

**BEFORE THE GUJARAT ELECTRICITY REGULATORY COMMISSION**

**GANDHINAGAR**

**Petition No. 2063 of 2022.**

**In the matter of:**

**Petition under Sections 86 (1) (e), 86 (1) (f) and 86 (1) (k) of the Electricity Act, 2003 read with Article 9 of the Power Purchase Agreement dated 08.07.2020 executed between M/s Juniper Green Three Private Limited and Gujarat Urja Vikas Nigam Limited for supply of 190 MW capacity of Solar power from its Solar PV Power plant located in the State of Gujarat seeking inter-alia Declaration/Approval of Change in Law in Basic Custom Duty on Solar Inverters pursuant to issuance of Notification No. 07 of 2021 - Customs dated 01.02.2021 and increase in Rate of Goods and Service Tax (GST) on Solar Modules and Other Solar Power Generator Equipment vide Notification No. 8 of 2021 - Integrated Tax (Rate) dated 30.09.2021 for ensuring Regulatory and Financial certainty of the Project as well as to evolve suitable Compensatory Mechanism or follow the Mechanism, provided under Clause 9.2.2. of the PPA in order to compensate the Petitioner for the impact of Additional Costs incurred due to Change in Law events so as to restore the Petitioner to the same Economic Position as if the Change in Law events have not occurred.**

**IA No. 32 of 2022 in Petition No. 2063 of 2022.**

**In the Matter of:**

**IA under Section 94 (2) of the Electricity Act, 2003 to bring on record subsequent facts and additional documents in Petition No. 2063 of 2022**

Petitioner : Juniper Green Three Pvt. Ltd

Represented by : Ld. Adv. Hemant Sahai along with Nitish Gupta and  
Ms. Varnika Tyagi, Ms. Shivani Uppal and Mr.  
Shailesh Shekhar.

Vs.

Respondent. : Gujarat Urja Vikas Nigam Limited

Represented by : Ld. Adv. Ms. Shristi Kindaria along with Mr. Kamlesh  
T. Shah

**CORAM:**

**Anil Mukim, Chairman  
Mehul M. Gandhi, Member  
S. R. Pandey, Member**

**Date: 27/01/2025.**

**DAILY ORDER**

1. The matter is kept for hearing on 23.12.2024.
2. Ld. Adv. Hemant Sahai appearing on behalf of the Petitioner submitted that in compliance to the Daily Order dated 07.08.2024, the Petitioner has filed the all required details.
3. He submitted that the present Petition is filed under Section 86 of the Electricity Act, 2003 readwith Article 9 of aforesaid PPA seeking declaration that imposition of Basic Customs Duty on Solar Invertors and increase in rate of GST slabs for renewable energy devices & their parts qualify as 'Change in Law' event in terms of the PPA and other reliefs like carrying cost and interest paid by the Petitioner.
4. He further submitted that the Commission has decided the such type of matter in the case of Petition No. 1941 of 2021 and the Petitioner has having the identical issue involved in the present case wherein change in law claim has been sought. He further submitted that the Petitioner has completed its arguments in the matter and it may be kept for Orders.
5. Ld. Adv. Ms. Shristi Kindaria appearing on behalf of the Respondent GUVNL referred the reply filed by the Respondent and submitted that the details filed by the Petitioner pursuant to the Daily Order does not established co-relation between its claim showing one to one details for verification purposes. She also submitted that the Chartered Accountant's (CA) certificate is not showing the actual reason for such impact for increase in the tariff. Hence, such details are required to be filed by the Petitioner. She further submitted that the Petitioner has taken the cost of spare items like solar modules/ invertors in the cost worked out in the claim in its claim, which is not correct. She further submitted

that as per Article 9 of the PPA there is formula which provides increment in the tariff from 1 paise per Rs. 2 lacs incremental cost due to Change in Law as may be ascertained by the Commission.

6. On the query of the Commission that in how many decimal digits the tariff is worked out in terms of the formula stipulated in the PPA. She submitted that it is upto 4 decimal digits the tariff is worked out.
7. Ld. Adv. Hemant Sahai appearing for the Petitioner replied to the contentions raised by the Respondent and submitted that if the CA certificate needs some details to be mentioned as sought by the Respondent than it would be modified. Also, if any other details are required to ascertain the claim of the Petitioner then it would be provided.
8. Heard the parties. As the parties have already argued the matter at length and the Petitioner has requested to file the details as sought by the Respondent, hence, we allow the Petitioner to file the details to ascertain its claim within two weeks' time with a copy to the Respondent. The Respondent is at liberty to file its further submissions, if any within two weeks' time with a copy to the Petitioner.
9. As the parties to the Petition have completed their arguments in the present matter, hence now the matter is reserved for Order.
10. Order accordingly.

**Sd/-**  
**(S.R. Pandey)**  
**Member**

**Sd/-**  
**(Mehul M. Gandhi)**  
**Member**

**Sd/-**  
**(Anil Mukim)**  
**Chairman**

Place: Gandhinagar  
Date: 27/01/2025.