BEFORE THE GUJARAT ELECTRICITY REGULATORY COMMISSION
GANDHINAGAR

Petition No. 2010 of 2021.

In the matter of:

Petition under Section 86(1)(f) of the Electricity Act, 2003 read with Article 9 of the Power Purchase Agreement dated 26.08.2019 executed between the Petitioner and the Respondent seeking declaration of Change in Law Event, viz., the imposition of Safeguard Duty by Notification No. 02/2020-Customs (SG) dated 29.07.2020 issued by the Department of Revenue, Ministry of Finance, Government of India, and grant of consequential relief.

Petitioner : Electro Solaire Private Limited

Represented by : Ld. Adv. Saunak Kumar Rajguru along with Mr. Pradyumn Amit Sharma.

Vs.

Respondent : Gujarat Urja Vikas Nigam Ltd.

Represented by : Ld. Adv. Mr. Utkarsh Singh along with Mr. Kamlesh Shah

CORAM:

Mehul M. Gandhi, Member
S.R. Pandey, Member

Date: 05.11.2025.

ORDER

1. Earlier the matter was heard by the full Coram. On superannuation of the Hon'ble Chairman the matter was again heard by present Members bench on 25.08.2025 and taken for disposal. The Petitioner has filed the present Petition seeking following reliefs :-

(a) To hold and declare that the levy of Safeguard Duty as per the Notification No. 02/2020-Customs (SG) dated 29.07.2020, on the import of solar PV modules (200 MW AC and equivalent 290.75 MW DC capacity) for the Project, is a 'Change in Law' Event under Article 9.1.1 (b) of the Power Purchase Agreement dated

26.08.2019 read with Clause 5.7 of the Guidelines for Tariff Based Competitive Bidding Process for Procurement of Power from Grid Connected Solar Power Projects;

(b) To direct the Respondent to compensate the Petitioner for the additional expenditure incurred by the Petitioner towards Safeguard Duty along with 5% IGST amounting to Rs. 74,45,05,271/- (as elaborated in paragraph 23 above) by increasing the tariff of the Project by Rs. 0.186, in terms of Article 9.2.2 of the Power Purchase Agreement dated 26.08.2019 from the COD of the Project (i.e., 13.08.2021), along with interest @ 14% per annum from the date of payment of the Safeguard Duty by the Petitioner till the date of 17 release of first invoice by the Respondent on the enhanced tariff as per Article 9 of the PPA;

2. The facts mentioned in the Petitioner are briefly stated as under:

2.1. The Petitioner, i.e., Electro Solaire Private Limited ("Petitioner"), has developed a 200 MW (AC capacity with an equivalent DC capacity of 290.76 MW) solar power project at Plot 'D' and 'E' in the Raghanesda Solar Park in the state of Gujarat ("Project") pursuant to the Power Purchase Agreement dated 26.08.2019 ("PPA") entered into between the Petitioner and the Respondent, i.e., Gujarat Urja Vikas Nigam Limited (GUVNL).

2.2. The Petitioner has filed present Petition seeking relief on account of occurrence of a Change in Law event (Change in Law Event), namely the issuance of Notification No.

02/2020-Customs (SG) dated 29.07.2020 by the Department of Revenue, Ministry of Finance, Government of India ("2020 Notification"), whereby Safeguard Duty was imposed on the import of solar cells whether or not assembled in modules or panels by extending the sunset clause of Notification No. 01/2018-Customs (SG) dated 30.07.2018 ("2018 Notification").

2.3. It is submitted that the issuance of the 2020 Notification, which has resulted in additional expenditure being incurred by the Petitioner, is a Change in Law Event in terms of Article 9.1.1 (b) of the PPA. Accordingly, in terms of Article 9.2.2 of the PPA, the Petitioner is entitled to an upward revision of tariff for the Project on account of the occurrence of the Change in Law Event, i.e., issuance of the 2020 Notification. Therefore, the Petitioner has filed the present Petition before the Commission inter alia seeking the Commission's approval for the occurrence of Change in Law Event and relief, therefore.

2.4. The Respondent, GUVNL is a State power utility engaged in the business of bulk purchase and sale of electricity to state distribution licensees within the State of Gujarat. GUVNL issued a Request for Selection document bearing RfS no. GUVNL/700MW/Solar (Phase III-R) dated 06.03.2019 RJS for selection of solar power developers for setting up of grid-connected Solar PV power projects of 700 MW capacity in Raghanesda Solar Park-Gujarat (Phase III-R). Under the RfS, the last date for submission of bids was 30.04.2019.

2.5. The Petitioner participated in the aforesaid bidding process and was selected as the successful bidder for developing the Project vide GUVNL' s Letter of Award dated 28.05.2019 bearing Ref. no. GMIIPP/Solar/Comp Bidding II R/557 (LoA). Accordingly, the Petitioner and the Respondent entered into the PPA on 26.08.2019, whereby the Petitioner was to set up the Project and supply electricity generated therefrom to the Respondent at a competitively discovered fixed tariff of Rs. 2.65 per unit for a period of 25 years from the commercial operation date (COD) of the Project.

2.6. It is stated that in terms of the PPA, the Petitioner was required to commission the Project within 15 months from the date of execution of the PPA, i.e., by 25.11.2020. However. on account of the occurrence of Force Majeure events pertaining to the COVID-19 pandemic, the Petitioner vide its email dated 12.05.2020 sought preliminary extension of time for commissioning the Project, which was granted by GUVNL vide its email dated 28.05.2020 for a period of 84 days.

2.7. Thereafter, GUVNL vide its letter dated 24.07.2020 granted further extension of 14 days for commissioning the Project in line with office memorandums dated 17.04.2020 and 30.06.2020 issued by the Ministry of New and Renewable Energy, Government of India (MNRE). Thereafter, in view of MNRE's office memorandum dated 13.08.2020, the Petitioner vide its letter dated 13.08.2020 sought further extension of time for commissioning the Project. Accordingly, GUVNL vide its letter dated 25.08.2020 extended the timeline for commissioning the Project up to 24.04.2021.

2.8. It is submitted that the Project has been commissioned on 10.08.2021 (150 MW) and 13.08.2021 (50 MW), which fall after the extended timeline of 24.04.2021. However, the delay in commissioning of the Project was on account of reasons not attributable to the Petitioner. Having stated that, it is also significant to clarify that such delay has no implication whatsoever in context of the present case as the Petitioner had imported all the requisite solar PV modules for setting up and commissioning the Project in terms of the PPA prior to the extended Scheduled Commercial Operation Date, i.e., by 30.03.2021 which is prior to 24.04.2021.

2.9. In the meantime, on 30.07.2018, Department of Revenue, Ministry of Finance, Government of India issued the 2018 Notification imposing Safeguard Duty on the import of solar panels and modules into India from People's Republic of China and Malaysia for a period of two years, i.e., from 30.07.2018 till 29.07.2020.

2.10. In view of the above, no Safeguard Duty was payable for any import of "Solar Cells whether or not assembled in modules or panels" bearing HSN code 85414012 into India from 30.07.2020 onwards. Meaning thereby, in terms of the 2018 Notification, no Safeguard Duty would be levied on import of solar PV modules posts 30.07.2020. Accordingly, at the time of execution of the PPA, the Petitioner had planned the procurement of solar PV modules on the bona-fide belief (which was based on the then prevailing legal framework) that the Safeguard Duty would not be applicable on the import of solar PV modules post 30.07.2020 As such, the Petitioner entered into

two Module Supply Agreements both dated 06.03.2020 with Jinko Solar Co. Ltd. and Longi Solar Technology Co. Ltd., respectively, for procuring solar PV modules for setting up the Project from the People's Republic of China. In this regard, it is also relevant to highlight that the proposed estimated date of import of the solar PV modules under the original Module Supply Agreements dated 06.03.2020 was only after the expiry of the 2018 Notification, i.e., post 29.07.2020.

2.11. However, on 29.07.2020, the Department of Revenue, Ministry of Finance, Government of India issued the 2020 Notification extending the applicability of Safeguard Duty for the goods falling under tariff items 8541 4011 or 85414012 (solar PV modules) imported from People's Republic of China, Thailand and Vietnam for the period from 30.07.2020 to 29.07.2021. The rates of Safeguard Duty sought to be imposed by the Government of India through the 2020 Notification are set out below:

"....

(a)fourteen point nine per cent. (14.9%) ad valorem minus anti-dumping duty payable, if any, when imported during the period from 30th July, 2020 to 29th January 2021 (both days inclusive); and

(b)Fourteen point five per cent. (14.5%) ad valorem minus antidumping duty payable, if any, when imported during the period from 30th January 2021 to 29th July 2021 (both days inclusive), ..."

2.12. In view of the above, due to promulgation of the 2020 Notification, extending Safeguard Duty beyond the sunset clause of the 2018 Notification, the Petitioner has incurred additional expenditure to the tune of Rs. 74,45,05,271/- (Rupees Seventy Four Crores Forty Five Lacs Five Thousand Two Hundred Seventy One Only) towards

developing the Project (i.e., 200 MW AC capacity which is equivalent to 290.76 MW DC capacity). It is also pertinent to highlight that the aforesaid amount of additional expenditure incurred by the Petitioner includes an amount of Rs. 3,54,52,632/- (Rupees Three Crores Fifty-Four Lacs Fifty-Two Thousand and Six Hundred Thirty-Two Only) incurred by the Petitioner onwards the payment of 5% Integrated Goods and Services Tax (IGST) on the amount paid as Safeguard Duty. The Petitioner submits that considering it has expended the amount towards Safeguard Duty based on the 2020 Notification, it is entitled to the carrying cost for the period from when the amount has been expended till the date of release of first invoice by the Respondent on the enhanced tariff as per Article 9 of the PPA.

2.13. The above is further substantiated by the Independent Practitioner's Report/ Chartered Accountant's Report dated 22.05.2021 on the statement of import of solar photovoltaic modules and Safeguard Duty & Integrated Goods and Services Tax paid upto 21.05.2021. Further, the Petitioner has also placed on record some bills of entry by way of sample and is not making all the supporting documents submitted towards its claim to GUVNL as annexures to the present Petition so to avoid making a very bulky filing. Accordingly, the Petitioner craves leave of the Commission to file additional documents in support of its claim, if required, at a later stage.

2.14. It is further submitted that the issuance of the 2020 Notification is a Change in Law Event as per Article 9.1.1(b) of the PPA, and as such, the Petitioner is entitled to relief in accordance with Article 9.2.2 of the PPA.

2.15. From the above, it is evident that Article 9 of the PPA sets out the Change in Law Events for which the Petitioner can claim compensatory and restitutive relief Further, Article 9.1.1 (b) of the PPA explicitly provides that the introduction/ modification/ changes in the rates of Safeguard Duty after the date of submission of bid, viz. 30.04.2019 in the present case, which has direct effect on the Project cost, qualifies as a Change in Law Event. Therefore, the Petitioner is entitled to compensation by way of increase in tariff in terms of Article 9.2.2 of the PPA.

2.16. Further, the Petitioner also relies upon the Guidelines for Tariff Based Competitive Bidding Process for Procurement of Power from Grid Connected Solar Power, Projects, issued by the Ministry of Power, Government of India vide resolution no. 23/27/2017-R&R dated 03.08.2017 (Solar Bidding Guidelines), which are statutory in nature and applicable to all projects the tariff for which is determined under Section 63 of the Electricity Act. 16. In this regard, it is pertinent to highlight that MNRE vide its office memorandum dated 02.04.2018 has already clarified that the term "taxes" appearing in Clause 5.7.2 of the Solar Bidding Guidelines includes duties and CESS. The said clarification by the MNRE clearly establishes the intention of the Central Government, which has also issued the Solar Bidding Guidelines basis which the PPA was drafted, to give a wide meaning to the Change in Law provision under the PPA.

2.17. In view of the abovementioned, it is submitted that the imposition of Safeguard Duty on import of solar PY modules by the 2020 Notification qualifies as a Change in Law Event and the Petitioner is entitled to receive compensation for the same. Moreover,

the imposition of Safeguard Duty and change in rates thereof has already been declared as a Change in Law Event by various State Electricity Regulatory Commissions (SERCs) as well as the Hon'ble Central Electricity Regulatory Commission (CERC).

2.18. At this juncture, it is pertinent to highlight that as per Article 3.1(iv)(a) of the PPA, the Petitioner is obligated to maintain generation so as to achieve annual Capacity Utilization Factor (CUF) within + 10% and -15% of the contracted CUF till the end of 10 years from the date of commissioning of the Project, subject to the annual CUF remaining minimum of 15%, and within +10% and -20% of the contracted annual CUF thereafter till the end of the PPA duration of 25 years. Accordingly, for maintaining such CUF, the Petitioner is required to provide additional DC capacity to take care of losses in inverter, evacuation infrastructure, and also degradation factor of solar PV modules. Moreover, it is also a standard industry practice to install higher capacity of DC solar panel as compared to desired AC output for targeting best technical output. Therefore, the Petitioner's Project has a cumulative DC capacity of 290.76 MW which is required to set up and operate the Project at the contracted AC capacity of 200 MW.

2.19. In this regard, it is submitted that on account of the concerns arising around globally adopted practice of installing additional DC capacity, over and above the nameplate / contracted AC capacity, MNRE issued an advisory clarification dated 05.11.2019 bearing F. No. 283/63/2019- GRID SOLAR (MNRE Advisory Clarification).

2.20. From a bare perusal of the above, it is evident that it is a well-established industry practice to install DC capacity in excess of the contracted AC capacity and the same is

to be construed in terms of the PPA. Accordingly, the Petitioner humbly submits that the installed DC capacity of the Project ought to be considered at the time of compensating the Petitioner for the occurrence of a Change in Law Event in terms of Article 9 of the PPA and Clause 5.7 of the Solar Bidding Guidelines. In this view, the Petitioner is entitled to compensation for additional expenditure incurred in the development of the Project to the tune of Rs. 74,45,05,271/- (inclusive of 5% IGST paid by the Petitioner on the Safeguard Duty) by effectuating an increase of Rs. 0.18 in tariff in accordance with Article 9.2.2 of the PPA.

2.21. Therefore, the Petitioner vide its notice dated 30.04.2021 informed GUVNL of the occurrence of the Change in Law Event, i.e., issuance of the 2020 Notification, and the consequent impact of the same on the tariff for the Project, which is as follows:

S. No.	Particulars	Unit	Unit
A	Safeguard Duty paid	INR	₹ 70,90,52,639
B	IGST paid on Safeguard Duty	INR	₹ 3,54,52,632
C	Total expenditure due to Change in Law Event	INR	₹ 74,45,05,271
D	Total per MW impact (C/200 MW)	INR	₹ 37,22,526.36
E	Tariff increase per Rs. 2 Lakhs /MW increase in project cost	INR / Kwh	0.186
F	Original Tariff	INR/kWh	2.65
G	Proposed revised PPA Tariff	INR/kWh	2.836

2.22. Further, the Petitioner vide its notice dated 30.04.2021 submitted all documents

substantiating proof of payment of the additional expenditure incurred by it towards Safeguard Duty and consequently, requested GUVNL to validate the said documents so that this Commission's approval under Article 9.2.2 can be sought. In this regard, it is pertinent to highlight that the Petitioner and GUVNL had discussions pursuant to the initial scrutiny of such documents by GUVNL. Thereafter, based on GUVNL's requisition, the Petitioner submitted further documents to GUVNL vide its emails dated 17.05.2021 and 01.06.2021.

2.23. In view of the above and pursuant to Article 9.2.2 of the PPA, which requires the Petitioner's approach the Commission to seek approval and relief for any Change in Law Event, the Petitioner has preferred the present Petition.

2.24. It is submitted that on 29.07.2018, the Department of Revenue, Ministry of Finance, Government of India issued a Notification imposing Safeguard Duty on the import of solar cells whether or not assembled in modules or panels for a period of two years, i.e., till 29.07.2020, at the rates specified therein.

2.25. It is submitted that on 06.03.2019, GUVNL issued a Request for Selection (RfS) for development of grid-connected solar PV power projects of 700 MW capacity in Raghanesda Solar Park, Gujarat (Phase III-R).

2.26. It is submitted that on 28.05.2019, GUVNL issued a Letter of Award (LoA) to the Petitioner selecting it as the successful bidder for development of a 200 MW solar power project (100 MW × 2 plots) with an obligation to sell the entire electricity so generated to GUVNL.

2.27. It is submitted that on 17.07.2019, the Commission, in Petition No. 1803 of 2019 filed by GUVNL, adopted the tariff of Rs. 2.65 per unit discovered through the competitive bidding process under Section 63 of the Electricity Act, 2003.

2.28. It is submitted that on 26.08.2019, the Petitioner and GUVNL executed a Power Purchase Agreement (PPA), whereby the Petitioner was obligated to set up the 200 MW Project and supply electricity to GUVNL for a period of 25 years at the tariff of Rs. 2.65 per unit. The said PPA defined Change in Law events and the relief mechanism upon occurrence of the same.

2.29. It is submitted that on 06.03.2020, the Petitioner entered into two Module Supply Agreements with Jinko Solar Co. Ltd. and Longi Solar Technology Co. Ltd. for procuring solar PV modules from the People's Republic of China, the supply of which was planned post expiry of the Safeguard Duty period under the earlier Notification.

2.30. It is submitted that on 12.05.2020, the Petitioner, citing the Force Majeure circumstances due to the COVID-19 pandemic, sought preliminary extension of the Scheduled Commercial Operation Date (SCOD) of the Project.

2.31. It is submitted that on 28.05.2020, GUVNL, considering the Petitioner's request, granted an interim extension of 84 days for achieving Financial Closure and the SCOD under the PPA.

2.32. It is submitted that on 24.07.2020, GUVNL further granted an extension of 14 days, thereby extending the total timeline by 98 days, in line with the office memoranda

dated 17.04.2020 and 30.06.2020 issued by the Ministry of New and Renewable Energy (MNRE).

2.33. It is submitted that on 29.07.2020, the Department of Revenue, Ministry of Finance, Government of India issued a Notification extending the imposition of Safeguard Duty on solar PV modules from 30.07.2020 to 29.07.2021 at the revised rates specified therein.

2.34. It is submitted that on 13.08.2020, the Petitioner intimated GUVNL regarding the continued impact of the COVID-19 pandemic as a Force Majeure event and requested further extension of the SCOD for commissioning the Project.

2.35. It is submitted that on 25.08.2020, GUVNL, in line with MNRE's office memorandum dated 13.08.2020, extended the SCOD of the Project up to 24.04.2021.

2.36. It is submitted that on 30.04.2021, the Petitioner served a notice to GUVNL informing it of the occurrence of a Change in Law Event, namely, the Notification dated 29.07.2020 extending Safeguard Duty and submitted the requisite documents for validation so that the matter could be placed before this Commission for approval under Article 9.2.2 of the PPA.

2.37. It is submitted that on 17.05.2021 and 01.06.2021, the Petitioner, upon requisition by GUVNL, furnished additional documents in support of its claim for compensation towards the additional expenditure incurred on account of the said Change in Law Event.

2.38. It is submitted that finally, on 10.08.2021, 150 MW capacity of the Project was commissioned, and on 13.08.2021, the balance 50 MW capacity was commissioned, thereby completing the entire 200 MW Project.

2.39. It is submitted that the issuance of the 2020 Notification is a Change in Law Event under Article 9.1.1(b) of the PPA. Further, the Petitioner has incurred additional expenditure to the tune of Rs. 74,45,05,271/- (including the IGST paid by the Petitioner on the above Safeguard Duty to the tune of Rs. 3,54,52,632/-) on account of the occurrence of the said Change in Law Event.

2.40. In this regard, the Petitioner submitted that it is a matter of record that the Petitioner has incurred the additional expenditure of Rs. 74,45,05,271/-on account of issuance of the 2020 Notification much prior to the commissioning of the Project on 13.08.2021. In fact, as mentioned hereinabove, the said additional expenditure was incurred by the Petitioner even prior to the extended SCOD of the Project and therefore, it is appropriate that the recovery towards such amount is allowed from the date of commissioning. Further, the Petitioner has been incurring carrying cost on the aforesaid additional expenditure since much prior to the SCOD of the Project. Accordingly, the Petitioner humbly submits that the Petitioner ought to be compensated on account of occurrence of the Change in Law event (i.e., issuance of the 2020 Notification) by way of effectuating the increase in tariff as per Article 9.2.2 of the PPA from the COD of the Project. In this regard, the Petitioner also deems it appropriate to highlight that various SERCs as well as the CERC have in similar cases allowed relief' on account of Change in Law due to imposition of Safeguard Duty from

the commercial operation date of the respective projects. Therefore, the Petitioner humbly prays that this Commission may graciously be pleased to effectuate the increase in tariff on account of the Change in Law event as per Article 9.2.2 of the PPA from the date of commissioning of the Project.

2.41. Further, the Petitioner submitted that it is also entitled to interest/carrying cost @ 14% per annum (calculated as per Article 6.6 of the PPA, considering the present SBI MCLR of 7% from the date of payment of the Safeguard Duty by the Petitioner till the date of release of first invoice by the Respondent on the enhanced tariff as per Article 9 of the PPA.

2.42. In this regard, it is submitted that it is settled law that compensation under Change in Law is based on the principle of restitution of the party to the same financial position, which as per settled principle of Law includes carrying cost from the, date of impact. Therefore, as a relief for the occurrence of the Change in Law Event, i.e., the issuance of the 2020 Notification, the Petitioner is entitled to claim carrying costs, specifically in view of the principle of complete restitution incorporated in Clause 5.7 of the Solar Bidding Guidelines and the general law applicable to grant of carrying cost/interest. Further, if the Petitioner's claim for interest/carrying cost is denied, then mere compensation after lapse of time will have, diminished value and severely affected the economic position of the Petitioner.

2.43. It is also submitted that it is a trite law that interest/carrying cost is required to be paid as a compensation in respect of a delay in making any payment by the party in

default. Applying the said principle to the facts of the present case, the Petitioner is entitled to receive interest/ carrying cost from the date of payment of Safeguard Duty by the Petitioner till the date of reimbursement by GUVNL. In this regard, the Petitioner places reliance on the decision of the Hon'ble Supreme Court in the case of South Eastern Coal Fields v. State of M.P. & Ors. (2003) 8 SCC 648 wherein the Hon'ble Supreme Court held that a person deprived of the use of money to which he is legitimately entitled, has a right to be compensated for the deprivation.

2.44. In view of the above, it is prayed that the Commission may be pleased to consider the aforesaid submissions made by the Petitioner and consequently, direct GUVNL to expeditiously release the amounts claimed by the Petitioner towards the additional expenditure incurred on account of Safeguard Duty (including the IGST paid by the Petitioner on the Safeguard Duty and the carrying costs on such amount accumulated until the final payment is received by the Petitioner.

2.45. It is further submitted that the Petitioner will also incur various legal and administrative costs in pursuing the instant Petition, which it humbly submits should also be compensated through tariff as Change in Law relief. It is thus submitted that the compensation must be assessed in a manner to provide a just and complete relief to the Petitioner. It is submitted that the Commission has the jurisdiction to decide the instant Petition under section 86(1)(f) of the Electricity Act. Further, Article 9.2.2 of the PPA requires the parties to approach the Commission for seeking approval and relief for Change in Law Event.

3. The Respondent has filed its reply vide affidavit dated 06.12.2021 submitting as under: -

3.1. The present Petition has been filed by Electro Solaire Private Limited (the Petitioner) seeking compensation in relation to the Safeguard Duty vide Notification No. 2/2020-Customs (SG) dated 29.07.2020 (Notification dated 29.07.2020) issued by the Ministry of Finance, Government of India, claiming the same to be a Change in Law in terms of Article 9 of the Power Purchase Agreement dated 26.08.2019 (PPA) entered into between the Petitioner and Gujarat Urja Vikas Nigam Limited (GUVNL). In addition to the above, the Petitioner has further sought for alleged consequential reliefs.

3.2. It is submitted that prior to the imposition of the Safeguard Duty vide Notification dated 29.07.2020, there was an imposition of Safeguard Duty already in force under the Notification No. 01/2018-Customs (SG) dated 30.07.2018 (Notification dated 30.07.2018) issued by the Ministry of Finance under the provisions of sub-section (1) of section 8B of the Custom Tariff Act, 1975. However, the imposition of safeguard duty under the said Notification dated 30.07.2018 was only for a defined period namely till 29.07.2020. The Notification dated 29.07.2020 was issued by the Ministry of Finance, Government of India afresh for the continued effect of the imposition Safeguard Duty for the period 30.07.2020 to 29.07.2021.

3.3. GUVNL had entered into the PPA dated 26.08.2019 with the Petitioner for procurement of solar power at the tariff of Rs. 2.65 per unit from the Petitioner's Solar Power Project of 200 MW capacity established at Raghanesda Solar Park, Gujarat.

Article 9 of the said PPA deals with the Change in Law which as under: -

"ARTICLE 9: Change in Law

9.1 Definition

9.1.1 "Change in Law" shall refer to the occurrence of any of the following events after the Bid Deadline.

a) the enactment, bringing into effect, adoption, promulgation, amendment, modification or repeal, of any statute, decree, ordinance or other law, regulations, notice, circular, code, rule or direction by Governmental Instrumentality or a change in its interpretation by a Competent Court of law, tribunal, government or statutory authority or any of the above regulations, taxes, duties charges, levies etc. that results in any change with respect to any tax or surcharge or cess levied or similar charges by the Competent Government on the generation of electricity (leviable on the final output in the form of energy) or sale of electricity.

b) Introduction / modification / changes in the rates of safeguard duty and/oranti-dumping duty which has direct effect on the Project cost.

9.2 Relief for Change in Law

9.2.1 In case Change in Law results in the Power Producer's costs directly attributable to the Project being decreased or increased by one percent (1 %), of the estimated revenue from the Electricity for the Contract Year for which such adjustment becomes applicable or more, during Operation Period, the Tariff Payment to the Power Producer shall be appropriately increased or decreased with due approval of GERC.

9.2.2 In case of Change in Law resulting on account of 9.1.1 (b) above, the Power Producer shall be allowed an increase / decrease in tariff of 1 paise/ unit for every increase / decrease of Rs. 2 Lakh per MW of project capacity (AC) in the Project Cost which shall be allowed upon submission of proof of payment made by the Power Producer towards safeguard duty and/or anti-dumping duty to the concerned Authority and with due approval of GERC.

*9.2.3**The Power Procurer / GUVNL or the Power Producer, as the case may be, shall provide the other Party with a certificate stating that the adjustment in the Tariff Payment is directly as a result of the Change in Law and shall provide supporting documents to substantiate the same and such certificate shall correctly reflect the increase or decrease in costs.***

*9.2.4 **The revised tariff shall be effective from the date of such Change in Law as approved by GERC.** the Parties hereto have caused this Agreement to be executed by their fully authorised officers, and copies delivered to each Party, as of the day and year first above stated."*

[Emphasis Supplied]

Further, *"government instrumentality" and "law"* are defined under the PPA dated 26.08.2019.

"ARTICLE 1 Definitions

***"Government Instrumentality"** shall mean GoI, the GoG and their ministries, inspectorate, departments, agencies, bodies, authorities, legislative bodies.*

……..

*"**Law**" shall mean any legislation, statute, rule, regulation, notification, directive or order, issued or promulgated by any Governmental Instrumentality.*

3.4. On the issue of nature and scope of application of Safeguard Duty it is submitted that the safeguard duty under the said Notification dated 29.07.2020 has been imposed on the import of solar cells, (whether or not assembled in modules or panels) from certain specific countries, namely, China PR, Thailand and Vietnam from developed countries. The safeguard duty has not been imposed on the import of solar cells from other developing countries as provided in Notification No. 19/2016- Customs (N.T.) dated 05.02.2016 issued by the Ministry of Finance.

3.5. It is submitted that the Notification dated 29.07.2020 imposing the safeguard duty is a fresh notification and is prospective in its operation effective from 30.07.2020. The notification dated 29.07.2020 has not been given effect to any period prior to 30.07.2020.

3.6. The PPA was entered into on 26.08.2019, namely, during the existence of the earlier notification dated 30.07.2018. The Scheduled Commissioning date under the PPA was 25.11.2020 originally which was extended upto 27.04.2021 due to COVID - 19. The last date for submission of the bid for the project was 30.04.2019. The Petitioner was entitled to import the goods for the commissioning of the Power Project at any time during the period prior to 29.07.2020 the expiry period specified in the notification dated 30.07.2018. Considering the significant project capacity of 200 MW and the short time duration between the end date of notification i.e., 29.07.2020 and the original SCOD of 25.11.2020, it is apparent that the petitioner factored the incidence

of the safeguard duty on the importation of goods applicable as per the said notification dated 30.07.2018. In such a case, there has been no increase in the safeguard duty and there is no increase in project cost as required under Article 9.1.1(b) for consideration of change in law. In fact, there has been a reduction in safeguard duty as compared to the Notification dated 30.07.2018 and there is a reduction in project cost.

3.7. In any event with regard to goods which were imported or should have been imported prior to 30.07.2020, the safeguard duty was applicable under the Notification dated 30.07.2018 which was existing at the time of Bid Deadline date and therefore cannot in any event be claimed as change in law by virtue of the issue of the subsequent notification dated 29.07.2020. If it all, there has been a reduction in safeguard duty due to Notification dated 29.07.2020. GUVNL reserves its right to raise claims for reduction in project cost of the Petitioner and make submissions in this regard.

3.8. On the issue of requirement to furnish relevant documents and thereby establish one to one correlation on the scope of the Change in law provisions, it is submitted that the Petitioner has not provided with all the relevant documents and the same has been accepted by the Petitioner in the Petition. Submission of few documents is not sufficient to demonstrate the claim.

3.9. It is incumbent on the Petitioner to place on record transparently the entire details relating to the payment of safeguard duty in regard to the solar modules, cells and, further, establish the one to one correlation between the project, the importation of

solar Modules, cells etc. and the invoices and other relevant documents for proof of the payment of safeguard duty. In this regard, it is submitted that the Central Commission in similar cases of Safeguard duty has directed for furnishing of documents. GUVNL craves reference to the Order dated 02.05.2019 passed by Central Commission in the Petition No.342/MP/2018 and Another in the matter Acme Rewa Solar Energy Private Limited -v- Solar Energy Corporation of India Limited & Ors.

> *"145. Now we deal with the issue of the need to evolve a suitable mechanism for compensation'. As per discussion above, the Commission has already held that the imposition of the „Safeguard Duty" is an event covered as „Change in law" as contained under Article 12 of the PPAs. The immediate question before the Commission is what should be the basis of the calculation of the compensation? The Commission observes that as per the Notification No. 01/2018-Customs (SG) New Delhi dated 30.07.2018, safeguard duty is payable on Solar Cells whether or not assembled in modules or panels. The Petitioners have claimed increase of the project cost due to increase in cost of modules in the range of 7.12~9.58%. However, the Commission observes that in the instant petitions, the tariff has been discovered under transparent e-bidding process in accordance with the NSM guidelines issued by the Central Government. In the Competitive Bidding Scenario, the SPDs bid levellised tariff without disclosing the details of the calculations of the project cost including capital expenditure. The design of the bid levellised tariff is solely a decision of the SPDs. Therefore, the Commission cannot rely on the figures provided by the Petitioners in the Petitions. As such the actual amount of the „Safeguard Duty" imposed by the competent authority and paid by the Petitioners needs to be compensated.*
>
> *146. Accordingly, the Commission directs the Petitioners to make available to the Respondent No. 1 all relevant documents exhibiting clear and one to one correlation between the projects and the supply of imported goods, duly supported by relevant invoices and Auditor's Certificate. The Respondent No. 1 is further directed to reconcile the claims for „Change in Law" on receipt of the relevant documents and pay the amount so claimed to the SPDs. Further, the Respondent No. 1 shall claim the amount from the other Respondents. The Commission is of the view that the compensation on account of imposition of „Safeguard Duty" w.e.f. 30.07.2018 should be discharged by the Petitioners and the Respondents as onetime payment in a time bound manner within sixty days from the date of issue of this Order or from the date of submission of claims by the Petitioners, whichever is later, failing which it shall attract late payment surcharge in terms of the PPAs. Alternatively, the parties may mutually agree to a mechanism for the payment of such compensation on annuity basis spread over such period not exceeding the duration of the PPAs as a percentage of the tariff agreed in the PPAs. This will obviate the hardship of the Respondents for one-time payment.*
>
> *147. The issue is decided accordingly."*

3.10. In addition to the above, it is submitted that GUVNL would also crave leave to rely upon similar orders such as, the order dated 09.10.2018 passed by the Central Commission in Petition No.188/MP/2017 and Batch in the case of Acme Bhiwadi Solar Power Private Limited v Solar Energy Corporation of India and Ors. and Batch; Order dated

05.02.2019 passed by the Central Commission in Petition no.187/MP/2018 and Batch in the case of M/s. Renew Wind Energy (TN2) Private Limited v.NTPC Limited Batch; and Order dated 18.04.2019 passed by the Central Commission in Petition No.164/MP/2018 and Petition No.165/MP/2018 in the case of Parampujya Solar Energy Private Limited v. NTPC Limited. In the absence of the requisite details as mentioned above, and particularly without satisfaction of one to one co-relation, this Commission should not consider any claim raised by the Petitioner in respect of Change in Law.

3.11. The Petitioner has not submitted all the documents in terms of Article 9 (9.2.1, 9.2.2, 9.2.4). In particular, under Article 9.2.2, the approval of this Commission is required. Further, the Petitioner is required to provide an auditor's certificate from a practicing Chartered Accountant stating that the adjustment is directly the result of the change in law and provide supporting documentation. No such documentation or certificate has been submitted by the Petitioner. The certificate of chartered accountant submitted by the petitioner is not in line with the above requirement.

3.12. In a recent decision, the Hon'ble Tribunal has clarified that the State Commission, in exercise of its adjudicatory functions, has to also arrive at a determination of the incremental tariff payable as a consequence of the change in law. It has been held that the proceedings pertaining to Change in Law claim before the State Electricity Regulatory Commission is considered as completed only when the incremental tariff or compensation is determined (M/s Fortum Solar India Private Limited v. Karnataka Electricity Regulatory Commission & Anr. Appeal No. 104 of 2021 along with Appeal

No. 105 of 2021, Appeal No. 108 of 2021, Appeal No. 111 of 2021 and Appeal No. 112 of 2021). Therefore, the Petitioner is required to substantiate the computation or compensation sought for change in law so that the Hon'ble Commission may determine the computation of compensation.

3.13. The compensation for change in law claim is only to the extent of the plant and machines which are installed and Commissioned by the Commissioning date with which the Petitioner commences the supply of power. It cannot be extended to any plant or machines installed or commissioned or added subsequent to the Commissioning Date. The Compensation for change in law has therefore to be restricted to plant and machines certified by GEDA as on the date of Commissioning.

3.14. On the issue of necessity to furnish details of payment of Safeguard Duty the Petitioner is also required to establish to the satisfaction of this Commission that there has been an actual expenditure and outflow of the money on account of payment of safeguard duty to the revenue authorities with one to one correlation to the solar modules certified by GEDA of having installed at the project site. In the absence of the same, no relief can be granted for change in law.

3.15. Further GUVNL is entitled to verify the claim of the Petitioner on the aspect of one to one correlation of modules by undertaking necessary physical inspection so as to ascertain that the same modules are installed at project site on which safeguard duty is claimed.

3.16. GUVNL submits that it is for the Petitioner to substantiate its change in law claims, in

addition to the above, it further needs to furnish the following:

a. Necessary certificate from an independent engineer / chartered engineer empanelled by MNRE certifying that the same modules which are imported and on which duty has been paid have been installed in the project;

b. Original Solar Module procurement plan considered at the time of submission of bid, Copies of EPC Contract / Agreement with material supplier, original delivery schedule for supply of modules substantiating that the scheduled material procurement / delivery was outside the operative period of Government of India notification dated 30.07.2018.

c. Safeguard Duty Payment Challans, All Bills of Entry, Invoices, Loading-Transportation-Unloading Bills/receipts etc. for substantiating the Petitioner's claims along with traceability (i.e. one to one correlation).

d. Disclosure as to whether the petitioner has benefited due to reduction in other applicable taxes / duties / cess etc. or not. Whether any input tax credit has been availed or not in relation to Safegaurd Duty and GST thereon.

3.17. On the issue of disclosure of any decrease in cost on account of Change in Law it is submitted that in terms of Article 9 of the PPA, the scope of the change in law to be considered is not only the increase in cost but also the decrease in cost and the net effect of the same is to be computed. It is therefore necessary for the petitioner to transparently place on record any benefit accruing to it due to reduction in other applicable taxes / duties / CESS etc. or not.

3.18. On the issue of claim for carrying cost made by the Petitioner, it is submitted that the PPA in the present case does not have any provision entitling the Petitioner for any carrying cost due to the implications of the imposition of Safeguard Duty.

3.19. There is no provision in the PPA regarding any restitutionary principles of restoration to same economic position to the extent that carrying cost may be awarded to the Petitioner. Therefore, the Petitioner is not entitled to claim relief by way of carrying cost.

3.20. In regards to the above, the Hon'ble Appellate Tribunal in the Judgment dated 13.04.2018 in Appeal No. 210 of 2017 in Adani Power Limited v. Central Electricity Regulatory Commission and Ors., has considered two scenarios of the provisions incorporated in the two PPAs, namely, dated 02.02.2007 (Gujarat Bid-02 PPA) and 06.02.2007 (Gujarat Bid-01 PPA) both entered into between Adani Power and Gujarat Urja Vikas Nigam Limited (GUVNL). In case of the Gujarat Bid-02 PPA, the Hon'ble Appellate Tribunal while referring to the specific provisions of restitution contained in the PPA, decided that the carrying cost is admissible. However, while referring to the Gujarat Bid-01 PPA, which did not contain the restitution clause, the Hon'ble Appellate Tribunal held that no carrying cost shall be admissible in terms of the same. The relevant extract of the Judgment dated 13.04.2018 reads as under:

> *"12. c) Let us now take all the questions of law together raised by the Appellant on Issue No. 2 (Impact of Change in Law Events under Gujarat Bid-01 PPA) i.e. Question No. 7. b). The same is reproduced below:*
>
> *Whether the Central Commission has erred in not allowing levy of taxes on spares and consumables as Change in Law events under the Gujarat Bid-01 PPA while the same have been allowed under the other 3 PPAs (Gujarat Bid-02 PPA and the Haryana PPA) and has therefore failed to appreciate that:*
>
> *……..*
>
> *vi.* ***We have gone through the various provisions of the Gujarat 01 Bid PPA, competitive bidding guidelines, judgements of the Hon'ble Supreme Court and submissions made by Respondent No. 4. We are of the considered opinion that once PPA has been entered into between the parties pursuant to the competitive bidding, the rights and obligations of the parties are to be seen in terms of the agreed PPA.*** *Accordingly, the reliance of the Appellant on various judgements of Hon'ble Supreme Court is misplaced.*

"ISSUE NO.3: DENIAL OF CARRYING COST

……

x. Further, the provisions of Article 13.2 i.e. restoring the Appellant to the same economic position as if Change in Law has not occurred is in consonance with the principle of 'restitution' i.e. restoration of some specific thing to its rightful status. Hence, in view of the provisions of the PPA, the principle of restitution and judgement of the Hon'ble Supreme Court in case of Indian Council for Enviro-Legal Action vs. Union of India & Ors., we are of the considered opinion that the Appellant is eligible for Carrying Cost arising out of approval of the Change in Law events from the effective date of Change in Law till the approval of the said event by appropriate authority. ***It is also observed that the Gujarat Bid-01 PPA have no provision for restoration to the same economic position as if Change in Law has not occurred. Accordingly, this decision of allowing Carrying Cost will not be applicable to the Gujarat Bid-01 PPA****."*

[Emphasis Supplied]

3.21. As in the case of Gujarat Bid-01 PPA, in the present matter also, the PPA does not contain restitutionary provision through which the Petitioner's claim for carrying cost can be granted.

3.22. The decision dated 13.04.2018 of the Hon'ble Appellate Tribunal in Appeal No. 210 of 2017 has been upheld by the Hon'ble Supreme Court in Judgment dated 25.02.2019 in Civil Appeal No. 5865 of 2018 in the case of Uttar Haryana Bijli Vitran Nigam Limited (UHBVNL) and Another v. Adani Power Limited and Others. The relevant extract of the said decision is as under:

"11. *Article 13.2 is an in-built restitutionary principle which compensates the party affected by such change in law and which must restore, through monthly tariff payments, the affected party to the same economic position as if such change in law has not occurred. This would mean that by this clause a fiction is created, and the party has to be put in the same economic position is if such change in law has not occurred, i.e., the party must be given the benefit of restitution as understood in civil law….*

……

15. *A reading of Article 13 as a whole, therefore, leads to the position that subject to restitutionary principles contained in Article 13.2, the adjustment in monthly tariff payment, in the facts of the present case, has to be from the date of the withdrawal of exemption which was done by administrative orders dated 06.04.2015 and 16.02.2016. The present case, therefore, falls within Article 13.4.1(i). This being the case, it is clear that the adjustment in monthly tariff payment has to be effected from the date on which the exemptions given were withdrawn. This being the case, monthly invoices to be raised by the seller after such change in tariff are to appropriately reflect the changed tariff. On the facts of the present case, it is clear that the respondents were entitled to adjustment in their monthly tariff payment from the date on which the exemption notifications became effective. This being the case, the restitutionary principle contained in Article 13.2 would kick in for the simple reason that it is only after the order dated 04.05.2017 that the CERC held that the respondents were entitled to claim added costs on account of change in law w.e.f. 01.04.2015. This being the case, it would be fallacious to say that the*

respondents would be claiming this restitutionary amount on some general principle of equity outside the PPA. Since it is clear that this amount of carrying cost is only relatable to Article 13 of the PPA, we find no reason to interfere with the judgment of the Appellate Tribunal."

[Emphasis Supplied]

3.23. Accordingly, in the above matter, it was only on account of the restitution principle as provided for in Article 13.2 of the Agreement that the Hon'ble Supreme Court was pleased to grant carrying cost to the Generator. In this regard, Article 13.2 of the PPA which was for consideration before the Hon'ble Supreme Court for allowing the carrying cost provided as under:

"13.2 Application and Principles for computing impact of Change in Law

While determining the consequence of Change in Law under this Article 13, the Parties shall have due regard to the principle that the purpose of compensating the Party affected by such Change in Law, is to restore through Monthly Tariff Payments, to the extent contemplated in this Article 13, the affected Party to the same economic position as if such Change in Law has not occurred."

In the present PPA, there is no such provision for restitution/restoration to the same economic position. Therefore, the Petitioner is not entitled to any carrying cost.

3.24. The Central Commission has consistently held in various cases in similar PPAs where there is no clause with the restitutionary principle that the carrying cost is not applicable. In this regard, GUVNL craves leave to refer to the decision of the Central Commission in Order dated 05.02.2019 in Petition No.187/MP/2018 and Batch in the matter of M/s. Renew Wind Energy (TN2) Private Limited v.NTPC Limited Batch wherein it was held as under:

"*203. The Commission observes that in the judgment of the Hon'ble Appellate Tribunal for Electricity dated 13.04.2018 in Appeal No. 210 of 2017 in Adani Power Limited v. Central Electricity Regulatory Commission and Ors., it was held that since Gujarat Bid-01 PPA has no provision for restoration to the same economic position, the decision of allowing carrying cost will not be applicable. The relevant extract of the Judgment dated 13.04.2018 reads as under:*

……

204. The Commission further observes that in the Judgment of the Hon'ble Tribunal dated 14.08.2018 in Appeal No. 111 of 2017 in M/s. GMR Warora Energy Limited v. Central Electricity Regulatory

Commission and Ors. it was held that if there is a provision in the PPA for restoration of the Seller to the same economic position as if no Change in Law event has occurred. Therefore, the Seller is eligible for carrying cost for such allowed Change in Law event(s) from the effective date of Change in Law event until the same is allowed by the appropriate authority by an order/ judgement. In the present case, there is no provision in the PPAs neither for carrying cost nor restitution. The relevant extract from the decision in GMR Warora case on the aspect of carrying cost reads as under:

……

From the above judgment the Commission observes that if there is a provision in the PPA for restoration of the Petitioners to the same economic position as if no Change in Law event has occurred, the Petitioners are eligible for "Carrying Cost" for such allowed "Change in Law" event(s) from the effective date of Change in Law event until the same is allowed by the Commission. The Commission observes that the PPAs do not have a provision dealing with restitution principles of restoration to same economic position. Therefore, the Commission is of the view that the claim regarding separate carrying cost is not admissible."

3.25. Similarly, in the following decisions, the Central Commission has disallowed carrying cost for change in law:

a) Order dated 09.10.2018 in Petition No. 188/MP/2018 and Batch in Acme Bhiwadi Solar Power Private Limited v. Solar Energy Corporation of India and Ors. Batch;

b) Order dated 18.04.2019 passed in Petition No.164/MP/2018 and Petition No.165/MP/2018 in Parampujya Solar Energy Private Limited v.NTPC Limited;

c) Order dated 02.05.2019 in the Petition No. 342/MP/2018 and Another in the matter Acme Rewa Solar Energy Private Limited v.Solar Energy Corporation of India Limited & Ors.; and

d) Order dated 04.10.2019 passed in Petition No.14/MP/2019 and connected Petitions in the matter of Renew Solar Power Private Limited v.Solar Energy Corporation of India Limited & Anr.

3.26. The relief admissible to the Petitioner, if any, has to be considered within the confines of the PPA. It is not permissible to fashion any relief contrary to the terms of the PPA. It is well settled that when the terms of the PPA are clear and unambiguous, the same have to be applied and there cannot be assumption of any implied terms. The Petitioner cannot claim anything more than what is covered by the terms of the contract.

3.27. The rights and obligations of the parties are governed by the terms and conditions contained in the PPA. The PPA being contracts executed between the Petitioner and GUVNL by mutual consent, it is not permissible for the Petitioner to claim relief contrary to express terms settled in the PPA or claim relief which is not covered within the scope and ambit of the PPA.

3.28. In regard to the compensation admissible the computation methodology is provided in Article 9.2.2, namely "*for increase / decrease in tariff of 1 paise / unit for every increase / decrease of Rs. 2 Lakh per MW (AC) in the Project Cost which shall be allowed upon submission of proof of payment made by the Power* Producer *towards safeguard duty ……".* The said compensation was part of the bid terms based on which the competitive bidding was held and the Petitioner was selected and the PPA was executed. The Petitioner has solemnly agreed to the above compensation. The PPA does not provide for any additional or other compensation. The Petitioner is to be compensated by way of increase in tariff in terms of the formula specified under Article 9.2.2 of PPA only and not in any other manner.

3.29. There cannot be any claim by the Petitioner for Interest or otherwise any other claims other than the above amount.

3.30. In any event, there cannot be any consideration for individual tariff elements such as interest in a competitive bid process under Section 63 of the Electricity Act, 2003. There is no concept of consideration of individual tariff elements in competitively bid process as bidders are required to give the bid based on an all-inclusive tariff and the

formula under Article 9.2.2 already provides for compensation. The amount of compensation by way of increase in tariff under the formula has been computed based on the worksheet for computation of levelized tariff for a solar project considering all the elements of cost of generation for increase of Rs 2 lakhs / MW in the project cost.

3.31. On the issue of applicability of Clause 5 of the MNRE Guidelines dated 03.08.2017, it is submitted that once the PPA stands executed, the provisions of the PPA have become final and binding on the parties, the PPA therefore governs the contractual rights and obligations.

3.32. Further, the Hon'ble Supreme Court in the decision of Energy Watchdog –v- Central Electricity Regulatory Commission, 2017 14 SCC 80 in Paragraph 50 (quoted herein below) has held that PPA fleshes out the provisions of the Guidelines in more detailed form. In the circumstances, it is not correct on part of the Petitioner to contend for rights and obligations de hors the provisions of the PPA which had solemnly executed by the Petitioner accepting the terms and conditions contained therein.

3.33. Thus, the relief admissible to Petitioner, if any, has to be considered within the confines of the PPA. It is not permissible to fashion any relief contrary to the terms of the PPA. It is well settled that when the terms of the PPA are clear and unambiguous the same has to be applied and there cannot be assumption of any implied terms.

a) The Hon'ble Tribunal in Adani Power Limited v. Central Electricity Regulatory Commission in Appeal No. 210 of 2017 dated 13.04.2018 itself has held that once the PPA is entered into between the parties pursuant to the competitive bidding, the rights

and obligations are to be seen in terms of the PPA. In Para 12(c), the Hon'ble Tribunal held as under:

"....v. The Appellant has also relied on the competitive bidding guidelines issued by GoI which emphasizes on adjustment of tariff due Change in Law. The Appellant has also contended that the Central Commission ought to have exercised its regulatory powers available for interpreting wider implications of Change in Law events in terms of the judgement of Hon'ble Supreme Court and should not have limited it to strictly in terms of the Gujarat-01 Bid PPA. The Respondent No. 4 has submitted that Article 13.2 provides for relief for impact of Change in Law. The provisions of Article 13.2 cannot be used to expand the scope of Article 13.1 or to introduce Change in Law events not covered under Article 13.1.

vi. We have gone through the various provisions of the Gujarat01 Bid PPA, competitive bidding guidelines, judgements of the Hon'ble Supreme Court and submissions made by Respondent No. 4. We are of the considered opinion that once PPA has been entered into between the parties pursuant to the competitive bidding, the rights and obligations of the parties are to be seen in terms of the agreed PPA. Accordingly, the reliance of the Appellant on various judgements of Hon'ble Supreme Court is misplaced. Accordingly, the reliance of the Appellant on various judgements of Hon'ble Supreme Court is misplaced. We also tend to agree with the submissions made by the Respondent No. 4 that Article 13.2 cannot be used to expand the scope of Article 13.1 which was consciously agreed by the Appellant.

vii. We are of the considered opinion that the Appellant has failed to make out any case. Therefore, we hold that instant issue is decided against the Appellant...."

b) The Hon'ble Tribunal in case of Nabha Power Limited v. Punjab State Power Corporation Ltd in Appeal No. 283 of 2015 dated 17.05.2018 has held that the PPA is the binding document:

"9.8.....While PPA is a binding document for the parties and cannot be subjected for re-defining by any of the parties merely on account of subsequent development like in this case with specific reference to increase in SHR due to low load operation of the plant

9.9. We agree with the submissions of the PSPCL as well as the findings of the State Commission that once competitive bidding is concluded and PPA signed, the rights and obligations of both the parties get crystallized through PPA and it emerges to be a binding instrument for the parties.....We, therefore, opine that the claim of NPL arising out of higher SHR is beyond the periphery of concluded PPA and the provisions of PPA are being scrupulously implemented by PSPCL. Hence, we do not find any rationale in re-opening or re-interpreting the provisions enshrined under the PPA.

9.10 The Appellant has contended that it is suffering losses on account of reasons not attributable to it but is solely on account of the Respondent No. 1 failing to meet its unequivocal representations made at the stage of bidding. Thus, a remedy can be fashioned by a Sector Regulator i.e. State Commission which is required to take care of the losses of the Appellant and protect the interests of generator and procurer in a equitable manner. However, the State Commission has failed on this account without redressal of the Appellant's problem. The Appellant has brought out that the State Commission while exercising regulatory jurisdiction has statutory powers to regulate the tariff of a project and such powers extend beyond the adoption of tariff. The Appellant has further submitted that irrespective of whether exercise of its inherent powers under the Act, can definitely provide recourse to the Appellant as the SHR of the project is getting adversely impacted on account of the Respondent No.1. In this regard, the Appellant has placed reliance on the judgment of the Energy Watchdog vs. Central Electricity Regulatory Commission and Ors. etc. (2017) 14 SCC 80 (Energy Watchdog Matter).

…….

9.14 While taking note of the arguments and submissions of the Appellant and the Respondent and also, findings of various judgments of the Apex Court and this Tribunal, we find that the PPA entered into by the parties is a statutory and binding instrument which crystallises the rights and obligations of the involved parties. Accordingly, the same would need to be interpreted in the spirit of agreed terms and cannot be defined or derived in its "implied term". The Hon'ble Supreme Court in GUVNL case (2017) has also held that PPAs are binding and cannot be varied by the Regulatory Commission. Thus, it is clear that the State Commission by the exercise of its regulatory powers cannot fashion a relief for the Appellant (NPL) which is not stipulated in the concluded PPA between the parties.

…….

10.2 We, therefore, conclude that the PPA being binding and statutory in nature cannot be re-opened or re-interpreted merely for the consequential circumstances as in the present case……"

c) In this regard, even the Hon'ble Supreme Court in the case of Energy Watchdog -v- Central Electricity Regulatory Commission, (2017) 14 SCC 80 has stated as under:

"50. Both the guidelines and the model PPA, of which Clause 13 is a part, have been drafted by the Central Government itself. It is, therefore, clear that the PPA only fleshes out what is mentioned in Clause 4.7 of the guidelines, and goes on to explain what the expression "any change in law" means. *This being the case, it is clear that the definition of "law" speaks of all laws including electricity laws in force in India. Electricity laws, as has been seen from the definition, means the Electricity Act, rules and regulations made thereunder from time to time, and any other law pertaining to electricity. This being so, it is clear that the expression "in force in India" in the definition of "law" goes with "all laws". This is for the reason that otherwise the said expression would become tautologous, as electricity laws that are in force in India are already referred to in the definition of "electricity laws" as contained in the PPA. Once this is clear, at least textually it is clear that "all laws" would have to be read with "in force in India" and would, therefore, refer only to Indian laws. Even otherwise, from a reading of Clause 13, it is clear that Clause 13.1.1 is in four different parts. The first part speaks of enacted laws; the second speaks of interpretation of such laws by courts or other instrumentalities; the third speaks of changes in consents, approvals or licences which result in change in cost of the business of selling electricity; and the fourth refers to any change in the declared law of the land for the project, cost of implementation of resettlement and rehabilitation or cost of implementing the environmental management plan. "Competent court" in Clause 13.1.2 is defined as meaning only the judicial system of India."*

(Emphasis Supplied)

d) The Central Commission in context of carrying cost had held that once the PPA has been executed, it is final and binding.

e) The Order dated 04.10.2019 passed in Petition No.14/MP/2019 and connected Petitions in the matter of Renew Solar Power Private Limited –v- Solar Energy Corporation of India Limited & Anr.

f) Order dated 15.10.2019 passed by the Hon'ble Commission in Petition No.19/MP/2019 and connected Petition in the matter of Acme Jaipur Solar Power Private Limited –v- M.P. Power Management Company Limited & Ors.

3.34. Each of the heads of objections to the claims of the Petitioner is in the alternative and without prejudice to one another. In particular, in the present stage, there cannot be any consideration or allowance of any claim as the Petitioner has not placed the supporting documents on record.

4. The Petitioner has filed its Rejoinder vide affidavit dated 22.12.2021, the brief of the same is as under: -

4.1. The present Rejoinder is being filed on behalf of the Petitioner i.e., M/s Electro Solaire Pvt. Ltd. (Petitioner), in response to the Reply filed by the Respondent GUVNL, to Petition No. 2010 of 2021. It is pertinent to highlight that the Petitioner owns and operates a 200 MW (AC capacity with an equivalent DC capacity of 290 MW) solar power project at Plot 'D' and 'E' in the Raghanesda Solar Park in the state of Gujarat (Project) pursuant to the Power Purchase Agreement dated 26.08.2019 (PPA) entered into between the Petitioner and GUVNL.

4.2. The Petitioner denies and disputes the contentions and allegations made by GUVNL in the Reply, save and except what has been specifically admitted herein. Any omission on the part of the Petitioner to deal with any particular contention of GUVNL should not be construed as an admission/acceptance thereof by the Petitioner.

4.3. The Petitioner places the following preliminary objections and submissions for the consideration of this Commission, which demolish the very basis of the Reply.

4.4. At the outset, with regard to the 2020 SGD Notification Change in Law event, it is

submitted that as per Notification No. 01/2018-Customs (SG) dated 30.07.2018 issued by the Department of Revenue, Ministry of Finance, Government of India (2018 SGD Notification), Safeguard Duty was leviable on the import of solar PV modules from China and Malaysia for a clearly defined period of two years, i.e., upto 29.07.2020. Meaning thereby, in terms of the 2018 SGD Notification, no Safeguard Duty was leviable on import of solar PV modules post 30.07.2020.

4.5. Further, it is pertinent to highlight that the Scheduled Date of Commissioning (SCOD) of the Project in terms of the PPA was 25.11.2020, which is well beyond the original term of levy of Safeguard Duty under the 2018 SGD Notification, i.e., 29.07.2020. Accordingly, at the time of bidding as well as execution of the PPA, the Petitioner had planned the procurement of solar PV modules post 30.07.2020, i.e., after the expiry of the 2018 SGD Notification, and by importing solar PV modules thereafter, the Petitioner had enough time till 25.11.2020 to complete the Project.

4.6. In this regard, it is humbly submitted that GUVNL's contention that the time period between 30.07.2020 and 25.11.2020 is not enough for procurement and installation of solar PV modules is wrong and false, as solar PV modules are installed at the rate of 3-4 MW per day. In view of the same it is most respectfully submitted that the Petitioner could undertake the installation of the solar PV modules in a maximum time period of 2-2.5 months and complete the Project within the SCOD.

4.7. In any case, it is submitted that there is no stipulation in the PPA with respect to the timeline for procurement/import of solar PV modules. Thus, the Petitioner had the power/obligation to plan the procurement of solar PV modules as a Prudent Utility

Practice keeping in mind the consumers and the Petitioner's financial wellbeing. In this regard, the Petitioner relies upon the Hon'ble Supreme Court's judgment titled Nabha Power Limited v. Punjab State Power Corporation of India Lad & Anr, reported as (2018) 11 SCC 508. The relevant excerpts of the same are reproduced herein below for ease of reference:

> *"72. We may, however, in the end, extend a word of caution. It should certainly not be an endeavour of commercial courts to look to implied terms of contract, In the current day and age, making of contracts is a matter of high technical expertise with legal brains from all sides involved in the process of drafting a contract. It is even preceded by opportunities of seeking clarifications and doubts so that the parties know what they are getting into. Thus. normally a contract should be read as it reads, as per its express terms. The implied terms is a concept, which is necessitated only when the Penta test referred to aforesaid comes into play. There has to be a strict necessity for it. In the present case, we have really only read the contract in the manner it reads. We have not really read into it any "implied term" but from the collection of clauses. expounded it in accordance to its natural come to a conclusion as to what the contract says. The keeping in mind the nature of the contract."*

4.8. In addition to the above, it is humbly submitted that GUVNL's regarding lapse of six months between execution of the PPA and the Module Supply Agreements is entirely erroneous, misplaced, and misconceived. In this regard, it is submitted that the Petitioner entered into the Module Supply Agreements on 06.03.2020 keeping in view the interest implications involved in disbursement of finance by Banks/Financial Institutions much prior to the SCOD of the Project. In any case, it is an industry-wide Prudent Utility Practice to enter into Module Supply Agreements closer to the date for Financial Closure as submitting a copy of Module Supply Agreements is a condition precedent for achieving Financial Closure. In any case, even as per the prevalent industry practices, supply of solar PV modules is planned closer to the SCOD of the project, post completion of land acquisition and major project works. As such, the Petitioner executed the Module Supply Agreements well within the stipulated

timeframe. At this juncture, it is also relevant to highlight that the estimated date of import of the solar PV modules under the original Module Supply Agreements dated 06.03.2020 was after the expiry of the 2018 SGD Notification, i.e., post 29.07.2020, i.e., closer to the SCOD.

4.9. In this regard, it is submitted that the Petitioner had planned the procurement of solar PV modules post 30.07.2020 keeping in mind the repercussions of the imposition of the Safeguard Duty on the tariff and the consequent burden on the end consumers of energy generated by the Petitioner's Project. Thus, in order to keep the tariff low and competitive, the Petitioner planned the procurement of the solar PV modules beyond the operative period of the 2018 SGD Notification.

4.10. However, the Department of Revenue, Ministry of Finance, Government of India issued the Notification No. 01/2018-Customs (SG) dated 29.07.2020 "2020 SGD Notification") which extends the imposition of Safeguard Duty to another year, i.e., till 29 July 2021 at telescopic rates. In other words, what was to lapse by way of the 2018 SGD Notification was given fresh continuity from 29.07.2020 by way of the 2020 SGD Notification, which falls within the original SCOD of 25.11.2020.

4.11. In this regard, it is humbly submitted that as per the definition of "Change in Law in Article 9 of the PPA, the occurrence of any of events specified therein after the bid deadline (being 30.04.2019) qualifies as Law. Further, as per Article 9.1.1 (b) of the PPA, a Change, specifically includes *Introduction/modification/changes in the rate TRAD PAW* safeguard duty and/or anti-dumping duty which has Project cost*.

4.12. In addition to the above, it is humbly submitted that an event are the actions of an authority covered within the definition of 'Indian Governmental Instrumentality would satisfy the requirement of "Change in Law". "Indian Government Instrumentality' as defined under the PPA includes any Ministry of the Government of India. The Ministry of Finance (that has issued the 2020 SGD Notification) being Ministry under the Government of India is satisfying the requirement of an Indian Government Instrumentality' under the PPA.

4.13. Further, Clause 5.7.2 (i) and (v) of the 'Guidelines for Tariff Based Competitive Bidding Process for Procurement of Power from Grid Connected Solar Power Projects' dated 03.08.2017 (Competitive Bidding Guidelines) expressly provides that introduction of a new tax of change in rates of taxes, which as per Ministry of New and Renewable Energy's ("MNRE") office memorandum dated 02.04.2018 includes duties and cess, is a Change in Law event, for which solar power developers are entitled to relief.

4.14. Accordingly, the 2020 SGD Notification (which is subsequent to the bid deadline) has extended the imposition of Safeguard Duty, thereby increasing the rate of Safeguard Duty from 'Nil' (on account of sunset clause in the 2018 SGD Notification) to 14.9% & 14.5% for the period of 30.07.2020 to 29.01.2021 and 30.01.2021 to 29.07.2021, respectively. Hence, the 2020 SGD Notification is Change in Law event under the PPA

4.15. In this regard, the Petitioner places reliance on order dated 05.03.2021 issued by the Hon'ble Maharashtra Electricity Regulatory Commission in Case No. 218 of 2020 titled as Tata Power Renewable Energy Ltd. v. Tata Power Company Ltd. The relevant excerpts of the same are reproduced herein below for ease of reference:

"3.7, No SGD was payable for any import of solar cells into India from 30 July 2020 onwards. Accordingly, in terms of the Old Notification, the projects commissioning post 30 July 2020 and importing modules after such date would have not beery Subjek SGD.

[...]

6.2. In terms of the provisions of the PPA, the F (FC) was to be achieved within 12 months from the da of the PPA i.e., by 3 January 2021 and the commissione Project was to be achieved within 18 (eighteen) months from the date of execution of the PPA Le.. by 3 July 2021. The PPA provides for the specific timelines in relation to only FC and the SCOD of the Project and no timelines in relation to procurement of the solar PV / project execution schedule / progress report modules were mandated to be provided under the said PPA. Thus, in view of the same, it is submitted that there was no occasion for TPREL to submit any timeline for procurement of the solar PV modules,
[...]
10. The Commission notes that at the time of floating the RIS and subsequently at E-reverse auction, the MoF's Notification dated 30 July 2018 on imposition of SGD was in force. However, the validity of such enforcement was till 29 July 2020, TPREL has submitted that it had planned the procurement of solar PV modules after July 2020 so that the SGD would not be applicable to it. Further, TPREL entered into module supply agreement with a supplier, based out of China, on 28 July 2020

13. The Commission underscores that in various previous Orders. the Commission has held that the MoF's Notification dated 30 July 2018 imposing Safeguard Duty for the Period from 30 July 2018 till 29 July 2020 as Change in Law event. The New Notification of MoF dated 29 July 2020 is an extension of the imposition of SGD to another year till 29 July 2021 at telescopic rates.
[...]

15. The New Notification of MoF is subsequent to the last date of Bid Submission. Under the provisions of PPAs, an event arising from the actions of an authority covered within the definition of Indian Governmental Instrumentality would satisfy the requirement of "Change in Law". "Indian Government Instrumentality' as defined under the PPA includes any Ministry of the Government of India. The Ministry of Finance being Ministry under the Government of India is satisfying the requirement of an per clause 9.1 of the PPA. notification of new law or existing law or introduction/change in tax, duty or cess s to Bid Submission date qualifies as Change in Law MoF's Notification dated 29 July 2020 (which is subsequent to Bid Submission date of 25 September 2019 and e-RA date 10 October 2019) has extended the imposition of SGD, thereby increased rate of SGD from 'Nil' (on account of sunset clause in earlier notification dated 30 Jul 2018) to 14.9% & 14.5% for the period of 30 Jul 2020 to 29 Jan 2021 and 30 Jan 2021 to 29 Jul 2021, respectively. Hence, this Notification dated 29 July 2020 is Change in Law event under the PPA."

(Emphasis Supplied)

4.16. Further, the issuance of the 2020 SGD Notification has a direct effect on the Project insofar as it results in the Petitioner incurring additional expenditure to the tune of Rs. 74,45.05.271/- (including the IUST paid by the Petitioner on the above Safeguard Duty to the tune of its. 3,54,52.632/- on account of the occurrence of the said Change in Law event. Accordingly, the Petitioner humbly submits that the Petitioner ought to be

compensated on account of occurrence of the Change in Law event (i.e., issuance of the 2020 Notification) by way of effectuating the increase in tariff as per Article 9.2.2 of the PPA from the commercial operation date (COD) of the Project.

4.17. At this juncture, it is pertinent to highlight that the Petitioner is entitled to compensation on the DC Project capacity and GUVNL's contentions contrary to the same are vehemently denied and disputed. In this regard, the Petitioner relies upon the Hon'ble Appellate Tribunal for Electricity's (*APTEL*) Judgment dated 16.11.2021 in Appeal No. 163 of 2020 titled ***"Nisarga Renewable Energy Pvt. Ltd. v. Maharashtra Electricity Regulatory Commission & Anr."*** The relevant excerpt of the said judgment is reproduced herein below:

> *"29. The appellants point out, and the respondents do not context, that the MNRE had issued a Clarification dated 05.11.2019 which to the extent relevant, may be quoted as under:*
> *……..*
> *30. It appears that the compensation for Change in Law has been limited based on the ratio of the declared CUF under the PPA to the minimum CUF of 19% by applying a simplistic linear formula based on normative parameters to arbitrarily calculate the DC capacity it having been overlooked that it is the prerogative of the developer to finalize the optimal DC capacity for its project.*
> ……..
> ***35. There can be no quarrel with the proposition tha of the PPAs dealing with Change in Law envisages restosil the affected party to the same financial position. Accordingly, Change in Law impact ought to be computed on actuals. While granting in-principle approval for change in law, the MERC, by its Order dated 18.07.2019, unequivocally held that compensation is to be determined on actuals. The said order having attained finality, the MERC was expected to consider determination of compensation on actual DC installed capacity. By the impugned order, the Commission has limited the compensation by restricting the project DC capacity to 39.67 MW as against the total DC capacity of 43.72 MW for Juniper and to 93.33 MW as against the total DC capacity of 101.79 MW for Nisagra. Such an approach is contrary te the terms of the PPAs as well as settled law on the subject, particularly because it is based on normative/arbitrary formula different from the actuals, Juniper and Nisagra have already incurred the full cost for the Project and additional cost on account of imposition of Safeguard Duty, which is a part of the project cost. The claim for compensation under change in lave provision is limited to the additional burden of taxes and duties, There is no basis for the assumption at the stage of scrutiny of such claim that the projects have been designed sub-optimally. Relief sought pertains to reimbursement of additional cost on account of Change in Law and not the full cost for the modules.***
>
> *36. In our view, under the PPAs, there is no restriction on the DC capacity to be set up or the maximum declared CUF. The CUF as declared by the appellants has been accepted by MSEDCL. The higher installed*

DC capacity results in higher generation from the Project while using the same AC infrastructure, thereby optimizing the utilization of the AC infrastructure, leading to a lower cost of energy, benefits of which have statedly been passed on to MSEDCL as lower tariff in terms of the PPAs. DC overloading is accepted as an industry practice for Solar Projects. ***MSEDCL. has already taken the benefit of higher generation at a lower tariff, MSEDCL cannot claim that DC overloading is high. Accordingly, there is no escape from the full DC capacity of the Projects being cousi while computing the Change in Law compensation****."*

(Emphasis Supplied)

4.18. In any case, the Petitioner vehemently disputes GUVNL's misinterpretation of MNRE's clarification dated 05.11.2019. In this regard, it is submitted that admittedly MNRE's clarification dated 05.11.2019 gives option to the generator to install higher DC capacity in order to generate the required output from the AC capacity of the solar power plant; accordingly all necessary implications of installing higher DC capacity ought to be followed, including granting compensation for occurrence of a Change in Law event on the installed DC capacity. Any other interpretation of MNRE's clarification dated 05.11.2019 (including GUVNL's contentions in the Reply), would render MNRE's clarification dated 05.11.2019 nugatory and otiose.

4.19. In addition to the above, it is humbly submitted that GUVNL's contention that the Petitioner could have imported solar PV modules from countries wherein the Safeguard Duty is not leviable is entirely erroneous, misplaced, and bad in law. In this regard, it is submitted that the Petitioner undertook a cost benefit analysis, and basis that took a commercial decision to import solar PV modules from China in order to keep the tariff low and competitive.

4.20. In any case, the Petitioner relies upon the Hon'ble APTEL's Judgment dated 27.04.2021 in Appeal No. 172 of 2017 titled as Coastal Gujarat Power Ltd. v. Central Electricity

Regulatory Commission and Ors. The relevant extracts of the same are reproduced herein below for ease of reference:

> *"67. It is argued that the operation and maintenance of the plant is the responsibility of the appellant and if the appellant seeks to employ services of other agencies,* ***the same cannot increase the liability of the Procurers; this was a commercial decision and choice of the appellant; and that if the appellant had not employed services of outside agencies, there would have been no impact of the alleged changes of tax rates.***
>
> *68. We find no substance in the above submissions.* ***The work contractors are engaged by the appellant within its discretion and there is no inhibition in PPA in such regard.*** *In fact, it is pointed out by the appellant, and rightly so, that Article 7 of the Model PRONE which was a part of the RFQ documents had envisaged that the generator (Seller) alone shall be liable to operate and maintain the power station at its own cost but, in the final PPA that was executed between the parties, the clause to such effect was removed, this clearly indicative of the common understanding of the parties that the generator (CGPL) would not be solely responsible for O&M, the definition of 'Project Documents' read with O&M contracts' contemplating that a third-party O&M contractor might be appointed by it (CGPL)."*

(Emphasis supplied)

4.21. In addition to the above, it is reiterated and reaffirmed that the Petitioner's module procurement plan was based on the bona-fide belief (which was based on the then prevailing legal framework) that Safeguard Duty would not be applicable on the import of solar PV modules post 29.07.2020 (in view of the sunset clause in the 2018 SGD Notification). This was done by the Petitioner, as a measure of Prudent Utility Practice (which the Petitioner is obligated to follow under Article 3.1(vii) of the PPA), and to keep the tariff low and competitive.

