

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No.262/MP/2022**

Subject : Petition under Section 79 of the Electricity Act, 2003 and Article 12 read with Article 16.3.1 of the Power Purchase Agreement dated 30.3.2021 executed by the Petitioner and NTPC Limited, seeking relief on account of Changes in Law increasing the rate of Goods and Services Tax and imposing Basic Customs Duty.

Date of Hearing : 15.12.2022

Coram : Shri I. S. Jha, Member  
Shri Arun Goyal, Member  
Shri P. K. Singh, Member

Petitioner : Rising Sun Energy (K) Private Limited (RSEKPL)

Respondents : NTPC Limited and Anr.

Parties Present : Shri Saahil Kaul, Advocate, RSEKPL

**Record of Proceedings**

Learned counsel for the Petitioner submitted that the present Petition has been filed, *inter-alia*, seeking relief on account of Change in Law events, namely, (i) increase in the rate of Goods and Service Tax relating to the setting up of Solar Power Generating Station in terms of Notification No/8/2021-Centra Tax (Rate) and Notification No. 8/2021-Intergrated Tax (Rate) dated 30.9.2021 by the Ministry of Finance, Government of India and Notification No.8/2021-State Tax (Rate) by Department of Finance, Government of Rajasthan and (ii) imposition of Basic Custom Duty on the import of solar photovoltaic cells and modules w.e.f 1.4.2022 in terms of Office Memorandum No. 283/3/2018-GRID Solar dated 9.3.2021 by Ministry of New and Renewable Energy and the Finance Act, 2022 dated 30.3.2022.

2. After hearing the learned counsel for the Petitioner, the Commission ordered as under:

(a) Admit. Issue notice to the Respondents.

(b) The Petitioner to serve copy of the Petition on the Respondents and the Respondents to file their reply to the Petition within four weeks after serving copy of the same to the Petitioner, who may file its rejoinder within three weeks thereafter.

(c) Parties to comply with the above directions within the above timelines and no extension of time shall be granted.

3. The Petition shall be listed for hearing on 21.3.2023.

**By order of the Commission**

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