



Petition No. 1961 of 2023
BEFORE
THE UTTAR PRADESH ELECTRICITY REGULATORY COMMISSION
LUCKNOW
(Date of Order: 07.05.2023)

PRESENT:

Hon'ble Shri Raj Pratap Singh, Chairman
Hon'ble Shri Sanjay Kumar Singh, Member

IN THE MATTER OF: Petition under Section 86(l)(b), Section 86(1)(e) and Section 86(1)(f) of the Electricity Act, 2003 read with Article 12 of the Power Purchase Agreement dated 12.02.2019 filed on behalf of M/s. Tata Power Renewable Energy Limited, seeking: (i) declaration of event of Change in Law due to change in rate of GST on the Civil & Supply Works vide Ministry of Finance's Notification No. 08/2021 Central Tax (Rate) dated 30.09.2021 and (ii) approval of such cost incurred due to change in the rate of GST.

Tata Power Renewable Energy Ltd. (TPREL),
Corporate Centre, A Block, 34, Sant Tukaram Road, Carnac Sunder,
Mumbai-400009

.....Petitioner

Versus

1. U.P Power Corporation Ltd. (UPPCL),
(Through its managing Director),
Shakti Bhawan, 14-Ashok Marg, Lucknow-226001

2. U.P. New & Renewable Development Agency (UPNEDA),
(Through its Senior Project Officer)
Vibhuti Khand, Gomti Nagar, Lucknow-226010

.....Respondent(s)

The following were present:

1. Shri Deepak Raizada, C.E.(PPA), UPPCL
2. Ms. Anuja Jain, Advocate, TPREL
3. Ms. Priya Goyal, Associate, TPREL

ORDER
(Date of Hearing - 23.05.2023)

1. The Petitioner, TPREL has filed this Petition seeking declaration of Change in Law event on account of change in rate of GST and approval of cost incurred along with carrying cost for the Bunda Solar PV Power project.

by

21



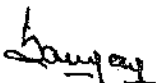
2. The Prayers of the Petitioner are as follows:

- a) Allow the present Petition.
- b) Declare the Notification dated 30.09.2021 as an event of change in law under Article 12 of the PPA resulting in the change of the GST rate from 8.9% to 13.8% on the gross value of the civil work.
- c) Allow the Petitioner to claim an additional cost of Rs.29,91,541 (Rupees twenty nine lakhs ninety one thousand five hundred forty one only) along-with an estimated carrying cost of Rs.62,696/- (Rupees sixty two thousand six hundred ninety six only) calculated at the rate of SBI 1-Year MCLR rate plus 1.25% up to 31.12.2022 on account of the change in law event, i.e., increase in applicable GST on the Civil & Supply Works including installation and commission work undertaken by TPSSL for the Bunda Project and direct the Respondent to pay the same.
- d) Condone any inadvertent omission/ errors and permit the Petitioner to add/ alter this filing and make further submissions as may be required in future.
- e) Pass such other orders that this Commission deems fit in the facts of this case.

The matter came up for hearing today.

3. During the hearing, Ms. Anuja Jain on behalf of TPREL submitted that instant Petition has been filed for declaration of Change in Law event on account of change in GST rate and requested the Commission to issue notice to the Respondent. Sh. Deepak Raizada on behalf of UPPCL sought four-week time to file reply.
4. After hearing the parties, the Commission allowed four weeks' time to UPPCL to file its reply with a copy to the Petitioner and the Petitioner may file its rejoinder within three weeks' time thereafter.

List the matter for next hearing on 08.08.2023.


(Sanjay Kumar Singh)
Member


(Raj Pratap Singh)
Chairman

Place: Lucknow

Dated: 07.06.2023