4.22. Without prejudice to the above, it is humbly submitted that GUVNL's contention that the Petitioner should have assumed the continuation of the imposition of the Safeguard Duty is entirely wrong, false, incorrect, misconceived, and untenable. In this regard, it is humbly submitted that continuation/extension of the 2020 SGD Notification involves the following steps under the Customs Tariff (Identification and

Assessment of Safeguard Duty) Rules, 1997:

(i) The Domestic industry makes an application seeking extension of imposition of the Safeguard Duty or the review of such imposition,

(ii) After the successful filing of such application, the Director General of Trade Remedies ("DGTR") on application of mind and law considering the prevailing situation has to showcase a prima facie opinion that a review of the said imposition is necessary.

(iii) The DGTR issues a public notice on formation of the opinion re the extension of imposition of Safeguard Duty (Initiation Notification).

(iv) On issuance of the Initiation Notification, interested parties are invited to make their submissions by way of a public hearing wherein a clear finding as to whether continuation of the imposition if required or not is given by way of a recommendation.

(v) Thereafter, the Central Government in exercise of its quasi legislative function accepts or rejects the recommendation so made in the public hearing. In case, the recommendation is accepted, the concerned Ministry is directed to issue a notification stipulating the continuation of imposition of the Safeguard Duty under Rule 16 of the Customs Tariff (Identification & Assessment of Safeguard Duty) Rules, 1977, which provides that levy of duty under Rule 12 for such period necessary to prevent or remedy serious injury and to facilitate positive adjustment.

(vi) Further, as per Rule 18 the DGTR is empowered to review from time to time the need for continued imposition of the Safeguard Duty. It is to be noted that if the DGTR is satisfied that Safeguard Duty is necessary to prevent or remedy serious injury, he shall make a recommendation for continued imposition of the Safeguard Duty is necessary to prevent or remedy serious injury, he shall make a recommendation for continued imposition of the Safeguard Duty.

(vii) Further, Rule 5, 6, 7 and 11 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 (that entail the process as explained hereinabove for the

continued imposition of the Safeguard Duty) apply mutatis mutandis to the review as under Rule 18.

4.23. In this regard it is to be noted that as per Section 8B (4) of the Customs Tariff Act, 1975, duty imposed under this section shall have effect on expiry of four years from the date of such imposition unless it is revoked, provided that if the central government is of the opinion that the domestic industry has taken measures to adjust to such injury. threat thereof and it is necessary that the Safeguard Duty should continue to be imposed, it may extend the period of such imposition.

4.24. In view of the above, it is submitted that the Petitioner could not in any case have contemplated that any of these eventualities would take place post the expire of the sunset clause of the 2018 SGD Notification. Therefore, it is submitted that the entire process of effectuating the continuation of imposition of Safeguard Duty could not have been foreseen or engaged by the Petitioner, in any case at the time of submission of the bid i.e., on 30.04.2019.

4.25. In any case, it is humbly submitted that it is settled law that genera companies cannot be expected to know or foresee any amendment or change in the existing law (i.e., law existing on the bid submission date), which may take place over the long term of the PPA (25 years). In this regard, the Petitioner relies upon the Hon'ble APTEL's judgment dated 27.04.2021 in **Appeal No. 172 of 2017 titled as *Coastal Gujarat Power Ltd. v. Central Electricity Regulatory Commission and Ors.*** The relevant extracts of the same are reproduced herein below for ease of reference:

"154. The underlying assumption of argument to the contrary raised by the Procurers is that generating companies are expected to know or foresee any amendment or change in

the existing law (i.e., law existing on the Cut-Off Date), which may take place over the long term of the PPA (25 years), That such assumption. is misplaced and impermissible is clear merely from the fact that the PPA gives express right to an affected party to claim compensation if the event qualifies as a CIL. event in terms of Article 13 of the PPA deserving restitution. But for the agreed need for such possibility to be covered, there was no occasion to include Article 13 in the PPA"

(Emphasis supplied)

4.26. In view of the submissions made hereinabove, it is most humbly submitted that GUVNL's Reply is entirely baseless, misconceived, misplaced, and liable to be rejected. Therefore, the Petition filed by the Petitioner ought to be allowed.

4.27. On the contention of the Respondent that there is requirement to furnish relevant documents to substantiate the Petitioner's Change in Law claim, it is submitted that the issue of GUVNL addition to the above, it is most humbly submitted that GUVNL's contentions regarding the Petitioner's alleged failure to provide the relevant documents are wrong, false, incorrect, and untenable. In this regard, it is submitted that the Petitioner by way of its emails dated 30.04.2021, 17.05.2021 and 01.06.2021 had already undertaken the submission of relevant documents for substantiation of the Petitioner's GUVNL also had verbal discussions pursuant to documents by GUVNL as per which the Petitioner thereafter, for reasons best known to itself, GUVNL did m the Petitioner's claim.

4.28. In addition to the above, as stated by the Petitioner in paragraph 12 of the Petition, the Petitioner has not annexed all documents substantiating the one-to-one co-relation (as sought by GUVNL) along with its pleadings so as to avoid making a very bulky filing. Accordingly, by way of the Petition, the Petitioner had also craved leave of this

Commission to file the said documents at an appropriate stage, if required.

4.29. In this view, it is reiterated and reaffirmed that in the event this Commission is of the view that certain additional documents are required to be brought on record for further substantiation of the Petitioner's Change in Law claim, the Petitioner undertakes to submit the same in order to establish one on one correlation between the Project, importation of solar modules. the invoices, bills of entry and other relevant documents for proof of payment of the Safeguard Duty and further substantiate the Change in Law claim.

4.30. In any case, any alleged failure of the Petitioner to substantiate one-to-one co-relation cannot be a bar against grant of compensation to the Petitioner. Further, GUVNL's reliance upon the Hon'ble APTEL's judgment dated 21.05.2021 in Appeal No. 104 of 2021 titled M/s Fortum Solar India Private Limited v. Karnataka Electricity Regulatory Commission & Anr. is entirely misplaced and misconceived. In this regard, it is most humbly submitted that the facts of the present case are distinguishable from the facts of the aforesaid judgment, particularly due to the reason that in the aforesaid judgment the quantum of additional tariff was to be agreed between the parties, whereas in the present case, Article 9.2.2 of the PPA explicitly provides the formula for computation of compensation payable to the Petitioner on account of occurrence of Change in Law event stipulated in Article 9.1.1(b) of the PPA.

4.31. It is submitted that in response to the GUVNL's contention, the Petitioner has supplied following documents:

(i) the Petitioner vide its email dated 01.06.2021 has provided a certificate from TUV

SUD South Asia Pvt. Ltd. certifying that the same modules which are imported and on which duty has been paid have been installed in the project

(ii) Safeguard Duty Payment Challans, All Bills of Entry, Invoices, Transportation-Bills/ receipts Loading Unloading etc. for substantiating the Petitioner's claims along with traceability (i.e., one to one correlation).

(iii) the Petitioner has already confirmed that it has benefited due to reduction in taxes/duties/cess etc. It is further submitted that the Petitioner has not availed any input tax credit in relation to Safeguard Duty or IGST thereon

4.32. It is submitted that GUVNI. by way of the Reply has raised insignificant and pedantic objections against the Chartered Accountant's report submitted by the Petitioner as Annexure 11 of the Petition, which do not pertain to the material issues at hand in the present Petition. In any case, it is humbly submitted that the errors (if any) in the Chartered Account's report are inadvertent. Accordingly, as a measure of abundant caution, the Petitioner is annexing herewith the revised copy of the Chartered Accountant's report dated 20.12.2021, which addresses GUVNL's objections (albeit insignificant) under the Reply. At this juncture, it is pertinent to highlight that there is no requirement under the PPA or by way of prevalent practice to provide the statutory auditor's certificate.

4.33. It is to highlight that as per Article 9 of the PPA, particularly Article 9.2.3, the Petitioner is required to only provide a certificate stating that the adjustment in the tariff payment is directly as a incurred due to the said Change in Law event. Further, even present case, reflecting clearly the increase and decrease in the under Article 9.2.3 of the PPA is not mandated to be issued 9.2.3 of the PPA. is submitting the Chartered Accountant's certificate dated 20.12.2021 on the Statement for adjustment in Tariff

Payment for purpose of the Change in Law.

4.34. On the contention raised by the Respondent for non-entitled to claim Carrying Cost, It is submitted that the Petitioner is entitled to payment of carrying cost at the rate of 14% per annum (calculated as per Article 6.6 of the PPA, considering the present SBI MCLR of 7%) from the date of payment of the Safeguard Duty by the Petitioner till the date of release of first invoice by the Respondent on the enhanced tariff as per Article 9 of the PPA.

4.35. It is submitted that GUVNL's contentions against the Petitioner's claim for carrying cost are entirely wrong. false, erroneous, misplaced, and untenable. It is submitted that the PPA had been executed pursuant to a competitive bidding process undertaken under Section 63 of the Electricity Act, 2003 (Electricity Act). Accordingly, in the present case, the Petitioner and GUVNL are bound by the Competitive Bidding Guidelines, which have been issued by the Ministry of Power under Section 63 of the Electricity Act ad thus, are statutory in nature, having the Force of law.

Further, Clause 5.7.1 of the Competitive Bidding Guidelines provides for the principle of complete restitution, thus GUVNL cannot be permitted to evade its liability towards the Petitioner for restitution of the Petitioner by way of payment of carrying costs.

4.36. It is also submitted that it is a trite law that interest/carrying cost is required to be paid as a compensation in respect of a delay in making any payment by the party in default. Applying the said principle to the facts of the present case, the Petitioner is entitled to receive interest/ carrying cost from the date of payment of Safeguard Duty

by the Petitioner till the date of reimbursement by GUVNL.

5. The Petitioner has filed its affidavit dated 08.07.2022 in compliance of the Commission's Daily Order dated 09.06.2022, the brief of the same is as follows-

5.1. The Petitioner owns and operates a 200 MW AC capacity (with an equivalent DC capacity of 290 MW) solar power project at Plot 'D' and 'E' in the Raghanesda Solar Park in the state of Gujarat (Project). The Petitioner has filed the captioned Petition, i.e., Petition No. 2010 of 2021, before this Commission under Section 86(1)(f) of the Electricity Act, 2003 (Electricity Act) read with Article 9 of the Power Purchase Agreement dated 26.08.2019 (PPA) executed between the Petitioner and the Respondent, i.e., Gujarat Urja Vikas Nigam Limited (GUVNL), inter alia seeking declaration of Change in Law Event, viz., the imposition of Safeguard Duty by Notification No. 02/2020-Customs (SG) dated 29.07.2020 (2020 SGD Notification) issued by the Department of Revenue, Ministry of Finance, Government of India; and consequential reliefs therefor.

5.2. It is submitted that the captioned matter was listed before this Commission on 08.03.2022 and this Commission vide its Daily Order dated 09.06.2022 (for the hearing dated 08.03.2022) directed the Petitioner to file certain documents/evidence for verification of the claim of the Petitioner. The relevant excerpts of the order dated 09.06.2022 are reproduced herein below:

"5.5. We also note that the Respondent has sought certain details but according to the submissions made by the Petitioner, relevant details are already filed. However, any details that

are not filed needs to be filed by the Petitioner along with relevant details agreed to be filed by the Ld. counsel for the Petitioner. Moreover, while filing the same, the Petitioner is also required to submit the following documents/ evidence for verification of the claim of the Petitioner, if not already filed:

(i) RFID Details

(ii) CEIG certificate

(iii) Commissioning Certificate

(iv) Project specific documents;

(v) Detailed breakup of the project cost incurred with item-wise break-up for the project;

(vi) Detailed Calculations sheet with Safeguard duty and GST calculations;

(vii) Details of interest cost with (a) Details of debt, (b) Details of Equity, (c) Detail of Debt sanctioned along with the terms and conditions of Debt assumption while bidding carried out by the Petitioner with consideration of different items considered including Solar Module cost, Inverter cost, balance of plant cost etc. and the same was approved by Board or Management of the Petitioner company and it is part of loan documents etc.

(viii) Capacity in DC of Solar Modules actually installed and commissioned for Solar generation on which safeguard duty is paid including GST paid thereon,

(ix) *Entire copy of the Original Contracts consisting of different clauses including Performance guarantees, delivery schedule, liquidated damages etc. and any amendments made thereto between (a) the Petitioner company and EPC Contractor & (b) EPC contractor with Equipment suppliers;"*

5.3. On the issue of submissions of RFID details the Petition has been filed seeking declaration of occurrence of Change in Law, i.e., the 2020 SGD Notification and consequential relief thereof, particularly compensation in terms of Article 9 of the PPA. As such, it is the Petitioner's case that the RFID Details of the solar PV modules imported by the Petitioner do not necessarily have any bearing on the facts in issue in the present Petition in context of the present claim.

5.4. However, in any case, in the interest of justice, the Petitioner is willing to provide the RFID Details of the solar PV modules installed by it for the present Project. However, the said details are not readily available with the Petitioner. In fact, in order to provide the RFID Details of all the solar PV modules installed for the Project, the Petitioner will have to purchase an RFID tag reader and manually scan approx. more than 6 Lakh solar PV modules. The same is a time-consuming process and the Petitioner is in the process of arranging the RFID details of the solar PV modules at the Project.

5.5. Therefore, the Petitioner craves liberty to this Commission to provide the RFID Details as and when they are available (albeit it is stated that the intent is definitely to expedite submission of such details at the earliest), for which the Petitioner anticipates within 6 months' time. In the meantime, the Petitioner most humbly prays that this Commission may graciously be pleased to decide the present Petition and pass appropriate orders, subject to the reconciliation of RFID details inter se the Petitioner and GUVNL, In any event, the present proceedings can be carried out in parallel during which period reconciliation if any on other aspects can be carried out by GUVNL and the continuation of present proceedings need not necessarily be made contingent upon on the submission of the RFID details. This will be interest of the parties as well as the matter.

5.6. On the issue of CEIG certificate, it is submitted that the copies of the CEIG Energization Approval, CEIG Design/ Plan Approval, and CEIG Feeder Bay Approval are submitted.

5.7. On the contention of the commissioning certificate, it is submitted that the Project achieved commissioning in two tranches, i.e., 150 MW on 10.08.2021 and balance 50

MW on 13.08.2021. Accordingly, the commissioning certificates for both tranches of the Project issued by Gujarat Electricity Development Agency dated 13.08.2021 bearing no. GEDA/SOL-26447/2021/08/OW/2197 and GEDA/SOL-26447/2021/08/OW/2198 , respectively.

5.8. The Petitioner has placed on record various documents such as Module Supply Agreement dated 06.03.2020 executed between the Petitioner and LONGI Solar Technology Co. Ltd. along with the amendment agreements, Module Supply Agreement dated 06.03.2020 executed between the Petitioner and Jinko Solar Co. Ltd. along with the amendment agreements, Copies of all Bills of Entries, Module Purchase Invoices, and Safeguard Duty Payment Challans, Chartered Accountant's report dated 20.12.2021 on the Statement of Safeguard Duty of and Integrated Goods and Services Tax paid on import of solar PV modules etc.

5.9. On the issue of detailed breakup of the project cost incurred with item – wise break – up for the project, it is submitted that the tariff for the present Project has been discovered pursuant to competitive bidding under Section 63 of the Electricity Act, which is separate and distinct from the tariff determination process under Section 62 of the Electricity Act.

5.10. It is settled law that in case of tariff determination process under Section 62 of the Electricity Act, the Appropriate Commissions are required to consider various data/costs and carry out prudence check qua the data furnished for the purpose of fixing tariff. In comparison, the determination of tariff under Section 63 is based on free and fair transparent bidding wherein, primarily a tariff is quoted by the bidders

without, in any manner disclosing the various components of such bid and based on the lowest quoted tariff, bidder(s) are selected. Such levelized tariff is applicable for the entire term of the arrangement between the parties, subject to the provision of change in law provided under the respective power purchase agreements.

5.11. In this regard, the Petitioner relies upon and refers to the following judgments of the Hon'ble Appellate Tribunal for Electricity (APTEL) which clarify the ambit of the tariff determined under Section 63 of the Electricity Act:

- The Hon'ble APTEL vide its Judgment dated 07.04.2016 titled as Uttar Haryana Bijli Vitran Nigam Limited and Anr. v. CERC and Ors. has inter alia held that the tariff quoted under Section 63 of the Electricity Act does not involve any specific components of various tax elements and that the decision as to what value is to be attached to each tariff component is internal to the bidder, which cannot be reopened. The relevant extract of the said judgment is reproduced herein below:

> ***"142..... The quoted tariff does not involve any specific components of various tariff elements such as Interest on Loan, Return on Equity, Depreciation, O&M Expenses, Station Heat Rate, Auxiliary Consumption, GCV, Working Capital, etc. The decision as to what value is to be attached to tariff component is internal to the bidder.***
> *.....*
> ***147. Section 63 of the said Act is a complete Code on the aspect of the determination of tariff in pursuance of a competitive bidding process. We have already noted that tariff determination by the bidding process under Section 63 cannot be reopened. Relief available under the PPA could be granted if case of Force Majeure or Change in Law is made out."***
>
> (Emphasis Supplied)

- The Hon'ble APTEL vide its judgment dated 06.05.2010 titled as Madhya Pradesh Power Trading Company Ltd. v. MPERC and Ors. has inter alia held that an Appropriate Commission has limited jurisdiction in cases under Section 63 of

the Electricity Act and is thus, required to act within the ambit of Section 63 of the Electricity Act and should not go beyond it, as it is neither an enquiry commission, nor a vigilance commission. The relevant extract of the said judgement is reproduced herein below:

> ***"70. As indicated above, the wordings contained in section 63 of the Electricity Act, 2003 would make it clear that the power of scrutiny by the State Commission is so limited. When it is found that the bid process was done in a transparent manner as per the guidelines and when the certificate is issued by Evaluation Committee recommending the reduced prices through negotiations, it is the duty of the state Commission to give approval without raising any hyper technical objection. To put in shortly, the Commission as per section 63 of the Electricity Act, 2003 having only limited jurisdiction has to satisfy with reference to the compliance of the requirement of Section 63 and cannot indulge itself to conduct a roving enquiry. In other words, the State Commission should act within the ambit of Section 63 of the Act and should not go beyond that as it is neither an Enquiry Commission nor a Vigilance Commission."***
>
> (Emphasis Supplied)

5.12. From the aforementioned decisions, it becomes clear that the tariff quoted under Section 63 of the Electricity Act does not involve disclosure of any specific components and that for projects where the tariff has been determined under Section 63 of the Electricity Act, the Appropriate Commission cannot act as enquiry commissions or vigilance commissions, as they are under an obligation to maintain the sanctity of the of the bid conducted under Section 63 of the Electricity Act process.

5.13. In any event, it is further submitted that the Hon'ble APTEL has clearly held that the Appropriate Commission cannot question or requisition the internal assumptions or calculations which were considered by a bidder at the time of submission of its bid. In addition, the aforesaid judgments are cited to support the premise that in case of projects the tariff whereof has been discovered under Section 63 of the Electricity Act,

when at the time of tariff adoption, the internal parameters, factors and assumptions made by the bidders are not required to be looked into, then legally and logically the same cannot be reopened and/or looked at the time of deciding the Change in Law claim made by the selected bidder(s). This aspect has also been unequivocally settled by the Hon'ble APTEL in context of the following cases wherein compensation for change in law claim qua projects under Section 63 of the Electricity Act vis-à-vis the bid price/parameters quoted by developers was involved:

Judgment dated 12.09.2014 in Appeal No. 228 of 2013 titled as M/s Wardha Power Company Ltd. v. Reliance Infrastructure Ltd., wherein Hon'ble APTEL whilst setting aside the observations made by Hon'ble Maharashtra Electricity Regulatory Commission (MERC) has inter alia observed that it is not correct to co-relate the compensation on account of Change in Law with the price contemplated by bidder in its financial bid and that only the increase in the actual expenditure due to increase in tax has to be considered. The relevant extract of the said Judgment is reproduced herein below:

> *"19. The State Commission is of the view that Change in Law has occurred as per the provisions of the bid documents and the economic position of the bidder should be restored as of 7 days prior to bidding date.* ***However, the State Commission has held that compensation shall be calculated with the same base as used in the bid.***
>
> ***...***
>
> *24. We find that as per the provisions of the PPA,* ***there is no co-relation of the base price of electricity quoted by the Seller and computation of compensation as a consequence of Change in Law.*** *The compensation is only with respect to the increase decrease of revenue/expenses of the Seller following the Change in Law The minimum financial impact to qualify for claim of compensation is also linked to the increase in expenses/decrease in revenue of the seller.*

25. ***For example, if the tax on cost of coal has been increased from 5% to 8%, then for computing the impact of Change in Law, only the increase in the actual expenditure of Seller due to increase in tax from 5% to 8% has to be considered. This is because if the tax had not increased, the Seller would have paid tax of 5% on the actual cost of coal. With the Change in Law, the Seller has now to pay 8% on the actual cost of coal.*** *Therefore, to restore the Seller to the same economic position as if such Change in Law has not occurred, the Seller has to be compensated for additional tax of 3% on the actual cost of coal. However, the Seller will have to submit proof regarding payment of tax on coal.*

26. The price bid given by the Seller for fixed and variable charges both escalable and non-escalable is based on the Appellant's perception of risks and estimates of expenditure at the time of submitting the bid. The energy charge as quoted in the bid may not match with the actual energy charge corresponding to the actual landed price of fuel. The seller in its bid has also not quoted the price of coal. *Therefore, it is not correct to co-relate the compensation on account of Change in Law due to change in cess/excise duty on coal, to the coal price computed from the quoted energy charges in the Financial bid and the heat rate and Gross Calorific value of Coal given in the bidding documents by the bidder for the purpose of establishing the coal requirement. The coal price so calculated will not be equal to the actual price of coal and therefore, compensation for Change in Law computed on such price of coal will not restore the economic position of the Seller to the same level as if such Change in Law has not occurred."*

(Emphasis Supplied)

5.14. Judgment dated 13.11.2019 in Appeal No. 77 of 2016 titled as Sasan Power Ltd v. CERC and Ors. wherein the Hon'ble APTEL has whilst dealing with a case involving compensation on account of occurrence of Change in Law inter alia held that for determination of coal consumption for scheduled generation, Station Heat Rate **(SHR)** should be based on actuals instead of bid SHR. The relevant extract the said judgment is reproduced herein below: of

"19.8.2 Having regard to the contentions of the Appellant and the Respondents and after critical analysis of the issue, we are of the opinion that while we have

held that compensation of various levies cannot be linked to the dispatched quantity of coal, the compensation should not be restricted to bid SHR. ***It is also relevant to note that the Central Commission has in subsequent orders taken a position that compensation for Change in Law events cannot be restricted to bid parameters.***

19.8.3 In light of the above, we are of the opinion that for ***determination of coal consumption for scheduled generation, SHR should be based on the actual instead of bid SHR.*** *However, to adequately protect the interest of the procurers and consumers at large, the SHR is required to be capped to the applicable normative levels contained in the CERC Tariff Regulations, 2009. Hence, this issue, i.e. Issue (D) is partially decided in favour of the Appellant."*

(Emphasis Supplied)

5.15. From the aforementioned decision, it becomes clear that the Hon'ble APTEL has consistently held that correlation of compensation on account of Change in Law with price quoted in the bid is incorrect and that the compensation should be based on actuals and not bid parameters.

5.16. It is submitted that the aforesaid settled position of law has also been followed by various other sectoral regulators whilst dealing with cases involving compensation on account of occurrence of Change in Law with respect to projects for which tariff was determined under Section 63 of the Electricity Act. The relevant extracts of a few such decisions are reproduced hereinbelow:

- Hon'ble CERC's Order dated 04.10.2019 in Petition No 14/MP/2019 titled as Renew Solar Power Pvt. Ltd. and Ors v. Solar Energy Corporation of India Limited and Ors.:

"75.(...) However, the Commission observes that in the instant petitions, the tariff has been discovered under transparent e-bidding process in accordance with the

NSM guidelines issued by the Central Government. In the Competitive Bidding Scenario, the SPDs quote the bid levellised tariff without disclosing the details of the calculations of the project cost including capital expenditure. The design of the bid levellised tariff is solely a decision of the SPDs.(....)"

(Emphasis Supplied)

- Hon'ble CERC's order dated 12.04.2019 in Petition no. 206/MP/2018 titled as Parampujya Solar Energy Pvt. Ltd. and Ors. v. National Thermal Power Corporation Ltd. and Ors.:

"87. The Commission observes that in the instant petitions, the tariff has been discovered under transparent e-bidding process in accordance with the NSM guidelines issued by the Central Government. In the Competitive Bidding Scenario, the SPDs bid levellised tariff without disclosing the details of the calculations of the project cost including capital expenditure. <u>The component wise details of the capital employed are not required to be declared by the bidders. The design of the bid levellised tariff is solely a decision of the SFDs."</u>

(Emphasis Supplied)

- Hon'ble CERC's Order dated 28.01.2020 in Petition No. 67/MP/2019 titled as Clean Sustainable Energy Private Limited and Ors. v. Solar Energy Corporation of India Limited and Ors.:

"94. The Commission observes that in the instant petitions, the tariff has been discovered under transparent e-bidding process in accordance with the NSM guidelines issued by the Central Government. In the Competitive Bidding Scenario, the SPDs bid levellised tariff without disclosing the details of the calculations of the project cost including capital expenditure. The component wise details of the capital employed are not required to be declared by the bidders. The design of the bid levellised tariff is solely a decision of the SPDs."

(Emphasis Supplied)

- Hon'ble MERC's Order dated 22.06.2020 in Case No. 08 of 2020 titled as M/s ReNew Solar Power Private Limited v. Maharashtra State Electricity Distribution Company Ltd.:

> *"15.4. In normal course, for time gap between date of spending and realising the said amount, utility takes Working Capital loan and as per tariff principle such utility is allowed to claim interest on such Working Capital loan. Similarly, when higher expenses are incurred on account of Change in Law which is to be reimbursed at later date, entity may fund such Order in Case No. 8 of 2020 Page 20 expenses through Working Capital Loan or through other means available with it. However, under Section 63 bidding, Commission is not expected to go into all such financial details as bidder is not expected to disclose fundamental basis of the bid tariff. PPA does not stipulate rate of interest for carrying cost. Hence, as an alternative, rate of interest on working capital stipulated in RE Tariff Regulations is being referred as rate for carrying cost to work out the financing cost."*

(Emphasis Supplied)

5.17. From the aforementioned decisions passed by various sectoral regulators, it becomes crystal clear that sectoral regulators across the country have been taking the view that in cases involving compensation for occurrence of Change in Law for projects the tariff whereof has been discovered through competitive bidding under Section 63 of the Electricity Act, the project developers in their bid quote the levelized tariff without having to disclose the details of the various parameters, factors and assumptions related to the project cost, and therefore, in such cases, the Appropriate Commission cannot and should not delve into the various components of the bid for the purpose of determining the compensation payable towards Change in Law.

5.18. In view of the above and the fundamental principle of tariff determination enshrined under Section 63 of the Electricity Act, it is most respectfully submitted that this

Commission is not empowered to look into or even requisition the detailed breakup of the project cost incurred with item- wise break-up for the project, as sought by this Commission vide its order dated 09.06.2022.

5.19. On the issue of detailed calculations sheet with Safeguard Duty and GST calculations, it is submitted that the detailed Calculation Sheet along with Safeguard Duty and Goods and Services Tax (GST) calculations has already been filed by the Petitioner.

5.20. Details of interest cost with (a) Detail of Debt, (b) Details of Equity, (c) Detail of Debt sanctioned along with the terms and conditions of Debt assumption while bidding carried out by the Petitioner with consideration of different items considered including Solar Module cost, Inverter cost, balance of plant cost etc. and the same was approved by Board or Management of the Petitioner company and it is part of loan documents etc.

5.21. It is settled law that in cases involving compensation for occurrence of Change in Law for projects the tariff whereof has been discovered through competitive bidding under Section 63 of the Electricity Act, the project developers in their bid quote the levelized tariff without having to disclose the details of the various parameters, factors and assumptions related to the project cost, and therefore, in such cases, the Appropriate Commission cannot and should not delve into the various components of the bid for the purpose of determining the compensation payable towards Change in Law.

5.22. It is trite law that the tariff quoted under Section 63 of the Electricity Act does not

involve disclosure of any specific components and for such projects, the Appropriate Commission cannot act as enquiry commissions or vigilance commissions, as they are under an obligation to maintain the sanctity of the bid process conducted under Section 63 of the Electricity Act. Accordingly, the Appropriate Commission cannot question or requisition the internal assumptions or calculations which were considered by a bidder at the time of submission of its bid. Therefore, it is most humbly submitted that this Commission also is not empowered to requisition any assumptions made by the Petitioner or its parent company at the time of bidding.

5.23. In any case and without prejudice to the above, it is most humbly submitted that in terms of Article 9 of the PPA in order to grant relief therein, this Commission is only required to examine whether or not Change in Law has occurred and if yes, whether the same has resulted in increase or decrease of the project cost. The same is evident from a bare perusal of Article 9 of the PPA which is reproduced herein below for ease of reference:

"....ARTICLE 9: CHANGE IN LAW

9.1. Definition

9.1.1. "Change in Law" shall refer to the occurrence of any of the following events after the Bid Deadline.

a) the enactment, bringing into effect, adoption, promulgation, amendment, modification or repeal, of any statute, decree, ordinance or other law, regulations, notice, circular, code, rule or direction by Governmental Instrumentality or a change in its interpretation by a Competent Court of law, tribunal, government or statutory authority or any of the above regulations, taxes, duties charges, levies etc. that results in any change with respect to any tax or surcharge or cess levied or similar charges by the Competent Government on the generation of electricity (leviable on the final output in the form of energy) or sale of electricity.

b) Introduction/modification/changes in the rates of safeguard duty and/or anti-dumping duty which has direct effect on the Project cost.

9.2. Relief for Change in Law

9.2.1. In case Change in Law results in the Power Producer's costs directly attributable to the Project being decreased or Increased by one percent (1%), of the estimated revenue from the Electricity for the Contract Year for which such adjustment becomes applicable or more, during Operation Period, the Tariff Payment to the Power Producer shall be appropriately increased or decreased with due approval of GERC.

9.2.2. In case of Change in Law resulting on account of 9.1.1 (b) above, the Power Producer shall be allowed an increase/ decrease in tariff of 1 paise / unit for every increase / decrease of Rs. 2 Lakh per MW of project capacity (AC) in the Project Cost which shall be allowed upon submission of proof of payment made by the Power Producer towards safeguard duty and/or anti-dumping duty to the concerned Authority and with due approval of GERC.

9.2.3. The Power Procurer/GUVNL or the Power producer, as the case may be, shall provide the other Party with a certificate stating that the adjustment in the Tariff Payment is directly as a result of the Change in Law and shall provide supporting documents to substantiate the same and such certificate shall correctly reflect the increase or decrease in costs.

9.2.4. *The revised tariff shall be effective from the date of such Change in Law as approved by GERC, the Parties hereto have caused this Agreement to be executed by their fully authorized officers, and copies delivered to each Party, as of the day and year first above stated."*

(Emphasis supplied)

5.24. It is submitted that there is no requirement for this Commission to burden itself with any details of the estimated project cost/details of interest/assumptions made prior to the bidding process, particularly since the Hon'ble Supreme Court in a catena of cases has already held that courts cannot rewrite the terms of contracts entered into between the parties.

5.25. On the issue of capacity in DC of solar PV modules actually installed and commissioned for Solar generation on which safeguard duty is paid including GST paid thereon, it is submitted that the Petitioner has installed overall DC capacity of 217.99 MW in order

to achieve generation equivalent to 150 MW AC capacity, which capacity has also been certified by Gujarat Electricity Development Agency vide the Commissioning Certificates dated 13.08.2021.

5.26. On the issue of entire copy of the Original Contracts consisting of different clauses including Performance guarantees, delivery schedule, liquidated damages etc. and any amendments made thereto between (a) the Petitioner company and EPC Contractor & (b) EPC contractor with Equipment suppliers, it is submitted that as mentioned in paragraph 4.4 hereinabove, that the entire copy of the Module Supply Agreements executed between the Petitioner and LONGI Solar Technology Co. Ltd. as well as Jinko Solar Co. Ltd. have been annexed along with the Petition.

5.27. It is submitted that due to the reason that the Petitioner has directly entered into Module Supply Agreements with the module manufacturer, the EPC contract entered into between the Petitioner and its contractor is not germane for the adjudication of the present Petition. In addition to the above, it is submitted that the delivery schedule for each of the solar module manufacturer is already part of the Module Supply Agreements and its amendments. The Petitioner submits that no liquidated damages have been imposed upon or collected from the solar PV module manufacturers under the respective Module Supply Agreements. Without prejudice to the above, and in any case, it is pertinent to highlight that by way of the present Petition, the Petitioner is seeking reimbursement of Safeguard Duty and GST thereon which has been paid by the Petitioner pursuant to occurrence of Change in Law, i.e., issuance of the 2020 SGD Notification. As such, the liquidated damages that may or may not have been imposed

by the Petitioner upon the solar PV module manufacturers has no bearing on the facts in issue in the present Petition, particularly considering that there has been no delay or imposition of liquidated damages upon the Petitioner by GUVNL.

6. The Petitioner has filed its affidavit dated 10.10.2023 in compliance of the Daily Order dated 10.08.2023, brief of the same is as under:-

6.1. It is submitted that the captioned matter was listed before this Commission on 04.07.2023 wherein this Commission vide order dated 10.08.2023 directed the Petitioner to file certain documents/evidence for verification of the claim of the Petitioner. Accordingly, this Commission issued a checklist of the documents, along with a set format which are required for verifying the claim. Pursuant to the above, the Petitioner is filing the present affidavit to inter alia place on record the documents/evidence for verification of the claim of the Petitioner.

6.2. Further, in compliance with the directions issued by this Commission vide order dated 10.08.2023 the documents which are submitted afresh; Packing List, Custom accessed bill of entry, Bill of lading for proof of quality both the master and house bill of lading, Customs out of charge order, Marine Insurance for sea and inland transit, Copy of LRs for inland transport from port of projects site and E-way bill, Certificate from and independent engineer certifying that modules that have been imported have actually been installed at the project, Details of Bank Statement and RFID Details

6.3. On the issue of details of interest cost along with details of debt it is submitted that once the bills are received by the Petitioner from the concerned authorities with regard to the imposition of new taxes, duties and cess, etc. or change in rates of existing

taxes, duties and cess, etc., the Petitioner is required to make payment within a stipulated period. Therefore, the Petitioner had to arrange funds for such payments. In the instant case, the amount towards imposition of 2020 SGD Notification was arranged internally by the Petitioner through its affiliate by way of structured finance.

6.4. It is submitted that the interest/carrying cost is payable as per the provisions of PPA read with the judgement of the Hon'ble APTEL to compensate the affected party for time value of funds deployed on account of change in law events. The Late Payment Surcharge ("LPS") provision in the PPA is also meant for compensation towards time value of money on account change in law events. The Late Payment Surcharge ("LPS") provision in the PPA is also meant for compensation towards time value of money on account of delayed payments. In this regard, the Petitioner relies upon the order dated 22.03.2022 in Appeal No. 118 of 202 titled Ratan India Power India Limited v Maharashtra Electricity Regulatory Commission & Anr issued by the Hon'ble Appellate Tribunal. The relevant excerpt of the order dated 22.03.2022 is reproduced herein below for ease of reference;

> *16. It is a settled position of law that carrying cost is payable as per the provisions of PPA to compensate the affected party for time value of funds deployed on account of Change in Law events. The LPS provision in the PPA is also meant for compensation towards time value of money on account of delayed payments. Therefore, the rate prescribed for LPS in Article 11.3.4 of the PPA (i.e., SBI PLR plus 2%) ought to be considered for the recovery of carrying cost. The appellants cannot be restored to the same economic position, as it was prior to the occurrence of the Change in Law events, unless the rate of interest applicable for LPS is granted.*

6.5. In addition, the Hon'ble Supreme Court vide Judgement dated 20.04.2023 in Civil Appeal No. 11095 of 2018 and batch matters titled as GMR Warora Energy Limited &

Others v. Central Electricity Regulatory Commission & Others, has observed that:

> *"116. A perusal of Article 11.3.4 of the PPA would reveal that in the event of delay in payment of a monthly bill by any procurer beyond its due date, a late payment surcharge shall be payable by the procurer to the seller at the rate of 2% in excess of the applicable State Bank Advance Rate ("SBAR" for short) per annum, on the amount of outstanding payment, calculated on a day to day basis (and compounded with monthly rest), for each day of the delay. Article 11.8 of the PPA deals with Payment of Supplementary Bill. It enables either party to raise a supplementary bill on the other party for payment on account of certain events. Clause (iii) of Article 11.8.1 of the PPA deals with 'Change in Law' as provided in Article 13. It requires the bill to be paid by the other party. Article 11.8.3 of the PPA also provides that in the event of delay in payment of a supplementary bill by either party beyond one month from the date of billing, a late payment surcharge shall be payable at same terms applicable to the monthly bill in Article 11.3.4.*
>
> *117...*
>
> *121. This Court has clearly held that the DISCOMS have a contractual obligation to make timely payment of the invoices raised by the power generating companies, subject to scrutiny and verification of the same. This Court has rejected the contention that the funding cost was much lesser than the rate of LPS. This Court has reiterated the proposition that the courts cannot rewrite a contract which is executed between the parties. This Court has emphasized that it cannot substitute its own view of the presumed understanding of commercial terms by the parties, if the terms are explicitly expressed. It has been held that the explicit terms of a contract are always the final word with regard to the intention of the parties.*

6.6. Further, the Central Electricity Regulatory Commission while determining the levelized generic tariff for FY 2022-23 under Regulation 8 of the Central Electricity Regulatory Commission (Terms and Conditions for Tariff determination from Renewable Energy Sources) Regulations, 2020, vide order dated 07.11.2022 in Petition No. 14/SM/2022 has observed that:

> *".....*
>
> *I. Return on Equity*
>
> *24. As regards Rate of Return on Equity, sub-Regulation (2) of Regulation 16 of the RE Tariff Regulations specifies as under:*
>
> *"16. Return on Equity...*
>
> *(2) The normative Return on Equity shall be 14%. The normative Return on Equity shall be grossed up by the latest available notified Minimum Alternate Tax*

(MAT) rate for the first 20 years of the Tariff Period and by the latest available notified Corporate Tax rate for the remaining Tariff Period."

25. *For computation of Rate of Return on Equity, MAT Rate of 17.47% and Corporate Tax Rate of 34.94% has been considered Accordingly, Rate of Return has been computed as 16.96% for first 20 years and 21.52% after 20 years of useful life…."*

(Emphasis Supplied)

6.7. Further, the Central Electricity Regulatory Commission vide Explanatory Memorandum dated May 2020 on Draft Central Electricity Regulatory Commission (Terms and Conditions for Tariff Determination from Renewable Energy Sources) Regulations, 2020 while analyzing the trends on return on equity by various state commissions has observed that the rate of return on equity in the range of 14% to 16%. The same has been reproduced herein below:

4.2 RETURN ON EQUITY (ROE)

…….

For analysing the recent trend in the Return on Equity (RoE) of various Renewable Energy projects, comparison of Return on Equity (RoE) considered by various SERCs has been done and the Commission observed that most of SERCs have specified the rate of Return on Equity in the range of 14% to 16%.

Table 4-Comparison of Rate of Return on Equity for SERCs

ERC NAME	*ATE OF RETURN OF EQUITY*
MERC	*14% grossed up with the tax rate equivalent to MAT rate as on 1st April of previous financial year*
JERC	*14% for mainland areas and 16% for Island area Grossed up by MAT as on 1st April of available your*
UERC	*16% post tax for RE power Projects, 20% (Pre-tax) for first 10 years considering Avg MAT rate and 22% (Pre-tax) from 11th year onwards considering Avg Corporate Tax.*
GERC	*14% post tax (grossed up with base rate); Tax Rate-MAT at 21.34% for first 10 years from COD, Corporate tax rate at 34.61% from 11th year onwards.*

6.8. Therefore, the rate prescribed for LPS in Article 6.3 of the PPA, i.e., 15% [being SBI

MCLR (which is 8%) plus 7%], ought to be considered for the recovery of carrying cost. The Petitioner cannot be restored to the same economic position, as it was prior to the occurrence of the Change in Law events, unless the rate of interest applicable for LPS is granted.

6.9. In view of the above, it is humbly prayed that this Commission may graciously be pleased to take the present affidavit and the documents submitted herewith on record and in consideration of the same, allow the present Petition inter alia allowing the reliefs sought therein.

7. The Respondent GUVNL has filed its Reply vide affidavit dated 27.12.2023, brief of which are as under: -

7.1. The amounts claimed by the Petitioner are not eligible to be admitted. The computation has to be provided and verified subject to examination of supporting documents and further subject to prudence check by this Commission.

a) It is submitted that the Petitioner has not submitted documents establishing one to one co-relationship of Safeguard Duty and IGST paid etc., Solar Modules imported for commissioning in the power plant and the same are installed in the power plant, in chart as well as tabular formats. This was directed in the Order dated 10.08.2023 also.

b) It is to mention that documents provided in compliance to Commission's Order dated 10.08.2023 are voluminous and since the summary and copy of Mapping of documents are not provided it will require substantial time for one to one verification. Therefore,

the Petitioner may be directed by this Commission to submit the documents establishing one to one co-relationship.

c) The Petitioner is required to submit the certificate of Practicing Chartered Accountant substantiating and supporting their claim regarding Safeguard Duty. The certificate should contain text stating that the adjustment in the Tariff Payment is directly as a result of the Change in Law and that the certificate correctly reflects the increase or decrease in costs. This is required as per Article 9.2.3 of the PPA. The Certificate at Annexure H of the Petition does not reflect the above statement as per Article 9.2.3 of the PPA.

d) The CEIG Certificate has provided with details of installation without any sign. Without an authentic signed copy, the same cannot be accepted.

e) It is further submitted that the compensation for Change in Law claim is only to the extent of the plant and machines which are installed and Commissioned by the Commissioning date with which the Petitioner commences the supply of power. It cannot extend to any plant or machines installed or commissioned or added subsequent to the Commissioning Date.

f) Further there may be reduction in project cost, if any on account of imposition of safeguard duty. Safeguard duty, if any, absorbed by module supplier by way of reduction in prices is required to be considered. The Petitioner may clarify on this aspect and further place on record the communications exchanged by them with their module suppliers substantiating that the reduction in price, if any, is not as a result of

imposition of safeguard duty and no attempt has been made by supplier to absorb the safeguard duty.

g) On the issue of details of interest cost along with details of debt it is submitted that the Petitioner has not provided any documents but is claiming the late payment surcharge as carrying cost/interest and reference is made to return on equity. It is clear that the petitioner has not undertaken any loan and is claiming that it had arranged internally the funds. There cannot be any interest cost for the same. There is no application of return on equity. The Petitioner cannot make profit in form of return on equity out of change in law claims. The return on equity under the Tariff Regulations cannot be applied to the present case of Section 63 where there is no provision for the return on equity. There is no concept of return on equity under competitively bid tariff. It is submitted that the Petitioner cannot convert the present PPA under Section 63 into a Section 62 tariff with individual elements.

(i) The interest cost cannot be considered for computation of compensation, even assuming but not admitting that there is a change in law. The PPA in the present case does not have any provision entitling the Petitioner for any interest cost due to the implications of the imposition of Safeguard Duty. The PPA has no provision for restitution principles or restoration to the same economic position. There is no provision for carrying cost under the PPA. The PPA provides for a specific formula and any relief/compensation etc. is provided within the said formula and the Petitioner is not entitled to anything else. The PPA provides for the distribution of risks among both the parties and in the present case, the parties

are well aware that there cannot be any payment obligation and the amount does not become due until the approval of the Hon'ble Commission of the change in law and further that the contract does not provide for any interest or carrying cost or even refer to restitution.

(ii) There is no open-ended provision for relief in the present PPA in Article 9.2. The said Article is similar to Article 13 in consideration in Appeal No. 210 of 2017 by the Hon'ble Tribunal wherein the carrying cost was denied. Further Article 9.2.2, namely, for increase / decrease in tariff of 1 paise / unit for every increase / decrease of Rs. 2 Lakh per MW in the Project Cost which shall be allowed upon submission of proof of payment made by the Power Producer towards safeguard duty and/or anti-dumping duty and/or customs duty to the concerned Authority and with due approval of GERC" is in fact even more specific than the provision in PPA in consideration under Appeal No. 210 of 2017. In regard to the Article 9.1.1(b) there is a specific formula under Article 9.2.2 for relief under change in law. The said formula was a part of the bid terms based on which the competitive bidding was held and the Petitioner was selected. The Petitioner had solemnly agreed to the above mechanism. The PPA does not provide for any additional or other compensation. The Petitioner is to be compensated by way of increase in tariff in terms of the formula specified under Article 9.2.2 only and not in any other manner.

(iii) It is well settled that when the terms of the PPA are clear and unambiguous, the same have to be applied and there cannot be assumption of any implied terms.

There cannot be any relief more than what is covered by the terms of the contract.

(iv) It is further submitted that the late payment surcharge under the PPA is for late payment of invoices. Article 6.3 refers to late payment – payment of monthly bill by GUVNL after Due Date of Payment and further the same is only for monthly bill. There is no bill raised on change in law and therefore there is no delay in payment by GUVNL and no question of any late payment surcharge.

(v) The judgments referred to by the Petitioner are not applicable to the present case in as much as the PPA therein is different. In the present case, there is no principle for restitution of economic position or carrying cost/interest and even the provision for late payment surcharge is different. Further the late payment surcharge in the present case cannot be applied when no invoice has been raised by the Petitioner. There is no issue of any violation of contractual obligation for timely payment.

h) On the issue of excess power beyond CUF it is submitted that the Respondent and consumers at large cannot be made liable in case when the petitioner generates power in excess of the contractual obligation contained in the PPA. In case the Petitioner generates excess power beyond the range of CUF mentioned in the PPA and if GUVNL exercises its right to refuse such power and if such excess power is sold by the petitioner to a third party, the proceeds for such sale shall be deposited with GUVNL and shall be adjusted against the total claim of Safeguard Duty.

i) The claim of petitioner shall not exceed the installed capacity of solar modules mentioned in the certificate of commissioning issued by GEDA.

8. The Petitioner has submitted its further submissions vide Affidavit 20.06.2024, brief of which is as under: -

8.1. It is submitted that the Petitioner claims to have filed all necessary documents for adjudication of the Change in Law claim, including Affidavits dated 08.07.2022, 01.09.2022 and 16.10.2023, pursuant to directions of this Commission in RoP(s) dated 09.06.2022 and 10.08.2023.

8.2. It is further submitted that the Petitioner has furnished all project-specific documents, including the RfS issued by GUVNL, the Letter of Award dated 28.05.2019, the Power Purchase Agreement dated 26.08.2019, and the Module Supply Agreements with LONGi Solar Technology Co. Ltd. and Jinko Solar Co. Ltd. along with their amendment agreements. The Petitioner has also placed on record the Bills of Entry, Module Purchase Invoices, Safeguard Duty challans, and CA's Report dated 20.12.2021, substantiating the levy and payment of Safeguard Duty.

8.3. It is submitted that, in response to the requisition for a detailed breakup of project cost, the Petitioner has provided the same with Affidavit dated 08.07.2022, along with detailed calculation sheets of Safeguard Duty and GST. Further, the details of interest cost, debt and equity structure, and capacity of solar modules actually commissioned on which Safeguard Duty was paid have also been submitted through the said Affidavits.

8.4. It is further submitted that, in support of the claim for Carrying Cost, the Petitioner has relied upon the provisions of Articles 6.3 and 6.6 of the executed PPA and judicial precedents, including Hon'ble Supreme Court and Hon'ble APTEL judgments, which permit recovery of carrying cost at the rate of Late Payment Surcharge.

8.5. It is submitted that, in compliance with the RoP dated 10.08.2023, the Petitioner has furnished a comprehensive set of documents including copies of invoices for imported solar modules, supply agreements, safeguard duty and GST challans, bank statements, bills of lading, packing lists, customs clearance documents, marine insurance, E-way bills, Chartered Accountant's certificate, and Independent Engineer's certificate certifying installation of the modules at the project site.

8.6. It is further submitted that, all required CEIG approvals and Commissioning Certificates evidencing the number of modules installed, together with details of completion of transmission network works, have also been filed vide Affidavits dated 08.07.2022 and 16.10.2023.

8.7. It is respectfully submitted that, with the above compliances, the Petitioner has fully discharged all requirements stipulated by the Commission in RoPs dated 09.06.2022, 10.08.2023, and 03.04.2024. Accordingly, there remains no further deficiency in documentation on part of the Petitioner.

8.8. It is submitted that in the RoP dated 03.04.2024, the Commission permitted reconciliation of documents between the parties. Based on this liberty, the Petitioner addressed a letter dated 17.05.2024 to GUVNL and has contended that absence of

response within seven days would imply no further requisition. It is respectfully submitted that no such deeming inference can be drawn against GUVNL. Verification of voluminous documents, including import invoices, customs duty payments, and project installation records, requires due diligence and time. The Petitioner cannot unilaterally fix a timeline of seven days and claim deemed acceptance.

9. The Petitioner has filed its further submissions vide Affidavit 16.09.2024.

9.1. The Petitioner has placed reliance on the Hon'ble APTEL's judgment dated 14.08.2024 in Appeal No. 26 of 2022 (Fortum Solar Plus Pvt. Ltd. v. RERC & Ors. & batch) to contend that Safeguard Duty Notification dated 29.07.2020 constitutes a Change in Law event. It is respectfully submitted that while the Hon'ble APTEL has made such observations, the same were rendered in the context of orders of RERC, APERC and CERC, and cannot be applied blindly to the present proceedings. The PPA dated 26.08.2019 executed between GUVNL and the Petitioner is a self-contained contract and requires independent interpretation by this Commission. The question of whether the Notification qualifies as a Change in Law event must be determined strictly in light of the contractual provisions in Article 9 of this PPA and not by mere reliance on external judgments that arose in different factual and contractual contexts.

9.2. The Petitioner has relied on Para 119 of the Fortum Solar judgment to contend that cost assumptions at the time of bidding are not relevant and that only proof of payment of Safeguard Duty is sufficient for claiming Change in Law relief. It is respectfully submitted that such a contention, if accepted, would defeat the fundamental principle

of competitive bidding under Section 63 of the Electricity Act, 2003. The tariff discovered through competitive bidding is an all-inclusive tariff that already factors in risks and contingencies, unless specifically excluded in the PPA. Therefore, mere production of duty payment challans cannot automatically entitle a generator to restitution. Detailed correlation of the payment to project execution, module installation, and bid timing is necessary. Without such verification, the generator may unjustly enrich itself at the cost of consumers. Thus, proof of payment alone is not enough the Petitioner bears the burden of establishing that such expenditure was unavoidable, directly linked to the contracted capacity, and not otherwise absorbed within its commercial bid.

9.3. It is submitted that, based on APTEL's observations, that restitution requires compensation for additional taxes incurred due to Change in Law. It is respectfully submitted that restitution is not an automatic consequence in every case of Change in Law. The principle of restitution is subject to proof of actual incidence and impact. In the present matter, GUVNL has already highlighted discrepancies between the Engineer's certificate and the GEDA certificate regarding module numbers. Unless the Petitioner demonstrates with documentary evidence that Safeguard Duty was necessarily incurred on modules actually used in the project and for the contracted 200 MW capacity, no restitution can be allowed. If the modules include spare/extra procurement or modules not installed, restitution to that extent would amount to unjustified financial burden on the consumers of Gujarat.

9.4. The Petitioner relied on Paras 121 and 122 of the Fortum Solar judgment to contend

that Carrying Cost at the rate of LPS on compounding basis must be allowed. It is respectfully submitted that such reliance is misplaced. Article 6.3 of the PPA provides for Late Payment Surcharge in case of delayed payments of tariff invoices, and not for restitutionary claims under Change in Law. Similarly, Article 9.2 provides for relief for Change in Law but does not contemplate compounding of interest. To import compound interest into the PPA would amount to rewriting the contract, which is impermissible in law. The Hon'ble Supreme Court in MSEDCL v. MERC & Ors. (2022) 4 SCC 657 has categorically held that courts cannot re-write contractual provisions of interest agreed between the parties. Therefore, the Petitioner's reliance on Fortum Solar judgment to claim compound Carrying Cost is contrary to settled law.

9.5. The Petitioner relied on Paras 129(1)-(2) of the Fortum Solar judgment, wherein APTEL remanded matters back to RERC and APERC for determination of financial relief. It is respectfully submitted that the remand directions of Hon'ble APTEL were case-specific, and subject to verification of factual claims by those Commissions. Such directions cannot be mechanically imported into the present case. Each Commission must independently scrutinize the evidence placed before it. In the present case, the Petitioner's module procurement agreements, delivery timelines, and actual module installation must be verified in detail before any restitution can be considered.

9.6. It is submitted that the issues raised in Fortum Solar are *pari materia* to those in the present Petition. It is respectfully submitted that although the subject matter may appear similar, each PPA is a separate and self-contained agreement. The obligations, risk allocation, and Change in Law provisions vary from contract to contract. The PPA

executed with GUVNL on 26.08.2019 must be examined independently, particularly considering that as on the bid deadline (30.04.2019), the prevailing Safeguard Duty Notification of 30.07.2018 was already in force, and the Petitioner voluntarily submitted its bid with full knowledge of the existing duty structure. Thus, the Petitioner cannot now claim restitution as if all duty risks were unforeseen.

9.7. The Petitioner has prayed that this Commission should follow the Fortum Solar judgment and pass orders accordingly. It is respectfully submitted that while decisions of Hon'ble APTEL are of persuasive value, they do not bind this Commission in cases where facts and contractual provisions materially differ. Moreover, it is pertinent to note that similar issues arising from Safeguard Duty and other Change in Law claims are pending before the Hon'ble Supreme Court. In such circumstances, it would be prudent for this Commission to exercise judicial caution and decide the matter independently on merits, instead of adopting the Fortum Solar judgment in a blanket manner.

10. The Petitioner has filed its written submission on 19.09.2024, brief of the same is as under: -

10.1. It is submitted that the Petitioner has signed two Module Supply Agreements on 06.03.2020 for procurement of PV modules from China with delivery between January and August, 2021. The Petitioner relies on the fact that subsequently, Ministry of Finance Notification dated 29.07.2020 imposed Safeguard Duty afresh for the period 30.07.2020 to 29.07.2021, which is after the bid deadline, thereby allegedly resulting in incremental expenditure of Rs. 74,45,05,271/-.

10.2. It is submitted that the Notification dated 29.07.2020 was issued in exercise of statutory powers under Section 8B of the Customs Tariff Act read with Rule 16 of the Safeguard Duty Rules and hence falls within the ambit of "Law" under Article 9 of the PPA, being issued by an "Indian Governmental Instrumentality."

10.3. The Petitioner relied on several judicial precedents to contend that imposition of Safeguard Duty qualifies as Change in Law:

a) Reliance is placed on Hon'ble APTEL's judgment in Fortum Solar Plus Pvt. Ltd. v. RERC & Ors., Appeal No. 26 of 2022 & batch, wherein Notification dated 29.07.2020 was held to fall within Change in Law [Para 103]; it was also held that disclosure of cost assumptions is not required [Para 119]; and that Carrying Cost at LPS rate is payable [Paras 122, 129(1)-(2)].

b) Reliance is placed on this Commission's Order in Juniper Green Sigma Pvt. Ltd. v. GUVNL, Petition No. 1941 of 2021 (Order dated 29.07.2020), where the Notification dated 29.07.2020 was held to be Change in Law [Paras 6.58 & 6.59] and compensation for SGD and IGST thereon was allowed [Paras 6.99 & 8].

c) Reliance is placed on Parampujya Solar Energy Pvt. Ltd. v. CERC & Ors., 2022 SCC OnLine APTEL 80, where APTEL held that Safeguard Duty levy by Ministry of Finance qualifies as Change in Law [Paras 52 & 53].

d) Reliance is placed on Azure Power Forty One Pvt. Ltd. v. SECI, 2023 SCC OnLine CERC 16 [Para 29], where CERC took a similar view.

e) Reliance is placed on Tata Power Renewable Energy Ltd. v. TPCL, Case No. 218 of 2020 [Para 15], where MERC held the same.

10.4. The Petitioner relied on Hon'ble Supreme Court's judgment in GMR Warora Energy Ltd. v. CERC & Ors., 2023 SCC OnLine SC 464 [Paras 145-147], which held that changes in existing taxes and duties qualify as Change in Law. In addition, reliance is placed on Sasan Power Ltd. v. CERC, 2017 SCC OnLine APTEL 9 [Paras 46-48] and GMR Warora Energy Ltd. v. CERC, 2018 SCC OnLine APTEL 98 [Para 34].

10.5. It is submitted that the Petitioner claims entitlement to Carrying Cost at LPS rate on compounding basis, and has relied on several judgments:

a) UHBVNL v. Adani Power Ltd., (2019) 5 SCC 325, holding that Change in Law clause embodies restitutionary principle requiring Carrying Cost.

b) UHBVNL v. Adani Power (Mundra) Ltd., (2023) 2 SCC 624, where compound Carrying Cost was granted from the date of Change in Law event.

c) MSEDCL v. MERC & Ors., (2022) 4 SCC 657, where the Hon'ble Supreme Court held that Courts cannot rewrite interest clauses inter se parties.

d) Adani Power Ltd. v. RERC & Ors., 2024 SCC OnLine APTEL 23 (Judgment dated 18.04.2024), where APTEL allowed Carrying Cost at LPS compounding basis.

e) Indian Council for Enviro-Legal Action v. Union of India, (2011) 8 SCC 161, and South Eastern Coalfields Ltd. v. State of M.P., (2003) 8 SCC 648, where compound interest was held to be integral to restitution.

10.6. It is submitted that absence of an express contractual provision for compounding does not bar relief, relying on UHBVNL v. Adani Power (Mundra) Ltd. (2023) 2 SCC 624. Reliance is also placed on the Parampujya Judgment, contending that Article 9.2 heading "Relief for Change in Law" must be construed to include restitution.

10.7. It is submitted that the Hon'ble Supreme Court's interim Order dated 12.12.2022 in Telangana Northern Power Distribution Co. Ltd. v. Parampujya Solar Energy Pvt. Ltd., Civil Appeal No. 8880 of 2022 stayed only the directions in Para 109 but did not disturb the findings or principles laid down by APTEL.

10.8. The Petitioner has also invoked the principle of Business Efficacy to imply restitution into PPA terms, relying on: Nabha Power Ltd. v. PSPCL, (2018) 11 SCC 508, Satya Jain v. Anis Ahmed Rushdie, (2013) 8 SCC 131 [Paras 22, 24], SBI v. Radhey Shyam Pandey, (2020) 6 SCC 438, and United India Insurance Co. Ltd. v. Pushpalaya Printers, (2004) 3 SCC 694 [Para 6].

10.9. The Petitioner refers to Article 6.6 of the PPA, which provides that where excess payment is returned by the generator to GUVNL, interest at 7% + SBI MCLR is payable; and therefore, argues that parity requires the same rate when GUVNL is to compensate the generator.

10.10. The Petitioner contends that GUVNL's opposition amounts to reopening settled law, which has been deprecated by Hon'ble Supreme Court in Nabha Power v. PSPCL (Contempt Petitions, Order dated 09.03.2021, Pgs. 471-472), MSEDCL v. APML & Ors., (2023) 7 SCC 401, and GMR Warora SC Judgment (2023 SCC OnLine SC 464.

10.11. The Petitioner has further clarified, with respect to alleged mismatch in the number of PV modules, that the difference of 1,637 modules is on account of additional/spare procurement, and that no Change in Law claim is being made on such spare modules.

10.12. It is finally submitted that the Petitioner, on the basis of the above judgments and legal principles, has prayed for rejection of GUVNL's contentions and for declaration of Notification dated 29.07.2020 as Change in Law, together with relief for compensation towards Safeguard Duty, IGST thereon, and Carrying Cost at the rate of LPS on compounding basis.

11. The Respondent has filed its written submissions on 15.10.2024 and the brief of the same is as under: -

11.1. It is submitted that the subsequent Notification dated 29.07.2020 only provided for the Safeguard Duty from 30.07.2020 onwards. Further, the rate of safeguard duty was reduced from 15% applicable till 29.07.2020 to 14.9 % for the period upto 29.01.2021 and thereafter upto 14.5% for the period upto 29.07.2021.

11.2. The issue that arises is whether the Petitioner can claim the Notification dated 29.07.2020 to be a Change in Law for imposition of Safeguard Duty, to claim the entire 14.9 % as change in law for adjustment in tariff.

11.3. On the issue of consideration of Change in Law as per Article 9 it is stated that the safeguard duty under the said Notification dated 29.07.2020 has been imposed on the import of solar cells (whether or not assembled in modules or panels) from certain specific countries, namely, China PR, Thailand and Vietnam from developed countries. The safeguard duty has not been imposed on the import of solar cells from other developing countries as provided in Notification No. 19/2016- Customs (N.T.) dated 05.02.2016 issued by the Ministry of Finance. It is the commercial decision of the

Petitioner as to the country from which the import is sought to be made. This commercial decision of the Petitioner cannot impose an additional tariff on the consumers in the State. The bidding documents do not require or mandate the import of equipments from any particular country. In fact, the bidding documents do not even specify that the equipments are to be imported. It cannot be that the consumers are required to pay additional tariff because the Petitioner has chosen to import the solar equipment from the particular country, which would not have been applicable if the import was not from the specified countries.

11.4. There was safeguard duty applicable vide Notification dated 30.07.2018. It is not the case that till 30.07.2020, there was zero duty and thereafter new duty was imposed. It is not even the case that till 29.07.2020, the duty was at a lower rate, which has been increased from 30.07.2020. In fact, the safeguard duty under 2020 notification is lower than 2018 Notification.

11.5. The real issue that arises is that the Petitioner claims it had planned to import the equipments after 30.07.2020 and therefore had assumed zero duty, whereas the duty was made applicable, though at a reduced rate of 14.9%. The Scheduled COD of the project was 25.11.2020, which subsequently got extended to 27.04.2021 due to the Covid relaxation. It is the case of the Petitioner that it had planned the import of equipment after July, 2020 to save the duty, but subsequently the Safeguard Duty was continued from August, 2020 also. At that stage, the Petitioner would have obviously planned for the SCOD of November, 2020 only and not for April 2021. Considering short time period between original SCOD and duty sunset date of 29.07.2020 and also

considering significant project capacity of 200 MW to be installed during construction period, it is likely that the modules would have been planned to be imported prior to 29.07.2020 and in such case, the safeguard duty would have been included in the bid. The Petitioner would not have considered that it would import the modules after 29.07.2020 when the SCOD was 25.11.2020.

11.6. The Commission may consider whether it was possible for the Petitioner to have imported the modules after 29.07.2020, complete various procedures involved and clear the customs, transport the modules to the Project Site and thereafter install the modules/equipment, obtain the approvals of the Electrical Inspector (as required under the Article 3.1 read with Schedule 2 of the PPA as well as under the CEA Regulations), intimate GEDA and GUVNL for witnessing of commissioning and commission the power project in the short period involved. It is for the Petitioner to plead and establish that it would have been possible. In the absence of the same, the present petition is liable to be dismissed.

11.7. The Petitioner has sought to rely on the decision of the Hon'ble Tribunal dated 14.08.2024 in Appeal No. 26 of 2022 & Batch Matters in the matter of M/s Fortum Solar Plus Private Limited -v- Rajasthan Electricity Regulatory Commission & Others, however the above issue of specific timelines has not been considered by the Hon'ble Tribunal in the said decision. In the said case the objections relating to timelines had not been raised by the Hon'ble Tribunal in para 124 of its Order has held as under:

> *"124……. Learned Counsel, on both sides i.e. the Appellants as well as the Respondents, have acknowledged that this contention of planning the import subsequent to 29.07.2020 as well as the assertion that they could not have performed*

the contract due to the limited time between 29.07.2020 and SCOD is being raised for the first time, before this Tribunal, at the appellate stage of the proceedings. As no evidence has been placed on record to establish that it was impossible for the Generators to perform their obligations under the contract within the limited time available, we may not be justified in undertaking an examination, for the first time at the appellate stage, whether or not the time available to the generators, to import the equipment and commission the plant, after expiry of the 2018 SGD Notification, was sufficient."

11.8. In the PPA dated 26.08.2019, Article 9 of the said PPA deals with the Change in Law which reads as under: -

"ARTICLE 9: Change in Law

9.1 Definition

9.1.1 "Change in Law" shall refer to the occurrence of any of the following events after Bid Deadline.

a) the enactment, bringing into effect, adoption, promulgation, amendment, modification or repeal, of any statute, decree, ordinance or other law, regulations, notice, circular, code, rule or direction by Governmental instrumentality or a change in its interpretation by a Competent Court of law, tribunal, government or statutory authority or any of the above regulations, taxes, duties charges, levies etc. that results in any change with respect to any tax or surcharge or cess levied or similar charges by the Competent Government on the generation of electricity (leviable on the final output in the form of energy) or sale of electricity.
b) Introduction / modification / changes in the rates of safeguard duty and/or anti-dumping duty which has direct effect on the Project cost.

11.9. The issue of safeguard duty is to be considered as per Article 9.1.1(b). Article 9.1.1(a) is only related to taxes and duties etc. on the generation of electricity – leviable on final output in form of energy and the safeguard duty on solar cells etc do not fall within the said scope. In a similar limited clause of change in law, the Hon'ble Tribunal in Appeal No. 210 of 2017 has rejected customs duty, excise, service tax on the basis that the same does not fall within the scope of Article 13. It was observed in the said Order that *"From the above it can be seen that Change in Law provisions are applicable only in case*

if it results in any change with respect to any tax or surcharge or cess levied or similar charges by the Competent Government on water, primary fuel used by the generating plant, the generation of electricity (leviable on the final output in the form of energy) or sale of electricity."

11.10. In regard to Article 9.1.1(b), it is submitted that the Change in Law would be to introduction of safeguard duty after bid deadline date which has a direct effect on the project cost. GUVNL has already made submissions on the existing Safeguard Duty at the time of the bid.

11.11. The Petitioner has sought to rely on the decision in the case of Juniper Green Sigma Pvt Ltd in Petition No. 1941 of 2021 dated 12.10.2023. It is submitted that in any case, the said decision is not applicable to the present case. The facts of the said case were different than in the present case. The Hon'ble Commission had not considered the aspect of the timelines considering the SCOD 25.11.2020 and the date of 29.07.2020 and the generator would have imported the modules prior to 29.07.2020 in any case. In fact in the said case, in Para 6.66, it was specifically noted as under:

> *"6.66. The original SCOD of project was 20.11.2020 which was extended upto 20.04.2021 by the Respondent. The Petitioner submitted that the procurement of Solar Modules etc. was planned after the expiry of first Notification period i.e. 29.06.2020 as there is no imposition of Safeguard Duty on the Solar Modules etc. procured from the China PR and Malaysia and Other specified countries in the said Notification as per submissions of the Petitioner. The sale and purchase agreements (supply agreement) with Trina Solar Energy Development Pvt. Ltd. and J. A. Solar International Pvt. Ltd. was executed by the Petitioner. In terms of supply agreement with aforesaid suppliers of modules was to commence supply only from 1.08.2020 i.e. after the date of Notification dated 29.07.2020 issued by Ministry of Finance as per terms of Supply Agreement.*
>
> *6.67. Considering the above, we are of the view that there is Change in Law occurred*

in terms of Article 9.1 of the PPA."

11.12. On the issue of requirement to furnish the documents and establish one to one correlation It is submitted that as per the scope of the Change in law provision, the Petitioner has to furnish all supporting documentation to substantiate its claim and establish one to one correlation between the project, import of solar modules, cells etc. and invoices and relevant documents for proof of payment of the Safeguard Duty.

11.13. In terms of Article 9.2.2, 9.2.3 and 9.2.4 of the PPA (Page 159), the supporting documents have to be submitted and approved by this Commission:

> *9.2.2 In case of Change in Law resulting on account of 9.1.1 (b) above, the Power Producer shall be allowed an increase / decrease in tariff of 1 paise / unit for every increase / decrease of Rs. 2 Lakh per MW of project capacity (AC) in the Project Cost which shall be allowed upon submission of proof of payment made by the Power Producer towards safeguard duty and/or anti-dumping duty to the concerned Authority and with due approval of GERC.*
>
> *9.2.3The Power Procurer / GUVNL or the Power Producer, as the case may be, shall provide the other Party with a certificate stating that the adjustment in the Tariff Payment is directly as a result of the Change in Law and shall provide supporting documents to substantiate the same and such certificate shall correctly reflect the increase or decrease in costs.*
>
> *9.2.4 The revised tariff shall be effective from the date of such Change in Law as approved by GERC, the Parties hereto have caused this Agreement to be executed by their fully authorised officers, and copies delivered to each Party, as of the day and year first above stated.*

11.14. It is submitted that there shall be a Certificate containing the text that the adjustment in the Tariff Payment is directly as a result of the Change in Law and the certificate shall correctly reflect the increase or decrease in costs. In GUVNL's submission, the Certificate sought to be relied on by the Petitioner does not provide for a specific

assertion as per Article 9.2.3.

