

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No.138/MP/2023**

- Subject : Petition under Section 79(1)(b) read with Section 79(1)(f) of the Electricity Act, 2003 for (i) approval of 'Change in Law'; and (ii) consequential relief to compensate for the increase in capital cost due to promulgation of Notification No. 08/2021–Integrated Tax (Rate) dated 30.09.2021 issued by Ministry of Finance, Government of India increasing in the rate of Goods and Services Tax (GST) on solar power-based devices (including solar cells and modules) in terms of Article 12 of the power purchase agreement dated 31.05.2020 between Mega SuryaUrja Private Limited and Solar Energy Corporation of India Limited.
- Date of Hearing : **23.8.2023**
- Coram : Shri Jishnu Barua, Chairperson  
Shri I. S. Jha, Member  
Shri Arun Goyal, Member  
Shri P. K. Singh, Member
- Petitioner : Mega SuryaUrja Private Limited (MSPL)
- Respondents : Solar Energy Corporation of India Limited (SECI) and Anr.
- Parties Present : Shri Nitish Gupta, Advocate, MSPL  
Shri Neel Rathee, Advocate, MSPL  
Ms. Parichita Chowdhury, Advocate, MSPL

**Record of Proceedings**

Learned counsel for the Petitioner submitted that the present Petition has been filed for approval of a Change in Law event and for consequential relief to compensate for an increase in capital cost due to the promulgation of Notification No.8/2021-Intergrated Tax (Rate) dated 30.9.2021 issued by the Ministry of Finance, Government of India, whereby there has been an increase in the rate of Goods and Services Tax on solar power-based devices, including solar cells and modules.

2. In response to the specific query of the Commission regarding the status of the Project and the extension to Scheduled Commercial Operation Date, if any, the learned counsel submitted that the SCOD of the Project had been extended due to a delay in the operationalization of Long-Term Access. Learned counsel submitted that the Petitioner will furnish details regarding the status of the Project and SCOD along with its additional affidavit.

3. Considering the submissions made by the learned counsel for the Petitioner, the Commission ordered as under:

- (a) Admit. Issue notice to the Respondents.
- (b) The Petitioner to file its additional affidavit, as above, within a week.

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

4. The Petition shall be listed for hearing on **22.11.2023**.

**By order of the Commission**

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