

**CENTRAL ELECTRICITY REGULATORY COMMISSION  
NEW DELHI**

**Petition No.204/MP/2023**

- Subject : Petition under Section 79 of the Electricity Act, 2003 for approval of "Change in Law" on account of financial/ commercial impact of the "Change in Law" event i.e., increase in the rate of Goods and Services Tax from 5% to 12 % by way of Notification No. 8/2021- Central Tax (Rate) dated 30.09.2021 issued by Ministry of Finance, Government of India, in terms of Article 12 of the Power Purchase Agreement executed with Solar Energy Corporation of India Limited
- Date of Hearing : **20.9.2023**
- Coram : Shri Jishnu Barua, Chairperson  
Shri I. S. Jha, Member  
Shri Arun Goyal, Member  
Shri P. K. Singh, Member
- Petitioner : Morjar Windfarm Development Private Limited (MWDPL)
- Respondents : Solar Energy Corporation of India Limited (SECI) and 3 Ors.
- Parties Present : Shri Ashish Singh, Advocate, MWDPL  
Shri Arijit Maitra, Advocate, BRPL

**Record of Proceedings**

Learned counsel for the Petitioner submitted that the present Petition has been filed for approval of a Change in Law on account of the financial/ commercial impact of the Change in Law event i.e. increase in the rate of Goods and Services Tax from 5% to 12% by way of Notification No.8/2021-Central Tax (Rate) dated 30.9.2021 issued by the Ministry of Finance, Government of India in terms of Article 12 of the Power Purchase Agreement executed with Respondent No.1, SECI.

2. Learned counsel for Respondent No.4, BRPL accepted the notice and sought liberty to file a reply in the matter.
3. Considering the submissions made by the learned counsel for the Petitioner and Respondent No.4, the Commission ordered as under:
  - (a) Admit. Issue notice to the Respondents; and
  - (b) The Respondents to file their reply to the Petition, if any, within six weeks with a copy to the Petitioner, who may file its rejoinder, within four weeks thereafter.
4. The Petition will be listed for hearing on **8.12.2023**.

**By order of the Commission**

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