11.15. It is submitted that the Central Commission in similar cases of Safeguard duty has directed for furnishing of documents [Order dated 02.05.2019 passed by Central Commission in the Petition No.342/MP/2018 and Another in the matter Acme Rewa Solar Energy Private Limited -v- Solar Energy Corporation of India Limited &Ors. the order dated 09.10.2018 passed by the Central Commission in Petition No.188/MP/2017 and Batch in the case of Acme Bhiwadi Solar Power Private Limited –v- Solar Energy Corporation of India and Ors. and Batch; Order dated 05.02.2019 passed by the Central Commission in Petition no.187/MP/2018 and Batch in the case of M/s. Renew Wind Energy (TN2) Private Limited –v- NTPC Limited Batch; and Order dated 18.04.2019 passed by the Central Commission in Petition No.164/MP/2018 and Petition No.165/MP/2018 in the case of Parampujya Solar Energy Private Limited –v- NTPC Limited]. In the absence of the requisite details, and particularly without satisfaction of the one to one co-relation, this Commission ought not to consider any claim raised by the Petitioner in respect of Change in Law.

11.16. The Petitioner is also required to establish to the satisfaction of this Commission that there has been an actual expenditure and outflow of the money on account of payment of safeguard duty to the revenue authorities with one to one correlation to the solar modules certified by GEDA of having established at site. The Petitioner has to demonstrate that the same modules are installed in project site for which safeguard duty is claimed for the modules/cells. In the absence of the same no relief can be

granted for Change in Law.

11.17. The compensation for Change in Law claim is only to the extent of the plant and machines which are installed and Commissioned by the Commissioning date with which the Petitioner commences the supply of power. It cannot extend to any plant or machines installed or commissioned or added subsequent to the Commissioning Date. The Compensation for change in law has therefore to be restricted to plant and machines certified by GEDA as on the date of Commissioning.

11.18. It is submitted that there is a discrepancy in the documents submitted by the Petitioner

a) The Petitioner's claim for seeking relief for 290.75 MW of DC Capacity is not in line with certificates of commissioning issued by GEDA.
b) The modules installed has to be taken as per the GEDA Certificate and CEIG. As can be seen from the documents of GEDA & CEIG Certificate, the total number of modules are 630525 nos. Thus, the modules installed at site are 630525 nos.
c) However, the total claim amount (SGD + IGST on SGD) is on 631665 number of modules considering number of modules provided in Commercial Invoice in affidavit 08.07.2022 which has difference of 1140 Modules claiming amount included in the CA Certificate 20.12.2021.
d) Further the inconsistency in the Modules is even further confusing when the Independent Engineer certificate is considered which provides that the Modules installed are 632162. This is higher than not only GEDA Certificate and CEIG Certificate but also higher than the number of modules as per CA Certificate. The Engineer certifies that these modules are actually installed which is patently incorrect and therefore it is clear that this certificate cannot be relied on. The Commission may consider the adverse impact of the above.

e) In view of the above, it is submitted that the CA Certificates would have to be amended to reflect the position only in respect of the modules actually installed. The spares if any or additional modules cannot be claimed for change in law.

i. The Commercial Invoice No. LS-ENG-IND-6 which indicate CIF amount USD 3296399.80 which includes USD 3276997.8 + USD 19402 (which is of spare modules) and the amount in the CA Certificate includes the total CIF of USD 3296399.80 which needs to be amended in the CA Certificate.

ii. The Commercial Invoice No. Z20210208044 which indicate CIF amount USD 3542609.84 which includes USD 2097187.20 + USD 1413158.40 + USD 11219.52 (which is of spare modules) + USD 21044.72 (Which is also of spare modules) and the amount in the CA Certificate includes the total CIF of USD 3542609.84 which needs to be amend in the CA Certificate.

iii. In regard to RFID Details, the same was received by GUVNL only on 11.07.2024. The RFID details given by the Petitioner is for total 6,32,625 modules, which are also more than GEDA and CEIG certificates.

iv. With regard to Commercial Invoices of modules which includes freight charges as well as insurance claim, it is important to reduce the claim of freight charges and insurance claim amount of spare modules in the CA Certificate for actual claim of installed modules on the site.

11.19. It is submitted that there has to be a valid and reliable certificate of an independent engineer (empaneled in MNRE) to demonstrate that the modules in respect of which claim has been submitted are the modules installed in the project. It is the responsibility of the Petitioner to satisfy the same.

11.20. The Respondent GUVNL had in its reply submitted that that the Petitioner has to submit various documents and the Commission vide daily Orders dated 09.06.2022 and 10.08.2023 has also directed for submission of various documents and in

particular in Order dated 10.08.2023 in regard to the one to one co-relation. It is submitted that the Petitioner has purported to file the documents. GUVNL has filed a reply dated 27.12.2023 to the additional affidavit pointing out the omissions and the contents are reiterated. In the said Reply, it was pointed out that the compensation for change I law claim is only to the extent of the plant and machines which are installed and commissioned by commissioning date and further that CEIG Certificate has provided with details of installation without any sign. Without an authentic signed copy, the same cannot be accepted. The Chief Electrical Inspector Certificates are found to be unsigned. Without an authentic signed copy, the same cannot be accepted. Despite the same, no further clarification has been given by the Petitioner.

11.21. In this regard, it may also be noted that this Commission vide Order dated 03.04.2024 has held as under:

> *4. We have heard the parties. We note that the Petitioner has requested to allow the meeting with the Respondent GUVNL for reconciling the documents on one to one basis. It is the duty of the Petitioner to file the Petition along with all supporting documents on record at the time of filling the Petition. We note that the Petitioner has not submitted all necessary documents with the Petition. Thereafter, the Commission directed to the Petitioner to file further documents which are essential to verify the claim of the Petitioner vide Order dated 09.06.2022 and 10.08.2023. In response to above the Petitioner has filed documents with affidavit on 16.10.2023. The Respondent has also raised certain query and shown discrepancies in the documents and also stated that certain documents are still not provided by the Petitioner. Further, the Commission has also observed that there are certain discrepancies in the documents as referred in earlier para of this Order. The Petitioner is therefore directed to submit all the necessary documents on record with a copy to the Respondent to prove its claim. As now, the Petitioner has requested to reconcile the documents with the Respondent and the Respondent has stated that certain documents are not provided by the Petitioner, the Petitioner is directed to file the same on affidavit, with a copy to the Respondent.*
>
> *5. We also note that non-filling of documents along with Petition and also on directions by the Commission even as on today, it is duty of the Petitioner to submit*

all relevant documents on which it relied upon for its claim with the Petition. Further, the documents which are produced should not have any discrepancy with the provisions of law or claim of the Petitioner. As the Petitioner has requested at this stage to reconcile the documents with the Respondent and seek adjournment, the same is granted. Further, the Respondent has raised certain discrepancies which are required to respond by the Petitioner. The Respondent has also requested time to grant, as the Petitioner has provided documents before someday and make it granted. The Petitioner has also sought time to file their submissions, the same is granted. We direct the parties to make their submission, if any, within two week's with a copy to other party.

11.22. While the Petitioner has provided some clarifications in the Affidavit dated 20.06.2024 and has sought for adjudication by the Commission without any reconciliation, the Commission may consider whether the documents submitted are sufficient to demonstrate the case of the Petitioner.

11.23. It is further submitted that it is for the Petitioner to substantiate its change in law claims and the computation has to be provided and verified subject to examination of supporting documents and further subject to prudence check by this Commission.

11.24. On the issue of disclosure of any decrease in cost on account of Change in Law it is submitted that in terms of Article 9 of the PPA the scope of the change in law to be considered is not only the increase in cost but also the decrease in cost and the net effect of the same is to be computed. It is therefore necessary for the Petitioner to transparently place on record any benefit accruing to it due to reduction in other applicable taxes / duties / cess etc. or not.

11.25. On the issue of relief can be only as per Article 9.2.2, it is submitted that there can be no dispute that PPA is a mutual contract executed between the Petitioner and GUVNL

and the relief to be granted to the Petitioner has to as per the PPA. Therefore, there cannot be any additional benefit granted to the Petitioner and it is not permissible to fashion any relief contrary to the terms of the PPA. It is well settled that when the terms of the PPA are clear and unambiguous, the same have to be applied and there cannot be assumption of any implied terms. The Hon'ble Tribunal in Talwandi Sabo Power Limited v. Punjab State Power Corporation Limited and Ors Appeal No. 97 of 2016 dated 03.06.2016 has held:

> *"18. PPA dated 9/1/2008 is the controlling document. It is a binding contract. Section 50 of the Indian Contract Act which we have reproduced hereinabove clearly states that the performance of any promise may be made in any manner or at any time which the promisee prescribes or sanctions. Section 50 therefore embodies the oft quoted legal principle that when the contract expressly provides that a particular thing relating to furtherance of contract has to be done in a particular manner then it has to be done in that manner and in no other manner. Thus if Article 6.1.1 of the PPA prescribes notices to be given in a particular manner notices have to be given in that manner and no other manner. If Article 18.11 prescribes that notice to be served on the Procurer has to be served on its authorized representative it has to be served on him and on no other person. There is no scope to urge that conduct of parties shows that there was substantial notice. When the contract contains express and unambiguous terms there can be no question of there being any implied term or reading the contract as a whole. Search for implied term on the specious ground that it is equitable is not permissible……."*

The above decision of the Hon'ble Tribunal has been upheld by the Hon'ble Supreme Court vide Order dated 22.11.2017 in Civil Appeal No. 12344 of 2016.

11.26. There cannot be any relief more than what is covered by the terms of the contract. The PPA provides for a specific formula under Article 9.2.2 and any relief/compensation etc. is provided within the said formula and the Petitioner is not entitled to anything else.

11.27. If the Notification dated 29.07.2020 is accepted as change in law by this Commission, only the additional amount paid as safeguard duty (as verified) would be considered and such amounts would be serviced in terms of the formula under Article 9. The formula under Article 9 already provides for the computation of the compensation and there cannot be any additional compensation by way of return on equity or otherwise. The amount of compensation by way of increase in tariff under the formula has been computed based on the worksheet for computation of levelized tariff for a solar project considering all the elements of cost of generation for increase of Rs.2 lakhs per MW in the project cost.

11.28. On the aspect of calculation of claim, it is submitted that Article 9.2.2 provides for a formula which provides for 1 paisa per unit for every 2 lakhs per MW. This provision has been made to ensure that small changes in cost are not considered for change in law and there has to be a minimum 1 paisa impact on tariff for the change in law to be considered. Thus if the impact is less than 2 lakhs, there would be no incremental tariff. If the block of increase is less than 2 lakhs per MW, there is no relief for such increase until the amount crosses 2 lakhs per MW. Therefore, for an increase of Rs. 1.94 lakhs, there is no corresponding increase in tariff. For increase of Rs. 2.50 lakhs, there would be a corresponding increase of 1 paisa per unit only i.e. one block of Rs. 2 lakhs per MW. For Rs. 4 lakhs per MW (2 lakhs x 2), there would be an increase of 1 paisa + 1 paisa = 2 paisa per unit.

11.29. On the issue of claim for carrying cost / interest, it is submitted that even assuming but

not admitting that there is any change in law, it is submitted that the PPA in the present case does not have any provision entitling the Petitioner for any carrying cost due to the implications of the imposition of Safeguard Duty.

11.30. It is submitted that the there is no provision in the PPA regarding any principle of restoration of the party to the same economic position and therefore there cannot be any claim for carrying cost or interest cost to be awarded to the Petitioner. The rights and obligations of the parties are governed by the PPA which is mutually executed by both the parties and any relief contrary to the PPA is not permissible.

11.31. It is submitted that the relief admissible to the Petitioner has to be considered within the confines of the PPA and a relief cannot be made in contrary of PPA. Article 9.2.2 of the PPA provides for the methodology of compensation and there is no provision for restitutionary principle or carrying cost in the PPA. Any interest factor is already included in the said formula. The terms of the PPA are clear and unambiguous and there cannot be any assumptions and implied terms. Hence, the claim of the Petitioner beyond the terms of PPA is inadmissible.

11.32. Reference is made to decision of Hon'ble Tribunal in Nabha Power Limited vs. Punjab State Power Corporation Limited in Appeal No. 283 of 2015 dated 17.05.2018 Para 9.9, 9.14, 9.20, 10.1, 10.2:

"9.9 We agree with the submissions of the PSPCL as well as the findings of the State Commission that <u>once competitive bidding is concluded and PPA signed, the rights and obligations of both the parties get crystallized through PPA and it emerges to be a binding instrument for the parties.</u> The operation of supercritical base load station at part load or varying load and resultant increase in SHR has been acknowledged at various Government Forums and accordingly, the earlier technical standards, grid code

and Competitive Bidding Guidelines have been amended with a specific consideration of allowing increase in SHR on account of reduction in MCR due to part load operation. While these changes would apply to future projects, the same cannot be applied to old plants decided on earlier parameters of the bid documents. We, therefore, opine that the claim of NPL arising out of higher SHR is beyond the periphery of concluded PPA and the provisions of PPA are being scrupulously implemented by PSPCL. Hence, we do not find any rationale in re-opening or re-interpreting the provisions enshrined under the PPA.

……

9.14 While taking note of the arguments and submissions of the Appellant and the Respondent and also, findings of various judgments of the Apex Court and this Tribunal, we find that the PPA entered into by the parties is a statutory and binding instrument which crystallises the rights and obligations of the involved parties. Accordingly, the same would need to be interpreted in the spirit of agreed terms and cannot be defined or derived in its "implied term". The Hon'ble Supreme Court in GUVNL case (2017) has also held that PPAs are binding and cannot be varied by the Regulatory Commission. Thus, it is clear that the State Commission by the exercise of its regulatory powers cannot fashion a relief for the Appellant (NPL) which is not stipulated in the concluded PPA between the parties.

….

9.20 We have carefully evaluated the rival contentions of both the parties and note that there is no breach of obligations by any of the parties as far as the provisions made out in the concluded PPA are concerned. The Appellant has not indicated anyone provision under the PPA which is being violated by the Respondent. The findings and decisions contained in various judgments cited by the parties clearly hold that the PPA being the binding and statutory instrument, both the parties have to honour the same in true spirit and should not search a way to wriggle out any of the agreed provisions under the PPA for taking benefit beyond the ambit of the PPA. In fact, the provisions contained in the agreed PPA, would need to be interpreted in its real terms and not in any implied form as being claimed by the Appellant. It is, thus, amply clear that there does not appear a case for invoking doctrine of promissory estoppels by the Appellant."

11.33. The relief admissible to the Petitioner, if any, has to be considered within the confines of the PPA. All rights and obligations between the parties' flow from the expressed provisions of the contracts and that any relief sought has to be strictly confined within the four corners of the contract. The same is a settled principle of contractual law. Thus, the Petitioner cannot seek any relief which it was not entitled to in the first place as per the contract. In the present case, since the PPA did not envisage any restitution principle therefore the Petitioner cannot read into the terms of the same. If the submissions of the Petitioner are taken to be true, then that would essentially render

the provisions of the PPA otiose and thereby the intention of the contracting parties.

11.34. In regard to the above, the Hon'ble Appellate Tribunal in the Judgment dated 13.04.2018 in Appeal No. 210 of 2017 in Adani Power Limited –v- Central Electricity Regulatory Commission and Ors., has already decided the precise issue. The Hon'ble Tribunal considered two scenarios of the provisions incorporated in the two PPAs, namely, dated 02.02.2007 (Gujarat Bid-02 PPA) and 06.02.2007 (Gujarat Bid-01 PPA) both entered into between Adani Power and Gujarat Urja Vikas Nigam Limited (GUVNL). In case of the Gujarat Bid-02 PPA, the Hon'ble Appellate Tribunal while referring to the specific provisions of restitution contained in the PPA, decided that the carrying cost is admissible. However, while referring to the Gujarat Bid-01 PPA, which did not contain the restitution clause, the Hon'ble Tribunal held that no carrying cost shall be admissible in terms of the same. The relevant extract of the Judgment dated 13.04.2018 reads as under:

"12. c) Let us now take all the questions of law together raised by the Appellant on Issue No. 2 (Impact of Change in Law Events under Gujarat Bid-01 PPA) i.e. Question No. 7. b). The same is reproduced below:

Whether the Central Commission has erred in not allowing levy of taxes on spares and consumables as Change in Law events under the Gujarat Bid-01 PPA while the same have been allowed under the other 3 PPAs (Gujarat Bid-02 PPA and the Haryana PPA) and has therefore failed to appreciate that:

……

vi. We have gone through the various provisions of the Gujarat01 Bid PPA, competitive bidding guidelines, judgements of the Hon'ble Supreme Court and submissions made by Respondent No. 4. We are of the considered opinion that once PPA has been entered into between the parties pursuant to the competitive bidding, the rights and obligations of the parties are to be seen in terms of the agreed PPA. Accordingly, the reliance of the Appellant on various judgements of Hon'ble Supreme Court is misplaced.

"ISSUE NO.3: DENIAL OF CARRYING COST

……

x. Further, the provisions of Article 13.2 i.e. restoring the Appellant to the same economic position as if Change in Law has not occurred is in consonance with the principle of 'restitution' i.e. restoration of some specific thing to its rightful status. Hence, in view of the provisions of the PPA, the principle of restitution and judgement of the Hon'ble Supreme Court in case of Indian Council for Enviro-Legal Action vs. Union of India &Ors., we are of the considered opinion that the Appellant is eligible for Carrying Cost arising out of approval of the Change in Law events from the effective date of Change in Law till the approval of the said event by appropriate authority. It is also observed that the Gujarat Bid-01 PPA have no provision for restoration to the same economic position as if Change in Law has not occurred. Accordingly, this decision of allowing Carrying Cost will not be applicable to the Gujarat Bid-01 PPA."

(Emphasis Supplied)

11.35. As in the case of Gujarat Bid-01 PPA, in the present matter also, the PPA does not contain restitutionary provision through which the Petitioner's claim for carrying cost can be granted and therefore the said judgment will be applicable in case of the Petitioner.

11.36. The above decision dated 13.04.2018 of the Hon'ble Appellate Tribunal in Appeal No. 210 of 2017 was under challenge at the instance of the distribution licensee (where carrying cost was allowed under certain PPAs) before the Hon'ble Supreme Court, which came to be decided by the Hon'ble Supreme Court in the case of Uttar Haryana Bijli Vitran Nigam Limited and Anr. v. Adani Power Limited and Ors. (2019) 5 SCC 325. The Hon'ble Supreme Court approved the allowance of carrying cost on the basis of Article 13.2 of the PPA, which provides for restitutionary principle of placing the parties in the same economic position as if there was no change in law. In this regard, the Hon'ble Supreme Court has held as under:

***"11.** Article 13.2 is an in-built restitutionary principle which compensates the party affected by such change in law and which must restore, through monthly tariff payments, the affected party to the same economic position as if such change in law has not*

occurred. This would mean that by this clause a fiction is created, and the party has to be put in the same economic position is if such change in law has not occurred, i.e., the party must be given the benefit of restitution as understood in civil law….

……

***15.** A reading of Article 13 as a whole, therefore, leads to the position that subject to restitutionary principles contained in Article 13.2, the adjustment in monthly tariff payment, in the facts of the present case, has to be from the date of the withdrawal of exemption which was done by administrative orders dated 06.04.2015 and 16.02.2016. The present case, therefore, falls within Article 13.4.1(i). This being the case, it is clear that the adjustment in monthly tariff payment has to be effected from the date on which the exemptions given were withdrawn. This being the case, monthly invoices to be raised by the seller after such change in tariff are to appropriately reflect the changed tariff. On the facts of the present case, it is clear that the respondents were entitled to adjustment in their monthly tariff payment from the date on which the exemption notifications became effective. This being the case, the restitutionary principle contained in Article 13.2 would kick in for the simple reason that it is only after the order dated 04.05.2017 that the CERC held that the respondents were entitled to claim added costs on account of change in law w.e.f. 01.04.2015. This being the case, it would be fallacious to say that the respondents would be claiming this restitutionary amount on some general principle of equity outside the PPA. Since it is clear that this amount of carrying cost is only relatable to Article 13 of the PPA, we find no reason to interfere with the judgment of the Appellate Tribunal."*

(Emphasis Supplied)

11.37. Therefore, the only basis to award carrying cost is on the restitutionary principle in the PPA. In absence of any such restitutionary principle, there cannot be any carrying cost.

11.38. In this regard, Article 13.2 of the PPA which was for consideration before the Hon'ble Supreme Court for allowing the carrying cost provided as under:

"13.2 Application and Principles for computing impact of Change in Law

While determining the consequence of Change in Law under this Article 13, the Parties shall have due regard to the principle that the purpose of compensating the Party affected by such Change in Law, is to restore through Monthly Tariff Payments, to the extent contemplated in this Article 13, the affected Party to the same economic position as if such Change in Law has not occurred."

In the present PPA, there is no such provision for restitution/restoration to the same economic position. Therefore, the Petitioner is not entitled to any carrying cost.

11.39. The relief admissible to the Petitioner, if any, has to be considered within the confines of the PPA. It is not permissible to fashion any relief contrary to the terms of the PPA. It is well settled that when the terms of the PPA are clear and unambiguous, the same have to be applied and there cannot be assumption of any implied terms. The Petitioner cannot claim anything more than what is covered by the terms of the contract.

11.40. Further in the present case, the PPA provided a fixed mechanism to address any change in law in terms of Article 9.1.1(b) – which is by way of a formula under Article 9.2.2. Therefore, there cannot be any relief or compensation or costs de hors the said formula. There is no provision for any other costs or relief or compensation to be allowed other than the specific mechanism provided therein. The admissible claim of compensation, if any, is to be restricted to the computation provided in Article 9.2.2 of the PPA. There is no other relief or general provision of relief in case of changes in law.

11.41. The PPA provides for the distribution of risks among both the parties and in the present case, the parties are well aware that there cannot be any payment until the approval of the Hon'ble Commission of the change in law (Article 9) and further that the contract does not provide for any interest or carrying cost or even refer to restitution.

11.42. The said compensation was part of the bid terms based on which the competitive

bidding was held and the Petitioner was selected and the PPA was executed. The Petitioner has solemnly agreed to the above compensation. The PPA does not provide for any additional or other compensation. The Petitioner is to be compensated by way of increase in tariff in terms of the formula specified under Article 9.2.2 of PPA only and not in any other manner.

11.43. The rights and obligations of the parties are governed by the terms and conditions contained in the PPA. The PPA being contracts executed between the Petitioner and GUVNL by mutual consent, it is not permissible for the Petitioner to claim relief contrary to express terms settled in the PPA or claim relief which is not covered within the scope and ambit of the PPA.

11.44. The PPA only provides for the increase in project cost upon the Petitioner establishing the proof of payment of safeguard duty under Article 9.2.2 and the methodology for increase in tariff is specifically provided. Therefore, any impact for servicing the capital cost is included in the same.

11.45. Further in the present case, the PPA itself provides that there cannot be any claim of any consequential relief:

> *"13.5 Limitation, Remedies and Damages: Neither Party shall be liable to the other for any consequential, indirect or special damages to persons or property whether arising in tort, contract or otherwise, by reason of this Agreement or any services performed or undertaken to be performed hereunder."*

11.46. Therefore, the Petitioner can only be entitled to the formula provided in the PPA and not any consequential claim of interest or carrying cost.

11.47. The Petitioner has also made an alternative argument that the carrying cost is based on principles of equity which is incorrect. The Hon'ble Supreme Court in case of Uttar Haryana Bijli Vitran Nigam Limited v. Adani Power Limited and Ors (2019) 5 SCC 325, had specifically noted that the carrying cost is not on any general principle of equity but contractual and it is on this basis that the decision on carrying cost was upheld. In the said case, it was based on the principle of restitution in the PPA but in the present case, there is no such restitutionary principle in the PPA and therefore it cannot be applied. If the contention of the Petitioner is to be accepted that the carrying cost is payable even without any clause, then there was no reason for the Hon'ble Supreme Court to find a contractual basis for the same. The contention of the Petitioner is contrary to the decision of the Hon'ble Supreme Court. Further the contention is contrary to the decision of the Hon'ble Tribunal in Appeal No. 210 of 2017 wherein the carrying cost was rejected in the case of one of the PPAs which did not have restitutionary principle. If it was a matter of equity and time value of money, there would be no refusal. The Hon'ble Tribunal after considering all aspects including time value of money, decided that the carrying cost was payable when restitutionary principle was provided and not payable when it was not provided. The submissions of the Petitioner being contrary to the said decision cannot be accepted.

11.48. In this regard, the Petitioner has sought to rely on the following decisions despite the fact that the Hon'ble Supreme Court has already held that these decisions have no application to the case of Change in Law:

a) South Eastern Coalfields Limited v. State of Madhya Pradesh (2003) 8 SCC 648

i. The judgment of the Hon'ble Supreme Court is not applicable in the present case. In the said case, the issue was payment of royalty to the Government. The liability had already been crystallized and the interest became payable because of failure to pay the amount as per the liability. Further the claim was covered under Section 61 of Sale of Goods Act, 1930. In the present case, there has been no crystallisation nor has there been any failure to pay. As already submitted, until the Hon'ble Commission approves the change in law and provides the impact, there cannot be any bill or payment.

ii. Further the Petitioner has filed compilation in support of the principle of restitution stating that the said is recognized under Section 144 of the CPC. The present case does not fall within any of the three senses used. There is no return of anything, there is no loss or wrong caused by GUVNL to the Petitioner. Eve otherwise, the principle under Section 144 is related to the orders of the Court – when there is an interim order which stands reversed at the end, it would be justified that the successful party is put to the situation it would have been if the interim order is not passed. This is not the case herein. There is no interim order of any court. The pre-existing rule of justice etc is also on the same principle and not an independent right to claim interest even when there is no order of any court and in fact when there is no fault or delay.

iii. Further even the Hon'ble Supreme Court in the case of Uttar Haryana Bijli Vitaran Nigam Limited (2019) 5 SCC 325 considering the issue of carrying cost did not rely on the said decision and in fact held that the said decision was not applicable and proceeded on the basis of the restitutionary principle provided in Article 13.2. Admittedly there is no such provision in the present PPA and in such cases, the Hon'ble Tribunal and Central Commission in various cases has held that the carrying cost is not applicable.

iv. The said decision was also considered in the case of Adani Power Limited in Appeal No. 210 of 2017 wherein the Hon'ble Tribunal after recording the decision of the Central Commission held as under at Page 66 and 75 of the Judgment:

d)....

viii. Further, after perusal of the SECL case we find that the matter was related to payment of interest for the period after the expiry of date fixed by the State Government for payment of royalty till the actual payment. Here the case is regarding payment of interest from the effective date of Change in Law till the approval of Change in Law by the Central Commission and not from the date of payment of raising of bill till the actual payment of bill after the expiry of the payment date. In our view both the cases viz SECL case and NTPC case are not applicable to the present case in view of their facts and circumstances."

b) Indian Council for Enviro-Legal Action vs. Union of India & Ors., (2011) 8 SCC 161

- The Hon'ble Supreme Court in the case of Uttar Haryana Bijli Vitaran Nigam Limited (2019) 5 SCC 325considering the issue of carrying cost specifically held that the decision has no application to the facts of the present case [Para 17 Page 101 of Petitioner Compilation].
- The said decision was related to environment pollution and is a completely different factual aspect.

11.49. The reliance on the decision in the case of Nabha Power is completely misplaced. The said decision was in case of contempt proceedings related to PSPCL and related to arrears of the amounts which had already been decided by the Hon'ble Supreme Court in the case between Nabha Power and PSPCL itself. This does not in any manner bar any procurer from contesting the claims of the Generators and contending that the decisions relied on by the Generator is not applicable to the facts of the case. There is no closed chapter in this case.

11.50. On the reliance placed by the Petitioner on decision of Hon. Supreme Court in Sasan Power Case, it is submitted that it is settled principle of law that PPA is a meticulously thought through contract and there cannot be any departure from the specific formula provided in the PPA and express provisions cannot be disregarded. In this regard, GUVNL also craves reference to the decision of the Hon'ble Supreme Court in case of

Haryana Power Purchase Centre v. Sasan Power Limited and Others being (2024) 1 SCC 247. Though the said decision was not in the context of carrying cost but the emphasis was laid down that the effect of change in law in construction period is captured in Article 13.2(a) of the PPA in the said case and the settled principle therein cannot be departed from:

> *95. ..We are of the view that what the parties contemplated under Article 13.2 was that change in law must be viewed through the specific provisions of clauses (a) and (b). In other words, a change in law may occur during the period of construction. Then it is to be treated as falling under Article 13.2(a). A change in law may occur during the period of its operation. It would then appear to be dealt with under clause (b). If a change in law takes place during the period of construction then its impact is to be measured with reference to the capital cost of the project. The word 'capital cost' understandably has been defined in PPA. A formula has been engrafted. The formula contemplates that for every increase/decrease of each Rs.50 crores in the capital cost as a result of the change in law, the increase/decrease in the non-escalable capacity charges is to be 0.267 per cent of the non-escalable capacity charges. No doubt, this is if the seller provides to the procurers documentary proof of such increase/decrease in establishing the impact of such change.*
>
> *96. In other words, the effect of change in law during the construction period is captured by 13.2(a). We must understand that this is a meticulously thought through contract which emerged after a long rigorous process. Parties were clear about how the change in law had to be compensated and methodology has been set out clearly. Therefore, any appeal made to the general part in Article 13.2 which speaks about the affected party being restored to the same economic condition as if such change in law had not occurred cannot result in departing from the specific formula which has been set in place. This meaning is inevitable from the words "to the extent contemplated in this Article 13, which precedes the general words.*
>
> *97. In this regard, we may refer to the judgment of this Court in Uttar Haryana Bijli Vitran Nigam Ltd. & Anr (2019) 5 SCC 325. In the said judgment, it has been relied upon understandably by the first respondent also and which also arose under the same clause (Article 13.2), this Court has held inter alia as follows:*
> *.....*
>
> *99. We are of the view that the view which we have taken does not in any way conflict with the view which has been laid down by this Court.*
> *.....*
>
> *100.We are not dealing with a case where the exercise of power of the Commission under Section 63 is under review. In a case where, however, the rates are approved*

under Section 63 and PPA is entered into, the question would undoubtedly arise as to whether there is a power which can be described in a manner of speaking to be plenary power with the Commission under Section 79? Can there be a power which can be christened as omnibus? Can the Tribunal, in other words, disregard the express words of the contract? Can it discover a new change in law which the parties have not contemplated as change in law? In short, can the Tribunal rewrite the contract and create a new bargain?

(91) We are of the view that the Tribunal cannot indeed make a new bargain for the parties. The Tribunal cannot rewrite a contract solemnly entered into. It cannot ink a new agreement. Such residuary powers to act which varies the written contract cannot be located in the power to regulate. The power cannot, at any rate, be exercised in the teeth of express provisions of the contract.

(92) We notice this for the reason that the first respondent has a case that what is provided in Article 13.2(a) (since we are dealing with the case of alleged change in law during the construction period) does not do justice to the parties or that it is incapable of producing a fair result and therefore, the Tribunal would necessarily be clothed with power bearing in mind its regulatory nature. In a matter where the parties have entered into a contract with express provisions, we are unable to agree with the first respondent that the Tribunal would have power to disregard the express provisions of the contract on the score that as it turns out that with passage of time and even change in circumstances, it is found that the contract cannot be worked except at a loss for the contractor."

It may be noted that the above decision considers both Energy Watchdog as well as the decision in Uttar Haryana Bijli Vitran Nigam Limited (2019) 5 SCC 325 relied on by the Petitioner and holds that the there cannot be a new agreement nor can the formula be departed from.

11.51. Consistent with the above, it is reiterated that in the present case, there is a specific formula in the Article 9.2.2 and the same cannot be departed from either. Since the PPA does not provide for carrying cost, there is no basis for the carrying cost to be awarded de hors the PPA. The allowance of carrying cost to the Petitioner de hors the PPA would be contrary to the settled principles of law.

11.52. The Petitioner has sought to rely on decision of the Hon'ble Supreme Court in Energy Watchdog (2017) 14 SCC 80 for the proposition on carrying cost. However, the said decision did not deal with carrying cost issue at all. Secondly the PPA considered in the said Judgment is completely different where there was a restitutionary principle. The Hon'ble Courts have relied on such Article to refer to the above principle and there is no such inherent principle. There is no such clause in the present PPA. Even otherwise the change in law considered in the said judgment was not for construction period as in this case. The change in law being for construction period was considered in Sasan Judgment wherein even with the provision of the restitutionary principle under Article 13.2, it was held that there cannot be any departure from the formula. Since the formula does not provide for any carrying cost, there cannot be any consideration of carrying cost.

11.53. On the issue of reliance placed on Parampujya and Juniper decision, it is submitted that the Petitioner has sought to rely on the decision of the Hon'ble Tribunal in the case of Parampujya Solar Energy Pvt Ltd and Another v. Central Electricity Regulatory Commission and others dated 15.09.2022 in Appeal No. 256 of 2019 which was relied on by the Commission in the case of Juniper in Petition No. 1941 of 2021 in regard to carrying cost. In regard to the said judgment of the Commission, GUVNL has filed a Review Petition on the above aspect. It is submitted that the said decision while allowing carrying cost/interest based on the decision of Parampujya (Supra) has not considered all aspects:

a) The Commission has not considered whether the Judgment of Parampujya is applicable to the facts and circumstances of the present case.

b) The Hon'ble Commission has not considered the PPA clause in the present case to examine whether it is similar to the PPA in Appeal No. 256 of 2019 for allowance of carrying cost.

c) Further the Hon'ble Commission has considered the carrying cost as part of Project Cost to be considered in formula under Article 9.2.2 of the PPA which is not provided in the said decision of the Hon'ble Tribunal.

d) The Commission has not considered the decision of the Hon'ble Tribunal dated 13.04.2018 in Appeal No. 210 of 2017 in Adani Power Limited v. Central Electricity Regulatory Commission and Ors. which had been relied on by GUVNL.

   i. The Hon'ble Tribunal in case of Appeal No. 256 of 2019 had distinguished the PPA in the said case from the PPA clause in case of Adani Power in Appeal No. 210 of 2017 and had after examination of the PPA in question in Appeal No. 256 of 2019 had allowed the carrying cost. The Hon'ble Tribunal in Appeal No. 256 of 2019 had not set aside the judgment of the Hon'ble Tribunal in Appeal No. 210 of 2017.

   ii. The change in law clause in the present PPA is differently worded in the PPA which was under consideration in Appeal No. 256 of 2019. In the present case, the provision under the present PPA is even more specific than the PPA considered in Appeal No. 210 of 2017 and the said judgment is applicable.

e) The said decision does not take into account the decision of the Hon'ble Supreme Court in case of Haryana Power Purchase Centre v. Sasan Power Limited and Others (2024) 1 SCC 247.

f) The Commission has not given effect to the interim decision of the Hon'ble Supreme Court in regard to the Parampujya decision as implemented by the Central Commission and Hon'ble Tribunal – thereby no carrying cost has been allowed to be implemented at this stage.

g) Without prejudice to the above, it is submitted that in the case of Juniper itself, the Hon'ble Commission had noted in Para 6.131 that the period for which the interest, if any permissible is limited to the date of the safeguard duty paid by the project developer to the date of commissioning of the plant. Similarly, in Para 6.135, the

reference is made to the "*period between safeguard duty and IGST paid on solar modules to SCOD period of the petitioner plant*" Therefore the intention was to allow the IDC in any event, even if it is admissible upto SCOD/COD.

11.54. It is submitted that Parampujya decision (supra) of the Hon'ble Tribunal is based on a different PPA. The change in law clause in the present PPA is differently worded in the PPA which was under consideration in Appeal No. 256 of 2019. The PPA therein provides as under as extracted from Para 51 of the Judgment:

> *12.2.1 The aggrieved Party shall be required to approach the Central Commission for seeking approval of Change in Law*
>
> *12.2.2 The decisions of the Central Commission to acknowledge a Change in Law and the date from which it will become effective, provide relief for the same shall be final and governing on both parties."*

11.55. The Hon'ble Tribunal in Appeal No. 256 of 2019 had relied on interpretation of the term "provide relief" referred in the PPA in the said case which was the basis for the Hon'ble Tribunal to have differed from the earlier decision of the Hon'ble Tribunal dated 13.04.2018 in Appeal No. 210 of 2017 in Adani Power Limited v. Central Electricity Regulatory Commission and Ors. The Hon'ble Tribunal in Order dated 15.09.2022 has distinguished the said judgment in Appeal No. 210 of 2017 on the basis that the PPA is different:

> *"82. We have already noted that the PPAs which were subject matter of decisions in the case of Adani Power Ltd (supra) and GMR Warora Ltd (supra) contained change in law clauses structured differently from the shape in which they occur in the present PPAs, the words "provide relief" not having been used in the former.....*
>
> *83. Unlike the PPA in UHBVNL (supra) wherein the phraseology of change-in-law provision was exhaustive, the words "provide relief" in present PPAs are open ended, not qualified in any manner so as to be given a restrictive meaning in order to treat the date of adjudication of the claim by the regulatory authority as the effective date or to justify denial of carrying cost burden for the period anterior thereto. In our*

reading, the expression "provide relief" is of widest amplitude and cannot be read to limit its scope the way the contesting respondents seek to propagate or the way the Central Commission has determined."

(Emphasis Supplied)

11.56. The above clause of change in law as referred to in the Appeal No, 256 of 2019 is different from the Clause 9.2 of the present PPA. There is no provision of "provide relief" in the present PPA as in case of Appeal No. 256 of 2019. There is no open ended provision for relief as relied on by the Hon'ble Tribunal. There is no reference to any provision of relief in Article 9.2. Article 9.2.1 is similar to Article 13 in consideration in Appeal No. 210 of 2017. Further Article 9.2.2, namely, for increase / decrease in tariff of 1 paise / unit for every increase / decrease of Rs. 2 Lakh per MW in the Project Cost which shall be allowed upon submission of proof of payment made by the Power Producer towards safeguard duty and/or anti-dumping duty and/or customs duty to the concerned Authority and with due approval of GERC" is in fact even more specific than the provision in PPA in consideration under Appeal No. 210 of 2017.

11.57. In regard to the Article 9.1.1 (b) which would relate to construction period, there is a specific formula under Article 9.2.2 and the formula therein includes all aspects including any aspect of interest. The said formula was part of the bid terms based on which the competitive bidding was held and the Petitioner was selected. The Petitioner had solemnly agreed to the above mechanism. The PPA does not provide for any additional or other compensation. The Petitioner is to be compensated by way of increase in tariff in terms of the formula specified under Article 9.2.2 only and not in any other manner.

11.58. The Change in Law provision in the present case is exhaustive and specific and there

cannot be any widening of the provision in the manner referred to in Parampujya Judgment dated 15.09.2022. Further the change in law is different for pre and post COD. Therefor the Parampujya judgment dated 15.09.2022 is not applicable to the present case.

11.59. The Petitioner has sought to rely on the heading of Article 9.2 "relief". It is submitted that when the PPA provides for a specific formula for computing the impact of change in law under construction period under Article 9.2.1, there cannot be any further consideration by relying on other terms. The mere mention of the term "relief for change in law" as the heading to Article 9.2 cannot be used to broaden the scope of the said formula. The reference to "relief" in the heading is not the same as the provision in the PPA considered in Appeal No. 256 of 2019 which was "to provide relief" in the substantive clause of the PPA being Article 12.1.1 and 12.2.2 and which the Hon'ble Tribunal has interpreted as open-ended provision. The above is completely different from reference to relief in the heading of Article 9.2 and further is different than Article 9.2.2 which deal with the consideration of impact of change in law in construction period. Unlike the above provision, the provision in the present PPA is not open ended.

11.60. The nomenclature or heading would not be decisive in granting substantive relief to a party. Even otherwise, the relief referred to in the heading is to be interpreted based on the substantive clause and the substantive clause only provided for a specific formula. Therefore, cannot be any further consideration other than the said formula. In this regard, it is submitted that in Sasan Power Case, the Hon'ble Supreme Court had held that the substantive clause for restitution cannot override the formula provided

and here the Petitioner is seeking to claim that heading in the Clause should override the formula.

11.61. It is submitted that a judgment is a precedent only if same is applicable to the facts of the case. In the present case, the provision under the present PPA is different than the PPA in Parampujya Case and is even more specific than the PPA considered in Adani Case in Appeal No. 210 of 2017. Therefore, when the Hon'ble Tribunal had decided that the carrying cost is not admissible in view of absence of provision for restitution in the PPA, allowance of carrying cost in the present case would be contrary to the decision of the Hon'ble Tribunal in Appeal No. 210 of 2017. Since as in the case of Gujarat Bid-01 PPA considered in Appeal No. 210 of 2017, in the present matter also, the PPA does not contain restitutionary provision, there cannot be any grant of carrying cost to the Respondent. As in the case of Adani Power in Appeal No. 210 of 2017, it is not necessary that the change in law requires provision of carrying cost and the claim of carrying cost can be rejected on the basis that the same is not recognized under the PPA.

11.62. It is well settled principle that the Courts would not re-write contract nor imply terms contrary to the intention of the parties. At the time of entering into the PPA, the parties were well aware of the principle laid down in Appeal No. 210 of 2017 that in absence of the restoration principle, no carrying cost would be payable. This was particularly in case of a PPA involving GUVNL. Therefore, the principle of restoration to economic position was intentionally not included in the PPA and the intention was clear that the carrying cost was not to be provided. The entire purpose of framing the change in law

in a manner to provide specific relief and not any other open-ended relief would be rendered redundant if the interpretation as sought for by the Petitioner is allowed.

11.63. The carrying cost in terms of the judgment in Appeal No. 256 of 2019 is to be considered, it is submitted that the said decision dated 15.09.2022 has been assailed before the Hon'ble Supreme Court in Civil Appeal No. 8880 of 2022 and therefore any decision has to be subject to the final decision of the Hon'ble Supreme Court. Further the Hon'ble Supreme Court has vide Order dated 12.12.2023 has under:

> *"2. Pending further orders, the Central Electricity Regulatory Commission" (CERC) shall comply with the directions issued in paragraph 109 of the impugned order dated 15 September 2022 of the Appellate Tribunal for Electricity. However, the final order of the CERC shall not be enforced pending further orders.*
> *------"*

11.64. If the basis for allowing carrying cost is the decision of the Hon'ble Tribunal in Appeal No. 256 of 2019, then the enforcement of the same should also be similar and therefore the Order should not be enforced pending further Orders of the Hon'ble Supreme Court.

11.65. In this regard, the Hon'ble Tribunal and the Central Commission for subsequent Petitions also held that the same shall not be enforced and be subject to further orders in the Civil Appeal No. 8880 of 2022. In this regard, GUVNL craves reference to the following Orders:

a) Decision dated 19.01.2023 by the Hon'ble Tribunal in Appeal No. 432 of 2022 in the matter of Adani Solar Energy Jodhpur Three Private Limited -v- Central Electricity Regulatory Commission & Others:

"Suffice it, therefore, to dispose of this appeal in terms of the Order passed by this Tribunal in Appeal No. 256 of 2019 dated 15.09.2022, making it clear that, consequent on remand, it shall be open to the parties to the dispute to raise all such contentions as are available to them in law, and the same shall be considered by the CERC while passing an order afresh. Needless to state that, in terms of the Order of the Supreme Court, the order to be passed by the CERC shall not be enforced till the aforesaid Order is either varied or the appeal itself is disposed of by the Supreme Court. The instant Appeal is, accordingly, disposed of."

b) Order dated 20.01.2023 in Petition No. 722/MP/2020 and batch cited by the Petitioner (Page 50 of compilation handed over by the Petitioner):

"*43. Thus, the directions with regard carrying cost at para 41 of this Order shall not be enforced and will be subject to further orders of the Hon'ble Supreme Court in Civil Appeal No. 8880 of 2022 in Telangana Northern Power Distribution Company Ltd v. Parampujya Solar Energy Pvt Ltd."*

c) Order dated 22.09.2023 of the Central Commission being an addendum order is extracted herein:

"It was observed by the Commission that the Order dated 14.07.2023 passed in Petition No. 211/MP/2019 & 213/MP/2019 needs a clarification, in view of the order of the Hon'ble Supreme Court passed in the Civil Appeal no 8880 of 2022. In order to clarify, paragraph number 30 of the order dated 14.07.2023 in petition No. 211/MP/2019 & 213/MP/2019 will be substituted and will be read in the following manner:

> *"Therefore, the directions issued in this Order so far as they relate to compensation for the period post Commercial Operation Date of the projects in question as also towards carrying cost shall not be enforced and shall be subject to further orders of the Hon'ble Supreme Court in Civil Appeal No. 8880/2022 in Telangana Northern Power Distribution Company Ltd. & Anr. V. Parampujya Solar Energy Pvt. Ltd. & Ors, and connected matters."*

2. Except for the above, all other terms and conditions in the Order dated 14.07.2023 shall remain unaltered."

11.66. Further it is submitted that in the case of Juniper in Petition No. 1941, there are various

observation on allowing interest only until COD. While GUVNL has filed a Review Petition on the basis that even IDC cannot be considered as being contrary to the formula provided in the PPA for change in law and there are errors in consideration of interest in the table, the observations may even otherwise be considered:

"6.131……Thus, the period for which the interest if any, permissible is limited to the date of safeguard duty paid by the project developer to the date of commissioning of the plant.
…
6.135. As recorded above the period between safeguard duty and IGST paid on solar modules to SCOD period of the Petitioner plant is varying days. The interest if any applicable as per Article 9 of the PPA is limited for above."

11.67. On the contentions of the Return on Equity, it is submitted that the Petitioner had in the Petition referred to the aspect of return on equity and thereafter is now claiming late payment surcharge for carrying cost. It may be noted that in Juniper, the Hon'ble Commission had only considered the interest rate of 9% - being lower of the interest payable on loan as per the GERC (MYT) Regulations, 2016 or the interest payable by the Petitioner on loan obtained by it or the amount deployed by the Petitioner itself from its internal accrual, if any and charges on it payable.

11.68. It is submitted that there cannot be any such claim. There cannot be any consideration for individual tariff elements in a competitive bid process under Section 63 of the Electricity Act, 2003. There is no concept of consideration of individual tariff elements in competitively bid process as bidders are required to give the bid based on an all-inclusive tariff and the formula under Article 9.2.2 already provides for compensation. The amount of compensation by way of increase in tariff under the formula has been computed based on the worksheet for computation of levelized tariff for a solar project considering all the elements of cost of generation for increase of Rs 2 lakhs / MW in

the project cost.

11.69. There cannot be any claim by the Petitioner for Return on Equity or otherwise any other claim other than the above amount. The above amount of compensation by way of increase / decrease in tariff has been computed based on the worksheet for computation of levelized tariff for a solar project considering all the elements of cost of generation for increase of Rs 2 lakhs per MW in the project cost. Therefore as the amount of such compensation includes all the elements of cost of power generation, there cannot be any consideration for individual tariff elements such as return on equity in a competitive bid process under Section 63 of the Electricity Act, 2003. There is no concept of consideration of individual tariff elements in competitively bid process as bidders are required to give the bid based on an all-inclusive tariff. In this regard, GUVNL craves reference to the Judgment dated 19.04.2017 passed by the Hon'ble Tribunal in Appeal No. 161 of 2015 in the matter of Sasan Power Limited –v- Central Electricity Regulatory Commission wherein in the context of return on equity and minimum alternate tax, it has been, inter-alia, held as under:

"34. We must also bear in mind that we are concerned here with competitive bidding process under Section 63 of the said Act. We appreciate the submission of Mr. Ramachandran, learned counsel appearing for HPCC that tax on income cannot be considered as pass through in the competitive bidding process under Section 63 of the said Act. The tariff is a per unit tariff allowed on the electricity generated and supplied and such a bid submitted by bidder is inclusive of all elements. There is no separate return on equity or reasonable return. The quantum of return revenue/profit is not identified in the bid price nor assured by the procurers. Income Tax including MAT being on profit, there is no identification of tax payable at the time of cut-off date. It is, therefore, not possible at all to factor in the increase or decrease in the Income Tax - including MAT. The Commission cannot therefore speculate what return the company had assumed for submission of the bid. Therefore, it will not be possible to compute the tax to be allowed.

35. As against this, in case of determination of tariff under Section 62 of the said Act, there is an assured return on equity of a specified percentage. The tariff regulations framed by

the Central Commission / State Commissions provide for one of the components as tax on income. Regulation 25 of the CERC (Terms and Conditions of Tariff) Regulations, 2014 is cited as an example. It is rightly contended that this requires the procurers/beneficiaries of the generating company to bear the tax on income at the hand of the generating company. In case of competitive bidding scheme, there is no assured return and no provision for pass through of Income Tax."

11.70. GUVNL further craves reference to the following decisions of the Hon'ble Tribunal and Central Commission on the principle that in a tariff determined under competitive bid process under Section 63, individual tariff elements are not known and only quoted tariff is available:

a) Decision dated 14.08.2018 of the Hon'ble Appellate Tribunal for Electricity in Appeal No. 111of 2017 and connected Appeal in the matter of M/s. GMR Warora Energy Private Limited –v- Central Electricity Regulatory Commission &Ors., inter-alia, providing as under:

xxvii. Now we take the next issue i.e. increase in working capital requirement due to Change in Law events. Let us examine the findings of the Central Commission in the Impugned Order. The relevant extract is reproduced below:

"(L) Increase in working capital requirement due to higher cost of imported coal.

109. The Petitioner has submitted that change in law events will have an impact on the interest on working capital due to increase in investment in value of coal stock including alternate coal, imported coal sourced at significantly higher cost. This will have an impact on interest on working capital resulting from Change in Law event and the Petitioner is eligible for tariff relief on account of increase in working capital in such a manner that it is restored to the same economic position as before such change. In this connection it is clarified that there is no concept of interest on working capital in competitively bid tariff and the bidders are required to quote all inclusive tariff. The claim on this account is rejected under Change in Law.

The Central Commission has held that there is no concept of IWC in competitively bid projects and the bidders are required to quote all-inclusive tariff under Section 63 of the Act and rejected the claim of GWEL.

xxviii. After perusal of the RFP/PPA, we also observe that the tariff to be quoted was all-inclusive tariff and there is no provision for separately allowing IWC arising out of Change in Law events. GWEL has contended that it has to be restored to the same

economic position and hence it is entitled for compensation on account of increase in IWC. We observe that the Change in Law provision is to restore GWEL to same economic position as if the Change in law event has not occurred by way of increase/decrease in tariff. This does not mean that the differential tariff (if any) is to be determined component wise as done for Section 62 based PPAs as the bidder was required to quote an all inclusive tariff for a period of 25 years considering all relevant aspects. Hence, the contention of GWEL is unsustainable."

b) The Judgment dated 21.12.2018 passed by Hon'ble Appellate Tribunal of Electricity in Appeal No. 193 of 2018- GMR Kamalanga Energy Limited and Anr. –v- Central Electricity Regulatory Commission and Ors wherein the Hon'ble Tribunal has, inter-alia, held as under:

"81. Impact on interest on working capital and return on equity on incremental working capital and margin money for such working capital resulting from the aforesaid change in law events.

In the very same judgment of M/s GMR Warora Energy Ltd. (GWEL) VS CERC &Ors., this Tribunal has opined as under:

"xxviii. After perusal of the RFP/PPA, we also observe that the tariff to be quoted was all-inclusive tariff and there is no provision for separately allowing IWC arising out of Change in Law events. GWEL has contended that it has to be restored to the same economic position and hence it is entitled for compensation on account of increase in IWC. We observe that the Change in Law provision is to restore GWEL to same economic position as if the Change in law event has not occurred by way of increase/decrease in tariff. This does not mean that the differential tariff (if any) is to be determined component wise as done for Section 62 based PPAs as the bidder was required to quote an all inclusive tariff for a period of 25 years considering all relevant aspects. Hence, the contention of GWEL is unsustainable."

c) Order dated 09.10.2018 passed by the Central Commission in Petition No.188/MP/2017 and Batch in the matter of Acme Bhiwadi Solar Power Private Limited –v- Solar Energy Corporation of India Limited Batch, inter-alia, providing as under

339. The Commission observes that in the instant petitions, the tariff has been discovered under transparent e-bidding process in accordance with the NSM guidelines issued by the Central Government. In the Competitive Bidding Scenario, the SPDs bid levellised tariff without disclosing the details of the calculations of the project cost including capital expenditure. The component wise details of the capital employed are not required to be declared by the bidders. The design of the bid levellised tariff is solely a decision of the SPDs.

The decisions of the Hon'ble Tribunal in GMR Warora and GMR Kamalanga hereinabove have been upheld by the Hon'ble Supreme Court in decision dated 20.04.2023 in GMR Warora Energy Limited -v- Central Electricity Regulatory Commission reported as (2023) 10 SCC 401.

11.71. Even otherwise, the consideration of return on equity and MAT in the said Order is after the commissioning of the project and not during capital cost determination. There is no question of return on equity or MAT for the capital cost. In no case of tariff determination, whether under Section 62 or change in law under Section 63, is return on equity allowed for the period prior to the commissioning. For the period after commissioning, the formula is provided under the Change in law clause and the Petitioner cannot claim any other amount. There is no provision of restitution in the PPA, let alone any right to claim to return on equity. Even under restitutionary principle, the Petitioner cannot claim return on equity. There is also no scope for payment of late payment surcharge.

11.72. Without prejudice to the contention that there is no provision for carrying cost or restitutionary principle, it is submitted that even assuming but not admitting that the carrying cost is to be considered, the same cannot be based on return on equity. The Return on equity is the profit and the Petitioner cannot make profit out of change in law. The IDC as a concept is not based on return on equity. Similarly, the carrying cost is not based on return on equity.

11.73. On the issue of claims on the rate of late payment surcharge it is submitted that the Petitioner has not provided any documents to substantiate any cost on carrying cost or interest and has referred to late payment surcharge and that too at compounding

rate. The interest cost cannot be considered for computation of compensation, even assuming but not admitting that there is a change in law. It is clear that the petitioner has not undertaken any loan and is claiming that it had arranged internally the funds. There cannot be any interest cost for the same.

11.74. Article 9.2.3 provides for relief on submission of supporting documents and without supporting documents to reflect the increase in costs, there cannot be any relief. Since there is no supporting document for interest, there cannot be any allowance on the same. The Petitioner has to demonstrate the increase in costs which it has failed to do. It may be noted that therefore the Petitioner has not provided any details for interest cost or carrying cost even while claiming the carrying cost in the Petition. The Petitioner is specifically and deliberately not provided any details and claimed that the same is extraneous and therefore has to be deemed as not seeking any interest cost or carrying cost. Thus, the interest cost cannot be considered for computation of compensation, even assuming but not admitting that there is a change in law. It was the Petitioner's choice to use own funds and it cannot be allowed to make profit.

11.75. The Petitioner has itself relied on the decision in case of Juniper Petition No. 1941 of 2021 and the Petitioner cannot be allowed any higher interest rate. The Petitioner cannot claim additional costs when there is no cost incurred by it on interest.

11.76. It is further submitted that the late payment surcharge under the PPA is for late payment of invoices. Article 6.3 refers to late payment – payment of monthly bill by GUVNL after Due Date of Payment and further the same is only for monthly bill (not even for Supplementary Invoices). There is no bill raised on change in law and

therefore there is no delay in payment by GUVNL and no question of any late payment surcharge.

11.77. Article 6.6 is with regard to disputes on bills. The present case is not a case of dispute under Article 6.6. Further the interest rate provided is when the Power Producer has overcharged and cannot by any measure be applied to the case of carrying cost. The said interest rate is a penalty for the Generator/Power Producer i.e. the Petitioner over charges in the Bills/Invoices and it is meant as a deterrent and is not merely time value of money. In the present case there is no invoice or over charging by GUVNL.

11.78. Even otherwise, it may be noted that the PPA does not provide for compounding even for late payment surcharge. When there is no compounding for the late payment surcharge for delay in payment of bills, there obviously cannot be any compounding for carrying cost at all when there is no delay in payment of bills.

11.79. The Judgments referred to by the Petitioner are not applicable to the present case in as much as the PPA therein is different. In the present case, there is no principle for restitution of economic position or carrying cost/interest and even the provision for late payment surcharge is different and further there is no compounding in the present case. Further the late payment surcharge in the present case cannot be applied when no invoice has been raised by the Petitioner. There is no issue of any violation of contractual obligation for timely payment.

11.80. The Judgments relied on by the Petitioner proceed on the basis of restoration principle as well as LPS provision. There is no principle of restitution in the present case. Further

the said judgments have not considered the principle of prudence check for the costs to be incurred and proceeded on the basis that there cannot be restoration without the carrying cost. However, in the present case, the Petitioner has not even incurred interest cost as despite the specific query raised, the Petitioner has not provided any details and it is clear that the Petitioner has not incurred any cost in this regard. Therefore, there is no question of restoration by way of carrying cost.

11.81. In the case of GMR Warora (2023) 10 SCC 401, the Hon'ble Supreme Court noted the following:

a) Para 118 – the provision for compounding interest in the PPA - which is not there in the present PPA
b) Para 122 quotes the decision of Hon'ble Supreme Court which notes that the object of LPS is to enforce timely payment and LPS is only payable when payment against monthly bills is delayed and not otherwise. Para 123 also proceeds on the basis that the DISCOMS have a contractual obligation to make the payment of invoices raised by the generating companies. In the present case, there is no bill and there is no delay in payment of any bill and therefore LPS is not payable. It is also emphasized that the courts cannot rewrite contracts. In the present PPA, there is no provision for carrying cost.
c) Para 124 refers to the Article 11.8 of the PPA for supplementary bill for change in law. There is no such provision in Article 6 of the PPA. Article 6 only refers to monthly bills and the Delayed Payment Surcharge is only for delay in the payment of monthly bills.

11.82. The decision in case of Uttar Haryana Bijli Vitran Nigam Limited v. Adani Power Mundra Ltd (2023) 2 SCC 624 which has also been relied on in case of GMR Warora (Supra) was on a different consideration, in addition to the above differences already

highlighted. The said judgment also proceeds on the basis of the restitution principle in the PPA which is not the case herein. Further in the said case, the Hon'ble Court had proceeded on the basis of the aspect of actual cost of Adani Power which is not the case herein. In the said Judgement, it is noted that Adani Power had to arrange finances by borrowing from banks and the banks mandate for interest on monthly rests basis. This is not the case here wherein the Petitioner has admittedly not provided any details and in fact has not even taken any loan.

11.83. In case of MSEDCL case (2022) 4 SCC 657, the reliance of its Para 196 proceeds on the basis that there is no dispute on the principle sum due. In the present case, until the change in law is approved by the Hon'ble Commission, there is no sum due at all. When there is no sum due, there is no question of applicability of Para 196.

11.84. The reliance by the Petitioner on the decision of the Hon'ble Tribunal dated 18.04.2024 in Adani Power Limited -v- RERC (2024 SCC Online APTEL 23) is also misplaced since the said decision is premised on the findings in the above decisions, which are inapplicable to the facts of the present case for the reasons stated hereinabove.

11.85. Further the Hon'ble Tribunal dated 16.11.2021 in case of Nisarga Renewable Energy Private Limited v. Maharashtra Electricity Regulatory Commission and Another in Appeal No. 163 of 2020 and Batch has considered the distinction between the late payment surcharge and carrying cost even in case of restitution principle provided in the PPA and after considering the decision of the Hon'ble Supreme Court:

41. The State Commission has failed to bear in mind that Late Payment Charge or Late Payment Surcharge ("LPS") is for limited purposes i.e. delay in payment under the PPA.

This cannot be read into provision of 'Change in Law' which provides for full restitution of actual costs. The difference in payment of LPS and payment of Carrying Cost has been highlighted by the Supreme Court in Maharashtra State Electricity Distribution Company Ltd. v. Maharashtra Electricity Regulatory Commission & Ors. 2021 SCC Online SC 913, as under:

"174. This Court is unable to accept Mr. Singh's submission that the conclusion of APTEL that LPS is not tariff is erroneous. The meaning of the expression tariff has to be considered and has rightly been considered by APTEL in the context of the relevant provision of the Power Purchase Agreements. The dictionary meaning of tariff may be charge. However, in Article 13 of the Stage 1 and Article 10 of the Stage 2 Power Purchase Agreements, tariff means monthly tariff and tariff adjustment consequential to change in law, is of monthly tariff in respect of supply of electricity.

....

176. The object of LPS is to enforce and/or encourage timely payment of charges by the procurer, i.e. the Appellant. In other words, LPS dissuades the procurer from delaying payment of charges. The rate of LPS has no bearing or impact on tariff. Changes in the basis of the rates of LPS do not affect the rate at which power was agreed to be sold and purchased under the Power Purchase Agreements. The principle of restitution under the Change in Law provisions of the Power Purchase Agreements are attracted in respect of tariff.

177. LPS cannot be equated with carrying cost or actual cost incurred for the supply of power. The Appellant has a contractual obligation to make timely payment of the invoices raised by the Power Generating Companies, subject, of course, to scrutiny and verification of the same. Mr. Mukul Rohatgi has a point that if the funding cost was so much lesser than the rate of LPS, as contended by the Appellant, the Appellant could have raised funds at a lower rate of interest, made timely payment of the invoices raised by the Power Generating Companies, and avoided LPS.

..."

(Emphasis supplied)

42. The learned Counsel for MSEDCL drew our attention to the following passage from same judgment as referred to above:

"193. It would perhaps be pertinent to note that stereotype Power Purchase Agreements containing identical terms and conditions are executed by the Appellant with different Power Generating Companies. It is patently obvious that the Power Generating Companies only agree to terms and conditions of an agreement prepared by the Appellant. It is difficult to accept that the Appellant should incorporate in their stereotype Power Purchase Agreements, a provision for payment of LPS at a rate 2% higher than the SBAR, in case of late payment of invoices/bills, without any pre estimation of the loss likely to be suffered by a Power Generating Company, by reason of non payment of bills in time, more so when the Late Payment Surcharge is linked to the rate of interest in respect of specific types of loan, charged by a leading nationalised bank with the largest numbers of branches spread all over the country including in mofussil and rural areas."

43. We do not think the above observations of Supreme Court in (para 193 of) the decision

in Maharashtra State Electricity Distribution Company Ltd. v. Maharashtra Electricity Regulatory Commission & Ors (supra) in any way detract from the conclusions drawn in preceding parts (paras 176 – 177) of the judgment quoted earlier as to the distinction between LPS and the carrying cost claim under change in law provision of PPA.

44. It needs to be borne in mind that carrying cost is the value for money denied at the appropriate time and is different from LPS which is payable on non-payment or default in payment of invoices by the Due Date. Payment of carrying cost is a part of the Change in Law clause which is an in-built restitution clause [see Uttar Haryana Bijli Vitran Nigam Ltd. Vs. Adani Power Ltd. (2019) 5 SCC 325]. We are satisfied that carrying costs on the CIL amount should have been on actuals and not the Late Payment Surcharge ("LPS") rate specified in the PPAs i.e., 1.25% in excess of 1- year MCLR of SBI for the period of 25 years.

11.86. It is submitted that the Commission had considered the aspect of Tariff Regulations for interest on loan as a measure of considering the interest for prudence check. It cannot be that the projects under Tariff Regulations are subject to ceiling of interest on loan but the projects like Petitioner are not. The Tariff Regulations also provide separately for interest on loan and delayed payment surcharge and therefore it is clear that the two are different.

11.87. Further the Central Commission and the Hon'ble Tribunal has considered the carrying cost at rates other than late payment surcharge:

a) Sasan Power Limited v. Central Electricity Regulatory Commission in Appeal No. 116 of 2017 dated 23.07.2024

Even with the principle of restoration to same economic position in the PPA for Change in law, the carrying cost allowed was at SBIPLR rate.

"52. However, the Commission has erred in rejecting the claim of the Appellant for carrying cost on the amount to be reimbursed to it, which it has deposited as royalty with the National Mineral Exploration Trust. We set aside the findings of the Commission in the impugned order to that extent and hold the Appellant entitled to carrying cost upon the said amount to be reimbursed to it at the SBIPLR rate. We order accordingly."

[Emphasis Supplied]

b) Order dated 19.05.2024 of the Central Commission in Petition Nos. 31/MP/2023 and 40/MP/2023 in the matter of Adani Hybrid Energy Jaisalmer Three Limited -v- Solar Energy Corporation of India Limited & Others and Connected Matter.

"60. The Petitioners, in the instant petitions, shall be eligible for carrying costs starting from the date when the actual payments were made to the Authorities/vendors until the date of issuance of this Order at the actual rate of interest paid by the Petitioners for arranging funds (supported by the Auditor's Certificate) or the rate of interest on working capital as per the applicable RE Tariff Regulations prevailing at that time or the late payment surcharge rate as per the PPAs, whichever is the lowest. Once a supplementary bill is raised by the Petitioners in terms of this order, the provision of Late Payment Surcharge in the PPAs would kick in if the payment is not made by the Respondents within the due date."

[Emphasis Supplied]

c) Similarly Central Commission has considered in Order dated 11.05.2024 of the Central Commission in Petition No. 381/MP/2023 in the matter of Altra Xergi Power Private Limited -v- NHPC Limited & Another (Para 50); Order dated 19.05.2024 of the Central Commission in Petition No. 136/MP/2023 in the matter of Ayana Renewable Power One Private Limited -v- M/s Solar Energy Corporation of India Limited & Another (Para 37); Order dated 05.04.2023 of the Central Commission in Petition No. 268/MP/2021 in the matter of M/s Powerica Limited -v- M/s Solar Energy Corporation of India Limited & Another (Para 33) and Order dated 30.11.2023 of the Central Commission in Petition No. 214/MP/2021 in the matter of M/s ReNew Solar Urja Private Limited -v- M/s Solar Energy Corporation of India Limited & Others (Para 37) in cases of Renewable Energy.

d) Order dated 21.01.2020 of the Central Commission in Petition No. 124/MP/2019 in the matter of Sasan Power Limited -v- MP Power Management Company Ltd & Others (Para 39)

[Emphasis Supplied]

"33. In view of the above discussions, we are of opinion that the Petitioner is entitled for compensation towards additional expenditure on account of Change in Law event in terms of Article 12.2 of the PPA along with carrying cost on account of Change in Law

event. The Petitioner, in the instant petition eligible for carrying cost starting from the date when the actual payments were made to the Authorities till the date of issuance of this Order, at the actual rate of interest paid by the Petitioner for arranging funds (supported by Auditor's Certificate) or the rate of interest on working capital as per applicable CERC Tariff Regulations or the late payment surcharge rate as per the PPA, whichever is the lower. It is further clarified that once a supplementary bill is raised by the Petitioner in terms of this order, the provision of Late Payment Surcharge in the PPA would kick in if the payment is not made by the Respondents within the due date."

[Emphasis Supplied]

"39. The Commission has given similar orders in subsequent petitions. In line with above orders of the Commission, in the instant case, the Petitioner shall be eligible for carrying cost at the actual interest rate paid by the Petitioner for working capital loans or the rate of interest on working capital as per the applicable CERC Tariff Regulations or the Late Payment Surcharge Rate as per the PPA, whichever is the lowest. The decision on carrying cost in this Petition is limited to the change in law events which have been allowed in Petition No. 402/MP/2014."

11.88. Further the claim of the Petitioner that the rate as on date of order is to be considered cannot be admitted, particularly when the rate on the date of the Petition or at the date of claim is lower than the rate at the date of the order.

11.89. On the issue of no carrying cost payable for the period of delay it is submitted that there cannot be any carrying cost for the period of delay on part of the Petitioner in filing the Petition or filing of supporting documentation. The principle that the delays in filing Petition/information would result in denial of carrying cost has been settled by Hon'ble Tribunal vide its judgement dated 19.9.2007 in Appeal No 70 of 2007 in the case of matter of Maharashtra State Electricity Distribution Co. Ltd v. Maharashtra Electricity Regulatory Commission, judgment dated 30.5.2014 in Appeal No. 147, 148 and 150 of 2013 in the case of Torrent Power Ltd v. Gujarat Electricity Regulatory Commission and judgment dated 4.12.2014 in Appeal No 45 of 2014 in Paschim

Gujarat Vij Company Ltd and Ors. v. Gujarat Electricity Regulatory Commission.

11.90. The Hon'ble Tribunal in ***Punjab State Power Corporation Limited v. Punjab State Electricity Regulatory Commission*** dated 22.04.2015 in Appeal No. 174 of 2013 has also considered the delay in providing complete documents as a reason for denying carrying cost:

"29. In the remand order, the State Commission after having scrutinized the necessary documents allowed a reduction of Rs. 3.48 crores from the net tariff income of the utilities for FY 2007-08 and Rs. 32.87 crores from non-tariff income for FY 2008-09 and decided that the effect of this order will be given in the tariff order of FY 2013-14. The Commission felt that carrying cost cannot be allowed for the entire period and has restricted it to a period of 9 months i.e. three months for FY 2012-13 and 6 months for FY 2013-14 since recovery of this amount will be available to the utility from the increased tariff determined for FY 2013-14, because of non-production of evidentiary documents was on account of due to delay on the part of the Appellant. The State Commission has given detailed order explaining the delay in providing the documents by the Appellant. The Tribunal in its order dated 18.10.2012 has also observed that the Appellant had not produced the relevant documents for FY 2007-08 and 2008-09. Therefore, we feel that there is no infirmity in not allowing the carrying cost for the period of delay caused by the Appellant in supplying requisite information to the State Commission. We find no merit in the arguments of the Appellant that the carrying cost should be allowed due to change in procedure adopted by the State Commission. We feel that complete documents were not available for deciding the issue by either of the two procedures. Accordingly, this issue is decided against the Appellant.

30. Summary of our findings:
....
(iv) Interest on delayed recovery of interest on SPV loans:

We find no merit in the arguments of the Appellant that the carrying cost should be allowed due to change in procedure adopted by the State Commission. We feel that complete documents were not made available before the Commission for deciding the issue by either of the two procedures. The carrying cost for the delay on the part of the Appellant cannot be passed on to the consumers. Accordingly, this issue is decided against the Appellant."

11.91. It is submitted that even as a matter of equity or restitution, the burden of carrying cost for the period of delay by Petitioner cannot be passed on to the consumers.

11.92. The Petitioner has sought to refer to Para 23 (Page 114 of Petitioner Compilation) of the decision of Uttar Haryana Bijli Vitran Nigam Limited (2023) 2 SCC 624 which relates to the delay not being attributable to the Procurers. The issue herein in the present Petition is delay by the Petitioner itself. That was not the issue in the case before the Hon'ble Supreme Court. When the delay is attributable to the Petitioner itself, they cannot claim interest for such period of delay. Further the said decision also proceeds on the restitutionary principle in the PPA which is not there in the present PPA.

11.93. Further the reference to GMR Warora decision (2023)10 SCC 401 relates to the DISCOMs not making timely payment to Generator. In the present case, there is no question of GUVNL making any payment until the approval of the Hon'ble Commission for change in law. Therefore, the said judgment does not apply to the present case.

