

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No. 974/MP/2025 along with IA No. 8/2026**

Subject : Petition under section 79(1)(a) and 79(1)(f) of the Electricity Act, 2003 read with Section 62 of the Electricity Act, 2003, seeking adjudication of dispute arising due to non-payment of Income Tax by beneficiaries which was paid by the Petitioner under Direct Tax Vivad Se Vishwas Act, 2020 (Interlocutory applications for amendments of the Petition) (On admission).

Petitioner : NLCIL

Respondent : TNPDCCL

Date of Hearing : **13.1.2026**

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

Parties Present : Ms. Swapna Seshadri, Advocate, NLCIL  
Ms. Ritu Apurva, Advocate, NLCIL  
Ms. Pragya Pushkar, Advocate, NLCIL

**Record of Proceedings**

During the hearing, the learned counsel for the Petitioner submitted that the present Petition has been filed pursuant to the liberty granted by the Commission vide its Order dated 10.7.2023 in Petition No. 135/MP/2023, as well as in terms of the judgment of the Hon'ble High Court of Madras in W.A. No. 3699 of 2024, seeking reimbursement of the income tax paid by the Petitioner under the Vivad se Vishwas Scheme, 2020. It was further submitted that, in view of the aforesaid judgment of the Hon'ble Madras High Court, the Hon'ble High Court of Kerala, vide its Order dated 12.11.2025, disposed of W.P. No. 12620 of 2023 after the Petitioner herein informed the Hon'ble High Court of Kerala of its intention to approach the Commission. Accordingly, the Petitioner has filed the present Interlocutory Application seeking the impleadment of Kerala State Electricity Board Limited as a Respondent in the Petition.

2. The Commission observed that similar issues are presently pending adjudication before the Hon'ble High Courts of Andhra Pradesh, Telangana and Karnataka, and, therefore, the matter requires further consideration.

3. The learned counsel for the Petitioner further replied that, at present, only the Discoms of Tamil Nadu and Kerala have been impleaded as Respondents in the matter, in terms of and in accordance with the judgments of the Hon'ble High Courts of Madras and Kerala.

4. After hearing the learned counsel for the Petitioner, the Commission directed the issuance of notice to the Respondents in the Petition as well as in the IA.



5. The Petition will be listed for hearing on **9.4.2026**.

**By order of the Commission**

**Sd/-**

**(Deepak Pandey)  
Assistant Chief (Law)**

