

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No.344/MP/2026

Subject : Petition under Section 79(1)(a) and 79(1)(f) of the Electricity Act, 2003 read with Regulation 65 of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 2023 and Article 12 of the Power Purchase Agreement dated 01.06.2022 *inter alia* seeking approval of occurrence of Change in Law and consequential reliefs.

Petitioner : NTPC Renewable Energy Limited (NREL)

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

Date of Hearing : **20.8.2026**

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

Parties Present : Shri Venkatesh, Advocate, NREL
Ms. Punyam Bhutani, Advocate, NREL
Shri Divyansh Yadav, Advocate, NREL
Ms. Anusha Nagarajan, Advocate, SECI
Ms. Aakanksha Bhola, Advocate, SECI
Shri Gajendra Singh Vasava, NLDC
Ms. Himani Dutta, NLDC

Record of Proceedings

The learned counsel for the Petitioner submitted that the present Petition has been filed seeking a declaration that (i) Notification No.8/2021-Central Tax (Rate) dated 30.09.2021 issued by the Ministry of Finance, Govt. India, increasing the applicable GST rate for supply of Renewable Energy devices used in Solar Power Generators from 5% to 12%, and (ii) issuance of Working Group Report, 2022 by Central Electricity Authority, qualify as Change in Law under Article 12 of the Power Purchase Agreement dated 1.6.2022 and consequent direction to the Respondent/SECI to compensate the Petitioner towards the additional expenditure incurred due to the above Change in Law events, along with carrying cost.

2. After hearing the learned counsel for the Petitioner, the Commission directed as under:

(a) Admit and issue notice to the Respondents, subject to just exceptions.

(b) The Respondents to file their respective replies within six weeks with a copy to the Petitioner, who may file its rejoinder, if any, within five weeks thereafter.



(c) The Petitioner to also file the following information/clarification, on an affidavit, within four weeks:

- (i) Whether the Petitioner's project is connected to the intra-State transmission system?
- (ii) Trial operation certificates of the Petitioner's project.
- (iii) Whether CTUIL vide letter dated 2.2.2023 specifically directed the Petitioner to comply with the recommendation made in the Working Group Report, 2022?
- (iv) As per the Petitioner's submission, RERC at the stage of adoption of tariff recognised GST Notification to be a Change in Law in terms of Article 12.1.3 of the PPA. Clarify how this Commission has the necessary jurisdiction to adjudicate the Petitioner's Change in Law claims raised in the instant petition?

3. The Petition will be listed for hearing on **12.11.2026**.

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