cost, as may be awarded as per the Parampujya Judgment, shall also not be enforceable until further orders of the Hon'ble Supreme Court.

3. After hearing the learned counsel for the parties, the Commission directed both sides to file their respective submissions in these matters within four weeks.

4. The Petitions will be listed for further hearing on **23.6.2026**.

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

