

**CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI**

Petition No. 974/MP/2025 alongwith 8/IA/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 : **23.6.2026**

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
Ms. Aakansha Bhola, Advocate, TNPDCCL

Record of Proceedings

At the outset, the learned counsel for the Petitioner submitted that the proceedings before the Hon'ble High Court of Karnataka, pertaining to the reimbursement of the income tax paid by the Petitioner under the Vivad se Vishwas Scheme, 2020, have since been disposed of, with liberty to the parties to approach this Commission for adjudication of the said issue. Accordingly, learned counsel for the Petitioner sought four weeks' time to file an Interlocutory Application for impleadment of the Karnataka DISCOMs as parties to the present proceedings. This request was accepted by the Commission, subject to compliance with the procedural requirements.

2. Learned counsel for the Respondent requested for an adjournment on the ground of the non-availability of the arguing counsel.

3. After hearing the learned counsel for the parties, the Commission directed the Petitioner to furnish the following additional information, on an affidavit, after serving a copy on the Respondent, on or before, **30.7.2026**:

(a) Copies of the Income Tax Returns (original/revised), along with all the relevant assessment orders, for the assessment years settled under the Vivad se Vishwas Scheme, 2020;

(b) Information in terms of Annexure-A annexed to this Record of Proceedings;

(c) Justification for grossing-up of the additional income tax paid up to AY 2008-09 under the Vivad se Vishwas Scheme, 2020;



(d) Clarification regarding the difference between the income tax payable and refundable amounts for AY 2007-08 and AY 2014-15, as reflected in Form-3 and Form-5; and

(e) Reasons for the mismatch between the Excel sheet and the PDF pertaining to FY 2015-16 relating to the VSVS Billing Workings submitted vide the RoP reply dated 27.4.2026.

4. The Respondent is permitted to file its reply to the aforesaid additional information, after serving a copy on the Petitioner, on or before **13.8.2026**. The Petitioner may file its rejoinder, if any, on or before **20.8.2026**.

5. The Petition, along with the IA, shall be listed for hearing on **25.8.2026**.

By order of the Commission

**Sd/-
(T.D. Pant)
Joint Chief (Law)**



Annexure A

[illegible]