11.94. The Petitioner had filed the Petition only on 09.09.2021 even though the Notification was 29.07.2020. Even otherwise, the Petition did not include the necessary documents though supporting documents was necessary. To that extent, the petition itself is incomplete. The Petitioner had not submitted all the documents in terms of Article 9 (9.2.1, 9.2.2, 9.2.4). In particular, under Article 9.2.2, the approval of this Commission is required. Further, the Petitioner is required to provide an auditor's certificate from a practicing chartered accountant stating that the adjustment is directly the result of the change in law and provide supporting documentation. The certificate of chartered accountant submitted by the petitioner in the Petition was not in line with the above

requirement.

11.95. Further the Petitioner submitted more documents with rejoinder filed on 22.12.2021 and further Affidavit dated 08.07.2022 and Affidavit dated 16.10.2023 and thereafter on 20.04.2024. The bill of entries, invoices, payment challans etc were only submitted on 08.07.2022; the Engineer Certificate and RFID Details were submitted on 16.10.2023 to the Commission. It is clear that without such details, there cannot be any computation. It is the responsibility of the Petitioner to produce all supporting documentation and it cannot claim that it would not produce the same until the Hon'ble Commission seeks them. Article 9.2 is clear.

11.96. Therefore, there was a clear delay by the Petitioner, and it cannot get any carrying cost for such period of delay.

12. The Petition was listed for hearing on 08.03.2022, 03.11.2022, 04.07.2023, 02.01.2024, 26.07.2024 and lastly on 25.08.2025, wherein Ld. Counsel for the parties made elaborate arguments and reiterated the submissions as stated above.

Commission's Analysis & Findings: -

13. Heard the parties. We note that the present Petition has been filed by the Petitioner seeking declaration that the imposition of Safeguard Duty by Notification No. 02/2020-Customs (SC) dated 29.07.2020 issued by the Department of Revenue, Ministry of Finance, Govt. of India is qualified as 'Change in Law' under Article 9 of the PPA dated 26.08.2019 executed between the parties. The Petitioner has also sought relief to allow additional tariff in terms of Article 9.2.2 of the PPA.

13.1. The Respondent has issued RFP bid on 06.03.2019 for inviting bid for supply of power from 750 MW solar power project to it. The Petitioner submitted its bid on before the last date and was awarded the LOA on 28.05.2019 and became a successful bidder. Thereafter the parties entered signed the PPA on 26.08.2019.

13.2. The undisputed facts between the parties are as follows:-

a) Safeguard Duty was imposed for the first time by the Government of India vide Notification No. 01/2018 – Customs (SG) dated 30.07.2018 (Notification dated 30.07.2018). This was with effect from 30.07.2018 and at the rate of 15%. The notification was provided to be valid till 29.07.2020.

b) On 06.03.2019 GUVNL issued the RfS for selection of solar power developer for setting up of grid connected Solar PV Projects for aggregate 700 MW in Raghanesha Solar Park.

c) The Petitioner was declared as one of the successful bidder under the aforesaid bid, accordingly GUVNL issued the LOA to the Petitioner for development of 200 MW solar Power Project for sale of entire electricity generated to GUVNL at the tariff of Rs. 2.65 per unit.

d) The Commission vide Order dated 17.07.2019, in the matter of Petition No. 1803 of 2019 filed by GUVNL for adoption of the tariff under Section 63 of the Electricity Act, 2003.

e) The Petitioner and GUVNL entered into PPA whereby the Petitioner is obligated to

set up the solar project and supply of electricity generated from it to the Respondent for a period of 25 years from the commercial operation date at tariff of Rs. 2.65 per unit. The PPA provides clauses related to change in law event and relief applicable upon occurrence of same. The original SCOD of the project agreed in the PPA was upto 25.11.2020.

f) The Petitioner vide its email dated 12.05.2020 sought extension of time for commissioning of the power project on account of Force Majeure events related to COVID – 19 pandemic.

g) GUVNL vide email dated 28.05.2020 allowed extension of 84 days for achieving financial closure and commercial operation under the PPA.

h) GUVNL vide its letter dated 24.07.2020 provided further extension of 14 days for achieving financial closure and commercial operation under the PPA. Thus, GUVNL granted 98 days extension in SCOD.

i) The department of Revenue, Ministry of Finance Government of India issued Notification dated 29.07.2020 extending the imposition of safeguard duty on import of solar cells into India whether or not assembled in module or panels for a period of one year i.e., till 29.07.2021. Further, the rate of safeguard duty was reduced from 15% applicable till 29.07.2020 to 14.9 % for the period upto 29.01.2021 and thereafter upto 14.5% for the period upto 29.07.2021.

j) GUVNL vide its letter dated 25.08.2020 extended the SCOD of the project upto 24.04.2021 in terms of MNRE office Memorandum dated 30.08.2021.

k) The Petitioner vide Notice dated 30.04.2021 intimated to GUVNL about the occurrence of Change in Law event by virtue of aforesaid notification dated 29.07.2020 issued by Government of India, which is issued after bid deadline of 30.04.2019. As on the said date, the Notification dated 30.07.2018 was in force providing for Safeguard Duty at the rate of 15%.

l) The solar project of the Petitioner was certified to be commissioned on 10.08.2021 for 150 MW and on 13.08.2021 for 50 MW capacity of the project as per the commissioning certificate issued by the GEDA.

13.3. The issue that arises is that whether the Notification dated 29.07.2020 of Ministry of Finance, GoI qualified as change in law under the PPA executed between the Petitioner and the Respondent qualified in imposition of Safeguard Duty under MoF notification and the Petitioner is eligible, to claim the entire SGD as change in law for adjustment in tariff.

13.4. The Petitioner has submitted that there is Change in Law occurred with regard to levy of Safeguard Duty on the solar modules imposed by the Central Government vide its Notification No. 02/2020 dated 29.07.2020 on subject goods falling under tariff items 8541 40 11 or 8541 40 12 of the First Schedule to the Customs Tariff Act read with Rules 12, 14, 17 and 18 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997. The said notification provides that the imposition of Safeguard Duty which was notified earlier by the Ministry of Finance, Government of

India through earlier Notification expiring on 29.07.2020 has been reintroduced from 30.07.2020 onwards to 29.07.2021 for one year with change in applicability of SGD rates vide Notification of SGD rates vide Notification dated 29.07.2020. The aforesaid extension of Safeguard Duty was pursuant to Section 8 B of Custom Tariff Act read with Rule 16 of the Safeguard Duty Rules. The Petitioner contended that the aforesaid Notification issued by the Ministry of Finance, GoI in exercise of statutory powers specified and falls within definition of "Law". It also falls within the definition of Indian Government Instrumentality. The imposition of Safeguard Duty has resulted in increase in project cost of the Petitioner. The Petitioner is entitled to be compensated for the additional cost of safeguard duty and GST paid on it and interest cost on said amount in terms of Article 9 of the PPA with regard to any modification/Change in Safeguard Duty payable by it after bid deadlines i.e. 30.04.2019 would amount to "Change in Law."

13.5. The Respondent submitted that the claim of the Petitioner based on Notification dated 29.07.2020 is not qualified as "Change in Law" for declaration of imposition of Safeguard Duty on imported solar module at the rate of 14.5 % / 14.9% for adjustment in tariff.

13.6. The Respondent has also argued that as on bid submission deadline date 30.04.2019, the Safeguard Duty was in existence by the Notification dated 30.07.2018 at the rate of 15% to 25%. Therefore, there could not be Change in Law that could be claimed by the Petitioner. The extended imposed safeguard duty under the Notification dated 29.07.2020 for the period 30.07.2020 to 29.07.2021 has been at lower rate than 25%

- 15% prevailing on bid date 29.07.2021 has been at lower rate than 25% - 15% prevailing on bid submission date imposed on the import of solar cells from certain specific countries namely China PR, Thailand and Vietnam and developed countries. There is no imposition of safeguard duty on the solar cells from other developing countries provide in Notification No. 19/2016 Customs (N.T.) dated 5.02.2016 issued by Ministry of Finance. It is a commercial decision of the Petitioner to import the solar modules procured from the country in which is to be made. The commercial decision of the Petitioner cannot qualify for an additional tariff on the consumers of the State. The bidding documents do not require or mandate the import of equipment from particular country. The bidding documents do not even specify that equipment are to be imported. The Petitioner has chosen to import the solar equipment from particular country requires to pay additional tariff by the consumer than if the equipment import from the specified countries where such safeguard duty is not imposed, it is not burdensome on the Respondent and consumers at large.

13.7. The Respondent has contended that the notification dated 29.07.2020 was not a new introduction of safeguard duty but only the continuation of the safeguard duty, for the period after 30.07.2020, in fact, the rate of safeguard duty was reduced from 15% to 14.5%/ 14.9%. The notification dated 29.07.2020 applied from 30.07.2020 without any hiatus on the imposition of Safeguard Duty.

13.8. The Respondent has also contended that the claim of the Petitioner for Safeguard Duty is not permissible under the guise of import of equipment particulars country as commercial decision as the bidding documents do not specify that the equipment are

to be imported. It is necessary to refer the relevant provision of RfS specifying the technical parameters of PV modules and various other components for use in grid connected solar power plant. In this regard, it is required to refer the relevant provisions of bid documents, which reproduced below: -

".....Annexure – A: Technical Parameter of PV Module and various other components for use in Grid Connected Solar Power Plants.

All components of the PV plant shall be in accordance with technical specifications given in relevant IS/IEC Standards. The design and commissioning also shall be as per latest IEC/IS standards. The following are some of the technical measures required to ensure quality of the major components used in grid connected solar power Projects.

1. PV Module Qualification.

The PV modules used in the grid connected solar power Projects must qualify to the latest edition of any of the following IEC PV module qualification test or equivalent BIS standards.

Crystalline Silicon Solar Cell Modules IEC 61215
Thin Film Modules IEC 61646
Concentrator PV modules IEC 62108

In addition, PV modules must qualify to IEC 61730 for safety qualification testing @1000 V DC or higher. For the PV modules to be used in a highly corrosive atmosphere throughout their lifetime, they must qualify to IEC 61701.

2. Power Conditioners/ Inverters

The Power Conditioners/Inverters of the SPV power plants must conform to the latest edition of IEC/ equivalent BIS Standards as specified below:

Efficiency Measurements	*IEC 61683*
Environmental Testing	*IEC 60068-2/ IEC 62093*
Electromagnetic Compatibility (EMC)	*IEC 61000-6-2, IEC 61000-6-4*
Electrical Safety	*IEC 62103/ 62109-1&2*
Protection against Islanding of Grid	*IEEE 1547/IEC 62116/ UL1741 or equivalent EN/ BIS Standards*
LVRT Compliance	*As per the latest GERC/ CERC Guidelines/ Order/ Regulations*
Grid Connectivity	*Relevant GERC/ CERC Regulations (including LVRT compliance) and Grid Code as amended and revised from time to time.*

Rated capacity	*Nominal/Rated output power of the inverter (if different power ratings are mentioned at different temperatures, then power at 50^0 C shall be considered) in kW will be considered as inverter rated capacity.*

3. Cables and connectors:

All cables and connectors for used for installation of solar field must be of solar grade which can withstand harsh environment conditions for 25 years from the SCOD of the project and voltages as per latest IEC standards. (Note: IEC Standard for DC cables for PV systems is under development. It is recommended that in the interim, the Cables of 600- 1800 Volts DC for outdoor installations should comply with the EN50618/ TUV 2pfg 1169/08/07 or equivalent IS for service life expectancy of 25 years).

4. Other Sub-systems/Components

Other subsystems/components used in the SPV power plants (Cables, Connectors, Junction Boxes, Surge Protection Devices, etc.) must also conform to the relevant international/national Standards for Electrical Safety besides that for Quality required for ensuring Expected Service Life and Weather Resistance

5. Authorized Test Centres

The PV modules / Power Conditioners deployed in the power plants must have valid test certificates for their qualification as per above specified IEC/ BIS Standards by one of the NABL Accredited Test Centers in India. In case of module types/ equipment for which such Test facilities may not exist in India at present, test certificates from reputed ILAC Member body accredited Labs abroad will be acceptable.

6. Warranty

a. PV modules used in grid connected solar power plants must be warranted for peak output wattage, which should not be less than 90% at the end of 10 years and 80% at the end of 25 years from the COD of the project.

b. The modules shall be warranted for at least 10 years for failures due to material defects and workmanship.

c. The mechanical structures, electrical works and overall workmanship of the grid solar power plants must be warranted for a minimum of 5 years.

d. The Inverters/PCUs installed in the solar power plant must have a warranty for 5 years.

7. Identification and Traceability

Each PV module used in any solar power Project must use a RF identification tag. The following information must be mentioned in the RFID used on each module.

Inside or outside the laminate, but must be able to withstand harsh environmental conditions):

i) Name of the manufacturer of PV Module

ii) Name of the Manufacturer of Solar cells

iii) Month and year of the manufacture (separately for solar cells and module)

iv) Country of origin (separately for solar cells and module)

v) I-V curve for the module at Standard Test Condition (1000 W/m2, AM 1.5, 250C).

vi) Wattage, Im, Vm and FF for the module

vii) Unique Serial No. and Model No. of the module

viii) Date and year of obtaining IEC PV module qualification certificate.

ix) Name of the test lab issuing IEC certificate.

x) Other relevant information on traceability of solar cells and module as per ISO 9000 Site owners would be required to maintain accessibility to the list of Module IDs along with the above parametric data for each module.

8. Performance Monitoring:

All grid solar PV power projects must install necessary equipment to continuously measure solar radiation, ambient temperature, wind speed and other weather parameters and simultaneously measure the generation of DC power as well as AC power generated from the plant. They will be required to submit this data to GUVNL and MNRE or GEDA on line and/or through a report on regular basis every month for the entire duration of PPA. In this regard they shall mandatorily also grant access to GUVNL and MNRE or GEDA to the remote monitoring portal of the power plants on a 24X7 basis.

9. Safe Disposal of Solar PV Modules:

The Bidder will ensure that all Solar PV modules from their plant after their 'end of life' (when they become defective/ non-operational/ nonrepairable) are disposed in accordance with the "e-waste (Management and Handling) Rules, 2011" notified by the Government and as revised and amended from time to time.

13.9. The above specifications state that Solar PV modules used in the project must qualify latest edition of any of the following IEC PV module qualification test or equivalent BIS standards. (i) Crystalline Silicon Cell Modules – IEC 61215 (ii) Thin film modules – IEC 61646, (iii) Concentrator PV modules – IEC 62108. In addition to above solar PV

modules must qualify to IEC 61730 and IEC – 61701.

13.10. Thus, the above parameters are silent about the solar PV modules and other components for use in grid connected solar power plants utilized by the project developer. The module, Power Conditioners or inverter/cable and connectors etc. provided qualification to be utilized be any of IEC qualification tests/BIS standards specification. Thus, the bid documents provide rights to the project developer to procure the equipment from any of the country to set up and operationalize the plant and generate electricity be supplied to the Respondent (power procurer). Thus, RfS does not provide that which types of solar modules from which manufacturer or which country made solar modules or equipment for solar PV panel plant be procured.

13.11. Now, we deal with the issue raised by the Respondent that the Petitioner would vitiate the sanctity of bidding process as an entity that may have either planned to import from a different country, or otherwise import by 30th July, 2020 would be bound by the quoted tariff, but the Petitioners commercial decision would lead to higher tariff. It is necessary to refer the relevant provision of the Bidding document and PPA are as under: -

The Article 3 which state regarding obligations of power producer is reproduced below: -

"ARTICLE 3: Obligations

3.1 Obligations of the Power Producer:

(i) The Power Producer shall obtain all statutory approvals, clearances and permits necessary for the Project which are not in the scope of SPPD under ISA at his cost in addition to those Approvals as listed

in Schedule 2.

(ii) The Power Producer shall obtain financial closure within twelve (09) months from date of execution of PPA.

The Power Producer will have to submit the required documents (as listed out in Schedule 3) to GUVNL at least 14 days prior to the scheduled Financial Closure date. In case of delay in submission of documents mentioned above, GUVNL shall not be liable for delay in verification of documents and subsequent delay in Financial Closure.

An extension for the attainment of the financial closure can however be considered by GUVNL, on the sole request of the Successful Bidder, on advance payment of extension charges of Rs. 11,800/- per day per MW plus GST. In case of any delay in depositing this extension charge, the Successful Bidder has to pay an interest on this extension charge for the days lapsed beyond due date of Financial Closure @ SBI MCLR (1Year).

This extension will not have any impact on the SCOD. Any extension charges paid so, shall be returned to the Power Producer without any interest on achievement of successful commissioning within the SCOD on pro-rata basis, based on the Project Capacity commissioned on SCOD. However, in case of any delay in commissioning of the project beyond the Scheduled Commissioning Date, the amount as deposited above by the Power Producer shall not be refunded by GUVNL.

(iii) The Power Producer shall construct, operate and maintain the Project during the term of PPA at his cost and risk including the required Interconnection Facilities and in close co-ordination with GETCO's feasibility and in accordance with the provisions of ISA.

(iv) The Power Producer shall sell all available capacity from identified Solar Photovoltaic Grid-Interactive Power Plants to the extent of contracted capacity on first priority basis to GUVNL and not to sell to any third party.

a) *Criteria for Generation: The Power Producer shall maintain generation so as to achieve annual CUF within + 10% and -15% of the contracted CUF till the end of 10 years from COD, subject to the annual CUF remaining minimum of 15%, and within +10% and - 20% of the contracted annual CUF thereafter till the end of the PPA duration of 25 years. The lower limit will, however, be relaxable by GUVNL to the extent of non-availability of grid for evacuation which is beyond the control of the Power Producer. The annual CUF will be calculated every year from 1st April of the year to 31st March next year.*

b) *Shortfall in Generation: In case the project generates and supplies energy less than the energy corresponding to the minimum CUF (Calculation of CUF will be on yearly basis), the Power Producer will be liable to compensate GUVNL for the shortfall in availability below such contracted CUF level at 25% of the PPA Tariff. This will, however, be relaxable by GUVNL to the extent of grid nonavailability for evacuation (beyond the Delivery Point) which is beyond the control of the Power Producer. This compensation shall be applied to the amount of shortfall in generation during the*

Contract Year.

c) However, this compensation shall not be applicable in events of Force Majeure identified under the PPA with GUVNL, affecting supply of solar power by the Power Producer.

d) Excess Generation: In case the availability is more than the maximum CUF specified, the Power Producer will be free to sell it to any other entity provided first right of refusal will vest with GUVNL. In case of excess generation, GUVNL shall reserve the right to purchase the excess generation at 75% (seventy-five per cent) of the PPA tariff.

(v) The Power Producer shall enter into Implementation & Support Agreement (ISA) with SPPD for Common Infrastructure and Facilities of Solar Park within 1 month from date of signing of PPA. Power Producer shall obtain "No Dues Certificate" from GPCL towards Upfront Development Charges payable under the ISA and furnish the same to GUVNL at time of commissioning. Further, after commissioning of the project, "No dues Certificate" from GPCL towards O&M Charges payable under ISA shall also be obtained and furnished to GUVNL by Power Producer every six months. GUVNL reserves the right to recover outstanding dues of power producer towards O&M Charges of GPCL from monthly energy bills upon intimation by GPCL to GUVNL of such outstanding dues.

(vi) The Power Producer shall undertake at its own cost construction/ upgradation of (a) the Interconnection Facilities, (b) the Transmission Lines and as per the specifications and requirements of GPCL/ STU/ CTU, as notified to the Power Producer at schedule 1(5).

(vii) The Power Producer shall enter into Lease Agreement with SPPD for using the plot(s) allocated to them in the Solar Park. The Power Producer shall operate and maintain the Projects in accordance with Prudent Utility Practices.

(viii) The Power Producer shall be responsible for all payments on account of any taxes, cesses, duties or levies imposed by the GoG or its competent statutory authority on the land, equipment, material or works of the Projects or on the Electricity generated or consumed by the Projects or by itself or on the income or assets owned by it.

(ix) For evacuation facility and maintenance of the transmission, the Power Producer shall enter into separate agreement with SPPD/ GETCO, if applicable.

(x) To procure start up power required for the plant from respective Discom.

(xi) Fulfilling all other obligations undertaken by him under this Agreement."

…….

*"**SCHEDULE 1: Parameters and Technical Limits of Supply***

1. Electrical Characteristics

- *Three phase alternating current*
- *Nominal declared frequency: 50.0 Hz*
- *Final Voltage at Delivery Point: 400/220kV*

Short circuit rating: As a part of the detailed design process, the Power Producer shall calculate the short circuit rating (minimum and maximum), and supply this information to the GUVNL

***Note**: The tolerances & Electrical characteristics variations and Basic Insulation level will be as per relevant grid code and CEA standards.*

2. Quality of Service

The Power Producer shall be responsible for the delivery of energy conforming Performance Standards for Transmission and Bulk Supply as approved by GERC.
The maximum current and voltage waveform distortion shall be in accordance with the limits prescribed under Central Electricity Authority (Grid Standards) Regulations 2010, as amended from time to time.

3. Power Factor

The Power Producer shall maintain the Power Factor as per the prevailing GERC regulations and as may be stipulated / specified by GETCO from time to time. The Power Producer shall provide suitable protection devices, so that the Electric Generators could be isolated automatically when grid supply fails.

Connectivity criteria like short circuit level (for switchgear), neutral Grounding, fault clearance time, current unbalance (including negative and zero sequence currents), limit of harmonics etc. shall be as per Grid Code.

4. Technical Limits of Voltage

(i) The nominal steady state electrical characteristics of the system are as follows:

a) Three phase alternating current at 50 Hertz plus or minus 0.5 Hertz

b) Nominal voltage of 220 kV and above with + 10% to - 12.5% variation

(ii) The Project shall be designed and capable of being synchronized and operated within a frequency range as per relevant Grid Code and voltage of 220 KV

(iii) Operation of the Project outside the nominal voltage and frequency specified above will result in reduction of power output consistent with generator capability curves.

5. Specification of Electrical Energy Delivery

a. The generation voltage from the Solar Photovoltaic Grid Interactive Power Project of Power Producer is 33 kV and above. It uses unit connection of generator, generator transformer and unit transformer.

b. The generated power at 33 kV will be stepped up to 220 kV and above at the Project Site and connected at 220 kV for the purpose of interconnection with the Grid System."

***3.2 Obligations of GUVNL*:**

(i) GUVNL shall grant Must run Status to the Project subject however to the considerations as stated under clauses 3.4, 3.5 and 3.6 of the PPA;

(ii) GUVNL shall allow the Solar Power Generator to re-power their plants from time to time during the PPA duration. However, GUVNL will be obligated to buy power only within the range of CUF, specified in the PPA."

13.12. The above section "ARTICLE 3: Obligations," outlines the responsibilities of the Power Producer in their dealing with GUVNL. The key obligations of the Power producer are (i) Obtain Necessary Approvals.(ii) Achieve Financial Closure.(iii) Construction, Operation, and Maintenance (a) Build, operate, and maintain the solar power plant at their own expense and risk, including interconnection facilities (b) Co-ordinate with GETCO (Gujarat Energy Transmission Corporation) for feasibility and comply with ISA provision (iv) Exclusive Sale to GUVNL (a) Sell all available capacity up to the contracted amount exclusively to GUVNL.(b) Strict rules regarding Capacity Utilization Factor (CUF) (c) Maintain CUF within specified ranges. (d) Compensate GUVNL for generation shortfalls.(e) GUVNL has first right of refusal for excess generation, and the right to purchase it at 75% of the PPA tariff.(f) Force Majeure events are excluded from compensation calculations.(v) ISA Compliance (a) Enter into an ISA with SPPD for shared infrastructure within one month of signing the PPA.(vi) The construction or upgrade of interconnection facilities and transmission lines as per GPCL/STU/CTU (State/Central Transmission Utility) specifications.(vii) Enter into a lease with SPPD for the allocated land in the Solar Park and Operate and maintain the project according to "Prudent Utility Practices."(viii) Tax and Levy Payments likes pay all taxes, cesses, duties, and levies imposed by the Gujarat Government or its authorities (ix) Evacuation and Transmission Agreements likes Enter into separate agreements with

SPPD/GETCO for evacuation and transmission facility maintenance. (x) Start up Power Likes Procure start up power from the relevant Discom (Distribution Company) (xi) General Compliance Likes Fulfil all other obligations outlined in the PPA.

13.13. (A) This section holds the Power Producer accountable for the project's development, operation, and delivery of power to GUVNL, with financial and operational requirements. The above provision states obligation of power producer i.e., Petitioner which consists of various task and obtain various approval related to power project, achieve SCOD of plant and extension in SCOD, if any required in such cases the treatment for such delay in SCOD be bear by the power producer and generate the electricity from the plant and treatment for excess or less generation of electricity and treatment to such conditions etc.

(B) The Schedule 1 of PPA sets the electrical standards: voltage, frequency, power quality, and grid connection rules the solar plant must. Similarly, Annexure A to RfS provides for technical quality of the equipment: PV modules, inverters, cables, etc., requiring certifications, warranties, and monitoring to ensure reliability and safety. In essence, these specifications as provided in Schedule 1 of PPA and Annexure A to RfS ensure that the solar power project is technically sound, safe, and reliable, and that the generated power meets the required quality standards for grid integration. / Essentially, they are the technical rulebook for how the solar plant must be built and operate to connect to the grid and supply power.

13.14. From the above provisions of the PPA and RfS., it is clear that the procurement of material including the solar modules, inverters, etc. be at discretion of the Petitioner power producer. It is not restrained in any manner that the power producer shall require to procure the material of particular country or State. The limitation provided in technical parameters as specified in Schedule – 1 with regard to some technical aspects of power supply.

13.15. The contentions of the Respondent are not acceptable on following reasons:

1. The bidding documents issued by the Respondent does not provide that the bidder shall require to procure the material consist of solar modules etc. only from certain countries or from domestic manufacturers.
2. Neither the PPA nor the bidding documents provides that the successful bidder shall procure the materials consist of solar modules etc. on or before 29.07.2020 i.e. the dates between the Notifications dated 30.08.2018 applicable period i.e. 30.08.2018 to 29.07.2020 (both dates inclusive).
3. The SCOD is required to be proposed by the bidders for the project capacity proposed to be executed by it.
4. The procurement plan of the material works etc. be at the choice of the bidder. Hence, where is the site of project, when the material be procured, supply of material at site of project, time, EPC contractor, etc. be at the choice of the successful bidder.

Based on above, the contentions of the Respondent are not acceptable for the above reasons.

13.16. The Respondent has contended that the Change in Law obviously has to be same for all and not based on the commercial decision of the Petitioner, is concerned, we note that the Respondent has kept the provision of Change in Law defining the qualify law and 'Change in Law' conditions after submission of bid documents. The 'Change in Law' is a definition provided in PSA is applicable in the circumstances when the occurrence of such incidence i.e. 'Change in Law'. It does not restrain the bidders from the commercial decision, if any taken by it with consideration of prevailing law as per the PSA on bid submission date which will change later on i.e. after bid submission date. Hence, the contention of the Respondent that it is a commercial decision of the Petitioner to procure the equipment/materials while bidding in the bidding process and it is not a ground for additional tariff payable by the Respondent and consumers is not valid. Hence, the same is not legal and valid, and therefore it is rejected.

13.17. In the present case the issue arose that what is "Change in Law" agreed between the parties and whether there is Change in Law or not in terms of the PPA dated 26.08.2019 executed between the Petitioner and the Respondent. Hence, the relevant Article 9.1 and 9.2 of the PPA are referred to and reproduced below: -

" ARTICLE 9: Change in Law

9.1 Definition

9.1.1 "Change in Law" shall refer to the occurrence of any of the following events after the Bid Deadline.

a). the enactment, bringing into effect, adoption, promulgation, amendment, modification or repeal, of any statute, decree, ordinance or other law, regulations, notice, circular, code, rule or direction by

Governmental Instrumentality or a change in its interpretation by a Competent Court of law, tribunal, government or statutory authority or any of the above regulations, taxes, duties charges, levies etc. that results in any change with respect to any tax or surcharge or cess levied or similar charges by the Competent Government on the generation of electricity (leviable on the final output in the form of energy) or sale of electricity.

b). Introduction / modification / changes in rates of safeguard duty and/or antidumping duty which has direct effect on the Project cost.

9.2 9.2 Relief for Change in Law

9.2.1 In case Change in Law results in the Power Producer's costs directly attributable to the Project being decreased or increased by one percent (1%), of the estimated revenue from the Electricity for the Contract Year for which such adjustment becomes applicable or more, during Operation Period, the Tariff Payment to the Power Producer shall be appropriately increased or decreased with due approval of GERC.

9.2.2 In case of Change in Law on account of 9.1 (b) above, the Power Producer shall be allowed an increase / decrease in tariff of 1 paise / unit for every increase / decrease of Rs. 2 Lakh per MW in the Project capacity (AC) in the Project Cost which shall be allowed upon submission of proof of payment made by the Power Producer towards safeguard duty and/or anti-dumping duty to the concerned Authority and with due approval of GERC.

9.2.3 The Power Procurer / GUVNL or the Power Producer, as the case may be, shall provide the other Party with a certificate stating that the adjustment in the Tariff Payment is directly as a result of the Change in Law and shall provide supporting documents to substantiate the same and such certi4icate shall correctly reflect the increase or decrease in costs.

9.2.4 The revised tariff shall be effective from the date of such Change in Law as approved by GERC, the Parties hereto have caused this Agreement to be executed by their fully authorized officers, and copies delivered to each Party, as of the day and year first above stated."

13.18. Article 9.1.1 (a) states that any enactment, bring into effect, adoption, promulgation, amendment, modification or repeal of any statute, decree, ordinance or other law, regulations, notice, circular, code, rule or direction by Government instrumentality, or (ii) Repeal, of any statute, decree, ordinance, or (iii) Other law, Regulations, notice, circular, code, rule or (iv) directions by Government Instrumentality or (v) a Change

in its interpretation by a competent Court of Law, Tribunal, Government or Statutory Authority or any of above Regulations, taxes, duties, charges, levies etc. that results in any change with respect to (a) any tax or (b) surcharge or (c) cess levied or similar charges by the competent Government on generation of electricity (leviable or final output in the form of energy) or (d) sale of electricity, qualify as Change in Law.

13.19. Article 9.1.1 (b) provides that introduction/modification/changes in rates of safeguard duty and/or anti-dumping duty which has direct effect on the project cost is qualified as Change in Law.

13.20. Article 9.2.1 states that in case of "Change in Law" occurred on account of Article 9.1.1 (a) resulted the power producer cost be increased or decreased by 1% of the estimated revenue from electricity for the contract year for which adjustment become applicable during Operation Period, the tariff payment to the power producer shall be appropriately increased or decreased with approval of the Commission.

13.21. Article 9.2.2 provides that in case of "Change in Law" on account of Article 9.1.1 (b) of the aforesaid PPA the power producer shall be allowed an increase/decrease in tariff of 1 paise/unit for every increase/decrease of Rs. 2 lakhs/MW in the project cost allowed upon submission of proof of payment made by power producer towards Safeguard Duty and/or Antidumping Duty to the concerned authority with approval of this Commission.

13.22. Article 9.2.3 of the PPA provides that the power producer or procurer shall provide other party all supporting documents to substantiate its claim of "Change in Law" with

certificates stating that the adjustment in tariff payment is directly as a result of Change in Law and it reflects as increase or decrease in costs.

13.23. Article 9.2.4 provides that the revised tariff shall be effective from the date of Change in Law approved by this Commission, i.e. GERC.

13.24. Thus, the aforesaid provisions provide about the qualification of 'Law', 'Change in Law' and 'Relief Permissible' in "Change in Law" if any occurred subject to approval of this Commission.

13.25. The claim of the Petitioner in the present case is that the extension and introduction of Safeguard Duty (SGD) from 30.07.2020 by Notification dated 29.07.2020 by the Ministry of Finance is through different rate of safeguard duty than the Safeguard Duty (SGD) rate specified vide Notification dated 30.07.2018 and is qualified as Change in Law. The Respondent contended that Safeguard Duty and different rates on solar PV cells and modules were higher when the bid was submitted by the Petitioner, which were reduced later on. Hence, according to the Respondent there is no "Change in Law" occurred.

13.26. It is undisputed between the parties that there was Notification No. 01/2018 – Custom (SG) dated 30.07.2018 notified by the Ministry of Finance, Department of Revenue, state that the Safeguard Duty (SGD) on subject goods falling under heading 8541 or tariff items 8541 40 11 of the First schedule to the Custom Tariff Act, 1975 for the period of 2 years from date of Notification i.e. 30.07.2018 to 29.07.2020 at the rate specified in the said Notification. The aforesaid Notification issued in exercise of power

conferred by sub-section (1) of Section 8 B of the Customs Tariff Act read with Rules 12, 14 and 17 of the Custom Tariff (Identification and Assessment of Safeguard) Rules, 1997 after considering the finding of Director General of Trade Remedies the Safeguard Duty was imposed at following percentage.

On 30.07.2018 Ministry of Finance (MoF) issued Notification bearing No. 01/2018-Customs (SG) ("Notification 15 of the dated 30.07.2018") and imposed Safeguard Duty on solar cells when imported into India, particularly from China PR and Malaysia. The Safeguard Duty, varying from 25% to 15% has been levied for a period of two years commencing from 30.07.2018 till 29.07.2020.

13.27. The said Notification No. 1/2018 – Custom (SG) Notification No.15 of dated 30.07.2018 reads as under:

"[...] hereby imposes on subject goods falling under heading 8541 or tariff item 8541 40 11 of the First Schedule to the Customs Tariff Act, when imported into India, a safeguard duty at the following rate, namely:

(a) 25% ad valoerm minus anti-dumping duty payable, if any, when imported during the period from 30.07.2018 to 29.07.2019 (both days inclusive);

(b) 20% ad valorem minus anti-dumping duty payable, if any, when imported during the period from 30.07.2019 to 29.01.2020 (both days inclusive); and

(c) 15% ad valorem minus anti-dumping duty payable, if any, when imported during the period from 30.01.2020 to 29.07.2020 (both days inclusive)..."

The said Notification states that it shall apply to import of subject Goods from countries notified as developing countries vide Notification No. 19/2016-Custom

(N.T.) dated 055.02.2016 except China PR and Malaysia.

13.28. Thus, the aforesaid Notifications state that the imposition of Safeguard Duty on the item from the countries specified as developing countries vide Notification No. 19/2016 – Customs (N.T.) dated 05.02.2016 except, i.e. China PR and Malaysia. The rate of safeguard duty applied at different rates for different time varying from 25% to 15% for the period from 30.07.2018 to 29.07.2020 (both days inclusive) First para states clearly that safeguard duty is for the period of 2 years and thereafter, no clarity about whether any safeguard duty is imposed on imported solar modules or not and what is its rate if imposed of safeguard duty. Thus, there is no safeguard duty applicable on the import of solar cells on or after 30.07.2020 as per notification dated 30.07.2021.

13.29. The said notification is silent about the applicability of safeguard duty after 29.07.2020 on qualified items specified in the said Notification. Thus, legal status with regards to safeguard duty applicable on import of subject good from notified as developing countries prevailing on bid deadline was clear that it is applicable upto 29.07.2020.

13.30. The RfP issued by the Respondent on 06.03.2019 for inviting bids for 700 MW grid connected solar power project to be set up and supply power generated from it to the Respondent by interested bidders. The bid deadline date was 30.04.2019. The bid was submitted by the Petitioner and participated in the e-reverse bidding. Thus, it is clear that on last date of bid submission, there was notification from Ministry of Finance, Department of Revenue, regarding Levy of Safeguard Duty which provided for

applicability of Safeguard Duty on the Goods/Cells/Solar PV modules procured from defined developing countries in the said Notification. It was also provided that the different rates of safeguard duty varying between 25% to 15% were applicable during different period were applicable on the import of specified Goods. The said Notification also provided that the imposition of Safeguard Duty was applicable during the period 30.07.2018 to 29.07.2020 (both days inclusive). It is also clear that as per the above Notification whether the SGD specified in above Notification will be continue or not and if continue what is rate of SGD etc. are not available on 30.07.2018 to till the extension of SGD reintroduced vide Notification dated 29.07.2020 by the Ministry of Finance, GoI.

13.31. Thus, it is clear that the aforesaid Safeguard Duty was applicable for the period from 30.07.2018 to 29.07.2020. There was no notification from the Ministry of Finance, Department of Revenue, GoI with regard to applicability of Safeguard Duty, its rates based on the specified Rules of the First schedule to Custom Tariff Act applicable after 29.07.2020, except Notification dated 30.07.2018. Hence, there was no rates specified for imposition of safeguard duty on imported Goods, i.e. "Solar Cells whether or not assembled in modules or panels" specified in the aforesaid Notification dated 30.07.2018 of the Ministry of Finance for solar modules if imported after dated 29.07.2020.

13.32. It is also necessary to refer to Section 8B of the Custom Tariff Act with Rules 12, 14, 16, 17 and 18 of the Custom Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, which reads as under:

"SECTION 8B, Power of Central Government to impose safeguard duty. — (1) If the Central

Government, after conducting such enquiry as it deems 4it, is satis4ied that any article is imported into India in such increased quantities and under such conditions so as to cause or threatening to cause serious injury to domestic industry, then, it may, by noti4ication in the Of4icial Gazette, impose a safeguard duty on that article.

Provided that no such duty shall be imposed on an article originating from a developing country so long as the share of imports of that article from that country does not exceed three per cent or where the article is originating from more than one developing countries, then, so long as the aggregate of the imports from developing Countries each with less than three per cent. import share taken together does not exceed nine per cent of the total imports of that article into India.

Provided further that the Central Government may, by noti4ication in the Of4icial Gazette, exempt such quantity of any article as it may specify in the noti4ication, when imported from any country or territory into India, from payment of the whole or part of the safeguard duty leviable thereon. (2) The Central Government may, pending the determination under subsection (1), impose a provisional safeguard duty under this subsection on the basis of a preliminary determination that increased imports have caused or threatened to cause serious injury to a domestic industry.

Provided that where, on Final determination, the Central Government is of the opinion that increased imports have not caused or threatened to cause serious injury to a domestic industry, it shall refund the duty so collected :

Provided further that the provisional safeguard duty shall not remain in force for more than two hundred days from the date on which it was imposed.

(2A) Notwithstanding anything contained in sub-section (1) and subsection.

(2), a notification issued under sub-section (1) or any safeguard duty imposed under sub-section (2), 7 [shall not apply to articles imported by a hundred per cent. export-oriented undertaking or a unit in a special economic zone unless,—

(i) specifically made applicable in such noti4ications or such impositions, as the case may be; or

(ii) the article imported is either cleared as such into the domestic tariff area or used in the manufacture of any goods that are cleared into the domestic tariff area and in such cases safeguard duty shall be levied on that portion of the article so cleared or so used as was leviable when it was imported into India.]

*Explanation. - For the purposes of this section, the expressions "hundred per cent. export-oriented undertaking", 8 [*] and "special economic zone" shall have the meanings assigned to them in Explanation 2 to sub-section (1) of section 3 of Central Excise Act, 1944 (1 of 1944).*

(3) The duty chargeable under this section shall be in addition to any other duty imposed under this Act or under any other law for the time being in force.

(4) The duty imposed under this section shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of such imposition :

Provided that if the Central Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard duty should continue to be imposed, it may extend the period of such imposition: Provided further that in no case the safeguard duty shall continue to be imposed beyond a period of ten years from the date on which such duty was first imposed.

(4A) The provisions of the Customs Act, 1962 (52 of 1962) and the rules and regulations made thereunder, including those relating to the date for determination of rate of duty, assessment, non-levy, short levy, refunds, interest, appeals, offences and penalties shall, as far as may be, apply to the duty chargeable under this section as they apply in relation to duties leviable under that Act.

(5) The Central Government may, by noti4ication in the Of4icial Gazette, make rules for the purposes of this section, and without prejudice to the generality of the foregoing, such rules may provide for the manner in which articles liable for safeguard duty may be identi4ied and for the manner in which the causes of serious injury or causes of threat of serious injury in relation to such articles may be determined and for the assessment and collection of such safeguard duty.

(6) For the purposes of this section, -

(a)"developing country" means a country notified by the Central Government in the Of4icial Gazette for the purposes of this section;

(b)"domestic industry" means the producers –

(i) as a whole of the like article or a directly competitive article in India; or

(ii) whose collective output of the like article or a directly competitive article in India constitutes a major share of the total production of the said article in India;

10. Levy of provisional duty. - The Central Government may in accordance with the provisions of sub-section (2) of section 8B of the Act, impose a provisional duty on the basis of the preliminary 4indings of the Director General : Provided that such duty shall remain in force only for a period not exceeding two hundred days from the date on which it was imposed.

11. Final findings. –

(1) The Director General shall, within 8 months from the date of initiation of the investigation or within such extended period as the Central Government may allow, determine whether,

(a) the increased imports of the article under investigation has caused or threatened to cause serious injury to the domestic industry, and

(b) a causal link exists between the increased imports and serious injury or threat of serious injury.

(2) The Director General shall also give its recommendation regarding amount of duty which, if levied, would be adequate to prevent or remedy serious injury and to facilitate positive adjustment.

(3) The Director General shall also make his recommendations regarding the duration of levy of duty : Provided that where the period recommended is more than one year, the Director General shall also

recommend progressive liberalization adequate to facilitate positive adjustment.

(4) The final findings if affirmative, shall contain all information on the matter of facts and law and reasons which have led to the conclusion.

(5) The Director General shall issue a public notice recording his final findings.

(6) The Director General shall send a copy of the public notice regarding his final findings to the Central Government in the Ministry of Commerce and in the Ministry of Finance.

(c) "serious injury" means an injury causing signi4icant overall impairment in the position of a domestic industry;

(d) "threat of serious injury" means a clear and imminent danger of serious injury.

…….12. Levy of duty. –

(1) The Central Government may, impose by a notification in the Official Gazette, upon importation into India of the product covered under the final finding, a safeguard duty not exceeding the amount which has been found adequate to prevent or remedy serious injury and to facilitate positive adjustment.

(2) If the final finding of the Director General is negative, that is contrary to the prima facie evidence on whose basis the investigation was initiated, the Central Government shall within thirty days of the publication of final findings by the Director General under rule 11, withdraw the provisional duty imposed, if any.

…..

……14. Date of commencement of duty

(1) The Safeguard duty levied under rule 10 or rule 12 shall take effect from the date of publication of the notification, in the Official Gazette imposing such duty.

(2) Notwithstanding anything contained in sub-rule (1), where a provisional duty has been levied and where the Director General has recorded a 4inding that increased imports have caused or threaten to cause serious injury to domestic industry, it shall be specified in the notification under sub-rule (1) that such safeguard duty shall take effect from the date of levy of provisional duty.

….. 16. Duration. –

(1) The duty levied under rule 12 shall be only for such period of time as may be necessary to prevent or remedy serious injury and to facilitate positive adjustment.

(2) Notwithstanding anything contained in sub-rule (1) of this rule duty levied under rule 12 shall, unless revoked earlier, cease to have effect on the expiry of four years from the date of its imposition : Provided that if the Central Government is of the opinion that the domestic industry has taken measures to adjust to such injury or threat thereof and it is necessary that the safeguard duty should continue to be imposed, it may extend the period of such imposition:

Provided further that in no case the safeguard duty shall continue to be imposed beyond a period of ten years from the date on which such duty was first imposed.

17. Liberalization of duty. –

18. Review. –

(1) The Director General shall, from time to time, review the need for continued imposition of the safeguard duty and shall, if he is satisfied on the basis of information received to him that, -

(i) safeguard duty is necessary to prevent or remedy serious injury and there is evidence that the industry is adjusting positively, it may recommend to the Central Government for the continued imposition of duty; (ii) there is no justification for the continued imposition of such duty, recommend to the Central Government for its withdrawal :

Provided that where the period of imposition of safeguard duty exceeds three years the Director General shall review the situation not later than the mid-term of such imposition, and, if appropriate, recommend for withdrawal of such safeguard duty or for the increase of the liberalisation of duty.

(2) Any review initiated under sub-rule (1) shall be concluded within a period not exceeding 8 months from the date of initiation of such review or within such extended period as the Central Government may allow. (3) The provisions of rules 5, 6, 7 and 11 shall mutatis mutandis apply in the case of review."

13.33. Section 8B (1) of the Custom Tariff Act provides that the Central Government after conducting inquiry if deem Pit and satisfy that Article imported to the country of India in such increase quantity and under the condition so as to cause or threating to cause serious injury to the domestic industries than in that case by notification in official Gazette, it can impose safeguard duty on that Article.

13.34. The First proviso to the said Section provides that no Safeguard Duty shall be imposed on the Article originating from developing country so long as the share of import of that Article from that country does not exceed 3% or where the Article is originating for more than one developing countries than the aggregate of import from developing country each with less than 3% import share taken together does not exceed 9% of the total import of Article into the India.

13.35. The Second Proviso of the said Section provides that the Central Government by

Notification in official Gazette may exempt such quantity of any Article as it may specify in the Notification when imported from any country or territory into India from payment of whole or part of safeguard duty leviable on it.

13.36. Section 8B (2) provides that the Central Government may pending the determination of Safeguard Duty under Sub-Section (1) of 8B imposed a provisional safeguard duty under the Section on the basis of preliminary determination that increase imports have caused or threated to serious injury to the domestic industry.

13.37. First proviso of the said Section provides that on Pinal determination if the Central Government is of the opinion that increase import have not caused or threated to cause serious to a domestic industry it shall refund the duty collected. The second proviso of Section 8B (2) provides that provisional safeguard duty shall not remained in force for more than 200 days from the date on which it was imposed.

13.38. Section 8B (3) provides that the duty chargeable under this Section shall be in addition to any other duty imposed under the Custom Tariff Act or under any other law for the time being in force.

13.39. Section 8B (4) provides that the duty imposed under this Section unless revoked earlier cease to have effect on the expiry of four years from the date of such imposition.

13.40. First proviso to Section 8B (4) provides that if the central Government is of the opinion that the domestic industry has taken measures to adjust such injury or threat thereon and it is necessary that safeguard duty should be continued to be imposed, it may

extend the period of such imposition.

13.41. The second proviso of Section 8B (4) provides that no safeguard duty shall continue to be imposed beyond a period of 10 years from the date on which such duty was first imposed.

13.42. Section 8B (5) provides that the Central Government by official notification makes rules for the purpose of this Section which provides for the manner in which Article liable for safeguard duty may be identified and for the manner in which causes of serious injury or causes of thereat of serious injury or causes of threat of serious injury in relation to such Article may be determined for the assessment and collection of such safeguard duty.

13.43. Section 8B (10) provides that the Central Government may impose provisional duty on the basis of preliminary finding of director general provided that such duty shall remain in force only for a period not exceeding 200 days from the date of which it is imposed.

13.44. The Section 8B (11) provides that Director General shall within 8 months from the date of initiation of the investigation or the period as extended by the Central Government may allow, determine about cause or threaten to cause serious injury to the domestic injury. After public hearing by issuing notice and considering the suggestions give its recommendation regarding amount of duty which if levied would be adequate to prevent or remedy or serious injury or to facilitate positive adjustment.

13.45. The Director General also issued public notice regarding its final Finding and sent the

same to Central Government in the Ministry of Commerce and in the Ministry of Finance.

13.46. The Notification issued shall as soon as be laid before the house of parliament.

13.47. Rule 12 of the Custom Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 provides regarding levy of duty. The said rule provides that the Central Government imposed safeguard duty based on final finding of Director General. If the final finding of the Director General is negative which is contrary to prima facie evidence on whose basis investigation was initiated the Central Government was withdraw the provisional duty imposed, if any.

13.48. Rule 14 (1) of the Custom Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 provides regarding safeguard duty levy under Rule 10 or 12 shall be effective from the date of publication of the notification in official gazette imposing such duty.

13.49. Rule 14 (2) of the Custom Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 provides that under sub-rule (1) of Rule 14 where the Director General has recorded a finding that increase in import cause serious injury to domestic industry. It shall be specified in the Notification under sub-rule of Rule 14 that such safeguard shall take effect from the date of levy of provisional duty.

13.50. Sub-Rules (1) of Rule 16 of Custom Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 states with regard to duration for levy of duty specified under Rule 12 for such period of time as may be necessary to prevent or remedy serious injury

and to facilitate positive adjustment. Sub rule (2) of Rule 16 states that the levy of duty under Rule 12 shall unless revoked earlier, cease to have effect on expiry of four years from the date of imposition of duty.

13.51. The first proviso of the said rules states that if the Central Government is of the opinion that domestic industry has taken measures to adjust injury of threat and it is necessary that the safeguard duty to be continued to be imposed it may extend the period of such imposition.

13.52. The Second Proviso of the said rules states that the Safeguard Duty shall not continue to be imposed beyond a period of 10 years from the date on which such duty was first imposed.

13.53. Rule 17 states that if the duration of duty levied under Rule 12 exceed one year, the duty shall be progressively liberalized at regular interval during the period of its imposition.

13.54. Rule 18 states regarding review done by Director General on imposition of safeguard duty. Sub-rule 1 of 18 state that Director General shall review the need to continue the safeguard duty and shall be satisfied on the basis of information received by him that (i) the safeguard duty is necessary to prevent or remedy, serious injury and there is evidence that the industry is adjudicating positively, it may recommend to the Central Government for continued imposition of duty, (ii) there is no justification for the continued imposition of duty recommended to the Central Government for its withdrawal.

13.55. The proviso of the said Rules states that the period of imposition of safeguard duty exceed three years, Director General shall review the situation not later than mid-term of such imposition and if appropriate recommend such withdrawal of Safeguard Duty for increase of liberalize duty.

13.56. Sub-Rule (2) of Rule 18 provides that any review initiated under sub-rule (1) shall be concluded within a period not exceeding 8 months from the date of initiation of such review or within such extended period as Central Government may allow.

13.57. Sub-rule (3) of Rule 18 states that the provision of Rules 5, 6, 7 and 11 shall mutatis-mutandis apply in case of review under this rule.

13.58. We also note that the Ministry of Finance had issued Notification No. 02/2020 Customs (SG) dated 29.07.2020 and decided to continue imposition of safeguard duty on imported Goods specified vide earlier Notification No. 01/2018 custom (SG) dated 30.07.2018 from countries notified as developing countries vide Notification No. 19/2016-Customs (N.T.) dated 5th February, 2016 except people's republic of China, Thailand and Vietnam in earlier Notification. The relevant portion of the said Notification is reproduced below:

"……. Notification No. 02/2020-Customs (SG) New Delhi, the 29th July, 2020 G.S.R.... (E). - Whereas, the designated authority, vide notification No. 22/1/2020-DGTR, dated the 3rd March 2020, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 4th March, 2020, had initiated a review, in the matter of continuation of safeguard duty on imports of "Solar Cells whether or not assembled in modules or panels" (hereinafter referred to as the subject goods) falling under tariff items 8541 40 11 or 8541 40 12 of the First Schedule to the Customs

Tariff Act, 1975 (51 of 1975), (hereinafter referred to as the Customs Tariff Act) , imposed vide notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 01/2018- Customs (SG) dated the 30th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 717 (E), dated the 30th July, 2018; And whereas, in the matter of review of safeguard duty on imports of the subject goods, the designated authority in its final findings, published vide notification No. 22/1/2020 - DGTR, dated the 18th July, 2020, in the Gazette of India, Extraordinary, Part I, Section 1, dated 18th July, 2020 has recommended continued imposition of the safeguard duty on imports of the subject goods, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (4) of section 8B of the Customs Tariff Act read with rules 12, 14, 17 and 18 of the Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997, after considering the said findings of the designated authority and subject to the provisions of paragraph 2, hereby imposes on subject goods falling under tariff items 8541 40 11 or 8541 40 12 of the First Schedule to the Customs Tariff Act, when imported into India, a safeguard duty at the following rate, namely:-

(a) fourteen point nine per cent. ad valorem minus anti-dumping duty payable, if any, when imported during the period from 30th July 2020 to 29th January 2021 (both days inclusive); and

(b) fourteen point five per cent. ad valorem minus anti-dumping duty payable, if any, when imported during the period from 30th January 2021 to 29th July, 2021 (both days inclusive).

2. Nothing contained in this notification shall apply to imports of subject goods from countries notified as developing countries vide notification No. 19/2016-Customs (N.T.), dated the 5th February 2016, except People's Republic of China, Thailand and Vietnam."

13.59. The aforesaid Notification issued by Ministry of Finance, Department of Revenue, GoI in exercise of power conferred under (i) sub-sections (1) and (4) of Section 8B of Custom Tariff Act, 1975 read with (ii) Rules 12, 14, 17 and 18 of the Custom Tariff (Identification and Assessment of Safeguard Duty) Rules 1997 and (iii) after considering the finding of designated authority Safeguard Duty has been imposed on imported Goods following under tariff items 8541 40 11 for 8541 40 12 of the first schedule to the Custom Tariff Act when imported into India at the following rates:

(i) Rate of 14.9% ad valorem minus anti-dumping duty payable if any item stated in notification as and when imported during period from 30.07.2020 to 29.01.2021 (both days inclusive);

(ii) Thus, the Notifications is applicable for specific period from 30.07.2020 to

29.07.2021.

(iii) While the imported Goods during 30.01.2021 to 29.07.2021 (both days inclusive) the safeguard duty payable at the rate of 14.5% ad valorem minus anti-dumping duty if any.

13.60. We observe that the Directorate General of Taxpayer Services, Central Board of Excise & Customs in its official website www.cbic.gov.in has clarified as under:

> *"In cases where imported goods are liable to Anti-Dumping Duty or Safeguard Duty, calculation of Anti-Dumping Duty or Safeguard duty would be as per the respective notification issued for levy of such duty. It is also clarified that value for calculation of IGST as well as Compensation Cess shall also include Anti-Dumping Duty amount and Safeguard duty amount."*

13.61. We observe that IGST has been levied by the competent authority in compliance with directions issued by the Government of India. In view of the above, we are of the view that in cases where imported goods are liable to Safeguard Duty, the value of IGST levied on the Safeguard duty is also to be allowed. Hence, we hold that IGST levied on the Safeguard duty on the import of machinery and auxiliary equipment is also an event of Change in Law as per Article of the PPA dated 26.08.2019.

13.62. In present case of Petitioner, the last date of bid submission was 30.04.2019. PPA was executed between the Petitioner and the GUVNL on 26.08.2019 and the SCoD of the project as per PPA was 25.11.2020, which was extended by GUVNL vide its letter dated 28.05.2020 and 24.07.2020 in terms of MNRE's Office Memorandum on account of COVID 19 related pandemic. The solar project of the Petitioner was commissioned on 10.08.2021 for 150 MW and on 13.08.2021 for balance 50 MW capacity. We observe that a fresh safeguard duty was imposed vide Safeguard Duty Notification No. 2/2020-Custom (SG) dated 29.07.2020 w.e.f. 30.07.2020. Therefore, the Petitioner is entitled

for compensation on account of Change in Law as per the terms of Article 9 of the PPA due to impugned notifications viz. 2020 SGD Notification.

13.63. Thus, the Safeguard Duty imposed on the certain goods by aforesaid Notification dated 29.07.2020 first time and it is having different rates for different period as stated above. The said Notification is after the earlier Notification dated 30.07.2018 only.

13.64. Considering the aforesaid facts, it is clear that the imposition of Safeguard Duty by Notification dated 30.07.2018 was for a limited period of 2 years from date of Notification to 29.07.2020. Similarly, the Notification No. 21 of 2020 dated 29.07.2020 issued by the Ministry of Finance, Revenue Department, Government of India is a new notification under Custom Tariff Act read with Rules framed under it effective from dated 30.07.2020 to 29.07.2021. Further, the said Notification states about imposition of Safeguard Duty from 30.07.2020 onwards to 29.07.2021 at different rates than rates specified in previous Notification dated 30.07.2018. The said Notification is qualified as introduction in rates of safeguard duty by the statute (Custom Tariff Act and Rules framed under it) after bid submission date i.e. 30.04.2019. The said Notification is qualified as Change in Law event under Article 9 of the PPA with consideration of following facts:

(i) The Notification dated 30.07.2018 of the Custom Department stating levy of Safeguard Duty at different rates for different period was applicable for imported Goods of "Solar Cells whether or not assemble in modules or panels" (subject goods) during period from 30.07.2018 onwards to 29.07.2020 (both days inclusive). Thus,

the applicability of SGD under said Notification expired on 29.07.2020.

(ii) There was no Notification for applicability of SGD and its rates on 05.08. 2019 (bid submission date) specifying that the Safeguard Duty will be applicable on imported subject Goods including Solar Cells whether or not assembled in Modules from developing country China PR and Malaysia on or after 29.07.2020 onwards for specified period.

(iii) Rule 16 of the Custom Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 specifically provides the duty leviable under Rule 12 shall be only for such period of time as may be specified.

(iv) It also provides that the Rules shall cease to have effect on expiry of four years from the date of imposition. It cannot be extended in any case for period of 10 years.

(v) The provisions of Act and Rules provides that the imposition of Safeguard Duty should be based on the provisions of Act, Rules and finding of Director General of Trade and Remedies on the subject matter. Thus, the imposition of Safeguard Duty is subject to the procedure specified in the Custom Tariff Act, Rules framed under it and decision/finding of the Director General of Trade Remedies.

(vi) In the present case, it is undisputed that the imposition of Safeguard Duty on the specified Goods under the Custom Tariff Act at different rate and different period starting from 30.07.2020 to 29.07.2021 was introduced by way of notification dated 29.07.2020 by Ministry of Finance after bid submission deadline of 30.04.2019.

(vii) The issuance of Notification dated 29.07.2020 shows that the applicability of Safeguard Duty starting from 30.07.2020 by force is a change in law, i.e. after bid submission deadline i.e. 30.04.2019.

(viii) The Notification dated 29.07.2020 was issued by Ministry of Finance in exercise of statutory power specified and falls within definition of law.

(ix) It was issued by Ministry of Finance, Govt. of India and falls within definition of Indian Government Instrumentality.

(x) As per the provision of Article 9.1.1 (b) of the PPA, any modification/change in the rate of Safeguard Duty after bid submission deadline date qualify as "Change in Law".

It is necessary to refer the relevant portion of the following Judgements in this regard: -

(i) SASAN Power Ltd. Vs. CERC

"……..

46. It is submitted by the Appellant that in this judgment, this Tribunal has expressly rejected the obligation of any escalable index or indexing of cost of fuel in order to determine the compensation due on account of Change in Law. It is submitted that Sasan ought to be compensated for the difference in the rate of statutory taxes which prevailed as on the cut-off date of the bid and actual rate of statutory taxes which prevail as on date.

(ii) GMR Warora Energy Ltd. Vs. MSEDCL Para 34 (x)

"……. 34. From the above it is manifest that the Central Commission has allowed excise duty/clean energy cess/service tax on transportation of coal on account of being came into existence after the cut-off date for Discom/MSEDCL PPAs. Similarly, Swachh Bharat Cess was allowed under both the PPAs as the new enactment was after the cutoff dates.

x. Thus we hold that, the Central Commission has considered that GWEL could not have factored in the costs/change in costs related to excise duty/clean energy cess/service tax/Swachh Bharat tax as the same were not applicable as on the cut-off date. The imposition/change of the said taxes/duty/cess has resulted in increase in cost of generation for GWEL. We have already held that such imposition/change in taxes/duty/cess qualify for Change in Law event and GWEL is required to be compensated for the same."

13.65. In the aforesaid Judgement/Order, it was held by Hon'ble APTEL that Changes in existing taxes and duties qualify as Change in Law. In the present case as stated above there is reintroduce/continue of Safeguard Duty which was applied for period from 30.07.2018 to 29.07.2020 again from 30.07.2020 to 29.07.2021 by way of new

Notification dated 29.07.2020 as introduction of Safeguard Duty for aforesaid period at different rate for different time which were not prevailing at the date of bid submission i.e. 30.04.2019.

13.66. The contention of the Respondent that as on 29.07.2020, Safeguard Duty was in existence by the Notification dated 30.07.2018 at the rate of 25% to 15% and therefore there is no Change in Law is concerned, the said contention is not acceptable due to following reasons:

a) The Notification dated 30.07.2018 was for specified period from 30.07.2018 to 29.07.2020 (both days inclusive).

b) There is no specified rates and time period for levy of Safeguard Duty on the specified items of the Notification dated 30.07.2018 wherein the levy of Safeguard Duty imposed on the solar modules etc. available on the bid submission dated 30.04.2019. Therefore, in absence of any such Notification consist of period and rate of Safeguard Duty, it is considered as no levy of Safeguard Duty existing on 30.07.2018 for the period 30.07.2020 onwards.

c) It is a case of no levy of safeguard duty on 30.07.2018 and onwards on the date of bid submission i.e. 30.04.2019, in absence of any specific Notification.

d) The Notification dated 29.07.2020 of Ministry of Finance, Revenue Department provides levy of Safeguard Duty from 30.07.2020 to 29.07.2021 first time after bid submission dated 30.04.2019 qualify as introduction of Safeguard Duty for the specified period at specified rate after bid submission date.

e) The Respondent contended that the Notification dated 29.07.2020 was not introduction of safeguard duty but only the continuation of Safeguard Duty for the period after 30.07.2020. The Safeguard Duty was reduced from 15% to 14.9%. The notification dated 29.07.2020 applied from 30.07.2020 without any hiatus on the imposition of Safeguard Duty. The aforesaid contentions are not acceptable as it is contrary to the provisions of the Notifications issued under the provisions of Custom Tariff Act and Rules framed under it.

f) We note that the Notification dated 30.07.2018 specifically provides that the Safeguard Duty shall be applicable for 2 years from the date of Notification i.e. 30.07.2018 to 29.07.2020 (both date inclusive). The said Notification recognized that on 30.07.2018 there is no safeguard duty applicable rate on the 30.07.2020 as the said notification specifically provides the imposition of Safeguard Duty for 2 years from the date of Notification, i.e., 30.07.2018 to 29.07.2020.

g) Section 8 B of the Custom Act and Rules 12,14, 16 and 17 of Custom Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 provides that the imposition of Safeguard Duty be permissible after following due process of law where the decision of Director General of Trade Remedies the Safeguard Duty decision is taken in consideration by the Ministry of Finance.

h) The Director General of Trade had published the Draft Notification/Discussion Paper stating that the existing safeguard duty of Notification 01/2018 would be continued for further period and invited comments/suggestions from stakeholders. The hearing was held on said draft Notification. Thereafter, the Director General of Trade had issued order on said Draft Notification and reconsidered for extension of safeguard duty period at different rate applicable from 30.07.2020 onwards. Based on the recommendation of Director General of Trade the Ministry of Finance, Revenue Department had issued Notification No. 02 of 2020.

i) The Director General of Trade Remedies of Safeguard Duty decides the applicability of Safeguard Duty percentage and period after issuance of publication of it and also considering the suggestions on it of the Stakeholders. Thus, the process of Pre-publication and invite comments/suggestions from stakeholder as a prior part of procedure for imposition of Safeguard Duty needs followed prior to issuance of Notification which was not happened in the Case of Notification dated 29.07.2020 after the Notification dated 29.07.2020 after the Notification dated 30.07.2018 for the imposition of Safeguard Duty on goods at different rate and for different period specified in Notification dated 29.07.2020. Thus, the contention of the Respondent that the Notification dated 29.07.2020 was not a new introduction of Safeguard Duty but only continuation of Safeguard Duty is not correct and not acceptable. Therefore, the same is rejected.

14. Now, we deal with the quantification for relief of Change in Law. As referred above, Article 9.2.2 of the PPA provides for relief on account of imposition/levy of safeguard

duty upon submission of proof of payment made out by the power producers, which requires to approve by the Commission.

14.1. We note that the Scheduled Commercial Operation Date (SCOD) was specified in the PPA as 25.11.2020. On account of lock down imposed by the Central Government due to COVID 19 pandemic, extension of 98 days in the SCOD was granted by GUVNL in line with the Notifications issued by MNRE on account of COVID 19 pandemic. The Petitioner submitted that the procurement of Solar Modules etc. was planned after the expiry of first Notification period i.e. 29.07.2020 as there is no imposition of Safeguard Duty on the Solar Modules etc. procured from the China PR and Malaysia and Other specified countries in the said Notification as per submissions of the Petitioner. Thus, the solar modules procured after 29.07.2020 and paid SGD and IGST on it qualified as change in Law. Thus, the solar modules procured after 29.07.2020 and on it paid safeguard duty, IGST qualify as "change in law".

14.2. Now we deal with the issue raised by the Respondent that the Petitioner has not submitted the necessary supporting documents to prove and substantiate its claim. The Respondent vide its reply dated 06.12.2021 and affidavit dated 27.12.2023 submitted that the Petitioner required to substantiate its claim by furnishing various supporting documents:-

(i) The Petitioner has to establish one to one co-relationship of Safeguard Duty and IGST paid etc., Solar Modules imported for commissioning in the power plant and the same are installed in the power plant, in chart as well as tabular formats.

(ii) It is required to submit necessary certificates from an independent Engineer / Chartered Engineer empaneled by MNRE certifying that the same module which are imported and duty has been paid are installed at the project site.

(iii) The Petitioner is required to place on record the original Solar Module procurement plan considered at the time of submission of bid, Copies of EPC Contract / Agreement with material supplier, original delivery schedule for supply of modules substantiating that the scheduled material procurement / delivery was outside the operative period of Government of India notification dated 30.07.2018.

(iv) Safeguard Duty Payment Challans, Bills of Entry, Invoices, Loading-Transportation-Unloading Bills/receipts etc. for substantiating the Petitioner's claims along with traceability (i.e. one to one correlation).

(v) Disclosure as to whether the petitioner has benefited due to reduction in other applicable taxes / duties / cess etc. or not. Whether any input tax credit has been availed or not in relation to Safeguard Duty and GST thereon.

(vi) The Petitioner is required to submit the certificate of Practicing Chartered Accountant substantiating and supporting their claim regarding Safeguard Duty. The certificate should contain text stating that the adjustment in the Tariff Payment is directly as a result of the Change in Law and that the certificate correctly reflects the increase or decrease in costs. This is required as per Article 9.2.3 of the PPA. The Certificate at Annexure H of the Petition does not reflect the above statement as per Article 9.2.3 of the PPA

(vii) In regard to the CA Certificate with the Petition, it is submitted that the same is based on the audited accounts and further report only claims that the statement has been extracted from accounts (which are not audited) whereas the statements have been prepared by the Petitioner itself. There is no certification to the preparation and presentation of the Statement. The report goes on "test check basis" which appears

not to be based on a full verification and check and there is no verification of the Notifications. This cannot be accepted for making such a claim by the Petitioner and in any case the claim of the Petitioner is not certified by the said report. Further the report refers to the Notification dated 30.07.2018 which in fact means that the import was under the old Notification which already existed on cutoff date. No claim could have been allowed on the basis of such CA Certificate.

(viii) The Petitioner submitted additional documents with rejoinder filed on 22.12.2021 and further Affidavit dated 08.07.2022 and Affidavit dated 16.10.2023 and thereafter on 20.04.2024. The bill of entries, invoices, payment challans etc were only submitted on 08.07.2022; the Engineer Certificate and RFID Details were submitted on 16.10.2023 to the Commission. Without such details, there cannot be any computation.

(ix) It is the responsibility of the Petitioner to produce all supporting documentation, and it cannot claim that it would not produce the same until the Commission seeks them. Article 9.2 is clear.

14.3. In response to the above, the Petitioner vide its various submissions including the submission dated 22.12.2021, 24.06.2024 and 19.09.2024 submitted that it has provided the following documents to substantiate its claim of Safeguard Duty and GST paid by it.

(i) RFID details of solar modules
(ii) Capacity in DC of solar modules on which safeguard duty is paid.
(iii) GEDA commissioning certificate
(iv) Chief Electrical Energization certificate
(v) Copy of Modules Supply Agreements with Longi and Copy of modules supply agreement with Jinko Solar Company Ltd. along with amendment agreements.

(vi) Module purchase invoices and safeguard duty payment challans.

(vii) Practicing Chartered Accountant certificate substantiating and supporting the claim for supply of Solar PV Modules.

(viii) Bill of landing for proof of quantity.

(ix) Marine Insurance for sea and inland transit.

(x) Custom assessed Bill of Entry.

(xi) Certificate from an independent Engineer certifying that the modules that have been imported have actually been installed at the project.

(xii) Details of SGD and IGST paid on import of solar PV modules for the project.

(xiii) Detailed calculation sheet with safeguard duty calculation.

(xiv) Invoices of all solar modules imported

(xv) Safeguard Duty payment challan to customs evidence payment of duty

(xvi) Customs out of charge order

(xvii) Marine insurance for sea and island transit

(xviii) Copy of LRs for inland transport from port to projects site and E-way bill

(xix) Relevant supply agreements entered by Juniper for the supply of Solar PV modules

(xx) Practicing Chartered Accountant certificate substantiating and supporting the claim of Juniper for the supply of Solar PV modules

(xxi) Certificate from an independent engineer certifying that the modules that have been imported have actually been installed at the project

(xxii) Details of safeguard duty and IGST payment challan as well as extracts of bank statements

(xxiii) Copy of LRs for Inland transport from port to project site and e

waybill.

(xxiv) Copy of Bill of lading for proof of quantity both the master and house of lading.

(xxv) Packing list.

(xxvi) Details of interest cost with details of date equity, details of date sanction along with terms and conditions of debt approval.

(xxvii) Detailed compensation calculation sheet with Safeguard Duty calculation along with IGST and interest on it.

14.4. In addition to above, the Petitioner has submitted that as regard the contention regarding lapse of six months between execution of PPA and Module supply Agreement is misconceived. It is submitted that the Petitioner entered into module supply agreement on 06.03.2020 keeping in view that the interest implication involved in disbursement of finance by the Bank/ Financial institution much prior to the SCOD of the project. It is an industry vide prudent utility practice to enter into module supply agreement closer to the date for financial closure as module supply agreement is a condition precedent for achieving financial closure.

14.5. As per prevalent Industry practices, supply of Solar PV Modules is planned for closure of SCOD of the project. It is submitted that the Petitioner had planned the procurement of solar PV modules post 30.07.2020 keeping in mind the repercussions of the imposition of the Safeguard Duty on the tariff and the consequent burden on the end consumers of energy generated by the Petitioner's project. Thus, in order to keep the tariff low and competitive, the Petitioner planned the procurement of the solar PV modules beyond the operative period of the 2018 SGD Notification.

