

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 670/MP/2025

Subject : Petition under Section 79 of Electricity Act, 2003 read with Article 17 of the Power Purchase Agreements dated 25.11.2021 (PPAs) executed between Avaada Sunshine Energy Private Limited, West Central Railway & Rewa Ultra Mega Solar Limited, and Avaada Sunshine Energy Private Limited, Madhya Pradesh Power Management Company Limited & Rewa Ultra Mega Solar Limited seeking declaration that change in Goods and Services Tax from 5% to 12% and 13.8%, respectively w.e.f. 01.10.2021 by way of GST Amendment Notifications qualifies as 'Change in Law' event under Article 17 of the PPAs and consequently, direction to respondents to compensate the Petitioner towards additional expenditure incurred on account of the 'Change in Law' event along with carrying cost.

Petitioner : Avaada Sunshine Energy Private Limited (ASEPL)

Respondents : Rewa Ultra Mega Solar Limited (RUMSL) and Ors.

Date of Hearing : **5.2.2026**

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

Parties Present : Shri Abhishek Kumar, Advocate, ASEPL
Shri Karan Arora, Advocate, ASEPL
Shri Nitin Gaur, Advocate, MPPMCL
Shri Anshul Singh, Advocate, MPPMCL

Record of Proceedings

During the course of hearing, the learned counsel for the Petitioner submitted that the present Petition has been filed seeking Change in Law relief on account of an increase in the applicable rate of GST on solar power generating systems from 5% to 12% and 13.8%, respectively, in terms of the GST Amendment Notifications issued by the Ministry of Finance, Government of India. The learned counsel further submitted that these notifications have already been recognised as Change in Law events by this Commission in various orders.

2. Learned counsel for the Respondent, MPPMCL, prayed for additional time to file a reply in the matter.

3. Learned counsel for the Petitioner, however, opposed the grant of any further extension to the Respondent, MPPMCL, for filing its reply. The learned counsel submitted that despite being granted two opportunities, the Respondents have failed

to file their replies. The learned counsel further referred to the Minutes of Meeting dated 28.4.2025 and pointed out that the Petitioner and the Respondents already had a meeting to examine and validate the Petitioner's claims related to Change in Law, and the present has been filed at the request of MPPMCL for obtaining an official order recognising the Change in Law claims.

4. Considering the submissions made by the learned counsels, the Commission did not consider it appropriate to postpone the matter any further for an oral hearing. Accordingly, all the Respondents were once again permitted to file their replies, if any, within two weeks with an advance copy to the Petitioner, who may file its rejoinder within a week thereafter.

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

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