

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 760/MP/2025

Subject : Petition under Section 79, including 79(1)(b) and 79(1)(f) of the Electricity Act, 2003 read with Article 12 of the Power Purchase Agreement dated 14.11.2023 executed between Renew Surya Vihaan Private Limited, and Solar Energy Corporation of India Ltd. for the development of 200 MW CTU connected Solar power project, read with Electricity (Timely Recovery of Costs due to Change in Law) Rules, 2021, seeking a declaration that increase in the rate of Goods and Services Tax (GST) vide Notification Nos. 08/2021- Integrated Tax (Rate) dated 30.09.2021 and 08/2021-Central Tax (Rate) ("2021 GST Notifications") by Ministry of Finance (Department of Revenue) constitute as Change in Law event and for seeking consequent relief qua allowance of the additional expenditure incurred towards such Change in Law event.

Petitioner : Renew Surya Vihaan Private Limited (RSVPL)

Respondent : Solar Energy Corporation of India Limited & Anr.

Date of Hearing : **22.7.2026**

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

Parties Present : Ms. Mannat Waraich, Advocate, RSVPL
Ms. Ashabari Thakur, Advocate, RSVPL
Ms. Shikha Ohri, Advocate, SECI
Shri Kartik Sharma, Advocate, SECI
Ms. Prerna Priyadarshini, Advocate, CTUIL
Ms. Ayesha Choudhary, Advocate, CTUIL
Ms. Priyansi Jadiya, CTUIL
Shri Alok Kumar Mishra, NLDC & NRLDC
Shri Ashok Rajan, NLDC & NRLDC
Shri Ajit Kumar Yadav, NLDC & NRLDC

Record of Proceedings

The learned counsel for the Petitioner submitted that the present Petition has been filed *inter alia* seeking a declaration that increase in the rate of GST pursuant to 2021 GST Notifications constitutes a Change in Law event in terms of the Power Purchase Agreement dated 14.11.2023 ('PPA') along with consequential relief by way of compensation for the additional expenditure incurred to the tune of Rs. 31.22 crore along with carrying cost on account of such a Change in Law event. The learned counsel submitted that the Change in Law claim raised in the present Petition is a covered event and has already been declared as a Change in Law by this Commission in several cases. The learned counsel further referred to the Respondent, SECI's



communication dated 9.7.2026 and submitted that, despite having already furnished all the relevant documents for the reconciliation, SECI has declined to consider the Petitioner's claims in the absence of a specific order issued by the appropriate Commission. The learned counsel, therefore, urged that the Commission may direct SECI/DISCOMs to undertake reconciliation of the Petitioner's claims arising out of the said Change in Law event so as to facilitate expeditious determination and recovery of the amounts due in accordance with the PPA.

2. In response, the learned counsel for the Respondent, SECI, submitted that Article 12.1.3 of the PPA mandates the Petitioner to file an application before the appropriate Commission within sixty days from the occurrence of the Change in Law event for seeking approval thereof, particularly in cases involving a decrease in expenditure or any gain accruing on account of such Change in Law event. The learned counsel further submitted that Article 12.2.4 of the PPA prescribes a cap of ₹0.14/kWh on the financial impact on tariff arising from the imposition of Basic Customs Duty and the 2021 GST Notifications. She further submitted that restitution of such impact is required to be granted on an actual basis; however, in the absence of the requisite supporting documents, reconciliation of the claims is not feasible. The learned counsel also submitted that, in terms of Article 12.2.2 of the PPA, a declaration by this Commission recognising/acknowledging the event as a Change in Law is a prerequisite for proceeding with the reconciliation of the claims. The learned counsel also pointed out that the concerned Discom, i.e., TNDPCL, has also not yet filed its reply.

3. In rejoinder, the learned counsel for the Petitioner submitted that by way of its rejoinder dated 14.4.2026, the Petitioner had already furnished the relevant documents/ information establishing the one-to-one correlation in regard to its Change in Law claims. The learned counsel further submitted that, insofar as the cap prescribed under Article 12.2.4 of the PPA is concerned, reconciliation of the claims is essential to ascertain the actual expenditure incurred and the corresponding financial impact. The learned counsel also submitted that Article 12.2.4 of the PPA itself recognises the change in GST as a Change in Law event. The learned counsel further submitted that the Commission has previously directed the parties to undertake the verification and reconciliation of the Change in Law claims during the pendency of the Petitions. In this regard, the learned counsel placed reliance on the Record of Proceedings dated 23.12.2025 in Petition No. 161/MP/2025 and dated 28.4.2025 in Petition No. 204/MP/2024.

4. Considering the submissions made by the learned counsel for the Parties, the Commission permitted the Respondent, TNDPCL, as a last opportunity, to file its reply, within two weeks with a copy to the Petitioner, who may file its rejoinder, if any, within two weeks thereafter.

5. The Petition will be listed for hearing on **24.9.2026**.

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