14.6. As regard the contention of the Respondent that the Petitioner has not submitted the

procurement plan for Solar PV Modules and executed Module Supply Agreement after six months from PPA with GUVNL is concerned, the said contentions of the Respondent are not acceptable on following reasons:

- The bidding documents issued by the Respondent does not provide that the bidder shall require to procure the material consist of solar modules etc. only from certain countries or from domestic manufacturers.
- Neither the PPA nor the bidding documents provides that the successful bidder shall procure the materials consist of solar modules etc. on or before 29.07.2020 i.e. the dates between the Notification dated 30.08.2018 applicable period i.e. 30.08.2018 to 29.07.2020 (both dates inclusive).
- The SCOD be required to be proposed by the bidders for the project capacity proposed to be executed by it.
- The procurement plan of the material works etc. be at the choice of the bidder. Hence, the choice for the site of project, when the material is to be procured, when material is to be received at site of project, time, EPC contractor, etc. be at the choice of the successful bidder.

Based on above, the contentions of the Respondent are not acceptable for the above reasons.

14.7. The Petitioner has contended that the project has been executed by it. It has procured the solar modules from China. The Petitioner has submitted the sale and purchase agreements of Solar Modules supply and amendments made in it. The Module Supply Agreements executed between the Petitioner Electro Solaire Private Limited with Jinko Solar Co. Ltd. and separate module Supply agreement with Longi Solar Technology Company Ltd. dated 06.03.2020 respectively. The details of the same are

stated in **Annexure – I** with this Order in following format:

Table

Name of Seller	Name of Purchaser	Sale and Purchase Agreement date and Amendment date if any	Quantum of the modules capacity			BoE No.	Name of site project	Shipment date	Delivery deadline at point of destination (arrival dates)	Actual Shipment date	Actual Date of import of Modules at on port (Mundra)
			WP	Total No. of Modules	Total WP						
Jinko Solar Co. Ltd.	Electro Solaire Private Limited										
Jinko Solar Co. Ltd.	Electro Solaire Private Limited										

14.8. We note that the Module Supply Agreement executed with Longi Solar Technology Company Limited placed on record by the Petitioner, in the recital part it states that the agreement is executed on 06.03.2020, whereas the parties have signed this agreement on 26.03.2020 as per page No. 28 of the agreement. Further, the first page of the said document contains e-stamp, wherein company stamp of M/s. Longi Solar Technology Company Limited is affixed with mentioning of date as 2020.08.19. It is further observed that the said agreement is executed on the non-Judicial stamp paper number IN-DL35155529591479S purchased on 11.03.2020. This shows that the agreement was executed on the Non – Judicial Stamp paper purchased five days later than the date of execution of the agreement, which seems not valid and logical and legal. The said agreement is non-execution on non-Judicial stamp paper, which is not valid contract. The relevant part of the agreement are as under: -

ANNEXURE F(Colly)

INDIA NON JUDICIAL

Government of National Capital Territory of Delhi

e-Stamp

सत्यमेव जयते

Certificate No.	:	IN-DL35155295991479S
Certificate Issued Date	:	11-Mar-2020 04:52 PM
Account Reference	:	IMPACC (IV)/ dl760403/ DELHI/ DL-DLH
Unique Doc. Reference	:	SUBIN-DLDL76040379108417829241S
Purchased by	:	ELECTRO SOLAIRE PRIVATE LIMITED
Description of Document	:	Article 5 General Agreement
Property Description	:	Not Applicable
Consideration Price (Rs.)	:	0 (Zero)
First Party	:	ELECTRO SOLAIRE PRIVATE LIMITED
Second Party	:	LONGI SOLAR TECHNOLOGY CO LTD
Stamp Duty Paid By	:	ELECTRO SOLAIRE PRIVATE LIMITED
Stamp Duty Amount(Rs.)	:	500 (Five Hundred only)

सत्यमेव जयते

Please write or type below this line

This stamp paper forms an integral part of the PV Module Supply Agreement signed between Electro Solaire Private Limited and LONGi Solar Technology Co. Ltd., reference number LGi-L-Sal-2002-0475-A012 dated 06 March 2020

2020.3.19

Statutory Alert:
1. The authenticity of this Stamp Certificate should be verified at "www.shcilestamp.com". Any discrepancy in the details on this Certificate and as available on the website renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

Scanned with CamScanner

LONGi

ENGIE

PV Module Supply Agreement

Agreement No.: LGi-L-Sal-2002-0475-A012

This Supply Agreement ("**Agreement**") is made on [redacted]6 March 2020 ("**Execution Date**"), by and between:

(1) The Buyer: Electro Solaire Private Limited

Communication Address:

Office 203, Pentagon P3, Magarpatta city, Pune, Maharashtra, 411013

Tel: +91 020 66864700

Billing Address:

2nd Floor, Block N, Safal Mondeal Retail Park, S G Road, Bodakdev Near, Rajpath Rangoli Rd, Ahmedabad, Ahmedabad, Gujarat, 380056.

GST No:- 24AAECE0907F1Z6

Site Address:

Plot D & E, Village: Raghanesda, Taluka – Vav District – Banaskantha, State – Gujarat, India

(2) The Seller: LONGi Solar Technology Co., Ltd.

Address: No.8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi'an Economic and Technological Development Zone, Xi'an, China

Tel: 0086-21-8016 2607

Fax: 0086-21-6104 7377

WHEREAS, the Buyer wishes to Purchase certain photovoltaic products and the Seller wishes to sell certain photovoltaic products, under the terms and subject to the conditions of this Agreement;

WHEREAS, the Seller acknowledges that the Buyer Purchases Modules to be installed on the Buyer's Project and the Buyer shall also be the beneficiary of all warranties.

The Seller and the Buyer, intending to be legally bound, hereby agree as follows:

DocuSigned by:

LONGi ENGIE

Agreement.

28. **Expenses**

Each Party hereto shall bear its own fees and expenses with respect to the transactions contemplated in this Agreement.

29. **Independent Contractor**

Each Party is an independent contractor and is not a partner, agent or employee of the other Party. Nothing contained in this Agreement shall be construed as constituting a joint venture or partnership between the Seller and the Buyer. Nothing in this Agreement shall give each Party the right or be interpreted as granting each Party the right to represent the other Party in any way whatsoever or to enter into any obligations on behalf of the other Party.

30. **Survival**

All provisions of this Agreement that are expressly or by implication come into or continue in force and effect after the expiration or termination of this Agreement shall remain in effect and be enforceable following such expiration or termination.

31. **Entire Agreement**

This Agreement together with its SCHEDULES (if any) shall constitute the entire agreement of the Parties with respect to the subject matter herein, and shall supersede all other prior agreements, understandings, and negotiations, both written and oral, between the parties hereto.

32. **Contractual documents**

Any SCHEDULE of this Agreement listed below constitutes part of this Agreement. If there is any conflict between this Agreement and the SCHEDULES, the content of the main body of the Agreement shall prevail.

N WITNESS WHEREOF, the parties have signed this Agreement in three original counterparts (one for reprographic purposes) as of the date first set forth above.

DocuSigned by:

DocuSigned by:
Naresh BALUJA
792C0E82ADEA404...

For the Seller

LONGi Solar Technology Co., Ltd.
26/03/2020

For the Buyer

Electro Solaire Private Limited
26/ March / 2020

14.9. In respect of Module Supply Agreement with Jinko Solar Co. Ltd. the recital part of the agreement states that it was executed on 06.03.2020, whereas the purchase date Non-Judicial stamp paper on which the said agreement is executed is 11.03.2020. This shows that the module supply agreement with Jinko Solar Co. Ltd. was executed on the Non-Judicial stamp paper purchased five days later than the date of execution of agreement itself which seems not valid and legal. The relevant part of the agreement are as under: -



350

INDIA NON JUDICIAL

Government of National Capital Territory of Delhi

e-Stamp

सत्यमेव जयते

Certificate No.	:	IN-DL35154208329889S
Certificate Issued Date	:	11-Mar-2020 04:51 PM
Account Reference	:	IMPACC (IV)/ dl760403/ DELHI/ DL-DLH
Unique Doc. Reference	:	SUBIN-DLDL76040379105270499541S
Purchased by	:	ELECTRO SOLAIRE PRIVATE LIMITED
Description of Document	:	Article 5 General Agreement
Property Description	:	Not Applicable
Consideration Price (Rs.)	:	0 (Zero)
First Party	:	ELECTRO SOLAIRE PRIVATE LIMITED
Second Party	:	JINKO SOLAR CO LTD
Stamp Duty Paid By	:	ELECTRO SOLAIRE PRIVATE LIMITED
Stamp Duty Amount(Rs.)	:	500 (Five Hundred only)

Please write or type below this line

This stamp paper forms an integral part of the PV Module Supply Agreement signed between Electro Solaire Private Limited and Jinko Solar Co. Ltd. reference number MCKKAAG20Q1002 dated 06 March 2020

Statutory Alert:
1. The authenticity of this Stamp Certificate should be verified at "www.shcilestamp.com". Any discrepancy in the details on this Certificate and as available on the website renders it invalid.
2. The onus of checking the legitimacy is on the users of the certificate.
3. In case of any discrepancy please inform the Competent Authority.

GUJARAT ELECTRICITY REGULATORY COMMISSION

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JinKO Solar — Your Trust

ENGIE

PV Module Supply Agreement

Agreement No.:

This PV Module Supply Agreement ("**Agreement**") is made on 06 March 2020 ("**Execution Date**"), by and between:

(1) The Buyer: Electro Solaire Private Limited

Communication Address:

Office 203, Pentagon P3, Magarpatta city, Pune, Maharashtra, 411013

Tel: +91 020 66864700

Billing Address:

2nd Floor, Block N, Safal Mondeal Retail Park, S G Road, Bodakdev Near, Rajpath Rangoli Rd, Ahmedabad, Ahmedabad, Gujarat, 380056.

GST No:- 24AAECE0907F1Z6

Site Address:

Plot D & E, Village: Raghanesda, Taluka – Vav District – Banaskantha, State – Gujarat, India

(2) The Seller: Jinko Solar Co., Ltd.

Address: NO. 1 Jingke Road, Shangrao Economic Development Zone, Jiangxi Province, China

Tel: + 86 159-0172-6195

Fax: +86(21) 5183-3155

WHEREAS, the Buyer wishes to Purchase certain photovoltaic products and the Seller wishes to sell certain photovoltaic products, under the terms and subject to the conditions of this Agreement;

WHEREAS, the Seller acknowledges that the Buyer Purchases Modules to be installed on the Buyer's Project and the Buyer shall also be the beneficiary of all warranties;

The Seller and the Buyer, intending to be legally bound, hereby agree as follows:

DocuSigned by:

GUJARAT ELECTRICITY REGULATORY COMMISSION

agreement of the Parties with respect to the subject matter herein, and shall supersede all other prior agreements, understandings, and negotiations, both written and oral, between the parties hereto.

32. Contractual documents

Any SCHEDULE of this Agreement listed below constitutes part of this Agreement. If there is any conflict between this Agreement and the SCHEDULES, the content of the main body of the Agreement shall prevail.

IN WITNESS WHEREOF, the parties have signed this Agreement in three original counterparts (one for reprographic purposes) as of the date first set forth above.

DocuSigned by:

DocuSigned by:
Naresh BALUJA

06 / March / 2020

For and on behalf of
Jinko Solar Co., Ltd. (Seller)

For and on behalf of
Electro Solaire Private Limited (Buyer)

14.10. We note that the module supply agreements executed with module supplier are on the non-judicial stamp papers purchased at the later date than the date of execution of the agreement itself which is not legal and valid. Further, the supply agreement with Longi Solar Technologies Ltd. shows that the agreements was executed on 06.03.2020, however the parties had signed the said agreement at later date. These raises serious issues with regard to legality and validity of the module supply agreement executed with the module suppliers and cannot be relied on for allowing relief under Change in Law.

14.11. Despite noticing aforesaid discrepancies in the Module Supply Agreements placed on record by the Petitioner, the Commission decides to proceed further to decide relief under Change in Law based on other various documents placed on record by the Petitioner in relation to import of solar modules from its country of origin from China, shipments in India and payment of safeguard duties thereon, road / rail transportation for delivery of modules at project site and its installation as part of 200 MW solar power project.

14.12. We note that the Petitioner has submitted the details of safeguard duty, IGST etc. paid by it as reflected in bill of entry etc., invoice and valuation details, duties, additional details, other compliance and declaration with regard to import of items wherein various details pertaining to import of materials provided, it also consist of the details of item wise duties and other duties payable on such items imported by the parties. The details of aforesaid documents are stated in **Annexure -II** with this Order consists of

following details:

Transacting parties		Custom duty detail						Payment Details			Invoice Details			Item Details	
Supplier name & address	Buyers name & address	IGST	Total Assess Value	SG	Total Duty	Interest	Total Amount	Challan No.	Paid on	Amount	Invoice No.	Invoice Amount	Currency	Description	Quantity
JA Solar International Ltd. Hongkong	Juniper Green Sigma Pvt. Ltd. , Village Bhordu, Ta. Tharad, Gujarat.														

14.13. In the aforesaid details, the Petitioner has claimed the payment of safeguard duty of Rs. 70,90,52,639/- and IGST on SGD of Rs. 3,54,52,632/- totaling to Rs. 74,45,05,271/- for import of solar modules. Thus, the aforesaid amount paid by the Petitioner towards safeguard duty and IGST on procurement of solar modules procured from China.

14.14. The Petitioner has submitted e-Way bills stating following details:

e-Way Bill No.	Document Details, i.e. Bill of entry	Address details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle details		
		From	To						Vehicle/ Transport document No. & date	From	Entered date

14.15. The details of e-way bills are kept with this order as **Annexure – III**. From the aforesaid e-way bills submitted by the Petitioner, it is clear that the materials i.e. solar

modules are supplied from port to place of Petitioner plants.

14.16. The aforesaid details state regarding e-Way Bill issued for transportation of the material from Mundra Port to the project site by the Petitioner with road transportation. It is also necessary to verify the same with the transporter, bill/challan copy. The details of the same are stated in **Annexure – IV** with this order in following format below:

Transporter Name	Truck/Trailer No.	Container No.	Pick up		Date	Commission Note No.	Consigner	Consignee	Receive Date	
			From	To						

14.17. The aforesaid details state that the modules were transported from Mundra Port to place of the Petitioner solar power plant. The aforesaid details indicates that the modules which were came at Mundra Port had been transported to Petitioner place of project at Raghanesda Solar park.

14.18. The aforesaid dates stated in tables shows the date of modules procured, supply dates and their arrival at project site and the installation of the solar modules were after the date of imposition of safeguard duty, i.e. from 30.07.2020 by Notification dated 29.07.2020 by the Ministry of Finance, Government of India, vide Notification No. 02/2020.

14.19. The aforesaid details also transpires that the modules which were imported by the Petitioner were received by them after 30.07.2020 and reached at project site.

14.20. The Petitioner has submitted certificate from TUV SUD South Asia Ltd, Mumbai, claiming as an independent engineer agency, certifying that the modules that have been imported have actually been installed at the projects. The said

certificate is reproduced below:

"……

Annexure G

Date: 01.06.2021

TO WHOMSOEVER IT MAY CONCERN

Subject: *Verification of Solar Module Installation of Imported solar Modules at Electro Solaire Project 200 MW Solar PV Project at Raghanesda Solar Park, Gujarat.*

We hereby confirm that we have verified the modules on sampling basis, we have cross checked the Serial Numbers of installed modules against the Serial Numbers of the imported modules. The samples verified are attached as Annexure -1, are installed at site which are imported from China.

The different manufacturers and Wp details are as follows:

Sr. No.	*Module Supplier*	*Module Wp*	*Module in Nos.*	*Module Capacity in MW*
1	*Longi Solar Technology Co. Ltd*	*445 Wp*	*225380*	*100.294*
2	*Jinko Solar Co. Ltd*	*465 Wp*	*144567*	*67.223*
3		*470 Wp*	*262215*	*123.241*
Total			*632162*	*290.758*

Regards,

Prafulla Kumar Bal
TUV SUD South Asia Pvt. Ltd.
Attachment: Annexure-1

……"

14.21. The Petitioner has also placed on record certificate from Sterling and Wilson stating as under: -

"……..

Date: 02-06-2021

TO WHOMSOEVER IT MAY CONCERN

Subject: Certification of Solar Module Installation of Imported solar Modules at Electro Solaire Project 200 MW Solar PV Project at Raghanesda Solar Park, Gujarat

We hereby declare that we have cross checked the Serial Numbers of installed modules against the Serial Numbers of the imported modules. The verified modules are attached as Annexure -1 are installed at site which are imported from China, as per record provided to us.

The different manufacturers and Wp details are as follows:

Sr. No.	*Module Supplier*	*Module Wp*	*Module in Nos.*	*Module Capacity in MW*
1	*Longi Solar Technology Co. Ltd*	*445 Wp*	*225380*	*100.294*
2	*Jinko Solar Co. Ltd*	*465 Wp*	*144567*	*67.223*
3		*470 Wp*	*262215*	*123.241*
Total			*632162*	*290.758*

Regards,

Sterling and Wilson Solar Ltd

Attachment: Annexure-1

……"

14.22. Thus, above certificates of TUV SUD South Asia Ltd. and Sterling and Wilson states about the installation of solar module which are as under :-

Sr. No.	Module supplier	Module Wp	Module numbers	Module capacity (MW)
1.	Longi	445	225380	100.294

2.	Jinko	465	144567	67.223
	Jinko	470	262215	123.241
Total			632162	290.758

The total no. of modules installed at project sites is stated to be 632162 Nos. for aggregate capacity of 290.758 MW.

14.23. No testing of solar modules were done at site. The rated capacity of the solar modules are assumed to be same as declared by its client i.e. Petitioner as per its data shared by it. The total No. of modules mentioned based on sample verification and are assumed same as declared by his client as per data shared by his client, i.e. the petitioner.

14.24. The Petitioner has also submitted certificate of Akshay Rathore, Chartered Accountant CA Membership No. 176851, dated FRN:143618 dated 18.06.2021. The same is reproduced below:

"……

ANNEXURE H

Independent Practitioner's Report on the Statement of Import of Solar Photovoltaic Modules and Safeguard Duty & Integrated Goods and Services Tax paid upto May 21, 2021

To
The Board of Directors
Electro Solaire Private Limited
Pentagon, Tower 3, 2nd Floor, Office No. 203.
Magarpatta City, Pune, 411013.

1. *We, Akshay Rathod & Co., Chartered Accountants, having our office at 230, Sholapur Bazar, Camp, Pune-411001 are independent chartered accountants qualified to practice in India.*

2. *This Report is issued in accordance with the terms of our master engagement letter dated 1st June, 2020 with Electro Solaire Private Limited ("the Company")*

3. *The accompanying Statement on Import of Solar Photovoltaic Modules and Safeguard Duty ("SGD") & Integrated Goods and Services Tax ("IGST") on SGD paid by the Company upto May 21, 2021 (the "Statement") enclosed herewith in Annexure is prepared by the Management of the Company, which we have initialed for identification purposes only, for submission with the Gujarat Urja Vikas Nigam Limited ("GUVNL") to claim SGD & IGST on SGD paid by the Company on import of Solar Photovoltaic Modules for setting up 200 MW Solar Project in Raghanesda Solar Park, Gujarat.*

Management's Responsibility for the Statement

4. *The preparation of the accompanying Statement is the responsibility of the Management of the Company including the preparation and maintenance of all statutory, accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances.*

5. *The Management is responsible for ensuring that the Company complies with various requirements and conditions of the Indian Customs Act.*

6. *The Management is also responsible for ensuring that the Company complies with various requirements and conditions of GUVNL and for providing all relevant information to GUVNL.*

Practitioner's Responsibility

7. *Pursuant to the requirement of GUVNL, it is our responsibility to provide a limited assurance as to whether the amounts in the Statement in respect of Import of Solar Photovoltaic Modules and SGD & IGST on SGD paid have been accurately extracted from the books of accounts as on May 21, 2021.*

8. *The books of accounts referred to in paragraph 7 above have not been audited by us and have been relied upon by us.*

9. *We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.*

10. *We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.*

11. *A limited assurance engagement involves performing procedures to obtain sufficient appropriate evidence on the reporting criteria mentioned in paragraph 6 above. The nature, timing, and extent of procedures performed in a limited assurance engagement is limited compared with that necessary in a reasonable assurance engagement but is planned to obtain a level of assurance that is, in the practitioner's professional judgment, meaningful. The procedures selected depend on the auditor's judgement, including the assessment of the risks associated with the applicable criteria. Accordingly, we have performed the following procedures in relation to the Statement:*

    i) *Obtained the list of solar photovoltaic modules imported along with SGD & IGST on SGD paid by the Company for setting up of 200 MW Solar Project in Raghanesda Solar Park, Gujarat.*

    ii) *Checked the Notification no. 01/2018-Customs (SG) dated July 30, 2018 issued by the Ministry of Finance, Government of India imposing SGD on import of Solar Cells whether or not assembled in modules or panels under section 8B of the Customs Tariff Act, 1975.*

    iii) *Traced and agreed the total amount of import of solar photovoltaic modules and SGD & IGST on SGD paid in the attached Statement, to the books of accounts as on May 21, 2021.*

    iv) *Traced and agreed on test check basis, the amount of import of solar photovoltaic modules and SGD & IGST on SGD paid in the attached Statement to the underlying import invoices, bill of entry and tax payment challans.*

v) *Obtained and verified the GST returns and workings for the period December 1, 2020 to Mar 31, 2021 to check non-availment of input tax credit of IGST on SGD payment by the Company.*

vi) *Tested the arithmetical and clerical accuracy of the Statement.*

vii) *Conducted relevant management inquiries and obtained necessary representation.*

12. *We have assumed that all the details, information and documents shared with us by the Company is true and complete in all aspects.*

13. *Further, our scope of work did not involve us performing audit tests for the purpose of expressing an opinion on the fairness or accuracy of any financial information or the financial statements of the Company taken as a whole.*

14. *In addition to the foregoing, our scope of work did not include verification of compliance with any other rules, guidelines, circulars, notifications, etc., as issued by relevant regulatory authorities from time to time, and any other laws and regulations applicable to the Company.*

15. *The monthly GST return i.e. GSTR-3B for the month of Mar-2021 has not been filed by the Company upto the date of this report. Hence, we have relied on the GST working for Mar-2021 prepared and shared by the management of the Company with an assumption that the same will be filed as it is without any change or modification.*

Conclusion

16. *Based on the procedures performed and evidence, information, explanations obtained, nothing has come to our attention that causes us to believe that the particulars contained in the Statement are not in agreement with the books of accounts and other relevant records and documents maintained by the Company.*

Restriction on Use

17. *This report has been issued at the request of the Board of Directors of the Company, for submission with the GUVNL solely for the purpose given in paragraph 2 above. This report relates only to the Statement specified above and does not extend to any financial information/statements of the Company, taken as a whole. Our report should not to be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing. We have no responsibility to update this report for events and circumstances occurring after the date of this report.*

For Akshay Rathod & Co.
Chartered Accountants
ICAI Firm Registration No: 143618W

per Akash Rathod
Partner
Membership No: 176851

Place of signature: Pune
Date: May 22, 2021
UDIN: 21176851AAAABG5258

Sr. No.	Invoice Number	Invoice Date	Quantity (W)	Unit Rate (USD/Wp)	Total Invoice Value (USD)	Bill of lading Number	Bill of lading Date	Bill of Entry No.	Bill of Entry Date	Exchange Rate (as per bill of Entry)	Total CIF value (INR)	SGD @ 14.90%/14.50% of CIF value (INR)	Total IGST paid (Including IGST on SGD) (INR)	SGD + IGST (Challan Amount) (INR)	IGST @5% on CIF value (INR)	IGST paid on SGD value (INR)	Total claim Amount (SGD + IGST on SGD) (INR)	Challan Number	Challan Date
A	B	C	D	E	F=D*E	G	H	I	J	K	L=F*K	M= 14.90%/14.50%* L	N=(L+M)*5%	O=M + N	P= L* 5%	Q= N - P	R=M + Q	S	T
1	LS-ENG-IND-1	22-Dec-20	17622000	$ 0.218	3841596	COAU7228663240	28-Dec-20	2344669	13-Jan-21	74.00	284278104	42357437	16331777	58689215	14213905	2117872	44475309	2033490317	14-Jan-21
2	LS-ENG-IND-2	22-Dec-20	17622000	$ 0.218	3841596	COAU7228996030	09-Jan-21	2484230	24-Jan-21	73.85	283701865	42271578	16298672	58570250	14185093	2113579	44385157	2033627988	27-Jan-21
3	LS-ENG-IND-3	19-Jan-21	17622000	$ 0.218	3841596	COAU7229366530	28-Jan-21	2782219	16-Feb-21	73.80	283509785	41108919	16230935	57339854	14175489	2055446	43164365	2033900260	17-Feb-21
4	LS-ENG-IND-4	27-Jan-21	17622000	$ 0.218	3841596	COAU7229673030	06-Feb-21	2872611	23-Feb-21	73.70	283125625	41053216	16208942	57262158	14156281	2052661	43105876	2033973088	23-Feb-21
5	LS-ENG-IND-5	01-Feb-21	14685000	$ 0.218	3201330	COAU7229899020	14-Feb-21	2969993	02-Mar-21	73.70	235938021	34211013	13507452	47718465	11796901	1710551	35921564	2034062765	02-Mar-21
6	LS-ENG-IND-6	26-Feb-21	15121100	$ 0.218	3296400	COAU7230162110	27-Feb-21	3173699	17-Mar-21	73.90	243603945	35322572	13946326	49268898	12180197	1766129	37088701	2034252389	17-Mar-21
7	Z20210119031-1	19-Jan-21	12150000	$ 0.232	2818800	COAU7229713530	14-Feb-21	2988870	03-Mar-21	73.70	207745560	30123106	11893433	42016540	10387278	1506155	31629262	2034081352	03-Mar-21
8	Z20210119040-1	19-Jan-21	12150000	$ 0.232	2818800	COAU7229544910	09-Feb-21	2876214	23-Feb-21	73.70	207745560	30123106	1,18,93,433	42016540	10387278	1506155	31629262	2033976418	23-Feb-21
9	Z20210113077-1	13-Jan-21	12150000	$ 0.232	2818800	COAU7229751020	14-Feb-21	2986075	03-Mar-21	73.70	207745560	30123106	1,18,93,433	42016540	10387278	1506155	31629262	2034078386	03-Mar-21
10	Z20210119026-1	19-Jan-21	12150000	$ 0.232	2818800	COAU7229713630	14-Feb-21	2987759	03-Mar-21	73.70	207745560	30123106	1,18,93,433	42016540	10387278	1506155	31629262	2034080199	03-Mar-21
11	Z20210204005-1	04-Feb-21	5043600	$ 0.232	1170115	COAU7230077360	16-Feb-21	3085175	10-Mar-21	73.90	86471513	12538369	4950494	17488864	4323576	626918	13165288	2034170650	10-Mar-21
12	Z20210204012-1	04-Feb-21	7106400	$ 0.232	1648685	COAU7230108020	14-Feb-21	2987177	03-Mar-21	73.70	121508070	17618670	6956337	24575007	6075403	880934	18499604	2034079596	03-Mar-21
13	Z20210205039-1	05-Feb-21	8874900	$ 0.232	2058977	COAU7230101540	16-Feb-21	3087517	10-Mar-21	73.90	152158386	22062966	8711068	30774033	7607919	1103148	23166114	2034173195	10-Mar-21
14	Z20210205035-1	05-Feb-21	188935	$ 0.232	43833	COAU7230108030	14-Feb-21	2984348	03-Mar-21	73.70	3230486	468420	184945	653366	161524	23421	491842	2034077299	03-Mar-21
15	Z20210203030-1	03-Feb-21	12182400	$ 0.232	2826317	COAU7230054110	16-Feb-21	3084226	10-Mar-21	73.90	208864812	30285398	11957510	42242908	10443241	1514270	31799668	2034169722	10-Mar-21
16	Z20210202092-1	02-Feb-21	12117600	$ 0.232	2811283	COAU7230095720	16-Feb-21	3088724	10-Mar-21	73.90	207753828	30124305	11893907	42018212	10387691	1506215	31630520	2034189170	12-Mar-21
17	Z20210202095-1	02-Feb-21	12150000	$ 0.232	2818800	COAU7230057240	16-Feb-21	3086348	10-Mar-21	73.90	208309320	30204851	11925709	42130560	10415466	1510243	31715094	2034171932	10-Mar-21
18	Z20210202093-1	02-Feb-21	12150000	$ 0.232	2818800	COAU7230073840	27-Feb-21	3163229	16-Mar-21	73.90	208309320	30204851	11925709	42130560	10415466	1510243	31715094	2034241390	16-Mar-21
19	Z20210203034-1	02-Mar-21	14877000	$ 0.232	3451464	COAU7230072660	23-Feb-21	3114732	12-Mar-21	73.90	255063190	36984162	14602368	51586530	12753159	1849208	38833371	2034199796	12-Mar-21
20	Z20210207007-A	07-Feb-21	3013200	$ 0.232	699062	COAU7230162010	27-Feb-21	3175684	17-Mar-21	73.90	51660711	7490803	2957576	10448379	2583036	374540	7865343	2034254415	17-Mar-21
21	Z20210207007-B	07-Feb-21	9136800	$ 0.232	2119738	COAU7230162011	27-Feb-21	3160587	16-Mar-31	73.90	156648609	22714048	8968133	31682181	7832430	1135702	23849751	2034240016	16-Mar-21
22	Z20210207064-1	07-Feb-21	9039600	$ 0.232	2097187	COAU7230162060	27-Feb-21	3161895	16-Mar-21	73.90	154982134	22472409	8872727	31345137	7749107	1123620	23596030	2034241340	16-Mar-21
23	Z20210207022-1	07-Feb-21	14877000	$ 0.232	3451464	COAU7230141290	27-Feb-21	3176169	17-Mar-21	73.90	255063190	36984162	14602368	51586530	12753159	1849208	38833371	2034254930	17-Mar-21
24	Z20210207066-1	07-Feb-21	5837400	$ 0.232	1354277	256159461	08-Mar-21	3351577	30-Mar-21	73.35	99336203	14403749	5686998	20090747	4966810	720187	15123937	2034417673	30-Mar-21
25	Z20210208044	08-Feb-21	15269870	$ 0.232	3542610	COAU7230179620	07-Mar-21	3272483	24-Mar-21	73.35	259850432	37678313	14876437	52554750	12992522	1883916	39562228	2034342755	24-Mar-21

	TOTAL		290758805		66051926						4874349789	709052635	279170122	988222764	243717487	35452631	744505275		

……”

14.25. In the aforesaid certificate it is certified that SGD amount of Rs. 70,90,52,639/- and IGST on SGD for amount Rs. 35,45,52,632/- has been paid for importing solar modules under various bill of entry and installed at the project site of the Petitioner. It is also certified that based on verification of documents consist of invoices based bill of lading, bill of entry and payment challan and books of account etc., the aforesaid SGD and IGST has been paid for import of Solar Modules between January 2021 to March 2021. Thus, the CA has certified regarding the safeguard duty and IGST paid on it by the Petitioner. Moreover, the same is justified by providing necessary documents submitted by the Petitioner as stated above.

14.26. We note that the Petitioner was selected as successful bidder and the PPA was executed between the Petitioner and the Respondent for 200 MW contracted ac Capacity. The contracted CUF is of 27.72% as per schedule 4 of the PPA. The DC:AC overloading is 145% in this case.

14.27. We note the contention of the Respondent that there is mismatch in number of solar modules and its capacity certified in different certificate placed on record by the Petitioner i.e., certificate of chartered engineer, certificate of chartered accountant, certificate issued by Chief Electrical Inspector and the commissioning certificate issued by GEDA.

14.28. The CEI certificate dated 23.03.2021 placed on record by the Petitioner read as under:

"…….

Annexure A(Colly)

To
ELECTRO SOLAIRE Privite Limited
Survey no:117/P,125,

plot Dande, Raghaneseda
Solar Park, Village Raghaneseda,
Taluka-Vav, District Banaskantha.
Vi.Raghanesda
Ta Vav
Dist. Banaskantha, 385575

Subject : Approval to the drawing for the electrical installation of 2 x 100.0 KVA 33/0.415 KV Transformer(s) + 24 x 12.0 KVA 0.8/0.415 KV Transformer(s) + 24 x 8500.0 KVA 33/2x0.8 KV Transformer(s) & 1 x 290000.0 KW Grid Connected Solar Power Plant along with associated equipments at ELECTRO SOLAIRE Privite Limited, Survey no:117/P,125, plot DandE, Raghaneseda Solar Park, Village Raghaneseda,, Taluka-Vav, District Banaskantha., Vi. Raghanesda, Ta. Vav, Dist. Banaskantha, Gujarat, 385575 (Consumer No.).

Sir,
Referring to your online Application Electrical installation-A-BKT-16-11-2020-19-02-16 on date 11/01/2021, the undersigned is pleased to approve the layout/alteration as shown in the enclosed drawing subject to the conditions that:

1. *The work shall be carried out by Licensed Electrical Contractor of the Gujarat State.*
2. *The work shall be carried out in accordance with the relevant standards of the Bureau of Indian Standards.*
3. *If the installation is found defective in actual practice or any modification is necessary, you shall have to carry out addition and/or alteration as may be required by this Inspectorate.*
4. *Adequate fire protection shall be provided as required under the Central Electricity Authority (Measures relating to safety and Electric Supply) Regulations, 2010.*
5. *The value of earth resistance /I.R value shall be furnished along with the test report on completion of the work.*
6. *Adequate earthing shall be provided wherever required under the Central Electricity Authority (Measures relating to safety and Electric Supply) Regulations, 2010.*
7. *Safety Provision for Electrical Installations & Apparatus shall be provided as per Regulation 19,44,45,46,47,48,49 of the Central Electricity Authority (Measures relating to safety and Electric Supply) Regulations, 2010.*
8. *This approval doesn't contain approval for any kind of future installations mentioned in approved drawing and this approval is given only for those equipments which incorporated in above mentioned subject.*
9. *This approval is subject to comply the Fire protection system as per Regulation 44 (2) (x) of the Central Electricity Authority (Measures relating to safety and Electric Supply) Regulations, 2010.*
10. *This approval is subject to comply according to the Electrical Transformer (Quality Control) Order, 2015*
11. *If there is/are any kind of DG set in your premise you will have to provide an arrangement of changeover switch or Electrical/Mechanical interlock between two breakers at output and of Solar power plant.*
12. *This approval is subject to condition that you have to provide "No Volt Relay" with contactor with auto reset facility*

Your's Faithfully

HH Khoja

CHIEF ELECTRICAL INSPECTOR
Gandhinagar

Encl: As above
Copy along with the drawings forwarded for information to:
Deputy Chief Electrical Inspector, North Zone - Mehsana.
Electrical Inspector, Mehsana.
Assistant Electrical Inspector, Palanpur.

No/CEI/Gan/Certi/45438/2021 *Date: 23/3/2021*

To
ELECTRO SOLAIRE Private Limited
Survey no: 117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda,
Taluka-Vav, District Banaskantha.
Vi. Radha Nesda
Ta. Vav
Dist. Banaskantha, 385575

Subject: Initial inspection for the electrical installation of 6 x 12.0 KVA 0.8/0.415 KV + 2 x 100.0 KVA 33/0.415 KV + 6 x 8500.0 KVA 33/2x0.8 KV Transformer(s) & 8 x 40.00 AMP 0.415 KV + 6 x 1250.00 AMP 36.0 KV HT Breaker(s) & 72022.24 KW Grid Connected Solar Power Plant along with associated equipments at ELECTRO SOLAIRE Privite Limited, Survey no:117/P,125, plot DandE, Raghaneseda Solar Park, VillageRaghaneseda, Taluka-Vav, District Banaskantha., Vi. Radha Nesda, Ta. Vav, Dist.Banaskantha, Gujarat, 385575 (Consumer No.).

Sir,
Initial inspection of the Electrical Installation of 6 x 12.0 KVA 0.8/0.415 KV + 2 x 100.0 KVA 33/0.415 KV + 6 x 8500.0 KVA 33/2x0.8 KV Transformer(s) & 8 x 40.00 AMP 0.415 KV + 6 x 1250.00 AMP 36.0 KV HT Breaker(s) & 72022.24 KW Grid Connected Solar Power Plant at Survey no:117/P. 125, plot DandE, Raghaneseda Solar Park, Village Raghaneseda, Taluka-Vav, District Banaskantha., Vi. Radha Nesda, Vav, Banaskantha, Gujarat, 385575 for ELECTRO SOLAIRE Privite Limited has been carried out by AEI, Palanpur on 22/03/2021 and the same is found in order in accordance with the drawing approved vide this office letter No: No/CEI/Gan/Plan/41515/2021, Date: 12/01/2021. The details of the same are as following.

Details of Installation

Equipments	***Make***	***Capacity***	***Sr. No.***	***Voltage level/ Voltage ratio (KV)***

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*100.0 KVA*	*VMCL/C/5096*	*33/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*1VYN020221000138*	*0.415*

Transformer	*HAMMOND POWER*	*8500.0 KVA*	*21869*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003221*	*36.0*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/05*	*0.8/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*BLOCK-7-L1*	*0.415*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/02*	*0.8/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*BLOCK-3-L1*	*0.415*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/04*	*0.8/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*BLOCK-6-L1*	*0.415*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/01*	*0.8/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*BLOCK-1-L1*	*0.415*

Transformer	*HAMMOND POWER*	*8500.0 KVA*	*21866*	*33/2x0.8*

HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003467*	*36.0*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*100.0 KVA*	*VMCL/C/5097*	*33/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*1VYN020221000387*	*0.415*

Transformer	*HAMMOND POWER*	*8500.0 KVA*	*21867*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*IVYN020220003477*	*36.0*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/06*	*0.8/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*BLOCK-8-L1*	*0.415*

Transformer	*HAMMOND POWER*	*8500.0 KVA*	*21871*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003214*	*36.0*

Transformer	*HAMMOND POWER*	*8500.0 KVA*	*21868*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020221000039*	*36.0*

Transformer	*HAMMOND POWER*	*8500.0 KVA*	*21870*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003178*	*36.0*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/03*	*0.8/0.415*
HT Breaker	*ABB*	*40.00 AMP*	*BLOCK-5-L1*	*0.415*

No.	Particular	Solar PV Cells (Modules)
1	Make	Longi, Jinko, Jinko
2	Capacity (Wp)	445,465,470
3	Total No. of Modules	143805,13104,3948
4	Total Capacity (KWp)	72022.24
Total (KWp)		**72022.24**

No.	Particular	Inverters
1	Make	HUAWEI
2	Capacity in KW/KVA	160 KW
3	No. of Inverters	312
4	Output Voltage in AC(V)	1500
5	Sr. No.	HW-ESE-EN-01 to HW-ESE-EN-312

As provided under the Regulation 43/32 of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulation, 2010 permission is hereby granted to energize the above installation along with the associated equipments.

Voltage of HT Breaker for 100 KVA Transformer mentioned herein above be read as 36 KV instead of 0.415 KV.

The above permission is granted subject to condition that interlock between upstream and downstream breaker for Backside cover opening at Inverter Room Block shall be provided as required by regulation 45(1)(v) of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulations, 2010 within one month with reference to the undertaking submitted by the applicant vide letter No. Electro/700MW R/CEIG/20-21/86, dated 20.03.2021.

Your's Faithfully

HH Khoja
CHIEF ELECTRICAL INSPECTOR
Gandhinagar

Copy forwarded to:

Applicant
Deputy Chief Electrical Inspector, North Zone - Mehsana
Electrical Inspector, Mehsana
Assistant Electrical Inspector, Palanpur
Executive Engineer (GETCO)

No/CEI/Gan/Certi/45880/2021 ***Date: 31/3/2021***

To
ELECTRO SOLAIRE Private Limited
Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda,
Taluka-Vav, District Banaskantha.
Vi. Raghanesda
Ta.Vav
Dist.Banaskantha, 385575

Subject: Initial inspection for the electrical installation of 72906.4 KW Grid Connected Solar Power Plant along with associated equipments at ELECTRO SOLAIRE Private Limited, Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, VillageRaghaneseda,, Taluka-Vav, District Banaskantha., Vi.Radha Nesda, Ta.Vav, Dist.Banaskantha, Gujarat, 385575 (Consumer No.).

Sir,

Initial Inspection of the Electrical Installation of 72906.4 KW Grid Connected Solar Power Plant at Survey no:117/P,125, plot DandE, Raghaneseda Solar Park, Village Raghaneseda,, Taluka-Vav, District Banaskantha., Vi. Radha Nesda, Vav, Banaskantha, Gujarat, 385575 for ELECTRO SOLAIRE Private Limited has been carried out by AEI, Palanpur on 30/03/2021 and the same is found in order in accordance with the drawing approved vide this office letter No: No/CEI/Gan/Plan/41515/2021, Date: 12/01/2021. The details of the same are as following.

Details of Installation

No.	***Particular***	***Solar PV Cells (Modules)***
1	*Make*	*JINKO*
2	*Capacity (Wp)*	*470*
3	*Total No. of Modules*	*155120*
4	*Total Capacity (KWp)*	*72906.4*
Total (KWp)		***72906.4***

No.	***Particular***	***Inverters***
1	*Make*	*HUAWEI*
2	*Capacity in KW/KVA*	*160 KW*
3	*No. of Inverters*	*313*
4	*Output Voltage in AC(V)*	*800*

5	*Sr. No.*	*HW-ESE-EN-313 to HW-ESE-EN-625*

As provided under the Regulation 32 of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulation, 2010 permission is hereby granted to energize the above installation along with the associated equipments.

Your's Faithfully

HH Khoja
CHIEF ELECTRICAL INSPECTOR
Gandhinagar

Copy forwarded to:

Applicant
Deputy Chief Electrical Inspector, North Zone - Mehsana
Electrical Inspector, Mehsana
Assistant Electrical Inspector, Palanpur
Executive Engineer (GETCO)

No/CEI/Gan/Certi/45879/2021 ***Date: 31/3/2021***

To
ELECTRO SOLAIRE Private Limited
Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda,
Taluka-Vav, District Banaskantha.
Vi. Radha Neada
Ta.Vav
Dist.Banaskantha, 385575

Subject: Initial inspection for the electrical installation of 6 x 12.0 KVA 0.8/0.415 KV + 6 x 8500.0 KVA 33/2x0.8 KV Transformer(s) & 6 x 125.00 AMP 0.8 KV + 6 x 1250.00 AMP 36.0 KV HT Breaker(s) along with associated equipments at ELECTRO SOLAIRE Privite Limited, Survey no:117/P,125, plot DandE, Raghaneseda Solar Park, Village Raghaneseda, Taluka-Vav, District Banaskantha., Vi. Radha Nesda, Ta. Vav, Dist. Banaskantha, Gujarat, 385575.

Sir,

Initial Inspection of the Electrical Installation of 6 x 12.0 KVA 0.8/0.415 KV + 6 x 8500.0 KVA 33/2x0.8 KV Transformer(s) & 6 x 125.00 AMP 0.8 KV + 6 x 1250.00 AMP 36.0 KV HT Breaker(s) at Survey no:117/P, 125,

plot DandE, Raghaneseda
Solar Park, Village Raghaneseda, Taluka-Vav, District Banaskantha., Vi. Radha Nesda, Vav, Banaskantha, Gujarat, 385575 for ELECTRO SOLAIRE Privite Limited has been carried out by AEI, Palanpur on 30/03/2021 and the same is found in order in accordance with the drawing approved vide this office letter No: No/CEI/Gan/Plan/41515/2021, Date: 12/01/2021. The details of the same are as following.

Details of Installation

Equipments	***Make***	***Capacity***	***Sr. No.***	***Voltage level/ Voltage ratio (KV)***
Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/12*	*0.8/0.415*
HT Breaker	*LandT*	*125.00 AMP*	*BLOCK-22-L1*	*0.8*

Transformer	*HAMMOND POWER SOLUTIONS PRIVATE LIMITED*	*8500.0 KVA*	*21874*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020221000363*	*36.0*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/10*	*0.8/0.415*
HT Breaker	*Land*	*125.00 AMP*	*BLOCK-17-L1*	*0.8*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/09*	*0.8/0.415*
HT Breaker	*LandT*	*125.00 AMP*	*BLOCK-19-L1*	*0.8*

Transformer	*VOLTECH MANUFACTURING*	*12.0 KVA*	*VMCL/DT/0221/23*	*0.8/0.415*

	COMPANY LIMITED			
HT Breaker	*LandT*	*125.00 AMP*	*BLOCK-21-L1*	*0.8*

Transformer	*HAMMOND POWER SOLUTIONS PRIVATE LIMITED*	*8500.0 KVA*	*21873*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003566*	*36.0*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/24*	*0.8/0.415*
HT Breaker	*LandT*	*125.00 AMP*	*BLOCK-20-L1*	*0.8*

Transformer	*HAMMOND POWER SOLUTIONS PRIVATE LIMITED*	*8500.0 KVA*	*21872*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003473*	*36.0*

Transformer	*VOLTECH MANUFACTURING COMPANY LIMITED*	*12.0 KVA*	*VMCL/DT/0221/08*	*0.8/0.415*
HT Breaker	*LandT*	*125.00 AMP*	*BLOCK-18-L1*	*0.8*

Transformer	*HAMMOND POWER SOLUTIONS PRIVATE LIMITED*	*8500.0 KVA*	*21876*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003215*	*36.0*

Transformer	*HAMMOND POWER SOLUTIONS PRIVATE LIMITED*	*8500.0 KVA*	*21875*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020220003472*	*36.0*

Transformer	*HAMMOND POWER SOLUTIONS PRIVATE LIMITED*	*8500.0 KVA*	*21877*	*33/2x0.8*
HT Breaker	*ABB*	*1250.00 AMP*	*1VYN020221000042*	*36.0*

As provided under the Regulation 43 of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulation, 2010 permission is hereby granted to energize the above installation along with the associated equipments.

Your's Faithfully

HH Khoja
CHIEF ELECTRICAL INSPECTOR
Gandhinagar

Copy forwarded to:

Applicant
Deputy Chief Electrical Inspector, North Zone - Mehsana
Electrical Inspector, Mehsana
Assistant Electrical Inspector, Palanpur
Executive Engineer (GETCO)

No/CEI/Gan/Certi/51382/2021 ***Date: 31/7/2021***

To
ELECTRO SOLAIRE Private Limited
Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda,
Taluka-Vav, District Banaskantha.
Vi. Radha Neada

Ta. Vav
Dist. Banaskantha, 385575.

Subject: Initial inspection for the electrical installation of 4 x 33 KV Feeder bay at 200MW Solar Park along with associated equipments for Standby metering along with associated equipments at ELECTRO SOLAIRE Private Limited, Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda, Taluka-Vav, District Banaskantha., Vi.Radha Nesda, Ta. Vav, Dist. Banaskantha, Gujarat, 385575.

Sir,

Initial Inspection of the Electrical Installation of 4 x 33 KV Feeder bay at 200MW Solar Park along with associated equipments for Standby metering at Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda, Taluka-Vav, District Banaskantha., Vi. Radha Nesda, Vav, Banaskantha, Gujarat, 385575 for ELECTRO SOLAIRE Privite Limited has been carried out by AEI, Palanpur on 31/07/2021 and the same is found in order in accordance with the drawing approved vide this office letter No: No/CEI/Gan/Plan/50532/2021, Date: 15/07/2021. The details of the same are as following

Details of Installation

Type of Line	***No. of Feeder bay***	***Voltage Level in KV***	***Purpose***	***Location***
Feeder bay	*4*	*33 KV*	*Standby metering*	*200 MW Solar Park*

As provided under the Regulation of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulation, 2010 permission is hereby granted to energize the above installation along with the associated equipments.

Your's Faithfully

HH Khoja
CHIEF ELECTRICAL INSPECTOR
Gandhinagar

Copy forwarded to:

Applicant
Deputy Chief Electrical Inspector, North Zone - Mehsana
Electrical Inspector, Mehsana
Assistant Electrical Inspector, Palanpur

Executive Engineer (GETCO)

No/CEI/Gan/Certi/51374/2021 ***Date: 31/7/2021***

To
ELECTRO SOLAIRE Privite Limited
Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda,
Taluka-Vav, District Banaskantha.
Vi. Radha Neada
Ta. Vav
Dist. Banaskantha, 385575

Subject: Initial inspection for the electrical installation of 500.0 sq. mm. 33 KV XLPE U/G Power Cable (0.31200 KM) from ESPL Metering Bay to GETCO SS 33kV side feeder no. 1,2,3 and 4 along with associated equipments at ELECTRO SOLAIRE Privite Limited, Survey no:117/P,125,
plot DandE, Raghaneseda
Solar Park, Village Raghaneseda,, Taluka-Vav, District Banaskantha., Vi.Radha Nesda, Ta. Vav, Dist. Banaskantha, Gujarat, 385575.

Sir,

Initial Inspection of the Electrical Installation of 500.0 sq. mm. 33 KV XLPE U/G Power Cable (0.31200 KM) from ESPL Metering Bay to GETCO SS 33kV side feeder no. 1,2,3 and 4 at Survey no:117/P, 125,
plot DandE, Raghaneseda
Solar Park, VillageRaghaneseda,, Taluka-Vav, District Banaskantha., Vi. Radha Nesda, Vav, Banaskantha, Gujarat, 385575 for ELECTRO SOLAIRE Privite Limited has been carried out by AEI, Palanpur on 31/07/2021 and the same is found in order in accordance with the drawing approved vide this office letter No: No/CEI/Gan/Plan/51155/2021, Date: 29/07/2021. The details of the same are as following.

Details of Installation

Type of Line	***Length of Line(KM)***	***Type of Conductor***	***Total Location No.***	***From Location***	***To Location***
UG Cable	*0.31200*		*4*	*ESPL Metering Bay*	*GETCO SS 33kV side feeder no. 1,2,3 and 4*

As provided under the Regulation of the Central Electricity Authority (Measures relating to Safety and Electric Supply) Regulation, 2010 permission is hereby granted to energize the above installation along with the associated equipments.

Your's Faithfully

HH Khoja
CHIEF ELECTRICAL INSPECTOR
Gandhinagar

Copy forwarded to:

Applicant
Deputy Chief Electrical Inspector, North Zone - Mehsana
Electrical Inspector, Mehsana
Assistant Electrical Inspector, Palanpur
Executive Engineer (GETCO).
....”

14.29. The GEDA certificates dated 13.08.2021 placed on record by the Petitioner read as under:

“.....

Annexure B(Colly)

BY RPAD

GEDA/SOL-26447/2021/08/OW/2197 *Date: August 13, 2021*

CERTIFICATE OF COMMISSIONING

This is to certify that ***M/s. Electro Solaire Pvt. Ltd.,*** *Plot D & E, Raghanesda Ultra Mega Solar Park (Survey no. 125 & 128), Village- Raghanesda, Ta-Vav, Dist. -Banaskantha installed and commissioned* ***150 MW(AC)/ 217.99 MW (DC)*** *capacity Solar Power Plant at Plot D & E, Raghanesda Ultra Mega Solar Park (Survey no. 125 and 128), Village- Raghanesda, Ta- Vav, Dist.- Banaskantha on 10-08-2021 along with the associated equipment as per following details.*

GEDA Registration No.	*GMSPVIND03102020-26447*
Capacity of Solar Power Project	*150 MW(AC)/217.99 MW (DC)*
SPV Modules- Type/Make	*MonoPERC/LONGI, JINKO*
Nos. of Photovoltaic Modules/Rating	*80736/445 Wp. 129920/465 Wp, 258832/470 Wp*
Inverters- Type/Make	*String/Huawei*
Nos. of Inverter/Rating	*938/160 kW*
ABT Meter -Make/Serial no.	*Secure/ GJ 4863 A, GJ 4864 A, GJ 4865 A*
Name of Substation	*220/33 kV GETCO S/s,* ***Raghanesda***

The commissioning of the Ground Mounted Solar PV System has been carried out; the ABT meter has been installed.

For Gujarat Energy Development Agency

(Hitesh Mehta)
Sr. Project Executive I/c.

To,
M/s. Electro Solaire Pvt. Ltd.
Plot D & E, Raghanesda Ultra Mega Solar Park (Survey no. 125 & 128),
Village-Raghanesda, Ta- Vav, Dist.- Banaskantha
Dist.- Banaskantha-385575

Cc to:

(1) Addl. Chief Engineer (R & C), *Gujarat Energy Transmission Corporation Limited (GETCO),* *Sardar Patel Vidyut Bhavan, Race Course,*	*(2) General Manager (IPP),* *Gujarat Urja Vikas Nigam Ltd.* *Sardar Patel Vidyut Bhavan Race Course,*

Vadodara-390807	*Vadodara-390007*
(3) Chief Engineer, State Load Dispatch Centre (SLDC) *GETCO, 132kV Gotri Sub Station Compound,* *Opp. Kalpvrux building, Near T.B. Hospital, Gotri Road,* *Vadodara-390 021*	*(4) Sr. General Manager (MO & Regulatory)* *Western Regional Load Dispatch Centre* *F-3, Krantiveer Lakhuji Salve Marg,* *Seepz, Andheri East, Mumbai-400096*

BY RPAD

GEDA/SOL-26447/2021/08/OW/2198 *Date: August 13, 2021*

CERTIFICATE OF COMMISSIONING

This is to certify that ***M/s. Electro Solaire Pvt. Ltd.,*** *Plot D & E, Raghanesda Ultra Mega Solar Park (Survey no.125 and 128), Village Raghanesda, Ta- Vav, Dist.- Banaskantha has installed and commissioned* ***50 MW(AC)/ 72.01 MW (DC)*** *capacity Solar Power Plant at Plot D & E, Raghanesda Ultra Mega Solar Park (Survey no.125 and 128), Village-Raghanesda, Ta- Vav, Dist.- Banaskantha on 13-08-2021 along with the associated equipment as per following details.*

GEDA Registration No.	*GMSPVIND03102020-26447*
Capacity of Solar Power Project	*50 MW(AC)/72.01 MW (DC)*
SPV Modules- Type/Make	*MonoPERC/LONGI, JINKO*

Nos. of Photovoltaic Modules/Rating	*143985/445 Wp, 13104/465 Wp, 3948/470 Wp*
Inverters- Type/Make	*String/Huawei*
Nos. of Inverter/Rating	*312/160 kW*
ABT Meter -Make/Serial no.	*Secure/ GJ 4862 A*
Name of Substation	*220/33 kV GETCO S/s, Raghanesda*

The commissioning of the Ground Mounted Solar PV System has been carried out, the ABT meter has been installed.

For Gujarat Energy Development Agency

(Hitesh Mehta)
Sr. Project Executive I/c.

To,
M/s. Electro Solaire Pvt. Ltd.
Plot D & E, Raghanesda Ultra Mega Solar Park
(Survey no. 125 and 128), Village- Raghanesda, Ta-Vav,
Dist.- Banaskantha- 385575

Cc to:

(1) Addl. Chief Engineer (R & C), *Gujarat Energy Transmission Corporation Limited (GETCO),* *Sardar Patel Vidyut Bhavan, Race Course,* *Vadodara-390807*	*(2) General Manager (IPP),* *Gujarat Urja Vikas Nigam Ltd.* *Sardar Patel Vidyut Bhavan Race Course,* *Vadodara-390007*

(3) Chief Engineer, State Load Dispatch Centre (SLDC) *GETCO, 132kV Gotri Sub Station Compound,* *Opp. Kalpvrux building, Near T.B. Hospital, Gotri Road,* *Vadodara-390 021*	*(4) Sr. General Manager (MO & Regulatory)* *Western Regional Load Dispatch Centre* *F-3, Krantiveer Lakhuji Salve Marg,* *Seepz, Andheri East, Mumbai-400096*

……..”

Thus, as per GEDA Commissioning certificate, the Solar Module installed and commissioned at the Solar Power Project of the Petitioner is as under:

Sr. No.	Solar Module Capacity	Solar Module Make	Module numbers	Module capacity (MW)
1.	445	Longi	224721	100.001
2.	465	Jinko	143024	66.506
	470	Jinko	262780	123.507
Total			630525	290.014

14.30. The Petitioner has placed on record, the energization certificates issued by the Chief Electrical Inspector bearing reference no. 46472 dated 15.04.2021, 46470 dated 15.04.2021, 45438 dated 23.03.2021, 45880 dated 31.03.2021, 45879 dated 31.03.2021, 51 382 dated 31.07.2021, 51374 dated 31.07.2021. As pointed out by the Respondent, the aforesaid certificates are unsigned but bear office reference numbers in the certificates, therefore, the veracity / authenticity of said certificates is in questions.

As per these certificates, the difference numbers of solar modules and its

capacity are certified as under:

Sr. No.	Solar Module Capacity	Solar Module Make	Module numbers	Module capacity (MW)
1.	445	Longi	224721	100.001
2.	465	Jinko	143024	66.506
	470	Jinko	262780	123.507
Total			630525	290.014

14.31. The comparative position of numbers of solar modules, its make and capacity mentioned in different certificates are summarized as under:

Certificate Authority	Make	Watts	Nos	Total Nos of Module	Total MW	Total M.W
GEDA	Longi	445	224721	630525	100.00	290.01
	Jinko	465	143024		66.51	
		470	262780		123.51	
CEI	Longi	445	224721	630525	100.00	
	Jinko	465	143024		66.51	290.01
		470	262780		123.51	
CA	Longi	445	225380	632162	100.29	290.76
	Jinko	465	144567		67.22	
		470	262215		123.24	
CE	Longi	445	225380	632162	100.29	290.76
	Jinko	465	144567		67.22	
		470	262215		123.24	

14.32. We note the submission of the Petitioner that the mismatch in number of solar modules in GEDA certificate viz a viz CA / Chartered Engineer certificate is towards procurement of spare modules and confirmation that no amount of SGD and IGST paid on such procurement of spare modules is claimed as part of Change in Law. However, we note that in the CA certificate based on which

Petitioner has claimed compensation of SGD / IGST, it seems that no amount pertaining to spare modules are excluded.

14.33. Considering the submissions made by the parties and documents produced as evidence on record, we note that the GEDA is the Nodal Agency to certify the commissioning of the Petitioner's project. We note that the Petitioner has submitted certificates of commissioning of the plant on the record of the Petition, wherein it is certified that the solar modules having different capacity and numbers are being installed and Commissioned at the solar project of the Petitioner. As per the provisions of the PPA, the Petitioner is eligible to claim the Change in Law with reference to the equipement i.e., solar modules which are installed and commissioned at solar plant only qualify for the Change in Law.

As discussed above, there is mismatch in the number of solar modules of different capacity installed and commissioned as stated in GEDA certificate vis-à-vis Petitioner's claim in the Petition and Chartered Engineer and Chartered Accountant Certificates which is subject matter of verification and to decide the claim of the Petitioner. We are of the view that only the commissioning certificate from GEDA is more reliable and can be considered as valid and legal documents to decide the solar module capacity and numbers installed at Petitioner's plant. The Petitioner has neither disputed the certificate of GEDA nor produced any documents stating that the certificate is not legal and valid or GEDA certificate suffer from any error/omission. It has also not disputed the capacity wise number of solar modules mentioned in the certification issued by the GEDA. In this situation, we are constrained to rely on the certificate issued by GEDA legally as valid and binding documents/evidence for allowing the claim of the Petitioner in the present

case towards "Change in Law" read with other documents on record. However, we cannot ignore the claim of the Petitioner based on Chartered Engineer and Chartered Accountant Certificate certifying the installation of solar modules etc. Accordingly, the permissible claim of SGD and IGST amount for Change in Law with regard to solar modules capacity as well as its number are allowed on lower of the numbers of capacity wise solar modules specified in the GEDA certificate and claimed by the Petitioner based on certificates of Chartered Engineer and Chartered Accountant.

14.34. Accordingly, we decide that the claim for SGD and IGST on the amount of SGD paid by the Petitioner for import of Solar Modules is admissible with consideration of lower of the numbers of capacity wise solar modules specified in the GEDA certificate and claimed by the Petitioner, which is as under:

Solar Module capacity	Claim by Petitoner (Nos. of solar modules)	Admissible (No. of Solar Modules)	Aggregate Capacity in MW (Claimed)	Aggregate capacity in MW (Admissible)
445	225380	224721	100.29	100.00
465	144567	143024	67.22	66.51
470	262215	262215	123.24	123.24
Total	632162	629960	290.76	289.75

14.35. The Petitioner has computed the claim of SGD and IGST on it as under: -

Calculation of SGD and IGST on import of Solar Modules calimed by the Petitioner																	Compution of carrying cost		
Transacting Parties		Custom Duty details						Payment Details			Invoice Details			Item Details			Amount of SGD & IGST on it		
Supplier name and Address	Buyer name and Address	IGST on Assesed value + SGD in Rs.	Total Assess Value in Rs.	SGD in Rs.	Total Duty paid in Rs.	Interest	Total Amount	Challan No	Paid on	Amount	Invoice No	Invoice Amount	Currency	Description	Quantity	IGST on SGD (Rs.)	Total (SGD+IGST on SGD) in Rs.	SGD in %
LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	1,63,31,777	28,42,78,104	4,23,57,437	5,86,89,215	-	34,29,67,319	2033490327	14/01/21	5,86,89,215	LS-ENG-IND-1	38,41,596	USD	Solar Module LR4-72HPH-445M	39600	2117872	44475309	14.9%
		1,62,98,672	28,37,01,865	4,22,71,578	5,85,70,250	-	34,22,72,115	2033627988	27/01/21	5,85,70,250	LS-ENG-IND-2	38,41,596	USD		39600	2113579	44385157	14.9%
		1,62,30,935	28,35,09,785	4,11,08,919	5,73,39,854	-	34,08,49,639	2033900260	17/02/21	5,73,39,854	LS-ENG-IND-3	38,41,596	USD		39600	2055446	43164365	14.5%
		1,62,08,942	28,31,25,625	4,10,53,216	5,72,62,158	-	34,03,87,783	2033973088	23/02/21	5,72,62,158	LS-ENG-IND-4	38,41,596	USD		39600	2052661	43105876	14.5%
		1,35,07,452	23,59,38,021	3,42,11,013	4,77,18,465	-	28,36,56,486	2034062765	03/03/21	4,77,18,465	LS-ENG-IND-5	32,01,330	USD		33000	1710551	35921564	14.5%
		1,39,46,326	24,36,03,945	3,53,22,572	4,92,68,898	-	29,28,72,843	2034252389	18/03/21	4,92,68,898	LS-ENG-IND-6	32,96,400	USD		33980	1766129	37088701	14.5%
Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2034081352	03/03/21	4,20,16,540	Z20210119031-1	28,18,800	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920	1506155	31629262	14.5%
		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2033976418	23/02/21	4,20,16,540	Z20210119040-1	28,18,800	USD		25920	1506155	31629262	14.5%
		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2034078386	03/03/21	4,20,16,540	Z20210113077-1	28,18,800	USD		25920	1506155	31629262	14.5%
		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2034080199	03/03/21	4,20,16,540	Z20210119026-1	28,18,800	USD		25920	1506155	31629262	14.5%
		49,50,494	8,64,71,513	1,25,38,369	1,74,88,864	-	10,39,60,377	2034170650	10/03/21	1,74,88,864	Z20210204005-1	11,70,115	USD		10800	626918	13165288	14.5%
		69,56,337	12,15,08,070	1,76,18,670	2,45,75,007	-	14,60,83,077	2034079596	03/03/21	2,45,75,007	Z20210204012-1	16,48,685	USD		15120	880934	18499604	14.5%
		87,11,068	15,21,58,386	2,20,62,966	3,07,74,033	-	18,29,32,419	2034173195	10/03/21	3,07,74,033	Z20210205039-1	20,58,977	USD		18900	1103148	23166114	14.5%
		1,84,945	32,30,486	4,68,420	6,53,366	-	38,83,852	2034077299	03/03/21	6,53,366	Z20210205035-1	43,833	USD		405	23421	491842	14.5%
		1,19,57,510	20,88,64,812	3,02,85,398	4,22,42,908	-	25,11,07,720	2034169722	10/03/21	4,22,42,908	Z20210203030-1	28,26,317	USD		25920	1514270	31799668	14.5%
		1,18,93,907	20,77,53,828	3,01,24,305	4,20,18,212	-	24,97,72,040	2034189170	12/03/21	4,20,18,212	Z20210202092-1	28,11,283	USD		25920	1506215	31630520	14.5%
		1,19,25,709	20,83,09,320	3,02,04,851	4,21,30,560	-	25,04,39,880	2034171932	10/03/21	4,21,30,560	Z20210202095-1	28,18,800	USD		25920	1510243	31715094	14.5%
		1,19,25,709	20,83,09,320	3,02,04,851	4,21,30,560	-	25,04,39,880	2034242668	16/03/21	4,21,30,560	Z20210202093-1	28,18,800	USD		25920	1510243	31715094	14.5%
		1,46,02,368	25,50,63,190	3,69,84,162	5,15,86,530	-	30,66,49,720	2034199796	12/03/21	5,15,86,530	Z20210203034-1	34,51,464	USD		31860	1849208	38833371	14.5%
		29,57,576	5,16,60,711	74,90,803	1,04,48,379	-	6,21,09,090	2034254415	17/03/21	1,04,48,379	Z20210207007-A	6,99,062	USD		6480	374540	7865343	14.5%
		89,68,133	15,66,48,609	2,27,14,048	3,16,82,181	-	18,83,30,790	2034240016	16/03/21	3,16,82,181	Z20210207007-B	21,19,738	USD		19440	1135702	23849751	14.5%
		88,72,727	15,49,82,134	2,24,72,409	3,13,45,137	-	18,63,27,271	2034241390	16/03/21	3,13,45,137	Z20210207064-1	20,97,187	USD		19440	1123620	23596030	14.5%
		1,46,02,368	25,50,63,190	3,69,84,162	5,15,86,530	-	30,66,49,720	2034254930	17/03/21	5,15,86,530	Z20210207022-1	34,51,464	USD		31860	1849208	38833371	14.5%
		56,86,998	9,93,36,203	1,44,03,749	2,00,90,747	-	11,94,26,950	2034417673	30/03/21	2,00,90,747	Z20210207066-1	13,54,277	USD		12420	720187	15123937	14.5%
		1,48,76,437	25,98,50,432	3,76,78,313	5,25,54,750	-	31,24,05,182	2034342755	24/03/21	5,25,54,750	Z20210208044	35,42,610	USD		32697	1883916	39562228	14.5%
	Total for 290.76 MW	27,91,70,121		70,90,52,639	98,82,22,760	-	5,86,25,72,548			98,82,22,762		6,60,51,925			6,32,162	35452632	74,45,05,271	
	Rs. Per MW			2438618												121931	2560549	

14.36. As discussed above, with consideration of GEDA certificate, the Petitioner is entitled for the compensation for the Change in Law with regard to safeguard duty and IGST paid on it on 629960 solar modules imported by the Petitioner from China and installed in the project for aggregate capacity of 289.75 MW as against claim of the Petitioner for procurement and installation of 632162 Nos. of Solar Modules for aggregate capacity of 290.76 MW. There is no document/ details on record which confirm the serial number / identification number wise solar modules which are procured and actually installed and commissioned in the solar project of the Petitioner. Accordingly, the admissible amount of SGD and IGST on Solar Modules capacity of 289.75 MW is stated as under:

SGD claim (Rs.)	IGST Claim (in Rs.)	Total claim (in Rs.)	SGD admissible (in Rs.)	IGST admisssible (in Rs.)	Total Admissible amount (in Rs.)
70,90,52,639	35452632	74,45,05,271	70,65,89,634.70	35329482	741919116

Thus, the Petitioner is entitled for the compensation for 289.75 MW solar module capacity for amount of Rs. 74,19,19,116/- inclusive of IGST on SGD.

14.37. Considering the aforesaid, we are of the view that the Change in Law occurred in this case. The Petitioner has substantiated its claim by producing necessary documents in support of it in the case record. The Petitioner is eligible for compensation of safeguard duty and IGST paid on it from the Respondent.

15. Now we deal with the issue raised by the Respondent that the Petitioner has not submitted any details pertaining to procurement plan of modules etc. on record. The Petitioner has also not submitted the detailed break up of cost component, its project to verify the compensation permissible under Change in Law clause of the PPA. The Petitioner in response to aforesaid contention, submitted that it was selected as successful bidder in the competitive bidding carried out by the Respondent. Once, the competitive bidding has been completed it is not necessary to substantiate the tariff quoted by the bidder by providing all necessary information/documents while claiming Change in Law if any occurred. It is submitted that in case of Change in Law occurred it requires to verify whether Change in Law occurred the same needs to verify with regard to the additional expenses due to such Change in Law occur affecting to the successful bidder/generator. The claim under Change in Law if any made out by the successful bidder in that case the computation of compensation for Change in Law has to be on actual basis and normative/notional parameter cannot be applied for computation of impact of Change in Law. In support of the same, the Petitioner relied upon following judgements.

1. *Wardha Power Company ltd. v. Reliance Infrastructure & Anr.* reported as 2014 SCC OnLine APTEL 142 (Para 30),

2. L 10 (Para 34, 106) Judgment dated 20.09.2021 in *Tata Power Renewable Energy Limited v. MERC & Anr.*- Appeal 215 of 2021 (Para 11)

3. Common Judgment dated 16.11.2021 in *Nisagra Renewable Energy Private* Limited v. Maharashtra Electricity Regulatory Commission and Anr. - Appeal No. 163 of 2020 and *Juniper Green Energy Private Limited v. Maharashtra Electricity Regulatory Commission–and Anr.* - Appeal No. 171 of 2020.

4. In *ACME Rewa Solar Energy Private Limited v. SECI & Ors.* reported as 2019 SCC OnLine CERC 113 (Para 150).

5. Order dated 04.10.2019 passed by Ld. CERC in the matter of Petition No. 14/MP/2019 – *Renew Solar Private Limited v. SECI & Ors*. (Para 75).

6. Order dated 05.03.2021 passed by Ld. Maharashtra State Electricity Regulatory Commission in Case No. 218 of 2020 – *Tata Power Renewable Energy v. Tata Power Company Limited* (Para 17).

15.1. We note that the issue raised by the Respondent with regard to providing various details of the project cost etc., in response to it the Petitioner submitted that it was selected as successful bidder in competitive bidding process carried out by the Respondent. When the case of Change in Law if any occurred in project which is selected in competitive bidding process the change in cost component be allowed on actual basis without going in details of project cost. The aforesaid contention of the Petitioner seems correct and valid because the compensation payable for Change in Law in competitive bidding process be applicable on actual loss/profit if any occurred be passed on to the power procurer or power producer as case may be. In competitive

Bidding process, once selection of Bidder made out based on bidding process from when if any change in law occurred be needs to pass on to concern person i.e. procurer of power or power producer after verification about whether any change in law in terms of PPA occurred first if answer is yes in that case further it needs to verify what is its impact. In the present case if it is Rs. 2,00,000 per MW or 1 paise per unit in terms of Article 9 of the PPA. Such claim needs to be substantiated substantiating necessary documents by the concerned parties. The Petitioner has provided the supporting documents on affidavit with regards to safeguard duty and IGST paid on it on the modules procurer by it.

15.2. We also note that in competitive bidding process cases when change in law occurred in that case the selected power producers shall not require to substitute or provide information of the parameters considered by the Bidders/ Power Producers in the bid with relevant details and data. The said principle also upheld by Hon'ble APTEL in following Judgements:

a) *Wardha Power Company ltd. v. Reliance Infrastructure & Anr.* reported 2014 SCC OnLine APTEL 142 (Para 30),

b) *Coastal Gujarat Power Limited v. Central Electricity Regulatory* Commission *& Ors*. reported as 2021 SCC OnLine APTEL 10 (Para 34, 106)

c) Judgment dated 20.09.2021 in *Tata Power Renewable Energy Limited v. MERC & Anr.*- Appeal 215 of 2021 (Para 11)

d) Common Judgment dated 16.11.2021 in *Nisagra Renewable Energy Private* Limited v. Maharashtra Electricity Regulatory Commission and Anr. - Appeal No. 163 of 2020 and *Juniper Green Energy Private*

Limited v. Maharashtra Electricity Regulatory Commission–and Anr. - Appeal No. 171 of 2020.

The relevant portion of the said Judgement is reproduced below:

1. Judgement In Appeal No. 172 Of 2017 And Appeal No. 154 Of 2018 Dated: 27th April 2021

"……34. Generally speaking, change in tax or change in rate of taxes etc. is treted as CIL, as envisaged by the Revised Tariff Policy dated 28.01.2016 which was held to be a statutory document having the force of law in Energy Watchdog (supra). Similarly, it is fairly conceded as a settled proposition of law that the claim for Carrying Cost is an integral part of admissible CIL compensation under the restitutionary principle and is in-built in Article 13 of the PPA [UHBVNL & Anr. v. Adani Power Ltd. (supra)]. In above view of the matter, there can be no quarrel with the proposition that the regulatory authority cannot introduce any extraneous words or qualifications to limit or whittle down the scope of Article 13 with respect to what constitutes CIL and how the relief has to be computed. Its role is limited to (i) determining whether a CIL event has occurred i.e. whether the qualifications provided under Article 13.1 are met; (ii) determining whether such a CIL event has an impact on the business of generation and sale of electricity; and (iii) if the answers to the first two questions be in the affirmative, to provide restitutive compensation (i.e. on actuals) to the affected party. ……

……106. As ruled in UHBVNL & Anr. v. Adani Power Ltd. (supra), the PPA, by Article 13, envisages restitution of the affected party on actuals to the same economic position as if such CIL events had not occurred. The principle contemplated under Article 13.2 of the PPA is to grant relief to mitigate the actual loss suffered by the affected party. Neither the PPA nor the bid documents contemplate discretion to vest in the Commission to limit relief to normative parameters. There was no justification for the CERC to reduce the relief for CIL, especially when the differential amount (i.e. amount spent by CGPL vis-à-vis the amount calculated after computing the quantum of coal in terms of the normative parameters) had already been incurred by CGPL and had been duly audited. If the relief for CIL to be granted is computed on the basis of normative parameters (and not on actual impact), the appellant CGPL would stand penalised by lower relief, for no fault on its part…."

2. Judgement of Hon'ble APTEL in Appeal No. 215 of 2021 in case of Tata Power Renewable Energy Ltd. Vs. MERC & Ors.

"……

3.10 From the conjoint reading of Article 9.1 of the PPA (Change in Law provision) read with the definition of 'Law' and 'Government Instrumentality', the aforesaid Notification Nos. 24/2018 and 27/2018 dated 31 December 2018, changing the applicable GST rates on Supply and Service Contracts for setting up of Solar Power Plants, amount to Change in Law events, which have a direct impact on the power plant and increase in the resultant expenditure incurred by TPREL. Hence, in terms of the PPA, TPREL is required to be compensated so that, it is restituted to the same economic position as if such Change in Law event had not taken place.

3.11 In light of the foregoing and as provided under the PPA, TPREL on 7 November 2019 issue a Change in Law Notice to MSEDCL highlighting the aforesaid Change in Law event and requesting it to compensate TPREL to the tune of Rs.24.62 Crores immediately along with the appropriate carrying cost, on account of such Change in Law event. MSEDCL has neither responded to the said Notice nor compensated TPREL as requested….."

3. In case of Judgement of Hon'ble APTEL in Appeal No. 288 of 2013 dated 12.09.2014, in case of Wardha Power Company Ltd. Vs. Reliance Infrastructure Ltd. & Anr.

"….30. According to the bidding documents, the Appellant is not entitled to any increase in energy charges on account of increase in base price of fuel. However, the impact on account of change in the expenditure due to Change in Law has to be allowed as per the actuals subject to verification of proof submitted by the Appellant…"

15.3. Based on above, we decide that the Bid parameters considered by the Petitioner are not required to declare/ disclose in the present case. The Petitioner is required to provide the additional cost if any incurred by it due to Change in Law if in terms of Bidding discovered tariff based on which PPA signed by the parties also approved by the Commission. The Petitioner has provided details of additional cost incurred by it pursuant to imposition of safeguard duty (including additional GST) in terms of the Change in Law occurred in case of Petitioner.

15.4. As recorded in earlier para the Petitioner is entitled for "Change in Law" impact on the solar module capacity of 289.75 MW and an amount worked

out for it as Rs. 74,19,19,116/- inclusive of IGST on SGD. Hence, we approve entitlement of the Petitioner for Change in Law amount.

16. Now we deal with the claim of the Petitioner for carrying cost on the amount of SGD and IGST paid on SGD for import of solar modules.

16.1. The Petitioner has contended that it is settled position of law that tariff cost is payable as per the provisions of the PPA to compensate the affected party for time value of funds deployed on account of change in Law. Accordingly, the Petitioner has claimed carrying cost at the rate of SBI MCLR +7% (14%) as provided under the PPA as late payment surcharge.

16.2. The Petitioner has submitted that it is settled position of law that interest during construction is a part of project cost and thus any interest to be incurred on additional project cost is a direct cost that increase the project cost. The petitioner has already incurred additional interest cost and it is claiming interest cost compensation for the same from the date of incurrence of safeguard duty till COD of the plant.

16.3. Interest cost is the compensation for kind value of funds deployed on account of Change in Law events. The provision of Change in law in the PPA provided for compensation/restitution i.e. relief be granted in the manner so as to place an affected person/party in the same economic position as if the Change in Law had not occurred. The Petitioner has in support of aforesaid submission relied on following decisions.

1. SLS power limited Vs. APERC 2012 SCC Online APTEL 209 (para 35.5)
2. R.C. Copper V/s. union of India (1970) 1 SCC 248 (para 83)

3. N.B. Jeejeebhoy Vs. Assistant Collector Thana Prant Thana AIR 1965 SC 1096 (para 8)
4. Yadava Kumar Vs. Divisional Manager, National Insurance company Ltd. & Others (2010) 10 SCC 341
5. Hon'ble APTEL Judgment dated 15.09.2022 in Appeal No. 256 of 2019 in case of Parampujya Solar Energy Pvt. Ltd. & others vs. CERC and Others.

16.4. Per contra, the Respondent submitted that the claim for interest cost by the Petitioner is not permissible on following reasons:

i There is no clause in the PPA which affirms that the Petitioner is entitled for interest cost due to implication of imposition of safeguard duty. The compensation if any be allowed to it is as per terms of Article 9.2.2 of the PPA only and that too when adequate proof in relation to payment being made by the Petitioner with respect to safeguard duty.

ii There is no provision in the PPA regarding any principal of the restoration of the party to the same economic position to the extent that interest cost may be awarded to the Petitioner.

iii The rights and obligations of the parties are governed by the PPA which is mutually executed by both parties and any relief contrary to PPA is not permissible.

iv In the present case since PPA/PSA does not envisage any restitution principle therefore, the Petitioner cannot read into the terms of the same and as such the terms of the PPA/PSA have to be given strict interpretation.

v If the submission of the Petitioner is taken to be true than that would essentially rendered the provisions of the PPA/PSA otiose.

16.5. In support of above submissions, the respondent relied upon following decisions:

1) Hon'ble APTEL Judgment dated 13.04.2018 in Appeal No. 210 of 2017 in case of Adani Power Ltd. Vs. CERC.

2) Hon'ble Supreme Court Judgement dated 25.02.2019 in Civil Appeal No. 5865 of 2018 in case of Uttar Haryana Bijli Vitran Nigam Ltd. and others Vs. Adani Power Ltd.

3) CERC Order dated 5.02.2019 in Petition No. 187/MP/2018 in case of M/s. Renew Wind Energy Pvt. Ltd. Vs. NTPC Ltd.

4) CERC Order dated 9.10.2018 in Petition No. 188/MP/2018 in case of Acme Bhiwadi Solar Power Pvt. Ltd. Vs. Solar Energy Corp. India and Others.

5) CERC Order dated 18.04.2019 in Petition No. 164/MP/2018 and in Petition No. 165/MP/2018 in Parampujya Solar Energy Pvt. Ltd. Vs. NTPC Ltd.

6) CERC Order dated 02.05.2019 in Petition No. 342/MP/2018 in case of Acme Reva Solar Energy Pvt. Ltd. Vs. SECI & Others.

7) CERC Order dated 04.10.2019 in Petition No. 14/MP/2019 and in case of Renew Solar Power Pvt. Ltd. Vs. SECI & Others.

16.6. As recorded and decided in earlier para of this Order the project developer is entitled for change in law due to payment of SGD and IGST on it and interest/carrying cost payable on the said amount (SGD plus IGST). The said amount worked out as Rs. 74,19,19,116/- for the solar modules imported by the Petitioner.

The PPA terms for Change in Law provide that the compensation of incremental cost increase in tariff at the rate of 1 paisa per unit for every increase of Rs. 2 Lakhs per MW.

16.7. It is necessary to refer the relief for change in law provided under Article 9.2 of the PPA which are reproduced below:

> *"9.2 Relief for Change in Law*
> *9.2.1 In case Change in Law on account of 9.1.1 (a) above results in the Power Producer's costs directly attributable to the Project being decreased or increased by one percent (1 %), of the estimated revenue from the Electricity for the Contract Year for which such adjustment becomes applicable or more, during Operation Period, the Tariff Payment to the Power Producer shall be appropriately increased or decreased with due approval of GERC.*
> *9.2.2 In case of Change in Law on account of 9.1.1 (b) above, the Power Producer shall be allowed an increase / decrease in tariff of 1 paise / unit for every increase / decrease of Rs. 2 Lakh per MW in the Project Cost which shall be allowed upon submission of proof of payment made by the Power Producer towards safeguard duty and/or anti-dumping duty to the concerned Authority and with due approval of GERC.*
> *9.2.3 The Power Procurer/GUVNL or the Power Producer, as the case may be shall provide the other party with a certificate stating that the adjustment in the Tariff Payment is directly as result of the Change in Law and shall provide supporting documents to substantiate the same and such certificate shall correctly reflect the increase or decrease in costs.*
> *9.2.4 The revised tariff shall be effective from the date of such Change in Law as approved by GERC, the Parties hereto have caused this Agreement to be executed by their fully authorized officers, and copies delivered to each Party, as of the day and year first above stated.*

16.8. The Article 9.2.1 of PPA provides that in case of Change in law resulted in the project cost being increased or decreased by 1% of the estimated revenue from the electricity for the contract year for which adjustment become applicable or more during operation period, the tariff to the power producer shall be appropriately

increased or decreased with approval of the Commission. The Article 9.2.2 of PPA provides that in case of Change in law, the power producers shall be allowed an increase or decrease in tariff of 1 paisa per unit for every increase/decrease of Rs. 2 lakhs per MW in the project cost which shall be allowed on submission of proof of payment made by the power producer towards safeguard duty and/or anti-dumping duty to the concerned authority with approval of the Commission. Thus, there is specific formula provided in the PPA.

16.9. Article 9.2.3 of PPA states that power procurer/GUVNL or power producer shall provide a certificate stating that adjustment in the tariff payment is directly as a result of Change in law and provide supporting documents to substantiate the same. Such certificate shall correctly reflect the increase or decrease in cost.

16.10. Article 9.2.4 of PPA states that revised tariff shall be effective from the date of such change in law approved by the Commission.

16.11. We note that with regard to relief permissible in case of Change in Law, the power producers i.e. Petitioner and the power procurer, i.e. Respondent have agreed upon the terms and conditions to give effect to the Change in law if any occurred on account of Article 9.1.1 (b) of the PPA, which shall be by increase/decrease in tariff of 1 paisa per unit for every increase/decrease of Rs. 2 lakhs per MW in the project

cost. Further, it provides that the same shall be allowed on proof of payment made by the power producer and it is also subject to approval of the Commission. Thus, the aforesaid Article of the PPA provides for increase/decrease in tariff in case of increase/decrease of project cost as specified above in case of Change in Law. The said provision is silent on restoration of affected person to the same economic position in case of change in law event if any occurred. Thus, in the aforesaid PPA there is neither provision for carrying cost nor provisions for restitution and restore the affected party to the same economic position as if no Change in Law has occurred. It also states about increase/decrease in project cost than corresponding tariff needs to increase/decrease. Further, it states that revised tariff shall be effective from the date of Change in Law approved by the Commission.

16.12. We note that with regard to relief permissible in case of Change in Law, the power producers i.e. Petitioner and the power procurer, i.e. Respondent have agreed upon the terms and conditions to give effect of Change in law if any occurred on account of Article 9.1.1 (b) of the PPA shall be by increase/decrease in tariff of 1 paisa per unit for every increase/decrease of Rs. 2 lakhs per MW in the project cost. Further, it provides that the same shall be allowed on proof of payment made by the power producer and it is also subject to approval of the Commission. Thus, the aforesaid Article of the PPA provides for increase/decrease in tariff in case of increase/decrease of project cost as specified above in case of Change in Law. The

said provision is silent on restoration of affected person to the same economic position in case of change in law event if any occurred. Thus, in the aforesaid PPA neither the provision for carrying cost nor restitution and restore the affected party to the same economic position as if no Change in Law has occurred provided. It also states about increase/decrease in project cost than corresponding tariff needs to increase/decrease. Further it states that revised tariff shall be effective from the date of Change in Law approved by the Commission.

16.13. We note that the PPA executed between the Petitioner and the Respondent is silent on a provision dealing with restitution principles of restoration to same economic position. It is necessary to refer the Judgement dated 15.09.2022 in Appeal no. 256 of 2019 & allied matters of Hon'ble APTEL in Case of Parampujya Solar Energy Pvt. Ltd. & Others Vs. CERC and Others, which is reproduced below:

"……

83. In the present cases, the claim for compensation of SPPDs is primarily founded not on principles of equity but on the contractual clause stating that the affected party is entitled to approach the Commission which shall "provide relief" in relation to the impact of the change in law event if it has resulted in "any additional recurring /non-recurring expenditure". The purpose of the change in law clause in the PPAs is to relieve the SPPDs of the additional burden. Since the impact of the new tax (GST or Safeguard Duty on Imports, as the case may be) would come from the date of enforcement of the new laws, the relief intended to be afforded under the contracts cannot be complete unless the said burden is allowed to be given a pass through from the date of imposition of the levy. Unlike the PPA in UHBVNL (supra) wherein the phraseology of change-in-law provision was

exhaustive, the words "provide relief" in present PPAs are open ended, not qualified in any manner so as to be given a restrictive meaning in order to treat the date of adjudication of the claim by the regulatory authority as the effective date or to justify denial of carrying cost burden for the period anterior thereto. In our reading, the expression "provide relief" is of widest amplitude and cannot be read to limit its scope the way the contesting respondents seek to propagate or the way the Central Commission has determined.

84. *It is in the above context that we accept that the regulatory powers of the Central Commission ought to have been properly exercised to do complete justice to the claims for compensation it having been denied by depriving the SPPDs of their legitimate expectation of relief vis-à-vis the burden of carrying cost as well, rendering the dispensation partially unfair.*

85. *There is one more justification for the view we are taking in the matter and that stems from the provision contained in Section 70 of Indian Contract Act, 1872 which relates to the obligation of person enjoying benefit of a nongratuitous act.*

86. *It was pointed out, and there was no denial offered, that the respondent distribution licensees had been deriving benefit of non-payment of GST component during the period the claims of change in law were pending adjudication before the Central Commission. As noted earlier, it is the burden of the SPPDs to pay (to the revenue) the new levies from the date(s) of enforcement of the corresponding laws.*

87. *As pointed out by learned counsel for Mahoba, under the PPA there is n obligation on the part of SPPDs to ensure "continuance of supply of power throughout the term of Agreement". It is inherent in this that SPD, in order to continue to supply, must reconfigure or repower the plant, if so required, by installing additional modules after the COD since the contractual clause does not create any distinction as to expenditure pre or post COD, for purposes of change-in-law compensation. The plea for relief concerning post COD cannot be rejected, the expenditure incurred being not meant to be gratuitous, the intent instead being to discharge contractual responsibilities.*

We may quote the following passage from judgment of Hon'ble

Supreme Court in State of West Bengal v. BK Mondal, AIR 1962 SC 779, in the context of Section 70 of the Indian Contract Act, 1872:

"It is plain that three conditions must be satisfied before this section can be invoked. The first condition is that a person should lawfully do something for another person or deliver something to him. The second condition is that in doing the said thing or delivering the said thing he must not intend to act gratuitously; and the third is that the other person for whom something is done or to whom something is delivered must enjoy the benefit thereof When these conditions are satisfied S.70 imposes upon the latter person, the liability to make compensation to the former in respect of or to restore, the thing so done or delivered. In appreciating the scope and effect of the provisions of this section it would be useful to illustrate how this section it would operate. If a person delivers something to another it would be open to the latter person to refuse to accept the thing or to return it; in that case S.70 would not come in to operation. Similarly, if a person does something for another it would be open to the latter person not to accept what has been done by the former; in that case again s. 70 would not apply. In other words, the person said to be made liable under s. 70 always has the option not to accept the thing or to return it. It is only where he voluntarily accepts the thing or enjoys the work done that the liability under s. 70 arises. Taking the facts in the case before us, after the respondent constructed the warehouse, for instance, it was open to the appellant to refuse to accept the said warehouse and to have the benefit of it. It could have called upon the respondent to demolish the said warehouse and take away the materials used by it in constructing it; but; if the appellant accepted the said warehouse and used it and enjoyed its benefit then different considerations come into play and S.70 can be invoked"

88. *The procurers cannot derive undue benefit on this account, not the least at the cost of the SPPDs who could never conceivably have intended to discharge their tax burden as a gratuitous act. Since the burden of carrying cost is a consequence directly flowing from the change in law event, the relief in such regard cannot be complete*

unless this part of the additional expenditure is also allowed as pass-through.

89. *The facts of the case of Mahoba (Appeal no. 427 of 2019) bring in the vice of perversity vitiating the impugned order, certain crucial clauses of the contract having been glossed over.*

90. *The PPA in the case of Mahoba was signed pursuant to selection in the wake of RfS issued on 30.01.2018 expressly referring to certain clauses of TBCB Guidelines provided as under:*

> *"5.7 CHANGE IN LAW*
>
> *5.7.1 In the event a Change in Law results in any adverse financial loss/gain to the Solar Power Generator then, in order to ensure that the Solar Power Generator is placed in the same financial position as it would have been had it not been for the occurrence of the Change in Law, the Solar Power Generator/Procurer shall be entitled to compensation by the other party, as the case may be, subject to the condition that the quantum and mechanism of compensation payment shall be determined and shall be effective from such date as may be decided by the Appropriate Commission.*
>
> *5.7.2 In these Guidelines, the term Change in Law shall refer to the occurrence of any of the following events after the last date of bid submission, including (i) the enactment of any new law; or (ii) an amendment, modification or repeal of an existing law; or (iii) the requirement to obtain a new consent, permit or license; or (iv) any moification to the prevailing conditions prescribed for obtaing an consent permit or license, not owing to any default of he Solar Power Generator; or (v) any change in the rates of any Taxes which have a direct effect on the Project. However, Change in Law shall not include any change in taxes on corporate income or any change in any withholding tax on income or dividends."*

91. *The guidelines mandated thus:*

> *"6.3 The bidding documents including the RfS and the draft PPA shall be prepared by the Procurer in consonance with these Guidelines and the SBDs…"*

92. *The RfS document dated 30.01.2018, inter alia, declared as under: "2.0*

Ministry of Power has issued "Guidelines for Tariff Based Competitive Bidding Process for Procurement of Power from Grid Connected Solar PV Power Projects" vide Gazette Resolution dated 03.08.2017. These Guidelines have been issued under the provisions of Section 63 of the Electricity Act, 2003 for long term procurement of electricity by the 'Procurers', from grid-connected Solar PV Power Projects, having size of 5 MW and above, through competitive bidding. This RfS document has been prepared in line with the above Guidelines issued by MoP dated 03.08.2017."

"11.0 This RfS document has been prepared based on the "Guidelines for Tariff Based Competitive Bidding Process for Procurement of Power from Grid Connected Solar PV Power Projects" issued by Ministry of Power vide Gazette Resolution dated 03.08.2017..."

93. By extension, the stipulation that the SPPD would be entitled to be placed in the same financial position as it would have had it not been for the occurrence of change-in-law" stood incorporated in the PPA executed in its wake, the guidelines also having a binding effect [Energy Watchdog (supra)].
....."

16.14. As recorded in earlier para, the Petitioner has submitted that it is entitled for carrying costs on account of Change in Law event in terms of Article 9 of the PPA as per APTEL judgement dated 15.09.2022 in Appeal No. 256 of 2019 & Batch (*Parampujya Solar Energy Pvt. Ltd. vs. CERC & Ors.*).

16.15. We note that the Judgment of the Hon. APTEL dated 15.09.2022 has been assailed before the Supreme Court in Civil Appeal no. 8880/2022 in the case of "*Telengana Northern Power Distribution Co. Ltd. & Anr. Vs. Parampujya Solar Energy Pvt. Ltd. & Ors.*".

16.16. It appears that Hon. APTEL judgement dated 15.09.2022 in A.No. 256 of 2019 & Batch (*Parampujya Solar Energy Pvt. vs. CERC & Ors.*), it was held as under:

> *CONCLUSION*
> *…*
> *109. The other captioned appeals – Appeal no. 256 of 2019 (Parampujya Solar Energy Pvt. Ltd & Anr. v. CERC & Ors.), Appeal no. 299 of 2019 (Parampujya Solar Energy Pvt. Ltd. v. CERC & Ors.), Appeal no. 427 of 2019 (Mahoba Solar (UP) Private Limited v. CERC & Ors.), Appeal no. 23 of 2022 (Prayatna Developers Pvt. Ltd. v. CERC & Ors.) Appeal no. 131 of 2022 (Wardha Solar (Maharashtra) Private Ltd. & Anr. v. CERC & Ors.) and Appeal no. 275 of 2022 (Parampujya Solar Energy Pvt. Ltd. & Anr. v. CERC & Ors.) - deserve to be allowed. We order accordingly directing the Central Electricity Regulatory Commission to take up the claim cases of the Solar Power Project Developers herein for further proceedings and for passing necessary orders consequent to the findings recorded by us in the preceding parts of this judgment, allowing Change in Law (CIL) compensation (on account of GST laws and Safeguard Duty on Imports, as the case may be) from the date(s) of enforcement of the new taxes for the entire period of its impact, including the period post Commercial Operation Date of the projects in question, as indeed towards Operation & Maintenance (O&M) expenses, along with carrying cost subject, however, to necessary prudence check.*
> *……."*

16.17. The Judgment dated 15.09.2022 of the Hon. APTEL in Parampujya Case has also been challenged by SECI before the Hon'ble Supreme Court in Civil Appeal bearing Diary No.135 of 2023. The Hon'ble Supreme Court vide Order dated 23.01.2023 in in Civil Appeal being Diary No.135 of 2022 has held as under:

> *"Pending further orders, the Central Electricity Regulatory Commission (CERC) shall comply with the directions issued in paragraph 109 of the impugned order dated 15 September 2022 of the Appellate Tribunal for Electricity. However, the final order of the CERC shall not be enforced pending further orders.*

.....
Tag with Civil Appeal No 8880 of 2022."

16.18. In view of above, we hold that the Petitioner shall be entitled for the compensation towards additional expenditure on account of Change in Law event in terms of Article 9 of the PPA. The Petitioner, in the instant petitions shall be eligible for interest starting from the date when the actual payments were made for SGD and IGST amount till the date of COD of the project, at the actual rate of interest paid by the Petitioner for arranging funds (supported by Auditor's Certificate) or the rate of interest on working capital /loan as per applicable Tariff Regulations prevailing at that time or the late payment surcharge rate as per the PPA, whichever is the lower.

16.19. It is apparent that the Commission has taken a view that in case of competitive bidding projects it is not possible to ascertain either the capital structuring (extent of debt and equity) of the projects, or the actual rate of interest of the debt component or the expected rate of return on equity. As the actual deployment of capital by way of debt or equity and their cost in terms of rate of interest or return, respectively, is unknown, and there is no documentary proof/submission made with regard to the rate can be taken as the uniform rate of compensation for the entire expenditure incurred on account of Change in Law. The compensation for change in law cannot be a source for earning profit, and therefore, there cannot be

any higher rate of return than the prevailing normative cost of debt.

16.20. We note that the Gujarat Electricity Regulatory Commission (Terms and Conditions for Tariff) Regulations, 2016 were applicable for the period 01.04.2016 to 31.03.2021 and the same was extended upto 31.03.2024 from time to time by the Commission Orders, which stipulates various norms for determination of tariff including financial norms.

16.21. It is necessary to decide the rate of interest payable on the SGD and IGST paid by the petitioner for the applicable period from the date of payment to COD of the project and add the same as total impact on project cost, while evaluating the impact of change in law in tariff. The Petitioner has submitted that the interest be considered at the rate of SBI MCLR +7% as per the delayed payment surcharge rate provided under the PPA, which works out 14% per annum.

16.22. We note that in earlier para of this Order, it is decided that the safeguard duty and IGST paid on it by the Petitioner is qualified for compensation under Change in Law provisions executed between the parties as per Article 9.2 of the PPA. Further, we also note that the safeguard duty and IGST paid by the Petitioner on import of solar modules prior to COD of the plant. Thus, the additional cost of safeguard duty and IGST paid by the Petitioner, is qualified for incremental cost of the solar power plant set up by the Petitioner is eligible for compensation in terms of Article 9.2.2

of the PPA as stated above. The incremental cost of the project due to safeguard duty as well as IGST qualify for reimbursement by the Respondent as a part of supply of energy by the Petitioner from the date of COD. Thus, the incremental tariff needs to determine with consideration of safeguard duty and IGST paid by the Petitioner from the date of COD of the plant.

16.23. The dispute amongst the parties pertaining to the additional cost of safeguard duty as well as IGST amount on the date of COD attract interest cost or carrying cost on such amount as a part of restitution or compensation to the Petitioner or not. The Petitioner contended that they are eligible for restitution as a part of compensation with consideration of provision of the PPA. The Respondent has vehemently opposed the same stating that the interest/carrying cost on safeguard duty and IGST claimed by the Petitioner is not permissible with consideration of provisions of the PPA as there is no provisions for restitution provided in the PPA.

16.24. The language of Article 9.2.2 is clear that in case of change in law occurred the power producer be allowed an increase or decrease in tariff of 1 paisa per unit for every increase /decrease of Rs. 2 lakhs / MW in the project cost. The aforesaid provisions are silent about to place the affected party at the same level. As per aforesaid provisions the increase or decrease in tariff needs to be decided by the Commission in case of Change in Law if any, occurred as 1 paisa per unit for every increase or decrease in project cost of Rs. 2 lakhs per MW. Thus, whenever any

project cost increase or decrease on account of Change in Law in that event the same shall be allowed by way of increase or decrease of the tariff rate discovered under the competitive bidding process linking with the increase or decrease cost of the project. Therefore, the incremental project cost in the present case be permissible by way of increase in tariff at the rate of 1 paisa per unit for every Rs. 2 lakhs per MW incremental project cost. It is undisputed between the parties that the SCOD of the plant was as per PPA dated 25.11.2020 which was enhanced by the Respondent for 98 days due to COVID 19 with consideration of MNRE guidelines in the year 2020/2021. The plant was commissioned on 10.08.2020 and 13.08.2020 in two stages i.e., 150 MW and 50 MW of the Petitioner plant respectively. Further, the safeguard duty paid by the Petitioner on the solar modules also on different dates. Thus, the period for which the interest if any, permissible is limited to the date of safeguard duty paid by the project developer to the date of commissioning of the plant.

16.25. We note that the Petitioner is entitled for amount Rs. 74,19,19,116/- towards safeguard duty and IGST for 289.75 MW solar modules capacity imported by it. The issue emerged before the Commission that the aforesaid amount paid by the Petitioner on different dates to the custom department as per the GoI notifications. The dispute between the parties is pertaining to carrying cost/interest on it, whether payable by the Respondent or not and if it is payable what is rate of it. We

note that the PPA executed between the parties is silent on the aforesaid issue. Further, it is also noted that there is no restitution clause in the said PPA. We also note that the Petitioner has relied upon the decision of Hon'ble APTEL as referred above and prayed for grant of interest/carrying cost on the SGD and IGST paid by the Petitioner. We note that the Hon'ble APTEL in Appeal No. 256/2019 upheld for payment of carrying cost/interest on the dues amount on account of change in law if any occurred in terms of the PPA, through there is no restitution clause. We also note that the said Judgement is under challenge before the Hon'ble Supreme Court of India, wherein it is decided that the payment is subject to final decision in the Civil Appeal before the Hon'ble Supreme Court as referred above.

16.26. We note that Petitioner has claimed interest at SBI MCLR +7% (14% per annum) on the aforesaid amount of SGD/IGST as per the PPA delayed payment surcharge rate. We note that delayed payment surcharge provided under the PPA is different than carrying cost allowable on the compensation amount under the Change in Law. The delayed payment surcharge rate provided under the PPA is applicable in case the power procurer delays payment invoices beyond due date of payment or the procurer delays the payment in violation of contractual obligation for timely payment. Therefore, we are of the view that the claim of the Petitioner for carrying cost at SBI MCLR +7% being delayed payment surcharge rate provided under the PPA is not valid and justified. Further, we also note that as per applicable GERC

(MYT) Regulations, 2016, the interest on loan amount is allowed at the rate of SBI MCLR plus 200 points. The average SBI MCLR for the period January 2021 to September 2021 is 6.65%. Thus, applicable interest rate worked out to 8.65% being 6.65% + 200 basis point. The interest amount is worked out with consideration of rate of interest as 8.65% on the amount of SGD/IGST allowed by the Commission for the period from date of payment of SGD/IGST to date of COD of the project as stated in table below:

Calculation of SGD and IGST on import of Solar Modules claimed by the Petitioner																Computation of Carrying cost					Total
Transacting Parties		Custom Duty details					Payment Details				Invoice Details			Item Details		Amount of SGD & IGST on it			COD Date	Carrying cost	Total Amount (SGD+IGST+Carrying
Supplier name and Address	Buyer name and Address	IGST on Assessed value + SGD in Rs.	Total Assess Value in Rs.	SGD in Rs.	Total Duty paid in Rs.	Interest	Total Amount	Challan No	Paid on	Amount	Invoice No	Invoice Amount	Currency	Description	Quantity	IGST on SGD (Rs.)	Total (SGD+IGST on SGD) in Rs.	SGD in %	10/08/21	8.65%	
LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-Industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghavendra Solar Park, Village Raghavendra, Tehsil Vav, District Banaskantha 385575, Gujarat	1,63,31,777	28,42,78,104	4,27,57,437	5,86,89,215	-	34,29,67,319	2033490327	14/01/21	5,86,89,215	LS-ENG-IND-1	38,45,596	USD	Solar Module(144-72HPH-445M	39600	2117872	44475309	14.5%	208	2192328	46667637
		1,62,98,672	28,37,01,399	4,22,71,578	5,85,70,250	-	34,22,72,115	2033627988	27/01/21	5,85,70,250	LS-ENG-IND-2	38,41,595	USD		39600	2113579	44385157	14.5%	195	2051141	46438298
		1,62,30,935	28,25,09,715	4,11,08,919	5,73,39,854	-	34,08,49,639	2033900260	17/02/21	5,73,39,854	LS-ENG-IND-3	38,41,595	USD		39600	2055446	43164865	14.5%	174	1779909	44984274
		1,62,08,942	28,21,25,625	4,10,53,216	5,72,62,158	-	34,03,87,789	2033979088	23/02/21	5,72,62,158	LS-ENG-IND-4	38,41,596	USD		39600	2052661	43105876	14.5%	168	1716204	44822081
		1,35,07,452	23,59,38,021	3,42,11,013	4,77,18,465	-	28,36,56,486	2034062765	03/03/21	4,77,18,465	LS-ENG-IND-5	32,01,330	USD		33000	1710551	35921564	14.5%	160	1362067	37283631
		1,33,46,326	24,36,03,945	3,53,22,572	4,92,68,898	-	29,28,72,843	2034252383	18/03/21	4,92,68,898	LS-ENG-IND-6	32,35,420	USD		33960	1706129	37088701	14.5%	145	1274480	38363180
Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA. 334100		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2034081352	03/03/21	4,20,16,540	ZJ20210119031-1	28,18,800	USD	SOLAR MODULE JKM470M-72L-B and JKM465M-72L-B	25920	1506155	31629262	14.5%	160	1199312	32828574
		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2033976418	23/02/21	4,20,16,540	ZJ20210119040-1	28,18,800	USD		25920	1506155	31629262	14.5%	168	1259278	32888539
		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2034078386	03/03/21	4,20,16,540	ZJ20210119071-1	28,18,800	USD		25920	1506155	31629262	14.5%	160	1199312	32828574
		1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	-	24,97,62,100	2034080199	03/03/21	4,20,16,540	ZJ20210119026-1	28,18,800	USD		25920	1506155	31629262	14.5%	160	1199312	32828574
		40,50,454	8,64,71,513	1,25,38,369	1,74,88,864	-	10,39,60,377	2034170650	10/03/21	1,74,88,864	ZJ21210204001-1	11,70,115	USD		10800	626018	13165388	14.5%	153	477359	13642747
		69,56,337	12,15,08,070	1,76,18,670	2,45,75,097	-	14,60,83,077	2034073336	03/03/21	2,45,75,097	ZJ20210204012-1	16,48,685	USD		15120	880934	18459604	14.5%	160	701464	19201068
		87,11,098	15,21,38,589	2,20,62,966	3,07,74,033	-	18,29,52,429	2034173195	10/03/21	3,07,74,033	ZJ20210205039-1	20,58,977	USD		18900	1103048	23106114	14.5%	153	899378	24008092
		1,84,945	32,30,486	4,68,400	6,53,366	-	38,83,852	2034077299	03/03/21	6,53,366	ZJ20210205035-1	43,833	USD		405	23421	491042	14.5%	160	18950	510491
		1,19,57,510	20,88,64,812	3,03,85,998	4,23,42,908	-	25,11,07,720	2034169722	10/03/21	4,23,42,908	ZJ20210208030-1	28,36,317	USD		25920	1514270	31799668	14.5%	153	1193021	32952689
		1,18,93,907	20,77,53,828	3,01,24,305	4,20,18,212	-	24,97,72,040	2034189170	12/03/21	4,20,18,212	ZJ20210202092-1	28,11,283	USD		25920	1506215	31630520	14.5%	151	1131896	32762416
		1,19,25,709	20,83,03,920	3,02,04,851	4,21,30,560	-	25,04,39,880	2034171932	10/03/21	4,21,30,560	ZJ20210202093-1	28,18,800	USD		25920	1510243	31715094	14.5%	153	1149935	32865049
		1,19,25,709	20,83,03,920	3,02,04,851	4,21,30,560	-	25,04,39,880	2034242868	16/03/21	4,21,30,560	ZJ20210202093-1	28,18,800	USD		25920	1510243	31715094	14.5%	147	1104858	32819952
		1,46,02,368	25,50,63,190	3,69,84,162	5,15,86,530	-	30,66,49,720	2034199796	12/03/21	5,15,86,530	ZJ20210208034-1	34,51,464	USD		31860	1849208	38833371	14.5%	151	1389650	40223020
		29,57,576	5,16,60,711	74,91,803	1,04,48,379	-	6,21,09,090	2034254415	17/03/21	1,04,48,379	ZJ20210207007-A	6,99,062	USD		6480	374540	7865343	14.5%	146	272141	8137484
		89,68,133	15,66,48,609	2,27,14,048	3,16,82,181	-	18,83,30,790	2034240016	16/03/21	3,16,82,181	ZJ20210207007-B	21,19,738	USD		19440	1135702	23849751	14.5%	147	830853	24680604
		88,72,727	15,49,82,134	2,24,72,409	3,13,45,137	-	18,63,27,271	2034241390	16/03/21	3,13,45,137	ZJ20210207064-1	20,97,187	USD		19440	1123630	23596030	14.5%	147	822015	24418044
		1,46,02,368	25,50,63,190	3,69,84,162	5,15,86,530	-	30,66,49,720	2034254930	17/03/21	5,15,86,530	ZJ20210207022-1	34,51,464	USD		31860	1849208	38833371	14.5%	146	1343635	40177005
		56,86,998	9,93,36,203	1,44,03,749	2,00,90,747	-	11,96,26,950	2034417673	30/03/21	2,00,90,747	ZJ20210207066-1	13,54,277	USD		12420	720187	15123997	14.5%	135	478954	15603631
		1,48,76,437	25,98,50,432	3,76,78,313	5,25,54,750	-	31,24,05,182	2034342755	24/03/21	5,25,54,750	ZJ20210208044	35,42,610	USD		32697	1883916	39562228	14.5%	139	1303223	40865451
	Total for 290.76 MW	27,91,70,121		70,90,52,639	98,82,22,762	-	5,86,25,72,548			98,82,22,762		6,60,51,915			6,32,162	35452632	74,45,05,271			28248735	772754006
	Rs. Per MW			2438618												121931	2560549			97155	2657704

Accordingly, we decide to allow the interest of Rs. 2,81,50,609/- for solar modules capacity of 289.75 MW on the payment of SGD and IGST on it made by the Petitioner to the authorities for the period of date of payment to date of COD worked out as per above table.

16.27. With consideration of the above, the computation of incremental tariff on account of Change in Law provision of PPA for additional payment of SGD and IGST on it for import of Solar Modules for the solar power project of the Petitioner is as under: -

Tariff calculation for relief under Change in Law provision of PPA		
Particulars	Units	Value
PPA Tariff	Rs. Per kWh	2.65
Increase in Project Cost due to SGD @14.9%/14.5%	Rs. Lakhs	7065.896
Increase in Project Cost due to GST @5% on SGD amount	Rs. Lakhs	353.295
Total Increase in Project Cost due to SGD and IGST	Rs. Lakhs	7419.191
Carrying cost on incremental impact till COD (10/08/2021)	Rs. Lakhs	281.506
Total Increase in Project Cost includiing carrying cost	Rs. Lakhs	7700.697
Project capacity (AC)	MW	200
Increase in project cost per MW of project capacity	Lakhs/MW	39
Tariff increase due to increase in SGD and GST	Paise/Kwh	18.55
Tariff Inrease due to carrying cost	Paise/Kwh	0.7038
Tarifff increase as per the PPA Clause 9.2.2	Paise/Kwh	19.252
Tariff Increase as per PPA clause 9.2.2 (Rs.2 lakhs per MW increase in project cost)	**Paise/Kwh**	**19.000**

16.28. Further, the Commission holds that the Petitioner may raise the Supplementary bills for the incremental tariff of 19 paise per unit inclusive of carrying cost as compensation for change in law payable by the Respondent. The Respondent shall be liable to pay the same in terms of PPA. Any earlier payment by the Respondent as per the PPA terms eligible to receive, rebate if provided in the PPA, while in case of delay in payment the same attract late payment surcharge at the rate as per term of the PPA.

16.29. We note that in the present Petition, the Petitioner has prayed for compensation on account of Change in Law occurred in terms of PPA executed between the Petitioner and the Respondent. The Petitioner has claimed that the solar modules procured by them from China, and installed at its solar power plants as stated above. It is further submitted that the solar modules/panels installed at above power plant are consist of the solar modules on which the Petitioner has paid Safeguard Duty and IGST as per submissions recorded in earlier para of this Order. The Respondent has contended that the Commission decides about the claim of the Petitioner in terms of the PPA and thereafter approve the same. We note that it is also necessary to verify and confirm that the solar modules/panels on which the Safeguard Duty and IGST and interest on such amount claimed by the Petitioner are installed at the Petitioner's plants. There is no detail with regard to the solar modules/panels which are installed at the Petitioner's plants are the same on which Safeguard Duty and IGST paid by the Petitioner. We have verified the commissioning certificate issued by GEDA, however, there is no detail of solar modules/panels, its RFID number and individual solar module details on which Safeguard Duty IGST paid by the Petitioner as per their claim. We, therefore, decide that the Respondent shall verify the details of solar modules/panels on which the Safeguard Duty and IGST paid are the same as claimed by the Petitioner, RFID of such panels provided by it are installed and commission at the Petitioner power plant and ensure that Safeguard Duty and IGST paid on solar modules/panels to Custom department and other department by the Petitioner

are actually installed at the plant. The aforesaid activity be carried out by the Respondent within three months from the date of this Order and if any ambiguity is found the same shall be brought to the notice of the Commission by filing appropriate Petition.

16.30. Further, the Commission holds that the Petitioner may raise the Supplementary bills for the incremental price of 19 paisa per unit as compensation for "Change in Law" to the Respondent. The liability of the Respondents for 'Monthly Payment' as per PPA starts from the date of order. In case of delay in the Monthly Annuity Payment beyond the 30th (thirty) day from the date of orders in respective Petition or from the date of submission of claims by the Respondent (SPDs), whichever is later, late payment surcharge shall be payable for the delayed period corresponding to each such delayed Monthly Annuity Payment(s), as per the PPA. Any earlier payment by the Respondent as per the PPA terms eligible to receive, rebate if provided in the PPA, while in case of delay in payment the same attract late payment surcharge at the rate as per the terms of the PPA.

16.31. Further, the Respondent is liable to make payment of all future energy bills at the enhanced tariff of Rs. 2.84 per unit (PPA tariff @ Rs. 2.65 per unit plus Incremental Tariff of 19 paisa per unit) till the tenure of the PPA. The Respondent shall be liable to pay the same in terms of PPA.

ORDER

17. In view of above observations, the present petition partly succeeds. We decide Change in Law occurred as claimed by the Petitioner as per the provisions of PPA dated executed between the parties. The Petitioner is eligible for change in law compensation towards SGD and IGST paid on solar modules imported along with interest cost which works out to 19 Paisa per unit as incremental tariff over and above the PPA tariff of Rs. 2.65 per unit.

18. With this Order the present Petition and IA, if any, stands disposed of.

19. Order accordingly.

Sd/-

[S. R. Pandey]
Member

Sd/-

[Mehul M. Gandhi]
Member

Place: Gandhinagar.
Date: 05.11.2025.

Annexure-I

Jinko Solar Co., Ltd.	Electro Solaire Private Limited	3087517	06 March 2020 and Amended on date 30 June 2020 and 20 Jan 2021	465	1620	753300	Raghanesda 200 MW	16-Feb-21	10-Mar-21	16-Feb-21	10-Mar-21

Annexure-II

Transacting parties		Custom duty detail						Payment Details			Invoice Details			Item Details	
Supplier name & address	buyer name & address	IGST	Total assess value	SG	Total duty	Interest	Total Amount	Challan No-	paid on	Amount	Invoice no-	Invoice Amount	Currency	Description	Quantity
LONGi Solar Technology Co-, Ltd	Electro Solaire Private Limited	1,63,31,777	28,42,78,104	4,23,57,437	5,86,89,215	NA	34,29,67,319	2033490327	14/01/21	5,86,89,215	LS-ENG-IND-1	38,41,596	USD	Solar Module LR4-72HPH-445M	39600
LONGi Solar Technology Co-, Ltd	Electro Solaire Private Limited	1,62,98,672	28,37,01,865	4,22,71,578	5,85,70,250	NA	34,22,72,115	2033627988	27/01/21	5,85,70,250	LS-ENG-IND-2	38,41,596	USD	Solar Module LR4-72HPH-445M	39600
LONGi Solar Technology Co., Ltd	Electro Solaire Private Limited	1,62,30,935	28,35,09,785	4,11,08,919	5,73,39,854	NA	34,08,49,639	2033900260	17/02/21	5,73,39,854	LS-ENG-IND-3	38,41,596	USD	Solar Module LR4-72HPH-445M	39600
LONGi Solar Technology Co., Ltd	Electro Solaire Private Limited	1,62,08,942	28,31,25,625	4,10,53,216	5,72,62,158	NA	34,03,87,783	2033973088	23/02/21	5,72,62,158	LS-ENG-IND-4	38,41,596	USD	Solar Module LR4-72HPH-445M	39600
LONGi Solar Technology Co., Ltd	Electro Solaire Private Limited	1,35,07,452	23,59,38,021	3,42,11,013	4,77,18,465	NA	28,36,56,486	2034062765	03/03/21	4,77,18,465	LS-ENG-IND-5	32,01,330	USD	Solar Module LR4-72HPH-445M	33000
LONGi Solar Technology Co., Ltd	Electro Solaire Private Limited	1,39,46,326	24,36,03,945	3,53,22,572	4,92,68,898	NA	29,28,72,843	2034252389	18/03/21	4,92,68,898	LS-ENG-IND-6	32,96,400	USD	Solar Module LR4-72HPH-445M	33980
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	NA	24,97,62,100	2034081352	03/03/21	4,20,16,540	Z20210119031-1	28,18,800	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	NA	24,97,62,100	2033976418	23/02/21	4,20,16,540	Z20210119040-1	28,18,800	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	NA	24,97,62,100	2034078386	03/03/21	4,20,16,540	Z20210113077-1	28,18,800	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,18,93,433	20,77,45,560	3,01,23,106	4,20,16,540	NA	24,97,62,100	2034080199	03/03/21	4,20,16,540	Z20210119026-1	28,18,800	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	49,50,494	8,64,71,513	1,25,38,369	1,74,88,864	NA	10,39,60,377	2034170650	10/03/21	1,74,88,864	Z20210204005-1	11,70,115	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	10800
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	69,56,337	12,15,08,070	1,76,18,670	2,45,75,007	NA	14,60,83,077	2034079596	03/03/21	2,45,75,007	Z20210204012-1	16,48,685	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	15120
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	87,11,068	15,21,58,386	2,20,62,966	3,07,74,033	NA	18,29,32,419	2034173195	10/03/21	3,07,74,033	Z20210205039-1	20,58,977	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	18900
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,84,945	32,30,486	4,68,420	6,53,366	NA	38,83,852	2034077299	03/03/21	6,53,366	Z20210205035-1	43,833	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	405
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,19,57,510	20,88,64,812	3,02,85,398	4,22,42,908	NA	25,11,07,720	2034169722	10/03/21	4,22,42,908	Z20210203030-1	28,26,317	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,18,93,907	20,77,53,828	3,01,24,305	4,20,18,212	NA	24,97,72,040	2034189170	12/03/21	4,20,18,212	Z20210202092-1	28,11,283	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,19,25,709	20,83,09,320	3,02,04,851	4,21,30,560	NA	25,04,39,880	2034171932	10/03/21	4,21,30,560	Z20210202095-1	28,18,800	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,19,25,709	20,83,09,320	3,02,04,851	4,21,30,560	NA	25,04,39,880	2034242668	16/03/21	4,21,30,560	Z20210202093-1	28,18,800	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	25920
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,46,02,368	25,50,63,190	3,69,84,162	5,15,86,530	NA	30,66,49,720	2034199796	12/03/21	5,15,86,530	Z20210203034-1	34,51,464	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	31860
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	29,57,576	5,16,60,711	74,90,803	1,04,48,379	NA	6,21,09,090	2034254415	17/03/21	1,04,48,379	Z20210207007-A	6,99,062	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	6480
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	89,68,133	15,66,48,609	2,27,14,048	3,16,82,181	NA	18,83,30,790	2034240016	16/03/21	3,16,82,181	Z20210207007-B	21,19,738	USD	SOLAR MODULE JKM470M-7RL-3	19440

														and JKM465M-7RL-3	
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	88,72,727	15,49,82,134	2,24,72,409	3,13,45,137	NA	18,63,27,271	2034241390	16/03/21	3,13,45,137	Z20210207064-1	20,97,187	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	19440
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,46,02,368	25,50,63,190	3,69,84,162	5,15,86,530	NA	30,66,49,720	2034254930	17/03/21	5,15,86,530	Z20210207022-1	34,51,464	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	31860
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	56,86,998	9,93,36,203	1,44,03,749	2,00,90,747	NA	11,94,26,950	2034417673	30/03/21	2,00,90,747	Z20210207066-1	13,54,277	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	12420
Jinko Solar Co., Ltd.	Electro Solaire Private Limited	1,48,76,437	25,98,50,432	3,76,78,313	5,25,54,750	NA	31,24,05,182	2034342755	24/03/21	5,25,54,750	Z20210208044	35,42,610	USD	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	32697
		27,91,70,122	4,87,43,49,789	70,90,52,635	98,82,22,764		5,86,25,72,553			98,82,22,764		6,60,51,926			

Annexure-III

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details			
			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
LS-ENG-IND-1	671258867437	2344669/13/01/2021/N/H	LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	Solar Module LR4-72HPH-445M	660	32,66,35,541	1,63,31,777	Pratham Transolution India Pvt Ltd	11399	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	631258790160	2344669/13/01/2021/N/H				660				11398	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	621258785949	2344669/13/01/2021/N/H				660				11396	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	601258868640	2344669/13/01/2021/N/H				660				11402	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	651258688265	2344669/13/01/2021/N/H				660				11401	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	691258784596	2344669/13/01/2021/N/H				660				11397	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	651258867965	2344669/13/01/2021/N/H				660				11400	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	661258783341	2344669/13/01/2021/N/H				660				11395	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	671258779244	2344669/13/01/2021/N/H				660				11393	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	621258781583	2344669/13/01/2021/N/H				660				11394	20/01/21	Mundra	21/01/21
LS-ENG-IND-1	631258870037	2344669/13/01/2021/N/H				660				11403	21/01/21	Mundra	21/01/21
LS-ENG-IND-1	651258870202	2344669/13/01/2021/N/H				660				11404	21/01/21	Mundra	21/01/21
LS-ENG-IND-1	691258870374	2344669/13/01/2021/N/H				660				11408	21/01/21	Mundra	22/01/21
LS-ENG-IND-1	691258870569	2344669/13/01/2021/N/H				660				11409	21/01/21	Mundra	22/01/21
LS-ENG-IND-1	641258869843	2344669/13/01/2021/N/H				660				11406	21/01/21	Mundra	22/01/21
LS-ENG-IND-1	641258862152	2344669/13/01/2021/N/H				660				11416	21/01/21	Mundra	22/01/21
LS-ENG-IND-1	631258862951	2344669/13/01/2021/N/H				660				11415	21/01/21	Mundra	22/01/21
LS-ENG-IND-1	621258869610	2344669/13/01/2021/N/H				660				11405	21/01/21	Mundra	22/01/21
LS-ENG-IND-1	671258870802	2344669/13/01/2021/N/H				660				11410	21/01/21	Mundra	22/01/21
LS-ENG-IND-1	661258863531	2344669/13/01/2021/N/H				660				11417	22/01/21	Mundra	22/01/21
LS-ENG-IND-1	661258994419	2344669/13/01/2021/N/H				660				11431	23/01/21	Mundra	23/01/21
LS-ENG-IND-1	641258993410	2344669/13/01/2021/N/H				660				11430	23/01/21	Mundra	23/01/21
LS-ENG-IND-1	651258996719	2344669/13/01/2021/N/H				660				11434	23/01/21	Mundra	24/01/21
LS-ENG-IND-1	611258999745	2344669/13/01/2021/N/H				660				11436	23/01/21	Mundra	24/01/21
LS-ENG-IND-1	611258992012	2344669/13/01/2021/N/H				660				11428	22/01/21	Mundra	24/01/21
LS-ENG-IND-1	631258995723	2344669/13/01/2021/N/H				660				11432	23/01/21	Mundra	24/01/21

LS-ENG-IND-1	641258998514	2344669/13/01/2021/N/H				660				11435	23/01/21	Mundra	24/01/21
LS-ENG-IND-1	671259000651	2344669/13/01/2021/N/H				660				11439	23/01/21	Mundra	24/01/21
LS-ENG-IND-1	661259071641	2344669/13/01/2021/N/H				660				11450	24/01/21	Mundra	24/01/21
LS-ENG-IND-1	681259002650	2344669/13/01/2021/N/H				660				11448	23/01/21	Mundra	25/01/21
LS-ENG-IND-1	671259001542	2344669/13/01/2021/N/H				660				11447	23/01/21	Mundra	25/01/21
LS-ENG-IND-1	651259067957	2344669/13/01/2021/N/H				660				11449	23/01/21	Mundra	25/01/21
LS-ENG-IND-1	621259079867	2344669/13/01/2021/N/H				660				11464	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	651259076528	2344669/13/01/2021/N/H				660				11458	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	621259074945	2344669/13/01/2021/N/H				660				11455	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	651259072951	2344669/13/01/2021/N/H				660				11451	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	661259651089	2344669/13/01/2021/N/H				660				11468	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	641259084007	2344669/13/01/2021/N/H				660				11466	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	601259082083	2344669/13/01/2021/N/H				660				11465	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	661259655445	2344669/13/01/2021/N/H				660				11471	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	651259085751	2344669/13/01/2021/N/H				660				11467	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	601259653889	2344669/13/01/2021/N/H				660				11470	24/01/21	Mundra	25/01/21
LS-ENG-IND-1	681259656486	2344669/13/01/2021/N/H				660				11472	25/01/21	Mundra	25/01/21
LS-ENG-IND-1	681259652103	2344669/13/01/2021/N/H				660				11469	24/01/21	Mundra	27/01/21
LS-ENG-IND-1	681259665213	2344669/13/01/2021/N/H				660				11477	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	641259664672	2344669/13/01/2021/N/H				660				11476	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	621259659966	2344669/13/01/2021/N/H				660				11493	26/01/21	Mundra	27/01/21
LS-ENG-IND-1	631259663155	2344669/13/01/2021/N/H				660				11487	26/01/21	Mundra	27/01/21
LS-ENG-IND-1	671259662534	2344669/13/01/2021/N/H				660				11489	26/01/21	Mundra	27/01/21
LS-ENG-IND-1	651259664084	2344669/13/01/2021/N/H				660				11490	26/01/21	Mundra	27/01/21
LS-ENG-IND-1	661259659306	2344669/13/01/2021/N/H				660				11481	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	611259660952	2344669/13/01/2021/N/H				660				11484	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	691259663591	2344669/13/01/2021/N/H				660				11488	26/01/21	Mundra	27/01/21
LS-ENG-IND-1	691259661847	2344669/13/01/2021/N/H				660				11485	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	611259665957	2344669/13/01/2021/N/H				660				11492	26/01/21	Mundra	27/01/21
LS-ENG-IND-1	691259658638	2344669/13/01/2021/N/H				660				11473	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	661259665556	2344669/13/01/2021/N/H				660				11491	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	691259658021	2344669/13/01/2021/N/H				660				11474	25/01/21	Mundra	27/01/21
LS-ENG-IND-1	681259656486	2344669/13/01/2021/N/H				660				11494	26/01/21	Mundra	27/01/21
LS-ENG-IND-1	681259657306	2344669/13/01/2021/N/H				660				11475	25/01/21	Mundra	27/01/21

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details			
			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
LS-ENG-IND-2	611262726692	2484230/24/01/2021/N/H	LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesd	Solar Module LR4-72HPH-445M	660	32,59,73,442	1,62,98,672	Pratham Transolution India Pvt Ltd	11557	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	681262735219	2484230/24/01/2021/N/H				660				11564	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	631262720588	2484230/24/01/2021/N/H				660				11551	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	671262729123	2484230/24/01/2021/N/H				660				11560	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	621262730401	2484230/24/01/2021/N/H				660				11561	01/02/21	Mundra	02/02/21

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LS-ENG-IND-2	671262728188	2484230/24/01/2021/N/H	Technological Development Zone, Xi'an, China	a, Tehsil Vav, District Banaskantha 385575, Gujarat		660				11559	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	671262727338	2484230/24/01/2021/N/H				660				11558	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	681262723805	2484230/24/01/2021/N/H				660				11554	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	641262725557	2484230/24/01/2021/N/H				660				11556	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	651262724784	2484230/24/01/2021/N/H				660				11555	01/02/21	Mundra	02/02/21
LS-ENG-IND-2	611262732149	2484230/24/01/2021/N/H				660				11562	01/02/21	Mundra	03/02/21
LS-ENG-IND-2	671262739560	2484230/24/01/2021/N/H				660				11567	01/02/21	Mundra	03/02/21
LS-ENG-IND-2	601262736151	2484230/24/01/2021/N/H				660				11565	01/02/21	Mundra	03/02/21
LS-ENG-IND-2	671262733166	2484230/24/01/2021/N/H				660				11563	01/02/21	Mundra	03/02/21
LS-ENG-IND-2	651262753960	2484230/24/01/2021/N/H				660				11577	02/02/21	Mundra	03/02/21
LS-ENG-IND-2	641262722967	2484230/24/01/2021/N/H				660				11553	01/02/21	Mundra	03/02/21
LS-ENG-IND-2	681262722208	2484230/24/01/2021/N/H				660				11552	01/02/21	Mundra	03/02/21
LS-ENG-IND-2	671262743011	2484230/24/01/2021/N/H				660				11568	01/02/21	Mundra	03/02/21
LS-ENG-IND-2	651262772879	2484230/24/01/2021/N/H				660				11583	03/02/21	Mundra	03/02/21
LS-ENG-IND-2	681262761144	2484230/24/01/2021/N/H				660				11580	02/02/21	Mundra	03/02/21
LS-ENG-IND-2	631262758240	2484230/24/01/2021/N/H				660				11579	02/02/21	Mundra	03/02/21
LS-ENG-IND-2	611262762667	2484230/24/01/2021/N/H				660				11581	03/02/21	Mundra	03/02/21
LS-ENG-IND-2	691262755728	2484230/24/01/2021/N/H				660				11578	02/02/21	Mundra	03/02/21
LS-ENG-IND-2	671262747042	2484230/24/01/2021/N/H				660				11574	02/02/21	Mundra	03/02/21
LS-ENG-IND-2	671262752963	2484230/24/01/2021/N/H				660				11576	02/02/21	Mundra	04/02/21
LS-ENG-IND-2	631262752002	2484230/24/01/2021/N/H				660				11575	02/02/21	Mundra	04/02/21
LS-ENG-IND-2	631262743910	2484230/24/01/2021/N/H				660				11572	02/02/21	Mundra	04/02/21
LS-ENG-IND-2	611262746210	2484230/24/01/2021/N/H				660				11573	02/02/21	Mundra	04/02/21
LS-ENG-IND-2	651262780236	2484230/24/01/2021/N/H				660				11588	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	651262778398	2484230/24/01/2021/N/H				660				11586	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	661262777541	2484230/24/01/2021/N/H				660				11585	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	661262779451	2484230/24/01/2021/N/H				660				11587	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	661262773581	2484230/24/01/2021/N/H				660				11584	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	691262771977	2484230/24/01/2021/N/H				660				11582	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	621262781892	2484230/24/01/2021/N/H				660				11594	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	671262783608	2484230/24/01/2021/N/H				660				11596	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	641262786286	2484230/24/01/2021/N/H				660				11600	04/02/21	Mundra	04/02/21
LS-ENG-IND-2	641262781054	2484230/24/01/2021/N/H				660				11591	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	641262782677	2484230/24/01/2021/N/H				660				11595	03/02/21	Mundra	04/02/21
LS-ENG-IND-2	641262859281	2484230/24/01/2021/N/H				660				11604	04/02/21	Mundra	04/02/21
LS-ENG-IND-2	601262856587	2484230/24/01/2021/N/H				660				11603	04/02/21	Mundra	04/02/21
LS-ENG-IND-2	641262850552	2484230/24/01/2021/N/H				660				11601	04/02/21	Mundra	04/02/21
LS-ENG-IND-2	661262855371	2484230/24/01/2021/N/H				660				11602	04/02/21	Mundra	04/02/21
LS-ENG-IND-2	661262785007	2484230/24/01/2021/N/H				660				11599	04/02/21	Mundra	04/02/21
LS-ENG-IND-2	661262862607	2484230/24/01/2021/N/H				660				11607	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	651262873213	2484230/24/01/2021/N/H				660				11612	04/02/21	Mundra	05/02/21

LS-ENG-IND-2	671262869953	2484230/24/01/2021/N/H				660				11611	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	671262861652	2484230/24/01/2021/N/H				660				11606	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	631262860503	2484230/24/01/2021/N/H				660				11605	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	631262875677	2484230/24/01/2021/N/H				660				11616	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	651262879790	2484230/24/01/2021/N/H				660				11622	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	661262864939	2484230/24/01/2021/N/H				660				11609	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	691262863555	2484230/24/01/2021/N/H				660				11608	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	671262866264	2484230/24/01/2021/N/H				660				11610	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	641262878794	2484230/24/01/2021/N/H				660				11621	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	681262876815	2484230/24/01/2021/N/H				660				11617	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	641262874367	2484230/24/01/2021/N/H				660				11615	04/02/21	Mundra	05/02/21
LS-ENG-IND-2	691262880752	2484230/24/01/2021/N/H				660				11626	05/02/21	Mundra	05/02/21
LS-ENG-IND-2	681262882234	2484230/24/01/2021/N/H				660				11625	05/02/21	Mundra	05/02/21
LS-ENG-IND-2	631262877842	2484230/24/01/2021/N/H				660				11620	04/02/21	Mundra	05/02/21

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details			
			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
LS-ENG-IND-3	621269797540	2782219/16/02/2021/N/H				660				11796	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	601269803359	2782219/16/02/2021/N/H				660				11794	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	611269795484	2782219/16/02/2021/N/H				660				11786	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	651269800735	2782219/16/02/2021/N/H				660				11792	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	611269792315	2782219/16/02/2021/N/H				660				11787	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	691269799125	2782219/16/02/2021/N/H				660				11791	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	661269801773	2782219/16/02/2021/N/H				660				11793	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	631269807673	2782219/16/02/2021/N/H				660				11795	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	621269810227	2782219/16/02/2021/N/H				660				11797	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	621269818148	2782219/16/02/2021/N/H	LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat		660				11802	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	651270246522	2782219/16/02/2021/N/H				660				11806	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	681269815501	2782219/16/02/2021/N/H				660				11801	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	671270246911	2782219/16/02/2021/N/H			Solar Module LR4-72HPH-445M	660	32,46,18,704	1,62,30,935	Pratham Transolution India Pvt Ltd	11814	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	671269811184	2782219/16/02/2021/N/H				660				11800	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	611270245770	2782219/16/02/2021/N/H				660				11804	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	681270247566	2782219/16/02/2021/N/H				660				11813	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	631270246146	2782219/16/02/2021/N/H				660				11805	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	601270245256	2782219/16/02/2021/N/H				660				11803	21/02/21	Mundra	22/02/21
LS-ENG-IND-3	651270302767	2782219/16/02/2021/N/H				660				11822	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	681270248051	2782219/16/02/2021/N/H				660				11815	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	641270299859	2782219/16/02/2021/N/H				660				11817	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	641270299437	2782219/16/02/2021/N/H				660				11816	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	611270301535	2782219/16/02/2021/N/H				660				11819	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	601270309507	2782219/16/02/2021/N/H				660				11831	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	611269764174	2782219/16/02/2021/N/H				660				11790	21/02/21	Mundra	23/02/21

LS-ENG-IND-3	681270301127	2782219/16/02/2021/N/H				660				11820	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	671270302002	2782219/16/02/2021/N/H				660				11821	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	621270300551	2782219/16/02/2021/N/H				660				11818	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	601270304218	2782219/16/02/2021/N/H				660				11824	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	671270303274	2782219/16/02/2021/N/H				660				11823	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	681270307138	2782219/16/02/2021/N/H				660				11830	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	651270306417	2782219/16/02/2021/N/H				660				11829	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	661270307752	2782219/16/02/2021/N/H				660				11827	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	681270304717	2782219/16/02/2021/N/H				660				11828	22/02/21	Mundra	23/02/21
LS-ENG-IND-3	671269766970	2782219/16/02/2021/N/H				660				11789	21/02/21	Mundra	23/02/21
LS-ENG-IND-3	691270313790	2782219/16/02/2021/N/H				660				11844	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	601270312930	2782219/16/02/2021/N/H				660				11841	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	601270319452	2782219/16/02/2021/N/H				660				11846	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	681270314716	2782219/16/02/2021/N/H				660				11845	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	681270310462	2782219/16/02/2021/N/H				660				11840	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	631269767984	2782219/16/02/2021/N/H				660				11788	21/02/21	Mundra	24/02/21
LS-ENG-IND-3	651270320996	2782219/16/02/2021/N/H				660				11847	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	671270321841	2782219/16/02/2021/N/H				660				11850	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	611270325944	2782219/16/02/2021/N/H				660				11851	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	661270333869	2782219/16/02/2021/N/H				660				11860	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	621270332749	2782219/16/02/2021/N/H				660				11861	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	671270328011	2782219/16/02/2021/N/H				660				11852	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	601270795454	2782219/16/02/2021/N/H				660				11862	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	611270328943	2782219/16/02/2021/N/H				660				11859	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	631270792777	2782219/16/02/2021/N/H				660				11868	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	611270335828	2782219/16/02/2021/N/H				660				11864	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	601270793713	2782219/16/02/2021/N/H				660				11869	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	641270791904	2782219/16/02/2021/N/H				660				11867	23/02/21	Mundra	24/02/21
LS-ENG-IND-3	691270796438	2782219/16/02/2021/N/H				660				11874	24/02/21	Mundra	25/02/21
LS-ENG-IND-3	671270791060	2782219/16/02/2021/N/H				660				11866	23/02/21	Mundra	25/02/21
LS-ENG-IND-3	671270798128	2782219/16/02/2021/N/H				660				11872	24/02/21	Mundra	25/02/21
LS-ENG-IND-3	601270334695	2782219/16/02/2021/N/H				660				11871	23/02/21	Mundra	25/02/21
LS-ENG-IND-3	631270797194	2782219/16/02/2021/N/H				660				11873	24/02/21	Mundra	25/02/21
LS-ENG-IND-3	651270790199	2782219/16/02/2021/N/H				660				11865	23/02/21	Mundra	25/02/21
LS-ENG-IND-3	691270794586	2782219/16/02/2021/N/H				660				11870	23/02/21	Mundra	25/02/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
LS-ENG-IND-4	631272889811	2872611/23/02/2021/N/H	LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park,	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park,	Solar Module LR4-72HPH-445M	660	32,41,78,841	1,62,08,942	Pratham Transolution India Pvt Ltd	12028	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	621272886471	2872611/23/02/2021/N/H				660				12023	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	631272885145	2872611/23/02/2021/N/H				660				12016	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	641272891343	2872611/23/02/2021/N/H				660				12031	28/02/21	Mundra	01/03/21

LS-ENG-IND-4	671272891988	2872611/23/02/2021/N/H	Economic and Technological Development Zone, Xi'an, China	Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat		660				12030	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	641272884710	2872611/23/02/2021/N/H				660				12015	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	661272888594	2872611/23/02/2021/N/H				660				12027	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	681272890850	2872611/23/02/2021/N/H				660				12029	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	651272888083	2872611/23/02/2021/N/H				660				12026	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	661272892496	2872611/23/02/2021/N/H				660				12032	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	621272887656	2872611/23/02/2021/N/H				660				12025	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	671272886070	2872611/23/02/2021/N/H				660				12022	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	621272887218	2872611/23/02/2021/N/H				660				12024	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	621272898559	2872611/23/02/2021/N/H				660				12044	01/03/21	Mundra	01/03/21
LS-ENG-IND-4	681272885603	2872611/23/02/2021/N/H				660				12017	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	651272893706	2872611/23/02/2021/N/H				660				12033	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	631272896431	2872611/23/02/2021/N/H				660				12045	01/03/21	Mundra	01/03/21
LS-ENG-IND-4	641272895217	2872611/23/02/2021/N/H				660				12041	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	651272894329	2872611/23/02/2021/N/H				660				12042	28/02/21	Mundra	01/03/21
LS-ENG-IND-4	601272895848	2872611/23/02/2021/N/H				660				12048	01/03/21	Mundra	01/03/21
LS-ENG-IND-4	651272898107	2872611/23/02/2021/N/H				660				12047	01/03/21	Mundra	01/03/21
LS-ENG-IND-4	671272897580	2872611/23/02/2021/N/H				660				12046	01/03/21	Mundra	02/03/21
LS-ENG-IND-4	661272899778	2872611/23/02/2021/N/H				660				12050	01/03/21	Mundra	02/03/21
LS-ENG-IND-4	621272899060	2872611/23/02/2021/N/H				660				12049	01/03/21	Mundra	02/03/21
LS-ENG-IND-4	661272900715	2872611/23/02/2021/N/H				660				12074	02/03/21	Mundra	02/03/21
LS-ENG-IND-4	661272893163	2872611/23/02/2021/N/H				660				12043	28/02/21	Mundra	02/03/21
LS-ENG-IND-4	631273186331	2872611/23/02/2021/N/H				660				12078	02/03/21	Mundra	02/03/21
LS-ENG-IND-4	631272900282	2872611/23/02/2021/N/H				660				12073	02/03/21	Mundra	02/03/21
LS-ENG-IND-4	641272902207	2872611/23/02/2021/N/H				660				12077	02/03/21	Mundra	03/03/21
LS-ENG-IND-4	691272901692	2872611/23/02/2021/N/H				660				12076	02/03/21	Mundra	03/03/21
LS-ENG-IND-4	641272901192	2872611/23/02/2021/N/H				660				12075	02/03/21	Mundra	03/03/21
LS-ENG-IND-4	661273192692	2872611/23/02/2021/N/H				660				12096	03/03/21	Mundra	03/03/21
LS-ENG-IND-4	691273193780	2872611/23/02/2021/N/H				660				12097	03/03/21	Mundra	03/03/21
LS-ENG-IND-4	611273187453	2872611/23/02/2021/N/H				660				12087	02/03/21	Mundra	03/03/21
LS-ENG-IND-4	641273202995	2872611/23/02/2021/N/H				660				12099	03/03/21	Mundra	03/03/21
LS-ENG-IND-4	691273194994	2872611/23/02/2021/N/H				660				12100	03/03/21	Mundra	03/03/21
LS-ENG-IND-4	621273520028	2872611/23/02/2021/N/H				660				12109	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	621273523379	2872611/23/02/2021/N/H				660				12121	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	641273520839	2872611/23/02/2021/N/H				660				12110	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	661273521544	2872611/23/02/2021/N/H				660				12118	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	671273207522	2872611/23/02/2021/N/H				660				12115	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	651273204527	2872611/23/02/2021/N/H				660				12101	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	641273517518	2872611/23/02/2021/N/H				660				12106	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	651273526009	2872611/23/02/2021/N/H				660				12123	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	611273524197	2872611/23/02/2021/N/H				660				12122	03/03/21	Mundra	04/03/21

LS-ENG-IND-4	641273530458	2872611/23/02/2021/N/H				660				12128	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	661273528334	2872611/23/02/2021/N/H				660				12125	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	631273529437	2872611/23/02/2021/N/H				660				12126	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	681273532711	2872611/23/02/2021/N/H				660				12133	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	671273531207	2872611/23/02/2021/N/H				660				12129	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	691273188546	2872611/23/02/2021/N/H				660				12093	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	631273516327	2872611/23/02/2021/N/H				660				12111	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	691273518389	2872611/23/02/2021/N/H				660				12108	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	641273532061	2872611/23/02/2021/N/H				660				12142	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	621273533451	2872611/23/02/2021/N/H				660				12143	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	681273534452	2872611/23/02/2021/N/H				660				12144	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	611273519151	2872611/23/02/2021/N/H				660				12107	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	611273527026	2872611/23/02/2021/N/H				660				12124	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	611273189842	2872611/23/02/2021/N/H				660				12094	03/03/21	Mundra	04/03/21
LS-ENG-IND-4	661273522394	2872611/23/02/2021/N/H				660				12117	03/03/21	Mundra	11/03/21

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details			
			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
LS-ENG-IND-5	631275885337	2969993/02/03/2021/N/H				660				12275	09/03/21	Mundra	09/03/21
LS-ENG-IND-5	691275886817	2969993/02/03/2021/N/H				660				12277	09/03/21	Mundra	09/03/21
LS-ENG-IND-5	601275888759	2969993/02/03/2021/N/H				660				12279	09/03/21	Mundra	09/03/21
LS-ENG-IND-5	611275887845	2969993/02/03/2021/N/H				660				12276	09/03/21	Mundra	09/03/21
LS-ENG-IND-5	631275867418	2969993/02/03/2021/N/H				660				12274	09/03/21	Mundra	09/03/21
LS-ENG-IND-5	631275891040	2969993/02/03/2021/N/H				660				12280	09/03/21	Mundra	09/03/21
LS-ENG-IND-5	651275892180	2969993/02/03/2021/N/H				660				12281	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	691275896139	2969993/02/03/2021/N/H				660				12285	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	671275894223	2969993/02/03/2021/N/H	LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	Solar Module LR4-72HPH-445M	660	27,01,49,034	1,35,07,452	Pratham Transolution India Pvt Ltd	12283	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	631275895266	2969993/02/03/2021/N/H				660				12284	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	691275893239	2969993/02/03/2021/N/H				660				12282	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	681275889871	2969993/02/03/2021/N/H				660				12278	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	681275900396	2969993/02/03/2021/N/H				660				12294	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	631275925761	2969993/02/03/2021/N/H				660				12297	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	661275897724	2969993/02/03/2021/N/H				660				12293	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	671275901297	2969993/02/03/2021/N/H				660				12295	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	641275926910	2969993/02/03/2021/N/H				660				12298	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	611275897000	2969993/02/03/2021/N/H				660				12289	09/03/21	Mundra	10/03/21
LS-ENG-IND-5	601275931967	2969993/02/03/2021/N/H				660				12308	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	651275935104	2969993/02/03/2021/N/H				660				12306	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	611275934138	2969993/02/03/2021/N/H				660				12305	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	691275937243	2969993/02/03/2021/N/H				660				12314	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	681275933251	2969993/02/03/2021/N/H				660				12307	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	661275936126	2969993/02/03/2021/N/H				660				12313	10/03/21	Mundra	11/03/21

LS-ENG-IND-5	611275928256	2969993/02/03/2021/N/H				660				12311	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	691275924683	2969993/02/03/2021/N/H				660				12296	09/03/21	Mundra	11/03/21
LS-ENG-IND-5	661275930946	2969993/02/03/2021/N/H				660				12309	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	681275940970	2969993/02/03/2021/N/H				660				12319	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	681275940037	2969993/02/03/2021/N/H				660				12316	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	661275938205	2969993/02/03/2021/N/H				660				12317	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	621275939024	2969993/02/03/2021/N/H				660				12318	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	671275929653	2969993/02/03/2021/N/H				660				12310	10/03/21	Mundra	11/03/21
LS-ENG-IND-5	641275943159	2969993/02/03/2021/N/H				660				12354	12/03/21	Mundra	12/03/21
LS-ENG-IND-5	641275946554	2969993/02/03/2021/N/H				660				12353	11/03/21	Mundra	12/03/21
LS-ENG-IND-5	621275954551	2969993/02/03/2021/N/H				660				12363	12/03/21	Mundra	12/03/21
LS-ENG-IND-5	651275947914	2969993/02/03/2021/N/H				660				12355	12/03/21	Mundra	12/03/21
LS-ENG-IND-5	681275944406	2969993/02/03/2021/N/H				660				12349	11/03/21	Mundra	12/03/21
LS-ENG-IND-5	681275952748	2969993/02/03/2021/N/H				660				12361	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	681275942145	2969993/02/03/2021/N/H				660				12348	11/03/21	Mundra	13/03/21
LS-ENG-IND-5	651275945570	2969993/02/03/2021/N/H				660				12350	11/03/21	Mundra	13/03/21
LS-ENG-IND-5	671275956367	2969993/02/03/2021/N/H				660				12369	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	671275957513	2969993/02/03/2021/N/H				660				12370	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	651275949770	2969993/02/03/2021/N/H				660				12357	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	681275950627	2969993/02/03/2021/N/H				660				12358	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	691275948711	2969993/02/03/2021/N/H				660				12356	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	611275951827	2969993/02/03/2021/N/H				660				12359	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	671275955476	2969993/02/03/2021/N/H				660				12368	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	601275953507	2969993/02/03/2021/N/H				660				12367	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	651275958549	2969993/02/03/2021/N/H				660				12375	12/03/21	Mundra	13/03/21
LS-ENG-IND-5	621275959639	2969993/02/03/2021/N/H				660				12376	12/03/21	Mundra	13/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)	From	Entered date	
LS-ENG-IND-6	691280520715	3173699/17/03/2021/N/H	LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	Solar Module LR4-72HPH-445M	660	27,89,26,517	1,39,46,326	Pratham Transolution India Pvt Ltd	12697	23/03/21	Mundra	24/03/21
LS-ENG-IND-6	621280521746	3173699/17/03/2021/N/H				660				12700	23/03/21	Mundra	24/03/21
LS-ENG-IND-6	641280523834	3173699/17/03/2021/N/H				660				12711	24/03/21	Mundra	24/03/21
LS-ENG-IND-6	611280522650	3173699/17/03/2021/N/H				660				12702	23/03/21	Mundra	24/03/21
LS-ENG-IND-6	671280523060	3173699/17/03/2021/N/H				660				12703	24/03/21	Mundra	24/03/21
LS-ENG-IND-6	631280522221	3173699/17/03/2021/N/H				660				12701	23/03/21	Mundra	25/03/21
LS-ENG-IND-6	671280528346	3173699/17/03/2021/N/H				660				12736	24/03/21	Mundra	25/03/21
LS-ENG-IND-6	691280524241	3173699/17/03/2021/N/H				660				12712	24/03/21	Mundra	25/03/21
LS-ENG-IND-6	611280521123	3173699/17/03/2021/N/H				660				12698	23/03/21	Mundra	25/03/21
LS-ENG-IND-6	621280528776	3173699/17/03/2021/N/H				660				12737	24/03/21	Mundra	25/03/21
LS-ENG-IND-6	681280524813	3173699/17/03/2021/N/H				660				12720	24/03/21	Mundra	25/03/21
LS-ENG-IND-6	681280525209	3173699/17/03/2021/N/H				660				12719	24/03/21	Mundra	25/03/21
LS-ENG-IND-6	601280530001	3173699/17/03/2021/N/H				660				12756	25/03/21	Mundra	26/03/21

LS-ENG-IND-6	681280529160	3173699/17/03/2021/N/H				660				12751	25/03/21	Mundra	26/03/21
LS-ENG-IND-6	671280530440	3173699/17/03/2021/N/H				320				12755	25/03/21	Mundra	26/03/21
LS-ENG-IND-6	641280530889	3173699/17/03/2021/N/H				660				12759	25/03/21	Mundra	26/03/21
LS-ENG-IND-6	601280531442	3173699/17/03/2021/N/H				660				12761	25/03/21	Mundra	26/03/21
LS-ENG-IND-6		3173699/17/03/2021/N/H				660				12753	25/03/21	Mundra	26/03/21
LS-ENG-IND-6	691280533391	3173699/17/03/2021/N/H				660				12760	25/03/21	Mundra	26/03/21
LS-ENG-IND-6	661280562990	3173699/17/03/2021/N/H				660				12763	26/03/21	Mundra	26/03/21
LS-ENG-IND-6	661280535161	3173699/17/03/2021/N/H				660				12762	26/03/21	Mundra	26/03/21
LS-ENG-IND-6	681280564161	3173699/17/03/2021/N/H				660				12764	26/03/21	Mundra	26/03/21
LS-ENG-IND-6	671280567774	3173699/17/03/2021/N/H				660				12769	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	641280568372	3173699/17/03/2021/N/H				660				12767	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	611280568894	3173699/17/03/2021/N/H				660				12768	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	651280570297	3173699/17/03/2021/N/H				660				12770	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	681280572320	3173699/17/03/2021/N/H				660				12778	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	651280571708	3173699/17/03/2021/N/H				660				12772	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	601281455901	3173699/17/03/2021/N/H				660				12777	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	661280569470	3173699/17/03/2021/N/H				660				12775	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	691281456563	3173699/17/03/2021/N/H				660				12773	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	611281461633	3173699/17/03/2021/N/H				660				12785	27/03/21	Mundra	27/03/21
LS-ENG-IND-6	631281457120	3173699/17/03/2021/N/H				660				12779	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	661281459646	3173699/17/03/2021/N/H				660				12782	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	651281461028	3173699/17/03/2021/N/H				660				12784	27/03/21	Mundra	27/03/21
LS-ENG-IND-6	651281460207	3173699/17/03/2021/N/H				660				12783	27/03/21	Mundra	27/03/21
LS-ENG-IND-6	601281457738	3173699/17/03/2021/N/H				660				12780	26/03/21	Mundra	27/03/21
LS-ENG-IND-6	651281466250	3173699/17/03/2021/N/H				660				12791	27/03/21	Mundra	28/03/21
LS-ENG-IND-6	671280570884	3173699/17/03/2021/N/H				660				12792	27/03/21	Mundra	28/03/21
LS-ENG-IND-6	631281466746	3173699/17/03/2021/N/H				660				12790	27/03/21	Mundra	28/03/21
LS-ENG-IND-6	671281463299	3173699/17/03/2021/N/H				660				12786	27/03/21	Mundra	28/03/21
LS-ENG-IND-6	651281464270	3173699/17/03/2021/N/H				660				12787	27/03/21	Mundra	28/03/21
LS-ENG-IND-6	601281463694	3173699/17/03/2021/N/H				660				12789	27/03/21	Mundra	28/03/21
LS-ENG-IND-6	661281464819	3173699/17/03/2021/N/H				660				12788	27/03/21	Mundra	28/03/21
LS-ENG-IND-6	641281468000	3173699/17/03/2021/N/H				660				12821	28/03/21	Mundra	30/03/21
LS-ENG-IND-6	611281469398	3173699/17/03/2021/N/H				660				12829	28/03/21	Mundra	30/03/21
LS-ENG-IND-6	631281472053	3173699/17/03/2021/N/H				660				12827	28/03/21	Mundra	30/03/21
LS-ENG-IND-6	661281471385	3173699/17/03/2021/N/H				660				12828	28/03/21	Mundra	30/03/21
LS-ENG-IND-6	611281470118	3173699/17/03/2021/N/H				660				12830	28/03/21	Mundra	30/03/21
LS-ENG-IND-6	621280527476	3173699/17/03/2021/N/H				660				12835	28/03/21	Mundra	31/03/21
LS-ENG-IND-6	651281468735	3173699/17/03/2021/N/H				660				12822	28/03/21	Mundra	31/03/21
LS-ENG-IND-6	641281458410	3173699/17/03/2021/N/H				660				12781	26/03/21	Mundra	03/04/21

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details		
			From	To						Vehicle/ transport Document no and Date (LRS Detail)	From	Entered date

Z20210119031-1	691277749729	2988870/03/03/2021/N/H				540				106626	12/03/21	Mundra	14/03/21
Z20210119031-1	651277749730	2988870/03/03/2021/N/H				540				106627	12/03/21	Mundra	14/03/21
Z20210119031-1	681278762933	2988870/03/03/2021/N/H				540				107682	15/03/21	Mundra	16/03/21
Z20210119031-1	641278550716	2988870/03/03/2021/N/H				540				107677	15/03/21	Mundra	16/03/21
Z20210119031-1	641278762931	2988870/03/03/2021/N/H				540				107680	15/03/21	Mundra	16/03/21
Z20210119031-1	611278762932	2988870/03/03/2021/N/H				540				107681	15/03/21	Mundra	17/03/21
Z20210119031-1	681278768928	2988870/03/03/2021/N/H				540				108108	16/03/21	Mundra	17/03/21
Z20210119031-1	611278762945	2988870/03/03/2021/N/H				540				107694	15/03/21	Mundra	17/03/21
Z20210119031-1	641278768926	2988870/03/03/2021/N/H				540				108104	15/03/21	Mundra	17/03/21
Z20210119031-1	671278768925	2988870/03/03/2021/N/H				540				108103	15/03/21	Mundra	17/03/21
Z20210119031-1	631278768923	2988870/03/03/2021/N/H				540				108101	15/03/21	Mundra	17/03/21
Z20210119031-1	661278857910	2988870/03/03/2021/N/H				540				108107	16/03/21	Mundra	17/03/21
Z20210119031-1	671278762943	2988870/03/03/2021/N/H				540				107692	15/03/21	Mundra	17/03/21
Z20210119031-1	611278768927	2988870/03/03/2021/N/H				540				108105	15/03/21	Mundra	17/03/21
Z20210119031-1	641278762944	2988870/03/03/2021/N/H				540				107693	15/03/21	Mundra	17/03/21
Z20210119031-1	651278762947	2988870/03/03/2021/N/H				540				107696	15/03/21	Mundra	17/03/21
Z20210119031-1	661278762940	2988870/03/03/2021/N/H				540				107689	15/03/21	Mundra	17/03/21
Z20210119031-1	601278768924	2988870/03/03/2021/N/H				540				108102	15/03/21	Mundra	17/03/21
Z20210119031-1	631278762938	2988870/03/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,78,68,666	1,18,93,433	Agrawal Cargo Movers	107687	15/03/21	Mundra	17/03/21
Z20210119031-1	611278762929	2988870/03/03/2021/N/H				540				107678	15/03/21	Mundra	17/03/21
Z20210119031-1	631277871839	2988870/03/03/2021/N/H				540				107690	15/03/21	Mundra	17/03/21
Z20210119031-1	601278762939	2988870/03/03/2021/N/H				540				107688	15/03/21	Mundra	17/03/21
Z20210119031-1	671277871844	2988870/03/03/2021/N/H				540				107691	15/03/21	Mundra	17/03/21
Z20210119031-1	691278762936	2988870/03/03/2021/N/H				540				107685	15/03/21	Mundra	17/03/21
Z20210119031-1	621278762948	2988870/03/03/2021/N/H				540				107697	15/03/21	Mundra	18/03/21
Z20210119031-1	621279163281	2988870/03/03/2021/N/H				540				108116	16/03/21	Mundra	18/03/21
Z20210119031-1	621279163278	2988870/03/03/2021/N/H				540				108113	16/03/21	Mundra	18/03/21
Z20210119031-1	671279163286	2988870/03/03/2021/N/H				540				108120	16/03/21	Mundra	18/03/21
Z20210119031-1	681279163276	2988870/03/03/2021/N/H				540				108111	16/03/21	Mundra	18/03/21
Z20210119031-1	681278762946	2988870/03/03/2021/N/H				540				107695	15/03/21	Mundra	18/03/21
Z20210119031-1	601279205558	2988870/03/03/2021/N/H				540				108123	17/03/21	Mundra	18/03/21
Z20210119031-1	641279163287	2988870/03/03/2021/N/H				540				108121	16/03/21	Mundra	18/03/21
Z20210119031-1	611279163275	2988870/03/03/2021/N/H				540				108110	16/03/21	Mundra	18/03/21
Z20210119031-1	651279163280	2988870/03/03/2021/N/H				540				108115	16/03/21	Mundra	18/03/21
Z20210119031-1	691279163279	2988870/03/03/2021/N/H				540				108114	16/03/21	Mundra	18/03/21
Z20210119031-1	611279163288	2988870/03/03/2021/N/H				540				108122	16/03/21	Mundra	18/03/21
Z20210119031-1	671278923892	2988870/03/03/2021/N/H				540				108109	16/03/21	Mundra	18/03/21
Z20210119031-1	671278762930	2988870/03/03/2021/N/H				540				107679	15/03/21	Mundra	18/03/21
Z20210119031-1	651278762934	2988870/03/03/2021/N/H				540				107683	15/03/21	Mundra	18/03/21
Z20210119031-1	661278762937	2988870/03/03/2021/N/H				540				107686	15/03/21	Mundra	18/03/21
Z20210119031-1	621278762935	2988870/03/03/2021/N/H				540				107684	15/03/21	Mundra	18/03/21

Z20210119031-1	601278762942	2988870/03/03/2021/N/H				540				107700	15/03/21	Mundra	19/03/21
Z20210119031-1	631278762941	2988870/03/03/2021/N/H				540				107699	15/03/21	Mundra	19/03/21
Z20210119031-1	651279163277	2988870/03/03/2021/N/H				540				108112	16/03/21	Mundra	19/03/21
Z20210119031-1	691279163282	2988870/03/03/2021/N/H				540				108117	16/03/21	Mundra	19/03/21
Z20210119031-1	601279163285	2988870/03/03/2021/N/H				540				108119	16/03/21	Mundra	19/03/21
Z20210119031-1	631279163284	2988870/03/03/2021/N/H				540				108118	16/03/21	Mundra	19/03/21
Z20210119031-1	691278762949	2988870/03/03/2021/N/H				540				107698	15/03/21	Mundra	20/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210119040-1	611274877412	2876214/23/02/2021/N/H				540				106697	05/03/21	Mundra	06/03/21
Z20210119040-1	691274877416	2876214/23/02/2021/N/H				540				108002	05/03/21	Mundra	07/03/21
Z20210119040-1	661274877417	2876214/23/02/2021/N/H				540				108003	05/03/21	Mundra	07/03/21
Z20210119040-1	681275031175	2876214/23/02/2021/N/H				540				108004	05/03/21	Mundra	07/03/21
Z20210119040-1	651274877414	2876214/23/02/2021/N/H				540				106699	05/03/21	Mundra	07/03/21
Z20210119040-1	681275226023	2876214/23/02/2021/N/H				540				108008	06/03/21	Mundra	07/03/21
Z20210119040-1	611275226022	2876214/23/02/2021/N/H				540				108007	06/03/21	Mundra	07/03/21
Z20210119040-1	631274877418	2876214/23/02/2021/N/H				540				106700	05/03/21	Mundra	07/03/21
Z20210119040-1	621274877415	2876214/23/02/2021/N/H				540				108001	05/03/21	Mundra	07/03/21
Z20210119040-1	681274877413	2876214/23/02/2021/N/H				540				106698	05/03/21	Mundra	07/03/21
Z20210119040-1	681274873198	2876214/23/02/2021/N/H				540				106696	05/03/21	Mundra	07/03/21
Z20210119040-1	611275525200	2876214/23/02/2021/N/H				540				108013	06/03/21	Mundra	08/03/21
Z20210119040-1	611275525198	2876214/23/02/2021/N/H				540				108011	06/03/21	Mundra	08/03/21
Z20210119040-1	631275114570	2876214/23/02/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,78,68,666	1,18,93,433	Agrawal Cargo Movers	108005	05/03/21	Mundra	08/03/21
Z20210119040-1	681275525199	2876214/23/02/2021/N/H				540				108012	06/03/21	Mundra	08/03/21
Z20210119040-1	641275550962	2876214/23/02/2021/N/H				540				108014	07/03/21	Mundra	08/03/21
Z20210119040-1	611275550963	2876214/23/02/2021/N/H				540				108015	07/03/21	Mundra	08/03/21
Z20210119040-1	621275676460	2876214/23/02/2021/N/H				540				108029	07/03/21	Mundra	08/03/21
Z20210119040-1	691275676461	2876214/23/02/2021/N/H				540				108030	07/03/21	Mundra	08/03/21
Z20210119040-1	641275646188	2876214/23/02/2021/N/H				540				108026	07/03/21	Mundra	08/03/21
Z20210119040-1	671275646187	2876214/23/02/2021/N/H				540				108025	07/03/21	Mundra	08/03/21
Z20210119040-1	661275637485	2876214/23/02/2021/N/H				540				108016	07/03/21	Mundra	09/03/21
Z20210119040-1	641275226021	2876214/23/02/2021/N/H				540				108006	06/03/21	Mundra	09/03/21
Z20210119040-1	671275637488	2876214/23/02/2021/N/H				540				108019	07/03/21	Mundra	09/03/21
Z20210119040-1	641275637492	2876214/23/02/2021/N/H				540				108023	07/03/21	Mundra	09/03/21
Z20210119040-1	601275637487	2876214/23/02/2021/N/H				540				108018	07/03/21	Mundra	09/03/21
Z20210119040-1	671275637491	2876214/23/02/2021/N/H				540				108022	07/03/21	Mundra	09/03/21
Z20210119040-1	601275637490	2876214/23/02/2021/N/H				540				108021	07/03/21	Mundra	09/03/21
Z20210119040-1	631275637486	2876214/23/02/2021/N/H				540				108017	07/03/21	Mundra	09/03/21
Z20210119040-1	641275637489	2876214/23/02/2021/N/H				540				108020	07/03/21	Mundra	09/03/21
Z20210119040-1	661275676462	2876214/23/02/2021/N/H				540				108031	07/03/21	Mundra	09/03/21
Z20210119040-1	691275676458	2876214/23/02/2021/N/H				540				108027	07/03/21	Mundra	09/03/21

Z20210119040-1	661275676459	2876214/23/02/2021/N/H				540				108028	07/03/21	Mundra	09/03/21
Z20210119040-1	671275904324	2876214/23/02/2021/N/H				540				108042	08/03/21	Mundra	09/03/21
Z20210119040-1	641275680636	2876214/23/02/2021/N/H				540				108033	08/03/21	Mundra	09/03/21
Z20210119040-1	671275680635	2876214/23/02/2021/N/H				540				108035	08/03/21	Mundra	09/03/21
Z20210119040-1	611275637493	2876214/23/02/2021/N/H				540				108024	07/03/21	Mundra	09/03/21
Z20210119040-1	661275680632	2876214/23/02/2021/N/H				540				108032	08/03/21	Mundra	09/03/21
Z20210119040-1	611275904326	2876214/23/02/2021/N/H				540				108044	08/03/21	Mundra	09/03/21
Z20210119040-1	601275904323	2876214/23/02/2021/N/H				540				108041	08/03/21	Mundra	10/03/21
Z20210119040-1	641275904325	2876214/23/02/2021/N/H				540				108043	08/03/21	Mundra	10/03/21
Z20210119040-1	661275904321	2876214/23/02/2021/N/H				540				108040	08/03/21	Mundra	10/03/21
Z20210119040-1	621275226025	2876214/23/02/2021/N/H				540				108010	06/03/21	Mundra	10/03/21
Z20210119040-1	631275680633	2876214/23/02/2021/N/H				540				108037	08/03/21	Mundra	10/03/21
Z20210119040-1	631275849474	2876214/23/02/2021/N/H				540				108038	08/03/21	Mundra	10/03/21
Z20210119040-1	601275680634	2876214/23/02/2021/N/H				540				108036	08/03/21	Mundra	10/03/21
Z20210119040-1	601275849475	2876214/23/02/2021/N/H				540				108039	08/03/21	Mundra	11/03/21
Z20210119040-1	651275226024	2876214/23/02/2021/N/H				540				108009	06/03/21	Mundra	12/03/21

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details			
			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210113077-1	601277777062	2986075/03/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,78,68,666	1,18,93,433	Agrawal Cargo Movers	106639	13/03/21	Mundra	14/03/21
Z20210113077-1	631277777061	2986075/03/03/2021/N/H				540				106638	13/03/21	Mundra	14/03/21
Z20210113077-1	661277777060	2986075/03/03/2021/N/H				540				106637	13/03/21	Mundra	14/03/21
Z20210113077-1	601277871843	2986075/03/03/2021/N/H				540				106645	13/03/21	Mundra	15/03/21
Z20210113077-1	641278265162	2986075/03/03/2021/N/H				540				107660	14/03/21	Mundra	15/03/21
Z20210113077-1	651278194616	2986075/03/03/2021/N/H				540				107654	13/03/21	Mundra	15/03/21
Z20210113077-1	671278119040	2986075/03/03/2021/N/H				540				106649	13/03/21	Mundra	15/03/21
Z20210113077-1	611278119042	2986075/03/03/2021/N/H				540				107651	13/03/21	Mundra	15/03/21
Z20210113077-1	681278194615	2986075/03/03/2021/N/H				540				107653	13/03/21	Mundra	15/03/21
Z20210113077-1	631278265169	2986075/03/03/2021/N/H				540				107667	14/03/21	Mundra	15/03/21
Z20210113077-1	621278265166	2986075/03/03/2021/N/H				540				107664	14/03/21	Mundra	15/03/21
Z20210113077-1	651277873969	2986075/03/03/2021/N/H				540				106648	13/03/21	Mundra	15/03/21
Z20210113077-1	681277873968	2986075/03/03/2021/N/H				540				106647	13/03/21	Mundra	15/03/21
Z20210113077-1	631277871839	2986075/03/03/2021/N/H				540				106640	13/03/21	Mundra	15/03/21
Z20210113077-1	671277871844	2986075/03/03/2021/N/H				540				106646	13/03/21	Mundra	15/03/21
Z20210113077-1	661277871841	2986075/03/03/2021/N/H				540				106643	13/03/21	Mundra	15/03/21
Z20210113077-1	621278194617	2986075/03/03/2021/N/H				540				107655	13/03/21	Mundra	15/03/21
Z20210113077-1	631277871842	2986075/03/03/2021/N/H				540				106644	13/03/21	Mundra	15/03/21
Z20210113077-1	691277871840	2986075/03/03/2021/N/H				540				106641	13/03/21	Mundra	15/03/21
Z20210113077-1	671278265161	2986075/03/03/2021/N/H				540				107659	14/03/21	Mundra	15/03/21
Z20210113077-1	611278194614	2986075/03/03/2021/N/H				540				107652	13/03/21	Mundra	15/03/21
Z20210113077-1	661278265171	2986075/03/03/2021/N/H				540				107668	14/03/21	Mundra	15/03/21
Z20210113077-1	691278265167	2986075/03/03/2021/N/H				540				107665	14/03/21	Mundra	15/03/21

Z20210113077-1	661278265168	2986075/03/03/2021/N/H				540				107666	14/03/21	Mundra	15/03/21
Z20210113077-1	611278265163	2986075/03/03/2021/N/H				540				107661	14/03/21	Mundra	15/03/21
Z20210113077-1	651278265165	2986075/03/03/2021/N/H				540				107663	14/03/21	Mundra	15/03/21
Z20210113077-1	681278265164	2986075/03/03/2021/N/H				540				107662	14/03/21	Mundra	15/03/21
Z20210113077-1	621277760013	2986075/03/03/2021/N/H				540				106631	13/03/21	Mundra	16/03/21
Z20210113077-1	671277760018	2986075/03/03/2021/N/H				540				106632	13/03/21	Mundra	16/03/21
Z20210113077-1	601277760017	2986075/03/03/2021/N/H				540				106636	13/03/21	Mundra	16/03/21
Z20210113077-1	611277760010	2986075/03/03/2021/N/H				540				106628	13/03/21	Mundra	16/03/21
Z20210113077-1	651277760012	2986075/03/03/2021/N/H				540				106630	13/03/21	Mundra	16/03/21
Z20210113077-1	691278194618	2986075/03/03/2021/N/H				540				107656	13/03/21	Mundra	16/03/21
Z20210113077-1	641278265159	2986075/03/03/2021/N/H				540				107657	14/03/21	Mundra	16/03/21
Z20210113077-1	621278372453	2986075/03/03/2021/N/H				540				107670	15/03/21	Mundra	16/03/21
Z20210113077-1	691278372454	2986075/03/03/2021/N/H				540				107671	15/03/21	Mundra	16/03/21
Z20210113077-1	601278265160	2986075/03/03/2021/N/H				540				107658	14/03/21	Mundra	16/03/21
Z20210113077-1	651278372452	2986075/03/03/2021/N/H				540				107669	15/03/21	Mundra	16/03/21
Z20210113077-1	631277760016	2986075/03/03/2021/N/H				540				106635	13/03/21	Mundra	16/03/21
Z20210113077-1	671278372458	2986075/03/03/2021/N/H				540				107674	15/03/21	Mundra	16/03/21
Z20210113077-1	641278372459	2986075/03/03/2021/N/H				540				107675	15/03/21	Mundra	16/03/21
Z20210113077-1	661277760015	2986075/03/03/2021/N/H				540				106634	13/03/21	Mundra	17/03/21
Z20210113077-1	681277760011	2986075/03/03/2021/N/H				540				106629	13/03/21	Mundra	17/03/21
Z20210113077-1	691277760014	2986075/03/03/2021/N/H				540				106633	13/03/21	Mundra	17/03/21
Z20210113077-1	641278119041	2986075/03/03/2021/N/H				540				106650	13/03/21	Mundra	17/03/21
Z20210113077-1	641278550716	2986075/03/03/2021/N/H				540				107676	15/03/21	Mundra	17/03/21
Z20210113077-1	661278372455	2986075/03/03/2021/N/H				540				107672	15/03/21	Mundra	17/03/21
Z20210113077-1	601278372457	2986075/03/03/2021/N/H				540				107673	15/03/21	Mundra	17/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210119026-1	601276568496	2987759/03/03/2021/N/H				540				107880	10/03/21	Mundra	11/03/21
Z20210119026-1	641276568498	2987759/03/03/2021/N/H				540				107882	10/03/21	Mundra	11/03/21
Z20210119026-1	601276561060	2987759/03/03/2021/N/H				540				107876	09/03/21	Mundra	11/03/21
Z20210119026-1	671276561061	2987759/03/03/2021/N/H				540				107877	10/03/21	Mundra	11/03/21
Z20210119026-1	621276741882	2987759/03/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,78,68,666	1,18,93,433	Agrawal Cargo Movers	107888	10/03/21	Mundra	11/03/21
Z20210119026-1	661276568577	2987759/03/03/2021/N/H				540				107879	10/03/21	Mundra	11/03/21
Z20210119026-1	691276568576	2987759/03/03/2021/N/H				540				107878	10/03/21	Mundra	11/03/21
Z20210119026-1	671276568497	2987759/03/03/2021/N/H				540				107881	10/03/21	Mundra	11/03/21
Z20210119026-1	601276627979	2987759/03/03/2021/N/H				540				107885	10/03/21	Mundra	11/03/21
Z20210119026-1	631276627978	2987759/03/03/2021/N/H				540				107884	10/03/21	Mundra	12/03/21
Z20210119026-1	621276884145	2987759/03/03/2021/N/H				540				107892	10/03/21	Mundra	12/03/21
Z20210119026-1	661276884147	2987759/03/03/2021/N/H				540				107894	10/03/21	Mundra	12/03/21
Z20210119026-1	631276627981	2987759/03/03/2021/N/H				540				107886	10/03/21	Mundra	12/03/21
Z20210119026-1	611276568499	2987759/03/03/2021/N/H				540				107883	10/03/21	Mundra	12/03/21

Z20210119026-1	691276884146	2987759/03/03/2021/N/H				540				107893	10/03/21	Mundra	12/03/21
Z20210119026-1	661276741884	2987759/03/03/2021/N/H				540				107890	10/03/21	Mundra	12/03/21
Z20210119026-1	651276884144	2987759/03/03/2021/N/H				540				107891	10/03/21	Mundra	12/03/21
Z20210119026-1	651276741881	2987759/03/03/2021/N/H				540				107887	10/03/21	Mundra	12/03/21
Z20210119026-1	691276741883	2987759/03/03/2021/N/H				540				107889	10/03/21	Mundra	12/03/21
Z20210119026-1	691277312802	2987759/03/03/2021/N/H				540				106612	11/03/21	Mundra	12/03/21
Z20210119026-1	621277312799	2987759/03/03/2021/N/H				540				106610	11/03/21	Mundra	12/03/21
Z20210119026-1	621277267147	2987759/03/03/2021/N/H				540				106607	11/03/21	Mundra	12/03/21
Z20210119026-1	621277312801	2987759/03/03/2021/N/H				540				106608	11/03/21	Mundra	12/03/21
Z20210119026-1	661277167104	2987759/03/03/2021/N/H				540				107900	11/03/21	Mundra	12/03/21
Z20210119026-1	651277167099	2987759/03/03/2021/N/H				540				107895	10/03/21	Mundra	12/03/21
Z20210119026-1	681277167100	2987759/03/03/2021/N/H				540				107896	11/03/21	Mundra	13/03/21
Z20210119026-1	651277167101	2987759/03/03/2021/N/H				540				107897	11/03/21	Mundra	13/03/21
Z20210119026-1	621277167102	2987759/03/03/2021/N/H				540				107898	11/03/21	Mundra	13/03/21
Z20210119026-1	691277360629	2987759/03/03/2021/N/H				540				106606	11/03/21	Mundra	13/03/21
Z20210119026-1	691277267148	2987759/03/03/2021/N/H				540				106605	11/03/21	Mundra	13/03/21
Z20210119026-1	601277317941	2987759/03/03/2021/N/H				540				106614	11/03/21	Mundra	13/03/21
Z20210119026-1	601277318449	2987759/03/03/2021/N/H				540				106613	11/03/21	Mundra	13/03/21
Z20210119026-1	681277267145	2987759/03/03/2021/N/H				540				106602	11/03/21	Mundra	13/03/21
Z20210119026-1	671277317942	2987759/03/03/2021/N/H				540				106615	11/03/21	Mundra	13/03/21
Z20210119026-1	651277312800	2987759/03/03/2021/N/H				540				106609	11/03/21	Mundra	13/03/21
Z20210119026-1	641277360637	2987759/03/03/2021/N/H				540				106624	12/03/21	Mundra	14/03/21
Z20210119026-1	661277360633	2987759/03/03/2021/N/H				540				106620	12/03/21	Mundra	14/03/21
Z20210119026-1	611277360638	2987759/03/03/2021/N/H				540				106625	12/03/21	Mundra	14/03/21
Z20210119026-1	631277360634	2987759/03/03/2021/N/H				540				106621	12/03/21	Mundra	14/03/21
Z20210119026-1	651277360630	2987759/03/03/2021/N/H				540				106617	12/03/21	Mundra	14/03/21
Z20210119026-1	651277312798	2987759/03/03/2021/N/H				540				106611	11/03/21	Mundra	14/03/21
Z20210119026-1	651277267146	2987759/03/03/2021/N/H				540				106603	11/03/21	Mundra	14/03/21
Z20210119026-1	691277167103	2987759/03/03/2021/N/H				540				107899	11/03/21	Mundra	15/03/21
Z20210119026-1	601277360635	2987759/03/03/2021/N/H				540				106622	12/03/21	Mundra	15/03/21
Z20210119026-1	691277360632	2987759/03/03/2021/N/H				540				106619	12/03/21	Mundra	15/03/21
Z20210119026-1	621277360631	2987759/03/03/2021/N/H				540				106618	12/03/21	Mundra	16/03/21
Z20210119026-1	671277360636	2987759/03/03/2021/N/H				540				106623	12/03/21	Mundra	17/03/21
Z20210119026-1	611277267144	2987759/03/03/2021/N/H				540				106601	11/03/21	Mundra	20/03/21

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Z20210204005-1	621278475327	3085175/10/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesd	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	9,90,09,883	49,50,494	Pratham Transolutions India Pvt Ltd	12442	15/03/21	Mundra	16/03/21
Z20210204005-1	611278475324	3085175/10/03/2021/N/H				540				12444	15/03/21	Mundra	16/03/21
Z20210204005-1	681278475325	3085175/10/03/2021/N/H				540				12445	15/03/21	Mundra	16/03/21
Z20210204005-1	651278475326	3085175/10/03/2021/N/H				540				12443	15/03/21	Mundra	16/03/21
Z20210204005-1	691278475328	3085175/10/03/2021/N/H				540				12446	15/03/21	Mundra	16/03/21

Z20210204005-1	661278475329	3085175/10/03/2021/N/H	334100	a, Tehsil Vav, District Banaskantha 385575, Gujarat		540				12448	15/03/21	Mundra	16/03/21
Z20210204005-1	661278475332	3085175/10/03/2021/N/H				540				12460	16/03/21	Mundra	17/03/21
Z20210204005-1	631278475333	3085175/10/03/2021/N/H				540				12462	16/03/21	Mundra	17/03/21
Z20210204005-1	621278475330	3085175/10/03/2021/N/H				540				12455	16/03/21	Mundra	17/03/21
Z20210204005-1	601278475334	3085175/10/03/2021/N/H				540				12464	16/03/21	Mundra	17/03/21
Z20210204005-1	611278475337	3085175/10/03/2021/N/H				540				12465	16/03/21	Mundra	17/03/21
Z20210204005-1	681278475338	3085175/10/03/2021/N/H				540				12467	16/03/21	Mundra	17/03/21
Z20210204005-1	671278475335	3085175/10/03/2021/N/H				540				12466	16/03/21	Mundra	17/03/21
Z20210204005-1	651278475342	3085175/10/03/2021/N/H				540				12474	16/03/21	Mundra	17/03/21
Z20210204005-1	681278475341	3085175/10/03/2021/N/H				540				12475	16/03/21	Mundra	17/03/21
Z20210204005-1	651278475339	3085175/10/03/2021/N/H				540				12469	16/03/21	Mundra	17/03/21
Z20210204005-1	691278475331	3085175/10/03/2021/N/H				540				12449	15/03/21	Mundra	17/03/21
Z20210204005-1	611278475340	3085175/10/03/2021/N/H				540				12476	16/03/21	Mundra	17/03/21
Z20210204005-1	691278475344	3085175/10/03/2021/N/H				540				12488	17/03/21	Mundra	18/03/21
Z20210204005-1	661278475345	3085175/10/03/2021/N/H				540				12490	17/03/21	Mundra	18/03/21

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Z20210204012-1	631276105502	2987177/03/03/2021/N/H				540				108049	08/03/21	Mundra	09/03/21
Z20210204012-1	661276105501	2987177/03/03/2021/N/H				540				108048	08/03/21	Mundra	09/03/21
Z20210204012-1	601276105503	2987177/03/03/2021/N/H				540				108050	08/03/21	Mundra	09/03/21
Z20210204012-1	601276123774	2987177/03/03/2021/N/H				540				107857	09/03/21	Mundra	10/03/21
Z20210204012-1	631276123773	2987177/03/03/2021/N/H				540				107856	09/03/21	Mundra	10/03/21
Z20210204012-1	641276105505	2987177/03/03/2021/N/H				540				107852	08/03/21	Mundra	10/03/21
Z20210204012-1	671276123775	2987177/03/03/2021/N/H				540				107858	09/03/21	Mundra	10/03/21
Z20210204012-1	681276133227	2987177/03/03/2021/N/H				540				107861	09/03/21	Mundra	10/03/21
Z20210204012-1	671276105504	2987177/03/03/2021/N/H				540				107851	08/03/21	Mundra	10/03/21
Z20210204012-1	691276123771	2987177/03/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	13,91,26,740	69,56,337	Agrawal Cargo Movers	107854	09/03/21	Mundra	10/03/21
Z20210204012-1	661276123772	2987177/03/03/2021/N/H				540				107855	09/03/21	Mundra	10/03/21
Z20210204012-1	651276133228	2987177/03/03/2021/N/H				540				107862	09/03/21	Mundra	10/03/21
Z20210204012-1	641276133225	2987177/03/03/2021/N/H				540				107859	09/03/21	Mundra	10/03/21
Z20210204012-1	691276105500	2987177/03/03/2021/N/H				540				107853	08/03/21	Mundra	10/03/21
Z20210204012-1	611276133226	2987177/03/03/2021/N/H				540				107860	09/03/21	Mundra	10/03/21
Z20210204012-1	601276543138	2987177/03/03/2021/N/H				540				107867	09/03/21	Mundra	11/03/21
Z20210204012-1	661276543136	2987177/03/03/2021/N/H				540				107865	09/03/21	Mundra	11/03/21
Z20210204012-1	631276543140	2987177/03/03/2021/N/H				540				107869	09/03/21	Mundra	11/03/21
Z20210204012-1	611276543144	2987177/03/03/2021/N/H				540				107873	09/03/21	Mundra	11/03/21
Z20210204012-1	601276543141	2987177/03/03/2021/N/H				540				107870	09/03/21	Mundra	11/03/21
Z20210204012-1	651276543146	2987177/03/03/2021/N/H				540				107875	09/03/21	Mundra	11/03/21
Z20210204012-1	681276543145	2987177/03/03/2021/N/H				540				107874	09/03/21	Mundra	11/03/21
Z20210204012-1	671276543139	2987177/03/03/2021/N/H				540				107868	09/03/21	Mundra	11/03/21
Z20210204012-1	641276543143	2987177/03/03/2021/N/H				540				107872	09/03/21	Mundra	11/03/21

Z20210204012-1	671276543142	2987177/03/03/2021/N/H				540				107871	09/03/21	Mundra	12/03/21
Z20210204012-1	631276543137	2987177/03/03/2021/N/H				540				107866	09/03/21	Mundra	12/03/21
Z20210204012-1	651276263385	2987177/03/03/2021/N/H				540				107863	09/03/21	Mundra	12/03/21
Z20210204012-1	621276263386	2987177/03/03/2021/N/H				540				107864	09/03/21	Mundra	12/03/21

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Z20210205039-1	631279545651	3087517/10/03/2021/N/H				540				347	17/03/21	Mundra	19/03/21
Z20210205039-1	651279545657	3087517/10/03/2021/N/H				540				346	17/03/21	Mundra	19/03/21
Z20210205039-1	641279545654	3087517/10/03/2021/N/H				540				344	17/03/21	Mundra	19/03/21
Z20210205039-1	601279545652	3087517/10/03/2021/N/H				540				348	17/03/21	Mundra	19/03/21
Z20210205039-1	621279545658	3087517/10/03/2021/N/H				540				349	18/03/21	Mundra	19/03/21
Z20210205039-1	691279545662	3087517/10/03/2021/N/H				540				601	18/03/21	Mundra	19/03/21
Z20210205039-1	621279545661	3087517/10/03/2021/N/H				540				350	18/03/21	Mundra	20/03/21
Z20210205039-1	631279545664	3087517/10/03/2021/N/H				540				602	18/03/21	Mundra	20/03/21
Z20210205039-1	681279545672	3087517/10/03/2021/N/H				540				607	18/03/21	Mundra	20/03/21
Z20210205039-1	681279545669	3087517/10/03/2021/N/H				540				605	18/03/21	Mundra	20/03/21
Z20210205039-1	681280103779	3087517/10/03/2021/N/H				540				610	19/03/21	Mundra	20/03/21
Z20210205039-1	611280103781	3087517/10/03/2021/N/H				540				612	19/03/21	Mundra	20/03/21
Z20210205039-1	641280103780	3087517/10/03/2021/N/H				540				611	19/03/21	Mundra	20/03/21
Z20210205039-1	631280103787	3087517/10/03/2021/N/H				540				613	19/03/21	Mundra	20/03/21
Z20210205039-1	601279545665	3087517/10/03/2021/N/H				540				603	18/03/21	Mundra	20/03/21
Z20210205039-1	611279545671	3087517/10/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540				606	18/03/21	Mundra	20/03/21
Z20210205039-1	611279545668	3087517/10/03/2021/N/H				540				604	18/03/21	Mundra	20/03/21
Z20210205039-1	621280103784	3087517/10/03/2021/N/H				540	17,42,21,351	87,11,068	Sai Krupa Roadlines	614	19/03/21	Mundra	21/03/21
Z20210205039-1	671280103789	3087517/10/03/2021/N/H				540				619	19/03/21	Mundra	21/03/21
Z20210205039-1	611280103794	3087517/10/03/2021/N/H				540				623	20/03/21	Mundra	21/03/21
Z20210205039-1	621280103797	3087517/10/03/2021/N/H				540				626	20/03/21	Mundra	21/03/21
Z20210205039-1	671279545666	3087517/10/03/2021/N/H				540				609	19/03/21	Mundra	21/03/21
Z20210205039-1	631280103790	3087517/10/03/2021/N/H				540				620	20/03/21	Mundra	21/03/21
Z20210205039-1	601280103788	3087517/10/03/2021/N/H				540				618	19/03/21	Mundra	21/03/21
Z20210205039-1	601280103791	3087517/10/03/2021/N/H				540				621	20/03/21	Mundra	21/03/21
Z20210205039-1	641279545667	3087517/10/03/2021/N/H				540				608	19/03/21	Mundra	21/03/21
Z20210205039-1	661280103786	3087517/10/03/2021/N/H				540				616	19/03/21	Mundra	21/03/21
Z20210205039-1	631280103787	3087517/10/03/2021/N/H				540				617	19/03/21	Mundra	21/03/21
Z20210205039-1	671280103792	3087517/10/03/2021/N/H				540				622	20/03/21	Mundra	21/03/21
Z20210205039-1	691280103785	3087517/10/03/2021/N/H				540				615	19/03/21	Mundra	21/03/21
Z20210205039-1	691280103800	3087517/10/03/2021/N/H				540				629	20/03/21	Mundra	22/03/21
Z20210205039-1	661280103799	3087517/10/03/2021/N/H				540				628	20/03/21	Mundra	22/03/21
Z20210205039-1	651280103796	3087517/10/03/2021/N/H				540				624	20/03/21	Mundra	22/03/21
Z20210205039-1	681280103795	3087517/10/03/2021/N/H				540				625	20/03/21	Mundra	22/03/21
Z20210205039-1	691280103798	3087517/10/03/2021/N/H				540				627	20/03/21	Mundra	22/03/21

Z20210205035-1	681275938706	2984348/02/03/2021/N/H				122	36,98,907	1,84,945	Agrawal Cargo Movers	108045	08/03/21	Mundra	09/03/21
Z20210205035-1	611275938705	2984348/02/03/2021/N/H				283				108046	08/03/21	Mundra	09/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210203030-1	641280799589	3084226/10/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,91,50,209	1,19,57,510	Agrawal Cargo Movers	107537	20/03/21	Mundra	21/03/21
Z20210203030-1	641280831050	3084226/10/03/2021/N/H				540				107403	21/03/21	Mundra	21/03/21
Z20210203030-1	611280831051	3084226/10/03/2021/N/H				540				107404	21/03/21	Mundra	22/03/21
Z20210203030-1	651280799595	3084226/10/03/2021/N/H				540				107543	20/03/21	Mundra	22/03/21
Z20210203030-1	671280930299	3084226/10/03/2021/N/H				540				107401	21/03/21	Mundra	22/03/21
Z20210203030-1	651280496513	3084226/10/03/2021/N/H				540				107527	20/03/21	Mundra	22/03/21
Z20210203030-1	621280496514	3084226/10/03/2021/N/H				540				107528	19/03/21	Mundra	22/03/21
Z20210203030-1	601280799590	3084226/10/03/2021/N/H				540				107538	20/03/21	Mundra	22/03/21
Z20210203030-1	601280799602	3084226/10/03/2021/N/H				540				107550	20/03/21	Mundra	22/03/21
Z20210203030-1	661280496516	3084226/10/03/2021/N/H				540				107530	20/03/21	Mundra	22/03/21
Z20210203030-1	631280496517	3084226/10/03/2021/N/H				540				107531	19/03/21	Mundra	22/03/21
Z20210203030-1	641280799592	3084226/10/03/2021/N/H				540				107540	20/03/21	Mundra	22/03/21
Z20210203030-1	671280496522	3084226/10/03/2021/N/H				540				107536	20/03/21	Mundra	22/03/21
Z20210203030-1	691280799597	3084226/10/03/2021/N/H				540				107545	20/03/21	Mundra	23/03/21
Z20210203030-1	631280930309	3084226/10/03/2021/N/H				540				107413	21/03/21	Mundra	23/03/21
Z20210203030-1	621280930306	3084226/10/03/2021/N/H				540				107410	21/03/21	Mundra	23/03/21
Z20210203030-1	691280930310	3084226/10/03/2021/N/H				540				107414	21/03/21	Mundra	23/03/21
Z20210203030-1	601280496518	3084226/10/03/2021/N/H				540				107532	21/03/21	Mundra	23/03/21
Z20210203030-1	661280930311	3084226/10/03/2021/N/H				540				107415	21/03/21	Mundra	23/03/21
Z20210203030-1	641280965250	3084226/10/03/2021/N/H				540				107421	21/03/21	Mundra	23/03/21
Z20210203030-1	671280930314	3084226/10/03/2021/N/H				540				107418	21/03/21	Mundra	23/03/21
Z20210203030-1	621280799596	3084226/10/03/2021/N/H				540				107544	20/03/21	Mundra	23/03/21
Z20210203030-1	661280799598	3084226/10/03/2021/N/H				540				107546	20/03/21	Mundra	23/03/21
Z20210203030-1	681280799594	3084226/10/03/2021/N/H				540				107542	20/03/21	Mundra	23/03/21
Z20210203030-1	691280930307	3084226/10/03/2021/N/H				540				107411	21/03/21	Mundra	23/03/21
Z20210203030-1	601280930313	3084226/10/03/2021/N/H				540				107417	21/03/21	Mundra	23/03/21
Z20210203030-1	691280496515	3084226/10/03/2021/N/H				540				107529	20/03/21	Mundra	23/03/21
Z20210203030-1	611280965248	3084226/10/03/2021/N/H				540				107419	21/03/21	Mundra	22/03/21
Z20210203030-1	681280965249	3084226/10/03/2021/N/H				540				107420	21/03/21	Mundra	22/03/21
Z20210203030-1	601280930300	3084226/10/03/2021/N/H				540				107406	21/03/21	Mundra	22/03/21
Z20210203030-1	681280496509	3084226/10/03/2021/N/H				540				107523	20/03/21	Mundra	22/03/21
Z20210203030-1	611280496511	3084226/10/03/2021/N/H				540				107525	20/03/21	Mundra	22/03/21
Z20210203030-1	601280930298	3084226/10/03/2021/N/H				540				107405	21/03/21	Mundra	23/03/21
Z20210203030-1	671280799591	3084226/10/03/2021/N/H				540				107539	20/03/21	Mundra	24/03/21
Z20210203030-1	671280496519	3084226/10/03/2021/N/H				540				107533	20/03/21	Mundra	24/03/21
Z20210203030-1	601280496521	3084226/10/03/2021/N/H				540				107535	20/03/21	Mundra	24/03/21
Z20210203030-1	631280496520	3084226/10/03/2021/N/H				540				107534	20/03/21	Mundra	24/03/21

Z20210203030-1	631280930312	3084226/10/03/2021/N/H				540				107416	21/03/21	Mundra	24/03/21
Z20210203030-1	641280496510	3084226/10/03/2021/N/H				540				107524	20/03/21	Mundra	24/03/21
Z20210203030-1	661280930308	3084226/10/03/2021/N/H				540				107412	21/03/21	Mundra	24/03/21
Z20210203030-1	671280930301	3084226/10/03/2021/N/H				540				107407	21/03/21	Mundra	24/03/21
Z20210203030-1	631280799601	3084226/10/03/2021/N/H				540				107549	20/03/21	Mundra	24/03/21
Z20210203030-1	661280799600	3084226/10/03/2021/N/H				540				107548	20/03/21	Mundra	24/03/21
Z20210203030-1	651280930305	3084226/10/03/2021/N/H				540				107409	21/03/21	Mundra	24/03/21
Z20210203030-1	641280930302	3084226/10/03/2021/N/H				540				107408	21/03/21	Mundra	24/03/21
Z20210203030-1	681280496512	3084226/10/03/2021/N/H				540				107526	20/03/21	Mundra	24/03/21
Z20210203030-1	631280799599	3084226/10/03/2021/N/H				540				107547	20/03/21	Mundra	27/03/21
Z20210203030-1	611280799593	3084226/10/03/2021/N/H				540				107541	20/03/21	Mundra	31/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210202092-1	691279468132	3088724/10/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,78,78,134	1,18,93,907	Agrawal Cargo Movers	108124	17/03/21	Mundra	18/03/21
Z20210202092-1	661279468133	3088724/10/03/2021/N/H				540				108125	17/03/21	Mundra	19/03/21
Z20210202092-1	631279468134	3088724/10/03/2021/N/H				540				108126	17/03/21	Mundra	19/03/21
Z20210202092-1	651279964609	3088724/10/03/2021/N/H				540				108148	18/03/21	Mundra	19/03/21
Z20210202092-1	601279468148	3088724/10/03/2021/N/H				540				108138	17/03/21	Mundra	19/03/21
Z20210202092-1	631279468147	3088724/10/03/2021/N/H				540				108137	17/03/21	Mundra	19/03/21
Z20210202092-1	641279468137	3088724/10/03/2021/N/H				540				108129	17/03/21	Mundra	19/03/21
Z20210202092-1	601279468135	3088724/10/03/2021/N/H				540				108127	17/03/21	Mundra	19/03/21
Z20210202092-1	671279468136	3088724/10/03/2021/N/H				540				108128	17/03/21	Mundra	19/03/21
Z20210202092-1	691279619206	3088724/10/03/2021/N/H				540				108141	18/03/21	Mundra	19/03/21
Z20210202092-1	691279468145	3088724/10/03/2021/N/H				540				108135	17/03/21	Mundra	19/03/21
Z20210202092-1	611279468141	3088724/10/03/2021/N/H				540				108132	17/03/21	Mundra	19/03/21
Z20210202092-1	681279964611	3088724/10/03/2021/N/H				540				108149	18/03/21	Mundra	20/03/21
Z20210202092-1	671279468149	3088724/10/03/2021/N/H				540				108139	17/03/21	Mundra	20/03/21
Z20210202092-1	661279619207	3088724/10/03/2021/N/H				540				108142	17/03/21	Mundra	20/03/21
Z20210202092-1	631279468150	3088724/10/03/2021/N/H				540				108140	17/03/21	Mundra	20/03/21
Z20210202092-1	651279468143	3088724/10/03/2021/N/H				540				108133	17/03/21	Mundra	20/03/21
Z20210202092-1	671280046864	3088724/10/03/2021/N/H				540				107509	18/03/21	Mundra	20/03/21
Z20210202092-1	631280046859	3088724/10/03/2021/N/H				540				107504	18/03/21	Mundra	20/03/21
Z20210202092-1	631280046862	3088724/10/03/2021/N/H				540				107507	18/03/21	Mundra	20/03/21
Z20210202092-1	601279619209	3088724/10/03/2021/N/H				540				108144	18/03/21	Mundra	20/03/21
Z20210202092-1	601279619212	3088724/10/03/2021/N/H				540				108147	18/03/21	Mundra	20/03/21
Z20210202092-1	661279468146	3088724/10/03/2021/N/H				540				108136	17/03/21	Mundra	20/03/21
Z20210202092-1	661279619210	3088724/10/03/2021/N/H				540				108145	18/03/21	Mundra	20/03/21
Z20210202092-1	631279619211	3088724/10/03/2021/N/H				540				108146	18/03/21	Mundra	20/03/21
Z20210202092-1	651280489120	3088724/10/03/2021/N/H				540				107517	19/03/21	Mundra	20/03/21
Z20210202092-1	651280185088	3088724/10/03/2021/N/H				540				107516	19/03/21	Mundra	21/03/21
Z20210202092-1	621280139396	3088724/10/03/2021/N/H				540				107514	19/03/21	Mundra	21/03/21

Z20210202092-1	661280046861	3088724/10/03/2021/N/H				540				107506	18/03/21	Mundra	21/03/21
Z20210202092-1	621280046856	3088724/10/03/2021/N/H				540				107501	18/03/21	Mundra	21/03/21
Z20210202092-1	621279468144	3088724/10/03/2021/N/H				540				108134	17/03/21	Mundra	21/03/21
Z20210202092-1	651280046855	3088724/10/03/2021/N/H				540				108150	18/03/21	Mundra	21/03/21
Z20210202092-1	691280046857	3088724/10/03/2021/N/H				540				107502	18/03/21	Mundra	21/03/21
Z20210202092-1	671280139391	3088724/10/03/2021/N/H				540				107510	18/03/21	Mundra	21/03/21
Z20210202092-1	661280046858	3088724/10/03/2021/N/H				540				107503	18/03/21	Mundra	21/03/21
Z20210202092-1	651280139395	3088724/10/03/2021/N/H				540				107513	19/03/21	Mundra	21/03/21
Z20210202092-1	681280139394	3088724/10/03/2021/N/H				540				107512	19/03/21	Mundra	21/03/21
Z20210202092-1	641280139392	3088724/10/03/2021/N/H				540				107511	18/03/21	Mundra	21/03/21
Z20210202092-1	631279619208	3088724/10/03/2021/N/H				540				108143	18/03/21	Mundra	21/03/21
Z20210202092-1	601280046863	3088724/10/03/2021/N/H				540				107508	18/03/21	Mundra	21/03/21
Z20210202092-1	681279468139	3088724/10/03/2021/N/H				540				108131	17/03/21	Mundra	21/03/21
Z20210202092-1	661280489123	3088724/10/03/2021/N/H				540				107521	19/03/21	Mundra	22/03/21
Z20210202092-1	691280046860	3088724/10/03/2021/N/H				540				107505	18/03/21	Mundra	22/03/21
Z20210202092-1	611279468138	3088724/10/03/2021/N/H				540				108130	17/03/21	Mundra	22/03/21
Z20210202092-1	621280489121	3088724/10/03/2021/N/H				540				107519	19/03/21	Mundra	23/03/21
Z20210202092-1	681280185087	3088724/10/03/2021/N/H				540				107515	19/03/21	Mundra	23/03/21
Z20210202092-1	691280489122	3088724/10/03/2021/N/H				540				107520	19/03/21	Mundra	22/03/21
Z20210202092-1	631280489124	3088724/10/03/2021/N/H				540				107522	19/03/21	Mundra	22/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210202095-1	651280112482	3086348/10/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,85,14,171	1,19,25,709	Pratham Transolutions India Pvt Ltd	12634	22/03/21	Mundra	22/03/21
Z20210202095-1	631280112486	3086348/10/03/2021/N/H				540				12638	22/03/21	Mundra	22/03/21
Z20210202095-1	691280112484	3086348/10/03/2021/N/H				540				12636	22/03/21	Mundra	22/03/21
Z20210202095-1	611280112477	3086348/10/03/2021/N/H				540				12633	22/03/21	Mundra	22/03/21
Z20210202095-1	681280112481	3086348/10/03/2021/N/H				540				12629	22/03/21	Mundra	22/03/21
Z20210202095-1	681280112478	3086348/10/03/2021/N/H				540				12630	22/03/21	Mundra	23/03/21
Z20210202095-1	601280112487	3086348/10/03/2021/N/H				540				12664	22/03/21	Mundra	23/03/21
Z20210202095-1	661280112500	3086348/10/03/2021/N/H				540				12673	23/03/21	Mundra	23/03/21
Z20210202095-1	651280112495	3086348/10/03/2021/N/H				540				12677	23/03/21	Mundra	23/03/21
Z20210202095-1	651280112479	3086348/10/03/2021/N/H				540				12632	22/03/21	Mundra	23/03/21
Z20210202095-1	611280112480	3086348/10/03/2021/N/H				540				12631	22/03/21	Mundra	23/03/21
Z20210202095-1	621280112483	3086348/10/03/2021/N/H				540				12635	22/03/21	Mundra	23/03/21
Z20210202095-1	681280112494	3086348/10/03/2021/N/H				540				12671	23/03/21	Mundra	24/03/21
Z20210202095-1	691281016099	3086348/10/03/2021/N/H				540				12678	23/03/21	Mundra	24/03/21
Z20210202095-1	621280112496	3086348/10/03/2021/N/H				540				12676	23/03/21	Mundra	24/03/21
Z20210202095-1	641280112492	3086348/10/03/2021/N/H				540				12669	23/03/21	Mundra	24/03/21
Z20210202095-1	621281016098	3086348/10/03/2021/N/H				540				12672	23/03/21	Mundra	24/03/21
Z20210202095-1	681281016108	3086348/10/03/2021/N/H				540				12714	24/03/21	Mundra	24/03/21
Z20210202095-1	621281016100	3086348/10/03/2021/N/H				540				12681	23/03/21	Mundra	24/03/21

Z20210202095-1	661280112498	3086348/10/03/2021/N/H				540				12675	23/03/21	Mundra	24/03/21
Z20210202095-1	601280112490	3086348/10/03/2021/N/H				540				12668	23/03/21	Mundra	24/03/21
Z20210202095-1	631280112499	3086348/10/03/2021/N/H				540				12674	23/03/21	Mundra	24/03/21
Z20210202095-1	611280112493	3086348/10/03/2021/N/H				540				12670	23/03/21	Mundra	24/03/21
Z20210202095-1	601281016104	3086348/10/03/2021/N/H				540				12696	23/03/21	Mundra	24/03/21
Z20210202095-1	641280112489	3086348/10/03/2021/N/H				540				12667	23/03/21	Mundra	24/03/21
Z20210202095-1	651281016112	3086348/10/03/2021/N/H				540				12718	24/03/21	Mundra	25/03/21
Z20210202095-1	611281016123	3086348/10/03/2021/N/H				540				12747	25/03/21	Mundra	25/03/21
Z20210202095-1	621281016113	3086348/10/03/2021/N/H				540				12734	24/03/21	Mundra	25/03/21
Z20210202095-1	611281016107	3086348/10/03/2021/N/H				540				12710	24/03/21	Mundra	25/03/21
Z20210202095-1	651281016109	3086348/10/03/2021/N/H				540				12715	24/03/21	Mundra	25/03/21
Z20210202095-1	691281016101	3086348/10/03/2021/N/H				540				12693	23/03/21	Mundra	24/03/21
Z20210202095-1	661281016102	3086348/10/03/2021/N/H				540				12694	23/03/21	Mundra	24/03/21
Z20210202095-1	631281016103	3086348/10/03/2021/N/H				540				12695	23/03/21	Mundra	24/03/21
Z20210202095-1	641281016106	3086348/10/03/2021/N/H				540				12704	24/03/21	Mundra	25/03/21
Z20210202095-1	611281016110	3086348/10/03/2021/N/H				540				12716	24/03/21	Mundra	25/03/21
Z20210202095-1	681281016111	3086348/10/03/2021/N/H				540				12717	24/03/21	Mundra	25/03/21
Z20210202095-1	671281016105	3086348/10/03/2021/N/H				540				12705	24/03/21	Mundra	25/03/21
Z20210202095-1	691281016114	3086348/10/03/2021/N/H				540				12735	24/03/21	Mundra	25/03/21
Z20210202095-1	671281016118	3086348/10/03/2021/N/H				540				12745	25/03/21	Mundra	25/03/21
Z20210202095-1	601281016117	3086348/10/03/2021/N/H				540				12744	25/03/21	Mundra	25/03/21
Z20210202095-1	661281016115	3086348/10/03/2021/N/H				540				12738	24/03/21	Mundra	25/03/21
Z20210202095-1	651281016125	3086348/10/03/2021/N/H				540				12749	25/03/21	Mundra	26/03/21
Z20210202095-1	681281016124	3086348/10/03/2021/N/H				540				12748	25/03/21	Mundra	26/03/21
Z20210202095-1	631281016116	3086348/10/03/2021/N/H				540				12743	24/03/21	Mundra	26/03/21
Z20210202095-1	691281016127	3086348/10/03/2021/N/H				540				12752	25/03/21	Mundra	26/03/21
Z20210202095-1	601281016120	3086348/10/03/2021/N/H				540				12746	25/03/21	Mundra	26/03/21
Z20210202095-1	621281016126	3086348/10/03/2021/N/H				540				12750	25/03/21	Mundra	26/03/21
Z20210202095-1	661281016128	3086348/10/03/2021/N/H				540				12765	26/03/21	Mundra	26/03/21

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details			
			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210202093-1	691284059893	3163229/16/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	23,85,14,171	1,19,25,709	Agrawal Cargo Movers	107361	30/03/21	Mundra	01/04/21
Z20210202093-1	621284059892	3163229/16/03/2021/N/H				540				107360	30/03/21	Mundra	01/04/21
Z20210202093-1	661284059894	3163229/16/03/2021/N/H				540				106760	30/03/21	Mundra	01/04/21
Z20210202093-1	621284152571	3163229/16/03/2021/N/H				540				106797	30/03/21	Mundra	03/04/21
Z20210202093-1	651284152570	3163229/16/03/2021/N/H				540				106796	30/03/21	Mundra	03/04/21
Z20210202093-1	661284943146	3163229/16/03/2021/N/H				540				107118	02/04/21	Mundra	03/04/21
Z20210202093-1	681284943142	3163229/16/03/2021/N/H				540				107114	02/04/21	Mundra	04/04/21
Z20210202093-1	621284429925	3163229/16/03/2021/N/H				540				108333	31/03/21	Mundra	04/04/21
Z20210202093-1	631284429928	3163229/16/03/2021/N/H				540				108336	31/03/21	Mundra	04/04/21
Z20210202093-1	661284429927	3163229/16/03/2021/N/H				540				108335	31/03/21	Mundra	04/04/21

Z20210202093-1	631284524971	3163229/16/03/2021/N/H				540				108347	01/04/21	Mundra	04/04/21
Z20210202093-1	661284429930	3163229/16/03/2021/N/H				540				108338	31/03/21	Mundra	04/04/21
Z20210202093-1	601284429932	3163229/16/03/2021/N/H				540				108340	31/03/21	Mundra	04/04/21
Z20210202093-1	621284524978	3163229/16/03/2021/N/H				540				107106	01/04/21	Mundra	04/04/21
Z20210202093-1	601284524969	3163229/16/03/2021/N/H				540				108345	01/04/21	Mundra	04/04/21
Z20210202093-1	611284524975	3163229/16/03/2021/N/H				540				107103	01/04/21	Mundra	04/04/21
Z20210202093-1	611284429922	3163229/16/03/2021/N/H				540				108331	31/03/21	Mundra	04/04/21
Z20210202093-1	691284524979	3163229/16/03/2021/N/H				540				107107	01/04/21	Mundra	04/04/21
Z20210202093-1	601284524972	3163229/16/03/2021/N/H				540				108348	01/04/21	Mundra	04/04/21
Z20210202093-1	601284429929	3163229/16/03/2021/N/H				540				108337	31/03/21	Mundra	04/04/21
Z20210202093-1	671284429933	3163229/16/03/2021/N/H				540				108341	31/03/21	Mundra	04/04/21
Z20210202093-1	651284524977	3163229/16/03/2021/N/H				540				107105	01/04/21	Mundra	04/04/21
Z20210202093-1	691284943145	3163229/16/03/2021/N/H				540				107117	02/04/21	Mundra	04/04/21
Z20210202093-1	621284943144	3163229/16/03/2021/N/H				540				107116	02/04/21	Mundra	04/04/21
Z20210202093-1	671284524973	3163229/16/03/2021/N/H				540				107101	01/04/21	Mundra	04/04/21
Z20210202093-1	651284429924	3163229/16/03/2021/N/H				540				108332	31/03/21	Mundra	04/04/21
Z20210202093-1	661284524970	3163229/16/03/2021/N/H				540				108346	01/04/21	Mundra	04/04/21
Z20210202093-1	641284429934	3163229/16/03/2021/N/H				540				108342	31/03/21	Mundra	04/04/21
Z20210202093-1	691284429926	3163229/16/03/2021/N/H				540				108334	31/03/21	Mundra	04/04/21
Z20210202093-1	641284524974	3163229/16/03/2021/N/H				540				107102	01/04/21	Mundra	04/04/21
Z20210202093-1	611284943138	3163229/16/03/2021/N/H				540				107111	02/04/21	Mundra	05/04/21
Z20210202093-1	651284943143	3163229/16/03/2021/N/H				540				107115	02/04/21	Mundra	05/04/21
Z20210202093-1	631284524968	3163229/16/03/2021/N/H				540				108344	31/03/21	Mundra	05/04/21
Z20210202093-1	691284152569	3163229/16/03/2021/N/H				540				106795	30/03/21	Mundra	05/04/21
Z20210202093-1	641284943140	3163229/16/03/2021/N/H				540				107112	02/04/21	Mundra	05/04/21
Z20210202093-1	621284524981	3163229/16/03/2021/N/H				540				107109	01/04/21	Mundra	05/04/21
Z20210202093-1	651284524980	3163229/16/03/2021/N/H				540				107108	01/04/21	Mundra	05/04/21
Z20210202093-1	651285233001	3163229/16/03/2021/N/H				540				107125	02/04/21	Mundra	05/04/21
Z20210202093-1	681285233000	3163229/16/03/2021/N/H				540				107124	02/04/21	Mundra	06/04/21
Z20210202093-1	651285232996	3163229/16/03/2021/N/H				540				107120	02/04/21	Mundra	06/04/21
Z20210202093-1	661285232999	3163229/16/03/2021/N/H				540				107123	02/04/21	Mundra	06/04/21
Z20210202093-1	611284943141	3163229/16/03/2021/N/H				540				107113	02/04/21	Mundra	06/04/21
Z20210202093-1	611284429935	3163229/16/03/2021/N/H				540				108343	31/03/21	Mundra	06/04/21
Z20210202093-1	641284943137	3163229/16/03/2021/N/H				540				107110	31/03/21	Mundra	07/04/21
Z20210202093-1	631284429931	3163229/16/03/2021/N/H				540				108339	31/03/21	Mundra	07/04/21
Z20210202093-1	691285232998	3163229/16/03/2021/N/H				540				107122	02/04/21	Mundra	07/04/21
Z20210202093-1	621285232997	3163229/16/03/2021/N/H				540				107126	02/04/21	Mundra	07/04/21
Z20210202093-1	681284524976	3163229/16/03/2021/N/H				540				107104	01/04/21	Mundra	07/04/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210203034-1	681281013266	3114732/12/03/2021/N/H	Jinko Solar Co., Ltd.	Electro Solaire	SOLAR MODULE	540	29,20,47,352	1,46,02,368	Agrawal Cargo Movers	107422	22/03/21	Mundra	23/03/21

Z20210203034-1	661281025971	3114732/12/03/2021/N/H	NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	JKM470M-7RL-3 and JKM465M-7RL-3	540				107423	22/03/21	Mundra	23/03/21
Z20210203034-1	621281418322	3114732/12/03/2021/N/H				540				107352	22/03/21	Mundra	24/03/21
Z20210203034-1	641281418315	3114732/12/03/2021/N/H				540				107445	22/03/21	Mundra	24/03/21
Z20210203034-1	651281471481	3114732/12/03/2021/N/H				540				107440	23/03/21	Mundra	24/03/21
Z20210203034-1	611281418316	3114732/12/03/2021/N/H				540				107446	22/03/21	Mundra	24/03/21
Z20210203034-1	631281418309	3114732/12/03/2021/N/H				540				107439	22/03/21	Mundra	24/03/21
Z20210203034-1	651281418318	3114732/12/03/2021/N/H				540				107448	22/03/21	Mundra	24/03/21
Z20210203034-1	651281418321	3114732/12/03/2021/N/H				540				107351	22/03/21	Mundra	24/03/21
Z20210203034-1	661281418311	3114732/12/03/2021/N/H				540				107441	22/03/21	Mundra	24/03/21
Z20210203034-1	681281418317	3114732/12/03/2021/N/H				540				107447	22/03/21	Mundra	24/03/21
Z20210203034-1	621281418319	3114732/12/03/2021/N/H				540				107449	22/03/21	Mundra	24/03/21
Z20210203034-1	691281418310	3114732/12/03/2021/N/H				540				107353	22/03/21	Mundra	24/03/21
Z20210203034-1	671281418314	3114732/12/03/2021/N/H				540				107444	22/03/21	Mundra	24/03/21
Z20210203034-1	601281418313	3114732/12/03/2021/N/H				540				107443	22/03/21	Mundra	24/03/21
Z20210203034-1	631281418312	3114732/12/03/2021/N/H				540				107442	22/03/21	Mundra	24/03/21
Z20210203034-1	681281418320	3114732/12/03/2021/N/H				540				107450	22/03/21	Mundra	24/03/21
Z20210203034-1	681281323334	3114732/12/03/2021/N/H				540				107429	22/03/21	Mundra	25/03/21
Z20210203034-1	611281323333	3114732/12/03/2021/N/H				540				107428	22/03/21	Mundra	25/03/21
Z20210203034-1	621281323336	3114732/12/03/2021/N/H				540				107431	22/03/21	Mundra	25/03/21
Z20210203034-1	621281471479	3114732/12/03/2021/N/H				540				107356	23/03/21	Mundra	25/03/21
Z20210203034-1	671281878703	3114732/12/03/2021/N/H				540				107372	24/03/21	Mundra	25/03/21
Z20210203034-1	631281323342	3114732/12/03/2021/N/H				540				107436	22/03/21	Mundra	25/03/21
Z20210203034-1	631281323339	3114732/12/03/2021/N/H				540				107433	22/03/21	Mundra	25/03/21
Z20210203034-1	611281860562	3114732/12/03/2021/N/H				540				107358	23/03/21	Mundra	25/03/21
Z20210203034-1	661281418324	3114732/12/03/2021/N/H				540				107355	23/03/21	Mundra	25/03/21
Z20210203034-1	691281418323	3114732/12/03/2021/N/H				540				107354	23/03/21	Mundra	25/03/21
Z20210203034-1	631281025972	3114732/12/03/2021/N/H				540				107424	22/03/21	Mundra	25/03/21
Z20210203034-1	681281860563	3114732/12/03/2021/N/H				540				107359	23/03/21	Mundra	25/03/21
Z20210203034-1	691281323337	3114732/12/03/2021/N/H				540				107432	22/03/21	Mundra	25/03/21
Z20210203034-1	601281323330	3114732/12/03/2021/N/H				540				107425	22/03/21	Mundra	25/03/21
Z20210203034-1	651281323335	3114732/12/03/2021/N/H				540				107430	22/03/21	Mundra	25/03/21
Z20210203034-1	671281887572	3114732/12/03/2021/N/H				540				107379	24/03/21	Mundra	26/03/21
Z20210203034-1	611281887574	3114732/12/03/2021/N/H				540				107381	24/03/21	Mundra	26/03/21
Z20210203034-1	651281887576	3114732/12/03/2021/N/H				540				107383	24/03/21	Mundra	26/03/21
Z20210203034-1	651281878695	3114732/12/03/2021/N/H				540				107364	24/03/21	Mundra	26/03/21
Z20210203034-1	621281878696	3114732/12/03/2021/N/H				540				107365	24/03/21	Mundra	26/03/21
Z20210203034-1	641281887573	3114732/12/03/2021/N/H				540				107380	24/03/21	Mundra	26/03/21
Z20210203034-1	681281887575	3114732/12/03/2021/N/H				540				107382	24/03/21	Mundra	26/03/21
Z20210203034-1	641281878704	3114732/12/03/2021/N/H				540				107373	24/03/21	Mundra	26/03/21
Z20210203034-1	631281878701	3114732/12/03/2021/N/H				540				107370	24/03/21	Mundra	26/03/21
Z20210203034-1	601281323343	3114732/12/03/2021/N/H				540				107437	22/03/21	Mundra	26/03/21

Z20210203034-1	611281878705	3114732/12/03/2021/N/H				540				107374	24/03/21	Mundra	26/03/21
Z20210203034-1	691281878709	3114732/12/03/2021/N/H				540				107378	24/03/21	Mundra	26/03/21
Z20210203034-1	671281323344	3114732/12/03/2021/N/H				540				107438	22/03/21	Mundra	26/03/21
Z20210203034-1	681281471480	3114732/12/03/2021/N/H				540				107357	23/03/21	Mundra	26/03/21
Z20210203034-1	681281878694	3114732/12/03/2021/N/H				540				107363	24/03/21	Mundra	26/03/21
Z20210203034-1	641281323332	3114732/12/03/2021/N/H				540				107427	22/03/21	Mundra	26/03/21
Z20210203034-1	681281878706	3114732/12/03/2021/N/H				540				107375	24/03/21	Mundra	27/03/21
Z20210203034-1	601281878702	3114732/12/03/2021/N/H				540				107371	24/03/21	Mundra	27/03/21
Z20210203034-1	691281323340	3114732/12/03/2021/N/H				540				107434	22/03/21	Mundra	26/03/21
Z20210203034-1	631281878699	3114732/12/03/2021/N/H				540				107368	24/03/21	Mundra	27/03/21
Z20210203034-1	661281878698	3114732/12/03/2021/N/H				540				107367	24/03/21	Mundra	27/03/21
Z20210203034-1	691281878697	3114732/12/03/2021/N/H				540				107366	24/03/21	Mundra	27/03/21
Z20210203034-1	661281323341	3114732/12/03/2021/N/H				540				107435	22/03/21	Mundra	27/03/21
Z20210203034-1	621281878708	3114732/12/03/2021/N/H				540				107377	24/03/21	Mundra	28/03/21
Z20210203034-1	671281323331	3114732/12/03/2021/N/H				540				107426	22/03/21	Mundra	28/03/21
Z20210203034-1	651281878707	3114732/12/03/2021/N/H				540				107376	24/03/21	Mundra	28/03/21
Z20210203034-1	661281878700	3114732/12/03/2021/N/H				540				107369	24/03/21	Mundra	28/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210207007-A	692830745 74	3175684/17/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	5,91,51,515	29,57,576	Pratham Transolutions India Pvt Ltd	12852	30/03/21	Mundra	31/03/21
Z20210207007-A	621283074 573	3175684/17/03/2021/N/H				540				12848	30/03/21	Mundra	31/03/21
Z20210207007-A	671283074 578	3175684/17/03/2021/N/H				540				12865	31/03/21	Mundra	31/03/21
Z20210207007-A	641283074 579	3175684/17/03/2021/N/H				540				12866	31/03/21	Mundra	31/03/21
Z20210207007-A	601283074 577	3175684/17/03/2021/N/H				540				12853	30/03/21	Mundra	01/04/21
Z20210207007-A	661283074 575	3175684/17/03/2021/N/H				540				12854	30/03/21	Mundra	01/04/21
Z20210207007-A	631283074 576	3175684/17/03/2021/N/H				540				12855	30/03/21	Mundra	01/04/21
Z20210207007-A	651283074 585	3175684/17/03/2021/N/H				540				12868	31/03/21	Mundra	01/04/21
Z20210207007-A	641283074 582	3175684/17/03/2021/N/H				540				12862	31/03/21	Mundra	01/04/21
Z20210207007-A	611283074 583	3175684/17/03/2021/N/H				540				12864	31/03/21	Mundra	01/04/21
Z20210207007-A	681283074 584	3175684/17/03/2021/N/H				540				12863	31/03/21	Mundra	01/04/21
Z20210207007-A	601283074 580	3175684/17/03/2021/N/H				540				12867	31/03/21	Mundra	01/04/21

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Z20210207007-B	631281331 952	3160587/16/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575,	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	17,93,62,657	89,68,133	Sai Krupa Roadlines	674	23/03/21	Mundra	24/03/21
Z20210207007-B	601281331 953	3160587/16/03/2021/N/H				540				675	23/03/21	Mundra	24/03/21
Z20210207007-B	661281331 948	3160587/16/03/2021/N/H				540				670	23/03/21	Mundra	24/03/21
Z20210207007-B	611281331 943	3160587/16/03/2021/N/H				540				666	23/03/21	Mundra	24/03/21
Z20210207007-B	651281331 945	3160587/16/03/2021/N/H				540				668	23/03/21	Mundra	24/03/21
Z20210207007-B	681281331 944	3160587/16/03/2021/N/H				540				667	23/03/21	Mundra	24/03/21
Z20210207007-B	631281331 949	3160587/16/03/2021/N/H				540				671	23/03/21	Mundra	24/03/21

				Gujarat									
Z20210207007-B	661281331951	3160587/16/03/2021/N/H				540				673	23/03/21	Mundra	24/03/21
Z20210207007-B	621281331946	3160587/16/03/2021/N/H				540				669	23/03/21	Mundra	24/03/21
Z20210207007-B	611281331956	3160587/16/03/2021/N/H				540				678	23/03/21	Mundra	25/03/21
Z20210207007-B	671281331954	3160587/16/03/2021/N/H				540				676	24/03/21	Mundra	25/03/21
Z20210207007-B	651281331958	3160587/16/03/2021/N/H				540				677	23/03/21	Mundra	25/03/21
Z20210207007-B	691281331950	3160587/16/03/2021/N/H				540				672	23/03/21	Mundra	25/03/21
Z20210207007-B	641282624320	3160587/16/03/2021/N/H				540				689	25/03/21	Mundra	26/03/21
Z20210207007-B	651281331958	3160587/16/03/2021/N/H				540				680	24/03/21	Mundra	26/03/21
Z20210207007-B	681281331957	3160587/16/03/2021/N/H				540				679	24/03/21	Mundra	26/03/21
Z20210207007-B	661281331964	3160587/16/03/2021/N/H				540				688	25/03/21	Mundra	27/03/21
Z20210207007-B	621281331962	3160587/16/03/2021/N/H				540				686	25/03/21	Mundra	27/03/21
Z20210207007-B	691281331963	3160587/16/03/2021/N/H				540				687	25/03/21	Mundra	27/03/21
Z20210207007-B	651281331961	3160587/16/03/2021/N/H				540				685	25/03/21	Mundra	27/03/21
Z20210207007-B	621281331959	3160587/16/03/2021/N/H				540				684	25/03/21	Mundra	27/03/21
Z20210207007-B	681282624322	3160587/16/03/2021/N/H				540				690	26/03/21	Mundra	27/03/21
Z20210207007-B	691282624341	3160587/16/03/2021/N/H				540				700	27/03/21	Mundra	28/03/21
Z20210207007-B	671282624329	3160587/16/03/2021/N/H				540				694	26/03/21	Mundra	28/03/21
Z20210207007-B	691282624325	3160587/16/03/2021/N/H				540				692	26/03/21	Mundra	28/03/21
Z20210207007-B	651282624323	3160587/16/03/2021/N/H				540				691	26/03/21	Mundra	28/03/21
Z20210207007-B	631282624327	3160587/16/03/2021/N/H				540				693	26/03/21	Mundra	28/03/21
Z20210207007-B	641282624333	3160587/16/03/2021/N/H				540				696	26/03/21	Mundra	28/03/21
Z20210207007-B	601282624331	3160587/16/03/2021/N/H				540				695	26/03/21	Mundra	28/03/21
Z20210207007-B	621282624337	3160587/16/03/2021/N/H				540				698	28/03/21	Mundra	30/03/21
Z20210207007-B	641282624346	3160587/16/03/2021/N/H				540				704	28/03/21	Mundra	30/03/21
Z20210207007-B	661282624339	3160587/16/03/2021/N/H				540				699	27/03/21	Mundra	30/03/21
Z20210207007-B	671282624345	3160587/16/03/2021/N/H				540				703	28/03/21	Mundra	30/03/21
Z20210207007-B	661282624342	3160587/16/03/2021/N/H				540				701	29/03/21	Mundra	31/03/21
Z20210207007-B	631282624343	3160587/16/03/2021/N/H				540				702	29/03/21	Mundra	31/03/21
Z20210207007-B	681282624335	3160587/16/03/2021/N/H				540				697	27/03/21	Mundra	31/03/21

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Z20210207064-1	651280807814	3161895/16/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	17,74,54,544	88,72,727	Sai Krupa Roadlines	640	21/03/21	Mundra	22/03/21
Z20210207064-1	681280961445	3161895/16/03/2021/N/H				540				650	22/03/21	Mundra	23/03/21
Z20210207064-1	601280807822	3161895/16/03/2021/N/H				540				648	22/03/21	Mundra	23/03/21
Z20210207064-1	601280807806	3161895/16/03/2021/N/H				540				632	21/03/21	Mundra	23/03/21
Z20210207064-1	671280807807	3161895/16/03/2021/N/H				540				633	21/03/21	Mundra	23/03/21
Z20210207064-1	631280807821	3161895/16/03/2021/N/H				540				647	22/03/21	Mundra	23/03/21
Z20210207064-1	601280807819	3161895/16/03/2021/N/H				540				645	22/03/21	Mundra	23/03/21
Z20210207064-1	691280807816	3161895/16/03/2021/N/H				540				642	21/03/21	Mundra	23/03/21
Z20210207064-1	661280807804	3161895/16/03/2021/N/H				540				630	21/03/21	Mundra	22/03/21
Z20210207064-1	641280807808	3161895/16/03/2021/N/H				540				634	21/03/21	Mundra	23/03/21

Z20210207064-1	671280807810	3161895/16/03/2021/N/H				540				636	21/03/21	Mundra	22/03/21
Z20210207064-1	661280807820	3161895/16/03/2021/N/H				540				646	22/03/21	Mundra	23/03/21
Z20210207064-1	661280807817	3161895/16/03/2021/N/H				540				643	21/03/21	Mundra	23/03/21
Z20210207064-1	621280807815	3161895/16/03/2021/N/H				540				641	21/03/21	Mundra	23/03/21
Z20210207064-1	671280807823	3161895/16/03/2021/N/H				540				649	22/03/21	Mundra	23/03/21
Z20210207064-1	631280807805	3161895/16/03/2021/N/H				540				631	21/03/21	Mundra	23/03/21
Z20210207064-1	641280807811	3161895/16/03/2021/N/H				540				637	21/03/21	Mundra	22/03/21
Z20210207064-1	631280807818	3161895/16/03/2021/N/H				540				644	21/03/21	Mundra	23/03/21
Z20210207064-1	611280807809	3161895/16/03/2021/N/H				540				635	21/03/21	Mundra	23/03/21
Z20210207064-1	681280807813	3161895/16/03/2021/N/H				540				639	21/03/21	Mundra	23/03/21
Z20210207064-1	601280961454	3161895/16/03/2021/N/H				540				659	22/03/21	Mundra	23/03/21
Z20210207064-1	631280961453	3161895/16/03/2021/N/H				540				658	22/03/21	Mundra	23/03/21
Z20210207064-1	691280961451	3161895/16/03/2021/N/H				540				656	22/03/21	Mundra	23/03/21
Z20210207064-1	621280961450	3161895/16/03/2021/N/H				540				655	22/03/21	Mundra	24/03/21
Z20210207064-1	691280961448	3161895/16/03/2021/N/H				540				653	22/03/21	Mundra	24/03/21
Z20210207064-1	661280961449	3161895/16/03/2021/N/H				540				654	22/03/21	Mundra	24/03/21
Z20210207064-1	651280961459	3161895/16/03/2021/N/H				540				664	22/03/21	Mundra	24/03/21
Z20210207064-1	611280961457	3161895/16/03/2021/N/H				540				662	22/03/21	Mundra	24/03/21
Z20210207064-1	641280961456	3161895/16/03/2021/N/H				540				661	22/03/21	Mundra	24/03/21
Z20210207064-1	621280961447	3161895/16/03/2021/N/H				540				652	22/03/21	Mundra	24/03/21
Z20210207064-1	661280961452	3161895/16/03/2021/N/H				540				657	22/03/21	Mundra	24/03/21
Z20210207064-1	611280961460	3161895/16/03/2021/N/H				540				665	22/03/21	Mundra	24/03/21
Z20210207064-1	651280961446	3161895/16/03/2021/N/H				540				651	22/03/21	Mundra	24/03/21
Z20210207064-1	671280961455	3161895/16/03/2021/N/H				540				660	22/03/21	Mundra	25/03/21
Z20210207064-1	681280961458	3161895/16/03/2021/N/H				540				663	22/03/21	Mundra	25/03/21
Z20210207064-1	611280807812	3161895/16/03/2021/N/H				540				638	21/03/21	Mundra	25/03/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210207022-1	601281926618	3176169/17/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	29,20,47,352	1,46,02,368	Agrawal Cargo Movers	107387	24/03/21	Mundra	26/03/21
Z20210207022-1	691281926615	3176169/17/03/2021/N/H				540				107384	24/03/21	Mundra	26/03/21
Z20210207022-1	631282785963	3176169/17/03/2021/N/H				540				106761	26/03/21	Mundra	27/03/21
Z20210207022-1	641282330711	3176169/17/03/2021/N/H				540				107391	25/03/21	Mundra	27/03/21
Z20210207022-1	641282330708	3176169/17/03/2021/N/H				540				107388	25/03/21	Mundra	27/03/21
Z20210207022-1	601282785964	3176169/17/03/2021/N/H				540				106762	26/03/21	Mundra	27/03/21
Z20210207022-1	611282778280	3176169/17/03/2021/N/H				540				107395	26/03/21	Mundra	27/03/21
Z20210207022-1	671282330710	3176169/17/03/2021/N/H				540				107390	25/03/21	Mundra	27/03/21
Z20210207022-1	631282696256	3176169/17/03/2021/N/H				540				107393	25/03/21	Mundra	27/03/21
Z20210207022-1	641282778292	3176169/17/03/2021/N/H				540				106757	26/03/21	Mundra	27/03/21
Z20210207022-1	601282785964	3176169/17/03/2021/N/H				540				107400	26/03/21	Mundra	27/03/21
Z20210207022-1	681282778281	3176169/17/03/2021/N/H				540				107396	26/03/21	Mundra	28/03/21
Z20210207022-1	651282778282	3176169/17/03/2021/N/H				540				107397	26/03/21	Mundra	28/03/21

Z20210207022-1	631282778286	3176169/17/03/2021/N/H				540				106751	26/03/21	Mundra	28/03/21
Z20210207022-1	651282778279	3176169/17/03/2021/N/H				540				107394	26/03/21	Mundra	28/03/21
Z20210207022-1	601282778287	3176169/17/03/2021/N/H				540				106752	26/03/21	Mundra	28/03/21
Z20210207022-1	621283501167	3176169/17/03/2021/N/H				540				106778	27/03/21	Mundra	31/03/21
Z20210207022-1	691283221534	3176169/17/03/2021/N/H				540				106772	26/03/21	Mundra	31/03/21
Z20210207022-1	681283221531	3176169/17/03/2021/N/H				540				106770	26/03/21	Mundra	31/03/21
Z20210207022-1	661283870142	3176169/17/03/2021/N/H				540				106792	30/03/21	Mundra	31/03/21
Z20210207022-1	601282778290	3176169/17/03/2021/N/H				540				106755	26/03/21	Mundra	31/03/21
Z20210207022-1	681283501165	3176169/17/03/2021/N/H				540				106776	27/03/21	Mundra	31/03/21
Z20210207022-1	661283501172	3176169/17/03/2021/N/H				540				106781	27/03/21	Mundra	31/03/21
Z20210207022-1	691283501168	3176169/17/03/2021/N/H				540				106779	27/03/21	Mundra	31/03/21
Z20210207022-1	631283870143	3176169/17/03/2021/N/H				540				106791	30/03/21	Mundra	31/03/21
Z20210207022-1	621282778283	3176169/17/03/2021/N/H				540				107398	25/03/21	Mundra	31/03/21
Z20210207022-1	631281926617	3176169/17/03/2021/N/H				540				107386	24/03/21	Mundra	31/03/21
Z20210207022-1	641283501176	3176169/17/03/2021/N/H				540				106785	27/03/21	Mundra	31/03/21
Z20210207022-1	611281887574	3176169/17/03/2021/N/H				540				106777	27/03/21	Mundra	31/03/21
Z20210207022-1	611283501177	3176169/17/03/2021/N/H				540				106786	27/03/21	Mundra	31/03/21
Z20210207022-1	661281926616	3176169/17/03/2021/N/H				540				107385	24/03/21	Mundra	31/03/21
Z20210207022-1	671283501175	3176169/17/03/2021/N/H				540				106784	27/03/21	Mundra	31/03/21
Z20210207022-1	691283870141	3176169/17/03/2021/N/H				540				106793	30/03/21	Mundra	31/03/21
Z20210207022-1	651283221529	3176169/17/03/2021/N/H				540				106768	26/03/21	Mundra	31/03/21
Z20210207022-1	631283501173	3176169/17/03/2021/N/H				540				106782	27/03/21	Mundra	31/03/21
Z20210207022-1	641283221526	3176169/17/03/2021/N/H				540				106765	26/03/21	Mundra	31/03/21
Z20210207022-1	611283221530	3176169/17/03/2021/N/H				540				106769	26/03/21	Mundra	31/03/21
Z20210207022-1	601283753577	3176169/17/03/2021/N/H				540				106789	28/03/21	Mundra	31/03/21
Z20210207022-1	601283221524	3176169/17/03/2021/N/H				540				106763	26/03/21	Mundra	31/03/21
Z20210207022-1	611283221527	3176169/17/03/2021/N/H				540				106766	26/03/21	Mundra	31/03/21
Z20210207022-1	641282778289	3176169/17/03/2021/N/H				540				106754	26/03/21	Mundra	31/03/21
Z20210207022-1	671283221525	3176169/17/03/2021/N/H				540				106764	26/03/21	Mundra	31/03/21
Z20210207022-1	631283221536	3176169/17/03/2021/N/H				540				106774	26/03/21	Mundra	31/03/21
Z20210207022-1	681281878694	3176169/17/03/2021/N/H				540				106756	26/03/21	Mundra	01/04/21
Z20210207022-1	691282778284	3176169/17/03/2021/N/H				540				107399	26/03/21	Mundra	01/04/21
Z20210207022-1	631283772092	3176169/17/03/2021/N/H				540				106790	28/03/21	Mundra	01/04/21
Z20210207022-1	671282778288	3176169/17/03/2021/N/H				540				106753	26/03/21	Mundra	31/03/21
Z20210207022-1	661283221535	3176169/17/03/2021/N/H				540				106773	26/03/21	Mundra	01/04/21
Z20210207022-1		3176169/17/03/2021/N/H				540				106758	26/03/21	Mundra	01/04/21
Z20210207022-1	601283501174	3176169/17/03/2021/N/H				540				106783	27/03/21	Mundra	01/04/21
Z20210207022-1	681283501178	3176169/17/03/2021/N/H				540				106787	27/03/21	Mundra	02/04/21
Z20210207022-1	651283221532	3176169/17/03/2021/N/H				540				106771	26/03/21	Mundra	02/04/21
Z20210207022-1	611282330712	3176169/17/03/2021/N/H				540				107392	25/03/21	Mundra	02/04/21
Z20210207022-1	601283651961	3176169/17/03/2021/N/H				540				106788	28/03/21	Mundra	03/04/21

Z20210207022-1	681282778294	3176169/17/03/2021/N/H				540				106759	26/03/21	Mundra	03/04/21
Z20210207022-1	681283221528	3176169/17/03/2021/N/H				540				106767	26/03/21	Mundra	04/04/21
Z20210207022-1	691283501171	3176169/17/03/2021/N/H				540				106780	27/03/21	Mundra	05/04/21
Z20210207022-1	621283870140	3176169/17/03/2021/N/H				540				106794	30/03/21	Mundra	01/04/21
Z20210207022-1	611282330709	3176169/17/03/2021/N/H				540				107389	25/03/21	Mundra	07/04/21

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			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210207066-1	651285004663	3351577/30/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	11,37,39,953	56,86,998	Shail Freight Carriers	208	02/04/21	Mundra	03/04/21
Z20210207066-1	671285004656	3351577/30/03/2021/N/H				540				201	02/04/21	Mundra	03/04/21
Z20210207066-1	641285004657	3351577/30/03/2021/N/H				540				202	02/04/21	Mundra	03/04/21
Z20210207066-1	681285004659	3351577/30/03/2021/N/H				540				204	02/04/21	Mundra	03/04/21
Z20210207066-1	611285004661	3351577/30/03/2021/N/H				540				206	02/04/21	Mundra	03/04/21
Z20210207066-1	621285004664	3351577/30/03/2021/N/H				540				209	02/04/21	Mundra	03/04/21
Z20210207066-1	611285004658	3351577/30/03/2021/N/H				540				203	02/04/21	Mundra	03/04/21
Z20210207066-1	641285004660	3351577/30/03/2021/N/H				540				205	02/04/21	Mundra	03/04/21
Z20210207066-1	681285004662	3351577/30/03/2021/N/H				540				207	02/04/21	Mundra	04/04/21
Z20210207066-1	671285004669	3351577/30/03/2021/N/H				540				217	03/04/21	Mundra	04/04/21
Z20210207066-1	631285004667	3351577/30/03/2021/N/H				540				212	03/04/21	Mundra	04/04/21
Z20210207066-1	661285004666	3351577/30/03/2021/N/H				540				211	03/04/21	Mundra	04/04/21
Z20210207066-1	671285004672	3351577/30/03/2021/N/H				540				220	03/04/21	Mundra	04/04/21
Z20210207066-1	601285004671	3351577/30/03/2021/N/H				540				219	03/04/21	Mundra	04/04/21
Z20210207066-1	601285004668	3351577/30/03/2021/N/H				540				213	03/04/21	Mundra	04/04/21
Z20210207066-1	641285004673	3351577/30/03/2021/N/H				540				221	03/04/21	Mundra	04/04/21
Z20210207066-1	691285004665	3351577/30/03/2021/N/H				540				210	03/04/21	Mundra	04/04/21
Z20210207066-1	631285004670	3351577/30/03/2021/N/H				540				218	28/03/21	Mundra	05/04/21
Z20210207066-1	611285004674	3351577/30/03/2021/N/H				540				222	28/03/21	Mundra	05/04/21
Z20210207066-1	691285004678	3351577/30/03/2021/N/H				540				225	04/04/21	Mundra	06/04/21
Z20210207066-1	681285004675	3351577/30/03/2021/N/H				540				223	04/04/21	Mundra	06/04/21
Z20210207066-1	621285004677	3351577/30/03/2021/N/H				540				224	04/04/21	Mundra	06/04/21
Z20210207066-1	661285004679	3351577/30/03/2021/N/H				540				226	04/04/21	Mundra	07/04/21

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Vehicle Details			
			From	To						Vehicle/ transport Document no and Date (LRS Detail)		From	Entered date
Z20210208044	671285698149	3272483/24/03/2021/N/H	Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE, CHINA-334100	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	540	29,75,28,744	1,48,76,437	Shail Freight Carriers	232	05/04/21	Mundra	06/04/21
Z20210208044	601285698148	3272483/24/03/2021/N/H				540				231	05/04/21	Mundra	06/04/21
Z20210208044	621285698157	3272483/24/03/2021/N/H				540				240	05/04/21	Mundra	06/04/21
Z20210208044	621285698160	3272483/24/03/2021/N/H				540				243	05/04/21	Mundra	06/04/21
Z20210208044	661285698146	3272483/24/03/2021/N/H				540				229	05/04/21	Mundra	06/04/21
Z20210208044	631285698147	3272483/24/03/2021/N/H				540				230	05/04/21	Mundra	06/04/21
Z20210208044	631285698150	3272483/24/03/2021/N/H				540				233	05/04/21	Mundra	06/04/21
Z20210208044	641285698153	3272483/24/03/2021/N/H				540				236	05/04/21	Mundra	06/04/21

Z20210208044	601285698151	3272483/24/03/2021/N/H				540				234	05/04/21	Mundra	06/04/21
Z20210208044	671285698152	3272483/24/03/2021/N/H				540				235	05/04/21	Mundra	06/04/21
Z20210208044	681285698155	3272483/24/03/2021/N/H				540				238	05/04/21	Mundra	06/04/21
Z20210208044	611285698154	3272483/24/03/2021/N/H				540				237	05/04/21	Mundra	06/04/21
Z20210208044	651285698156	3272483/24/03/2021/N/H				540				239	05/04/21	Mundra	06/04/21
Z20210208044	691285698158	3272483/24/03/2021/N/H				540				241	05/04/21	Mundra	06/04/21
Z20210208044	651285574830	3272483/24/03/2021/N/H				540				107119	03/04/21	Mundra	06/04/21
Z20210208044	641285574840	3272483/24/03/2021/N/H				540				107129	04/04/21	Mundra	06/04/21
Z20210208044	691285574832	3272483/24/03/2021/N/H				540				107121	03/04/21	Mundra	06/04/21
Z20210208044	691285764040	3272483/24/03/2021/N/H				540				108153	05/04/21	Mundra	06/04/21
Z20210208044	681285574839	3272483/24/03/2021/N/H				540				107128	04/04/21	Mundra	06/04/21
Z20210208044	611285574838	3272483/24/03/2021/N/H				540				107127	04/04/21	Mundra	06/04/21
Z20210208044	631285574847	3272483/24/03/2021/N/H				540				107142	04/04/21	Mundra	07/04/21
Z20210208044	651285574843	3272483/24/03/2021/N/H				540			Agrawal Cargo Movers	107132	04/04/21	Mundra	07/04/21
Z20210208044	681285574842	3272483/24/03/2021/N/H				540				107131	04/04/21	Mundra	07/04/21
Z20210208044	661285574846	3272483/24/03/2021/N/H				540				107140	04/04/21	Mundra	07/04/21
Z20210208044	691285574845	3272483/24/03/2021/N/H				540				107141	04/04/21	Mundra	07/04/21
Z20210208044	671285574836	3272483/24/03/2021/N/H				540				107137	04/04/21	Mundra	07/04/21
Z20210208044	651286028914	3272483/24/03/2021/N/H				540				108154	05/04/21	Mundra	07/04/21
Z20210208044	631286028921	3272483/24/03/2021/N/H				540				108161	05/04/21	Mundra	07/04/21
Z20210208044	691286028916	3272483/24/03/2021/N/H				540				108156	05/04/21	Mundra	07/04/21
Z20210208044	661285698159	3272483/24/03/2021/N/H				540			Shail Freight Carriers	242	05/04/21	Mundra	07/04/21
Z20210208044	621285574844	3272483/24/03/2021/N/H				540				107133	04/04/21	Mundra	07/04/21
Z20210208044	641285574837	3272483/24/03/2021/N/H				540				107138	04/04/21	Mundra	07/04/21
Z20210208044	611285574841	3272483/24/03/2021/N/H				540				107130	04/04/21	Mundra	07/04/21
Z20210208044	661285574833	3272483/24/03/2021/N/H				540				107134	04/04/21	Mundra	07/04/21
Z20210208044	631285574834	3272483/24/03/2021/N/H				540				107135	04/04/21	Mundra	07/04/21
Z20210208044	621285574831	3272483/24/03/2021/N/H				540				107139	04/04/21	Mundra	07/04/21
Z20210208044	621286028915	3272483/24/03/2021/N/H				540				108155	05/04/21	Mundra	08/04/21
Z20210208044	601285574835	3272483/24/03/2021/N/H				540				107136	04/04/21	Mundra	08/04/21
Z20210208044	631285576434	3272483/24/03/2021/N/H				540				107149	04/04/21	Mundra	08/04/21
Z20210208044	601286028919	3272483/24/03/2021/N/H				540			Agrawal Cargo Movers	108162	05/04/21	Mundra	08/04/21
Z20210208044	631286512581	3272483/24/03/2021/N/H				540				108168	06/04/21	Mundra	08/04/21
Z20210208044	631286028918	3272483/24/03/2021/N/H				540				108158	05/04/21	Mundra	08/04/21
Z20210208044	631286512578	3272483/24/03/2021/N/H				540				108165	06/04/21	Mundra	08/04/21
Z20210208044	691285576432	3272483/24/03/2021/N/H				540				107145	04/04/21	Mundra	08/04/21
Z20210208044	651286210016	3272483/24/03/2021/N/H				540				108163	06/04/21	Mundra	08/04/21
Z20210208044	601286512579	3272483/24/03/2021/N/H				540				108166	06/04/21	Mundra	08/04/21
Z20210208044	601285574848	3272483/24/03/2021/N/H				540				107143	04/04/21	Mundra	08/04/21
Z20210208044	661286028917	3272483/24/03/2021/N/H				540				108157	05/04/21	Mundra	08/04/21

Z20210208044	661286028920	3272483/24/03/2021/N/H				540				108160	05/04/21	Mundra	08/04/21
Z20210208044	661286512580	3272483/24/03/2021/N/H				540				108167	06/04/21	Mundra	08/04/21
Z20210208044	621285576431	3272483/24/03/2021/N/H				540				107144	04/04/21	Mundra	08/04/21
Z20210208044	671286028923	3272483/24/03/2021/N/H				297				108159	05/04/21	Mundra	08/04/21
Z20210208044	641286512584	3272483/24/03/2021/N/H				540				108171	06/04/21	Mundra	09/04/21
Z20210208044	601286512582	3272483/24/03/2021/N/H				540				108169	06/04/21	Mundra	09/04/21
Z20210208044	621286210017	3272483/24/03/2021/N/H				540				108164	06/04/21	Mundra	09/04/21
Z20210208044	671286512583	3272483/24/03/2021/N/H				540				108170	06/04/21	Mundra	09/04/21
Z20210208044	601285576435	3272483/24/03/2021/N/H				540				107148	04/04/21	Mundra	09/04/21
Z20210208044	611286512585	3272483/24/03/2021/N/H				540				108172	06/04/21	Mundra	09/04/21
Z20210208044	661285576433	3272483/24/03/2021/N/H				540				107146	04/04/21	Mundra	09/04/21
Z20210208044	621285697828	3272483/24/03/2021/N/H				540				108151	04/04/21	Mundra	12/04/21
Z20210208044	691285697829	3272483/24/03/2021/N/H				540				108152	04/04/21	Mundra	12/04/21
						5,58,34,02,427			**27,91,70,121**				

Annexure-IV

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Pratham Transolution India Pvt Ltd	GJ03BW-1119	TGHU6872923	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	21/01/21		LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited	22/01/21
	GJ12BW1509	FFAU2894030	Mundra		20/01/21				22/01/21
	GJ12BW2868	FCIU9912663	Mundra		20/01/21				22/01/21
	GJ03AX9991	TLLU4481765	Mundra		21/01/21				22/01/21
	GJ03BW3339	TLLU4058882	Mundra		21/01/21				22/01/21
	GJ12BT0017	FFAU2889420	Mundra		20/01/21				22/01/21
	GJ03BW2229	TGHU8875135	Mundra		21/01/21				22/01/21
	GJ12BW2761	FFAU2896080	Mundra		20/01/21				22/01/21
	GJ12BW1535	FFAU2894452	Mundra		20/01/21				22/01/21
	GJ12BW1876	FFAU2894658	Mundra		20/01/21				22/01/21
	GJ03BW2199	TGBU9279798	Mundra		21/01/21				23/01/21
	GJ03BW9959	TGBU8856410	Mundra		21/01/21				23/01/21
	GJ12BT0568	FFAU3099522	Mundra		21/01/21				23/01/21
	GJ12BW3671	FFAU3105100	Mundra		21/01/21				23/01/21
	GJ12BV6116	MAGU5234578	Mundra		21/01/21				23/01/21
	GJ12Z2096	OOCU7596952	Mundra		21/01/21				23/01/21
	GJ12BV8407	OOCU7300377	Mundra		21/01/21				23/01/21
	GJ12BV6112	MAGU5245309	Mundra		21/01/21				23/01/21
	GJ12BT0386	FFAU2896141	Mundra		21/01/21				23/01/21
	GJ12BT4717	OOCU7850964	Mundra		22/01/21				24/01/21
	GJ12BV6114	FSCU8899993	Mundra		23/01/21				24/01/21

	GJ12BV6108	FSCU8961770	Mundra		23/01/21				24/01/21
	GJ12BV6113	OOCU7854044	Mundra		23/01/21				24/01/21
	GJ03BW9979	FSCU8796450	Mundra		23/01/21				24/01/21
	GJ12BV7102	OOCU7013680	Mundra		22/01/21				24/01/21
	GJ12BV7106	FFAU3041618	Mundra		23/01/21				25/01/21
	GJ12AT7906	FSCU8962458	Mundra		23/01/21				25/01/21
	GJ12Z2096	FFAU2896178	Mundra		23/01/21				25/01/21
	GJ12AZ7879	CBHU9548980	Mundra		24/01/21				25/01/21
	GJ12BT7369	OOLU8596845	Mundra		23/01/21				25/01/21
	GJ19V0851	BSIU9580843	Mundra		23/01/21				25/01/21
	GJ12BT7375	CBHU8220404	Mundra		23/01/21				25/01/21
	GJ12AZ7856	DFSU7089930	Mundra		24/01/21				25/01/21
	GJ12BT4717	TGBU8845587	Mundra		24/01/21				25/01/21
	GJ12Z4893	CSNU6249650	Mundra		24/01/21				25/01/21
	GJ12BV8407	CBHU8923243	Mundra		24/01/21				25/01/21
	GJ12BV6109	CCLU7021814	Mundra		24/01/21				25/01/21
	GJ12BV6108	CSNU6398925	Mundra		24/01/21				25/01/21
	GJ12BV6114	CSNU6338741	Mundra		24/01/21				25/01/21
	GJ12BT2005	CCLU7088680	Mundra		24/01/21				25/01/21
	GJ12BT2004	CSNU6176717	Mundra		24/01/21				27/01/21
	GJ12BV6113	CSNU8005610	Mundra		24/01/21				27/01/21
	GJ03BW9979	CCLU7277370	Mundra		24/01/21				27/01/21
	GJ12BV7561	FCIU9550918	Mundra		24/01/21				27/01/21
	GJ12AT7906	CSNU6050797	Mundra		25/01/21				27/01/21
	GJ12Z2096	CCLU7350189	Mundra		25/01/21				27/01/21
	GJ12BW3671	TCKU7775768	Mundra		26/01/21				27/01/21
	GJ12BX7026	SEGU6611407	Mundra		26/01/21				27/01/21
	GJ12BW2640	SEGU4919407	Mundra		26/01/21				27/01/21
	GJ12BX5951	TGBU5894696	Mundra		26/01/21				27/01/21
	GJ12AZ7879	FCIU9551410	Mundra		25/01/21				27/01/21
	GJ12BT0265	RFCU5010178	Mundra		25/01/21				27/01/21
	GJ12BT0403	TGBU7695688	Mundra		26/01/21				27/01/21
	GJ12BW6658	FCIU9907780	Mundra		25/01/21				27/01/21
	GJ12BW2559	TEMU6192077	Mundra		26/01/21				27/01/21
	GJ12BW7370	CSNU6165121	Mundra		25/01/21				27/01/21
	GJ12BW8103	SEGU5370075	Mundra		26/01/21				27/01/21
	GJ12BX6714	CSNU6059243	Mundra		25/01/21				27/01/21
	GJ12BX1791	TCNU1208062	Mundra		25/01/21				27/01/21
	GJ03BW9969	CCLU7336299	Mundra		25/01/21				27/01/21
Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					

	GJ12BV7859	CCLU6794614	Mundra		01/02/21				02/02/21
	GJ12BT4717	CSNU6202652	Mundra		01/02/21				02/02/21
	GJ03BW3339	TGBU9832898	Mundra		01/02/21				02/02/21
	GJ12BT2005	CCLU7732936	Mundra		01/02/21				02/02/21
	GJ12BT2003	CCLU7784288	Mundra		01/02/21				02/02/21
	GJ12BT6817	CCLU7656590	Mundra		01/02/21				02/02/21
	GJ12AU8248	CCLU7046685	Mundra		01/02/21				02/02/21
	GJ12BV8407	WBPU7019996	Mundra		01/02/21				02/02/21
	GJ12BV7106	CBHU9446607	Mundra		01/02/21				02/02/21
	GJ12BV7561	CBHU8921092	Mundra		01/02/21				02/02/21
	GJ12AT7906	CSNU6027523	Mundra		01/02/21				03/02/21
	GJ12BT4931	CSNU6404057	Mundra		01/02/21				03/02/21
	GJ12AZ1515	CSNU6579707	Mundra		01/02/21				03/02/21
	GJ12BT2004	CSLU6189825	Mundra		01/02/21				03/02/21
	GJ12AZ7879	FFAU2460163	Mundra		02/02/21				03/02/21
	GJ12BV7659	TGBU9991502	Mundra		01/02/21				03/02/21
	GJ12BV8113	TGBU9833338	Mundra		01/02/21				03/02/21
	GJ12AZ9519	CSNU6742007	Mundra		01/02/21				03/02/21
	GJ03BW2229	SLSU8018460	Mundra		03/02/21				03/02/21
	GJ03AX9991	OOLU9765723	Mundra		03/02/21				03/02/21
Pratham Transolution India Pvt Ltd	GJ12BX1516	OOCU6963225	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	02/02/21		LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited	04/02/21
	GJ12BT8310	OOCU8053013	Mundra		03/02/21				04/02/21
	GJ12BT6264	MAGU5517109	Mundra		02/02/21				04/02/21
	GJ03AZ9992	CSNU7482347	Mundra		02/02/21				04/02/21
	GJ12BT0265	FCIU9117976	Mundra		02/02/21				04/02/21
	GJ12AZ7856	DFSU6791710	Mundra		02/02/21				04/02/21
	GJ12BW6658	CSNU7529640	Mundra		02/02/21				04/02/21
	GJ12AY3955	FCIU9499400	Mundra		02/02/21				04/02/21
	GJ12BX5575	OOCU8192220	Mundra		03/02/21				04/02/21
	GJ12BT0353	OOLU8302257	Mundra		03/02/21				04/02/21
	GJ12AZ0612	OOLU8262560	Mundra		03/02/21				04/02/21
	GJ12BX6212	OOCU8228929	Mundra		03/02/21				04/02/21
	GJ12BT4260	OOCU8074696	Mundra		03/02/21				04/02/21
	GJ12Z4893	OOLU7931650	Mundra		03/02/21				04/02/21
	GJ03BW9989	TCNU4450948	Mundra		03/02/21				04/02/21
	GJ12BT4717	TGBU4072853	Mundra		03/02/21				04/02/21
	GJ12BV7859	TGHU4069778	Mundra		04/02/21				04/02/21
	GJ12AZ4010	TCNU1283148	Mundra		03/02/21				04/02/21
	GJ12BT6817	TGBU4069720	Mundra		03/02/21				04/02/21
	GJ03BW9979	TGBU9830719	Mundra		04/02/21				04/02/21
	GJ03BW2199	TGBU9832882	Mundra		04/02/21				05/02/21

	GJ03BW9969	TGBU4069443	Mundra		04/02/21				05/02/21
	GJ03BT9666	TGBU4069649	Mundra		04/02/21				05/02/21
	GJ12AU8248	TGBU4069510	Mundra		04/02/21				05/02/21
	GJ12BV7102	TGBU4069783	Mundra		04/02/21				05/02/21
	GJ12BT2005	TGBU4070660	Mundra		04/02/21				05/02/21
	GJ12BT2003	TGBU4072318	Mundra		04/02/21				05/02/21
	GJ12Z2096	TGBU4072344	Mundra		04/02/21				05/02/21
	GJ12BT6533	TCNU1290743	Mundra		04/02/21				05/02/21
	GJ12BV6113	TGBU8776043	Mundra		04/02/21				05/02/21
	GJ12BV6107	TGBU8856010	Mundra		04/02/21				05/02/21
	GJ12BV7106	TGBU4070362	Mundra		04/02/21				05/02/21
	GJ12BV7561	TGBU4070423	Mundra		04/02/21				05/02/21
	GJ12BV8407	TGBU4070212	Mundra		04/02/21				05/02/21
	GJ12BV6108	TGBU9268324	Mundra		04/02/21				05/02/21
	GJ12AZ7879	TGBU4072895	Mundra		04/02/21				05/02/21
	GJ12Z0314	TGBU4073187	Mundra		04/02/21				05/02/21
	GJ03BT9699	TGBU9830703	Mundra		05/02/21				05/02/21
	GJ12AT8588	TGBU9829934	Mundra		05/02/21				05/02/21
	GJ12BV7659	TGBU8780423	Mundra		04/02/21				05/02/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Pratham Transolution India Pvt Ltd	GJ12AU8248	CSNU7670405	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	21/02/21		LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited	22/02/21
	GHJ12BT0396	GCXU5648010	Mundra		21/02/21				22/02/21
	GJ12AT8588	CBHU8577500	Mundra		21/02/21				22/02/21
	GJ12BW7370	GCXU5151384	Mundra		21/02/21				22/02/21
	GJ12AZ1515	OOLU8499573	Mundra		21/02/21				22/02/21
	GJ12BX6212	FFAU3134900	Mundra		21/02/21				22/02/21
	GJ12BX6967	GCXU5648154	Mundra		21/02/21				22/02/21
	GJ12BW3908	GCXU5648318	Mundra		21/02/21				22/02/21
	GJ12BW2640	OOCU6443060	Mundra		21/02/21				22/02/21
	GJ12BT4493	OOLU9459997	Mundra		21/02/21				22/02/21
	GJ12BW8103	OOLU8901580	Mundra		21/02/21				22/02/21
	GJ12BV8430	OOCU7273667	Mundra		21/02/21				22/02/21
	GJ12BX6144	RFSU4045523	Mundra		21/02/21				22/02/21
	GJ12BX5732	OOCU7765100	Mundra		21/02/21				22/02/21
	GJ12BT0290	RFCU4044358	Mundra		21/02/21				22/02/21
	GJ12BW1535	TCLU1603922	Mundra		21/02/21				23/02/21
	GJ12BX7353	OOLU8135381	Mundra		21/02/21				23/02/21
	GJ12BX7494	OOCU7642410	Mundra		21/02/21				23/02/21
	GJ12BW2334	CBHU8692653	Mundra		22/02/21				23/02/21
	GJ12BT0568	CBHU9469433	Mundra		22/02/21				23/02/21

	GJ12BX1739	CBHU9435177	Mundra		22/02/21				23/02/21
	GJ12AZ0612	CBHU8668220	Mundra		22/02/21				23/02/21
	GJ12BX7135	CBHU8583307	Mundra		22/02/21				23/02/21
	GJ12BT6533	CSLU6309290	Mundra		22/02/21				23/02/21
	GJ12BT0265	CAIU8643601	Mundra		21/02/21				23/02/21
	GJ12BT0145	BSIU9309261	Mundra		22/02/21				23/02/21
	GJ12BV8363	TCNU5716436	Mundra		22/02/21				23/02/21
	GJ12BW2234	CBHU8674011	Mundra		22/02/21				23/02/21
	GJ12BV8352	TCNU3852006	Mundra		22/02/21				23/02/21
	GJ12BV4291	BMOU4849390	Mundra		22/02/21				23/02/21
	GJ12BY0102	CCLU7096881	Mundra		22/02/21				23/02/21
	GJ12BY0103	CCLU7367390	Mundra		22/02/21				23/02/21
	GJ12BY0107	CCLU7159594	Mundra		22/02/21				23/02/21
	GJ12BY0110	CSLU6017359	Mundra		22/02/21				23/02/21
	GJ12AZ7879	CBHU7009320	Mundra		21/02/21				23/02/21
	GJ12BT0396	CSNU6978097	Mundra		23/02/21				24/02/21
	GJ12BW3509	CSNU6428830	Mundra		23/02/21				24/02/21
	GJ12BT4260	CSNU6304891	Mundra		23/02/21				24/02/21
	GJ12BT1508	TRHU5746882	Mundra		23/02/21				24/02/21
	GJ12BT6817	TRHU5745171	Mundra		23/02/21				24/02/21
	GJ12BW6658	CBHU7042442	Mundra		21/02/21				24/02/21
	GJ12BW1509	TRHU5745567	Mundra		23/02/21				24/02/21
	GJ12BX5951	CSNU7886930	Mundra		23/02/21				24/02/21
	GJ12BX5793	CSNU7195413	Mundra		23/02/21				24/02/21
	GJ12BY0106	TRHU5741108	Mundra		23/02/21				24/02/21
	GJ12BY0104	TRHU5739991	Mundra		23/02/21				24/02/21
	GJ12Z2096	CSNU6825903	Mundra		23/02/21				24/02/21
	GJ12BV8407	TRHU5739775	Mundra		23/02/21				24/02/21
	GJ12AU8248	FCIU9839161	Mundra		23/02/21				24/02/21
	GJ12BV7106	TRHU5739918	Mundra		23/02/21				24/02/21
	GJ12BV7561	TRHU5802733	Mundra		23/02/21				25/02/21
	GJ12BV8113	UETU5205005	Mundra		23/02/21				25/02/21
	GJ12BV7102	TRHU5743651	Mundra		23/02/21				25/02/21
	GJ2BW6658	TGBU8831670	Mundra		24/02/21				25/02/21
	GJ12AT8588	FFAU2264392	Mundra		23/02/21				25/02/21
	GJ12AY3955	FCIU9817202	Mundra		24/02/21				25/02/21
	GJ12AZ7856	FCIU9985612	Mundra		23/02/21				25/02/21
	GJ12BT7369	FCIU9633606	Mundra		24/02/21				25/02/21
	GJ12BY0105	DFSU6923550	Mundra		23/02/21				25/02/21
	GJ12BV7569	FCIU9124810	Mundra		23/02/21				25/02/21
Transporter name	**Truck/ Trailer no.**	**Container No**	**Pick up**		**Date**	**Commission Note no.**	**Consigner**	**Consignee**	**Receive date**

			From	To					
Pratham Transolution India Pvt Ltd	GJ12BT4423	CSNU7654472	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	28/02/21		LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited	01/03/21
	GJ12BW2761	CCLU7216077	Mundra		28/02/21				01/03/21
	GJ12AT8588	TGBU4954933	Mundra		28/02/21				01/03/21
	GJ12BT0688	CAIU9118017	Mundra		28/02/21				01/03/21
	GJ12BW3720	OOCU7570201	Mundra		28/02/21				01/03/21
	GJ12BT0265	OOLU9625228	Mundra		28/02/21				01/03/21
	GJ12BT4493	CCLU7613238	Mundra		28/02/21				01/03/21
	GJ12AZ0612	CAIU7285530	Mundra		28/02/21				01/03/21
	GJ12BX6142	CSNU6261193	Mundra		28/02/21				01/03/21
	GJ12BX7494	OOCU6999130	Mundra		28/02/21				01/03/21
	GJ12BT0353	CSNU7076754	Mundra		28/02/21				01/03/21
	GJ12BT4717	TGBU4956140	Mundra		28/02/21				01/03/21
	GJ12BW2234	CSNU6916958	Mundra		28/02/21				01/03/21
	GJ12AZ9619	TRHU5437163	Mundra		01/03/21				01/03/21
	GJ12AZ7856	TGBU4956047	Mundra		28/02/21				01/03/21
	GJ12AY3955	TGBU8956699	Mundra		28/02/21				01/03/21
	GJ12BY0105	TGBU4943585	Mundra		01/03/21				01/03/21
	GJ12BY0109	TGBU4943543	Mundra		01/03/21				01/03/21
	GJ12BV8113	TRHU5433764	Mundra		01/03/21				01/03/21
	GJ12Z0314	TGBU4942017	Mundra		01/03/21				01/03/21
	GJ12BV7106	TRHU5436974	Mundra		01/03/21				02/03/21
	GJ12BV7859	TRHU5437121	Mundra		01/03/21				02/03/21
	GJ12BV7561	TGBU4942871	Mundra		01/03/21				02/03/21
	GJ12BV8407	TCNU1794575	Mundra		01/03/21				02/03/21
	GJ12BT6264	TGBU4951220	Mundra		02/03/21				02/03/21
	GJ12BV7659	TRHU5436763	Mundra		01/03/21				03/03/21
	GJ03BW2199	TRHU5444080	Mundra		02/03/21				03/03/21
	GJ03BW1119	TRHU6137514	Mundra		02/03/21				03/03/21
	GJ12AY1999	TRHU5446078	Mundra		02/03/21				03/03/21
	GJ12Z0546	TGBU4952376	Mundra		02/03/21				03/03/21
	GJ08Y3394	TGBU4951364	Mundra		02/03/21				03/03/21
	GJ03BW9979	TRHU6137556	Mundra		03/03/21				03/03/21
	GJ03BW2229	TGBU4951425	Mundra		03/03/21				03/03/21
	GJ12Z2096	TRHU5444100	Mundra		02/03/21				03/03/21
	GJ12BT2004	TRHU6141073	Mundra		03/03/21				03/03/21
	GJ12BT2002	TRHU6143250	Mundra		03/03/21				04/03/21
	GJ03AZ9992	TRHU5444075	Mundra		03/03/21				04/03/21
	GJ03BT7999	TRHU5438663	Mundra		03/03/21				04/03/21
	GJ03BW9959	TGBU4951575	Mundra		03/03/21				04/03/21
	GJ12AT8588	TRHU5438426	Mundra		03/03/21				04/03/21

	GJ12BT0265	TRHU5438468	Mundra		03/03/21				04/03/21
	GJ03BT9699	TRHU6140077	Mundra		03/03/21				04/03/21
	GJ12Z0314	TGBU4944679	Mundra		03/03/21				04/03/21
	GJ12BT4717	TRHU5437965	Mundra		03/03/21				04/03/21
	GJ12BT6533	TRHU5443119	Mundra		03/03/21				04/03/21
	GJ12AZ0609	TRHU5443079	Mundra		03/03/21				04/03/21
	GJ12BW2234	TGBU4949963	Mundra		03/03/21				04/03/21
	GJ12BT0353	TGBU4950917	Mundra		03/03/21				04/03/21
	GJ12Y9953	TGBU4949351	Mundra		03/03/21				04/03/21
	GJ12BT0386	TRHU5442806	Mundra		03/03/21				04/03/21
	GJ12AT6986	TRHU6140591	Mundra		03/03/21				05/03/21
	GJ12BT4493	TRHU5443989	Mundra		03/03/21				05/03/21
	GJ12BV8113	TRHU6145171	Mundra		03/03/21				05/03/21
	GJ12AZ7879	TGBU4951132	Mundra		03/03/21				05/03/21
	GJ12BY0106	TRHU5441796	Mundra		03/03/21				05/03/21
	GJ12BY0108	TRHU6138300	Mundra		03/03/21				11/03/21
	GJ12BV7106	TRHU6145058	Mundra		03/03/21				11/03/21
	GJ12BV7859	TGBU4948376	Mundra		03/03/21				11/03/21
	GJ12AT7972	TRHU6140570	Mundra		03/03/21				11/03/21
	GJ12AZ7856	TRHU5437625	Mundra		03/03/21				11/03/21
Transporter name	**Truck/ Trailer no.**	**Container No**	**Pick up**		**Date**	**Commission Note no.**	**Consigner**	**Consignee**	**Receive date**
			From	**To**					
Pratham Transolution India Pvt Ltd	GJ03BW9969	CBHU8630760	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	09/03/21		LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited	10/03/21
	GJ03BW2229	CBHU7013110	Mundra		09/03/21				10/03/21
	GJ03BW9989	CBHU7079591	Mundra		09/03/21				10/03/21
	GJ03BW9979	CAIU9780532	Mundra		09/03/21				10/03/21
	GJ03BW3339	CBHU9022213	Mundra		09/03/21				10/03/21
	GJ12BY0101	CBHU9132993	Mundra		09/03/21				10/03/21
	GJ12BY01014	CBHU9195836	Mundra		09/03/21				10/03/21
	GJ12BY0102	CCLU6952073	Mundra		09/03/21				10/03/21
	GJ12BY0110	CBHU9561637	Mundra		09/03/21				10/03/21
	GJ12BY0109	CBHU9437903	Mundra		09/03/21				10/03/21
	GJ12BY0106	CBHU9181935	Mundra		09/03/21				10/03/21
	GJ03AX9991	CBHU8908491	Mundra		09/03/21				10/03/21
	GJ12BX7390	CSLU6034818	Mundra		09/03/21				10/03/21
	GJ06YY4686	CCLU7326834	Mundra		09/03/21				10/03/21
	GJ12BT6772	CSLU6108926	Mundra		09/03/21				10/03/21
	GJ12BV0348	CCLU7364135	Mundra		09/03/21				11/03/21
	GJ12Y8431	CCLU7101313	Mundra		09/03/21				11/03/21
	GJ12Y9953	CCLU7780277	Mundra		09/03/21				11/03/21
	GJ12BY0103	CSNU7007898	Mundra		10/03/21				11/03/21

	GJ12BY0105	CSNU6625968	Mundra		10/03/21				11/03/21
	GJ12BY0108	CSNU6607563	Mundra		10/03/21				11/03/21
	GJ12BY0107	CSNU7464580	Mundra		10/03/21				11/03/21
	GJ12Z0314	CSNU6676435	Mundra		10/03/21				11/03/21
	GJ12BV8407	OOCU7656460	Mundra		10/03/21				11/03/21
	GJ12BV7561	OOCU6730291	Mundra		10/03/21				11/03/21
	GJ12BX7395	CCLU7350297	Mundra		09/03/21				11/03/21
	GJ12BV8113	FFAU1584621	Mundra		10/03/21				11/03/21
	GJ12AY3955	OOLU9305040	Mundra		10/03/21				11/03/21
	GJ12AT8588	OOCU8182237	Mundra		10/03/21				11/03/21
	GJ12BT4717	OOCU7841509	Mundra		10/03/21				11/03/21
	GJ12AT6986	OOLU8306756	Mundra		10/03/21				12/03/21
	GJ12BV7927	FFAU2728997	Mundra		10/03/21				12/03/21
	GJ12BY0101	TCNU2168895	Mundra		11/03/21				12/03/21
	GJ12AU8248	BMOU5371156	Mundra		11/03/21				12/03/21
	GJ03BW1119	TGHU8963229	Mundra		12/03/21				12/03/21
	GJ12BY0109	TCLU8441628	Mundra		12/03/21				13/03/21
	GJ12BY0106	OOLU9564734	Mundra		11/03/21				13/03/21
	GJ12BY0103	TGBU8965860	Mundra		12/03/21				13/03/21
	GJ12BY0110	OOLU9933792	Mundra		11/03/21				13/03/21
	GJ12Y9953	TCNU9389331	Mundra		11/03/21				13/03/21
	GJ12BT0017	FFAU2739137	Mundra		12/03/21				13/03/21
	GJ12BT0386	UETU5400737	Mundra		12/03/21				13/03/21
	GJ12BX7543	TCNU2554250	Mundra		12/03/21				13/03/21
	GJ12BX7810	TRHU4201321	Mundra		12/03/21				13/03/21
	GJ12BX7913	BMOU5364814	Mundra		12/03/21				13/03/21
	GJ12BX7838	TCNU6596628	Mundra		12/03/21				13/03/21
	GJ12AZ0614	UETU5317052	Mundra		12/03/21				13/03/21
	GJ12BT6817	BSIU9351106	Mundra		12/03/21				13/03/21
	GJ12AY3955	TGBU9285065	Mundra		12/03/21				13/03/21
	GJ12BT4717	TGBU9288803	Mundra		12/03/21				13/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Pratham Transolution India Pvt Ltd	GJ12BT0265	CSNU6232981	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	23/03/21		LONGi Solar Technology Co., Ltd. Add: No.8369,Shangyuan Road, Eco-industrial Park, Economic and Technological Development Zone, Xi'an, China	Electro Solaire Private Limited	25/03/21
	GJ12BV7927	FFAU274332	Mundra		23/03/21				25/03/21
	GJ03BV9998	TCNU3773946	Mundra		24/03/21				25/03/21
	GJ12BV7859	TCKU7893626	Mundra		23/03/21				25/03/21
	GJ12BV7561	CSNU6092200	Mundra		24/03/21				25/03/21
	GJ12BV8113	TCNU6580067	Mundra		23/03/21				25/03/21
	GJ12BT0781	FDCU106327	Mundra		24/03/21				25/03/21
	GJ03AZ9992	TCNU8081880	Mundra		24/03/21				25/03/21

GJ12Z0314	FFAU2673127	Mundra		23/03/21				25/03/21
GJ12BX1516	FCIU9513658	Mundra		24/03/21				25/03/21
GJ12BX7829	TGHU6832664	Mundra		24/03/21				26/03/21
GJ12BW3288	TEMU7244935	Mundra		24/03/21				26/03/21
GJ12BW1535	FCIU9827556	Mundra		25/03/21				26/03/21
GJ12BX6870	FCIU9626377	Mundra		25/03/21				26/03/21
GJ12BT0652	DFSU6173619	Mundra		25/03/21				26/03/21
GJ03BV9998	FCIU9948774	Mundra		25/03/21				26/03/21
GJ03BW9969	CSNU6658853	Mundra		25/03/21				26/03/21
GJ12AY4165	TCKU7872428	Mundra						26/03/21
GJ12AZ7856	TRHU4065087	Mundra		25/03/21				26/03/21
GJ12Z2096	CSNU7336893	Mundra		26/03/21				26/03/21
GJ12BT6533	CSNU7841771	Mundra		26/03/21				27/03/21
GJ12AY3955	BMOU5845358	Mundra		26/03/21				27/03/21
GJ03BW2199	CSLU6025930	Mundra		26/03/21				27/03/21
GJ03BW3339	BEAU5576167	Mundra		26/03/21				27/03/21
GJ03BT7999	CSLU6238581	Mundra		26/03/21				27/03/21
GJ03BW1119	TCKU7677231	Mundra		26/03/21				27/03/21
GJ12AT7872	TCKU6500853	Mundra		26/03/21				27/03/21
GJ03BT9996	OOCU8344955	Mundra		26/03/21				27/03/21
GJ03BV9995	BMOU4892355	Mundra		26/03/21				27/03/21
GJ12BT0781	OOCU7197530	Mundra		26/03/21				27/03/21
GJ12BT4717	OOLU8274941	Mundra		26/03/21				27/03/21
GJ12AT8588	TGBU9273613	Mundra		27/03/21				27/03/21
GJ12Z0314	OOLU9849228	Mundra		26/03/21				27/03/21
GJ12AZ6270	MAGU5309240	Mundra		26/03/21				27/03/21
GJ03BV9997	TGBU7913537	Mundra		27/03/21				27/03/21
GJ03BT9699	TGBU8847743	Mundra		27/03/21				28/03/21
GJ03AZ9992	OOCU7587396	Mundra		26/03/21				28/03/21
GJ03BT9666	CBHU9145352	Mundra		27/03/21				28/03/21
GJ03BW9959	CCLU7097358	Mundra		26/03/21				28/03/21
GJ03BW9979	TGBU5900973	Mundra		27/03/21				28/03/21
GJ12BW6532	CSNU7595847	Mundra		27/03/21				30/03/21
GJ12BV8113	CBHU9034214	Mundra		27/03/21				30/03/21
GJ12AU8248	CSNU7339146	Mundra		27/03/21				30/03/21
GJ12BV7561	CBHU8934952	Mundra		27/03/21				30/03/21
GJ12AY3955	CCLU7444349	Mundra		28/03/21				30/03/21
GJ12AT8588	CCLU7129049	Mundra		28/03/21				31/03/21
GJ12BT0265	CSNU6499957	Mundra		28/03/21				31/03/21
GJ12AZ7879	OOCU7064950	Mundra		28/03/21				31/03/21
GJ12BT6817	DFSU7528462	Mundra		28/03/21				31/03/21

	GJ12BT4717	CCLU7215933	Mundra		28/03/21				31/03/21
	GJ12AT7872	TGHU0002070	Mundra		28/03/21				31/03/21
	GJ12BV7859	FSCU8756708	Mundra		26/03/21				03/04/21
Transporter name	**Truck/ Trailer no.**	**Container No**	**Pick up**		**Date**	**Commission Note no.**	**Consigner**	**Consignee**	**Receive date**
			From	**To**					
Agrawal Cargo Movers	GJ12BX7203	TGBU4791456	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	12/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	16/03/21
	GJ12BX7043	TGBU4791440	Mundra		12/03/21				16/03/21
	GJ12BV8843	TGBU4944302	Mundra		15/03/21				16/03/21
	GJ12BV1698	TGHU4794120	Mundra		15/03/21				16/03/21
	GJ12BW9153	TGBU4944447	Mundra		15/03/21				16/03/21
	GJ12BX0021	TGBU4944405	Mundra		15/03/21				17/03/21
	GJ12BX8112	TGBU4786399	Mundra		16/03/21				17/03/21
	GJ12AZ4037	TGBU4782860	Mundra		15/03/21				17/03/21
	GJ12AZ9422	TGBU4956833	Mundra		16/03/21				17/03/21
	GJ12BX7535	TGBU4956793	Mundra		16/03/21				17/03/21
	GJ12BT0954	TGBU4786362	Mundra		16/03/21				17/03/21
	GJ12BX8104	TGBU4786402	Mundra		16/03/21				17/03/21
	GJ12BT6360	TGBU4791435	Mundra		15/03/21				17/03/21
	GJ12BX7043	TGBU4786383	Mundra		16/03/21				17/03/21
	GJ12AZ4862	TGBU4782562	Mundra		15/03/21				17/03/21
	GJ12AZ8098	TGBU4782897	Mundra		15/03/21				17/03/21
	GJ12AZ9865	TGBU4954846	Mundra		15/03/21				17/03/21
	GJ12BX7203	TGBU4956767	Mundra		16/03/21				17/03/21
	GJ12BV9388	TGBU4954810	Mundra		15/03/21				17/03/21
	GJ12BV8845	TGBU4946157	Mundra		15/03/21				17/03/21
	GJ12AZ9064	TGBU4782557	Mundra		13/03/21				18/03/21
	GJ12BV8868	TGBU4954825	Mundra		15/03/21				18/03/21
	GJ12AZ8625	TGBU4956725	Mundra		13/03/21				18/03/21
	GJ12BV8831	TGBU4954790	Mundra		15/03/21				18/03/21
	GJ12AZ3426	TGBU4782900	Mundra		15/03/21				18/03/21
	GJ12AZ8507	TGBU4787219	Mundra		16/03/21				18/03/21
	GJ12BT3803	TGBU4786450	Mundra		16/03/21				18/03/21
	GJ12AZ8762	TGBU4787414	Mundra		16/03/21				18/03/21
	GJ12BT3772	TGBU4791395	Mundra		16/03/21				18/03/21
	GJ12AZ8411	TGBU4782881	Mundra		15/03/21				18/03/21
	GJ12AZ6559	TGBU4788597	Mundra		17/03/21				18/03/21
	GJ12BT3916	TGBU4788262	Mundra		16/03/21				18/03/21
	GJ12AZ5821	TGBU4791414	Mundra		16/03/21				18/03/21
	GJ12AZ4065	TGBU4787203	Mundra		16/03/21				18/03/21
	GJ12AZ3423	TGBU4787100	Mundra		16/03/21				18/03/21
	GJ12BT6722	TGBU4788426	Mundra		16/03/21				18/03/21

	GJ12AZ4802	TGBU4786465	Mundra		16/03/21				18/03/21
	GJ12BX7365	TGBU4945058	Mundra		15/03/21				18/03/21
	GJ12BV8854	TGBU4946440	Mundra		15/03/21				18/03/21
	GJ12BV8849	TGBU4954804	Mundra		15/03/21				18/03/21
	GJ12BW9154	TGBU4954785	Mundra		15/03/21				19/03/21
	GJ12BT6207	TGBU4786336	Mundra		15/03/21				19/03/21
	GJ12AZ8287	TGBU4782942	Mundra		15/03/21				19/03/21
	GJ12AZ9807	TGBU4789823	Mundra		16/03/21				19/03/21
	GJ12AZ4867	TGBU4787266	Mundra		16/03/21				19/03/21
	GJ12AZ9278	TGBU4787292	Mundra		16/03/21				20/03/21
	GJ12AZ4871	TGBU4787353	Mundra		16/03/21				20/03/21
	GJ12BT6828	TGBU4782937	Mundra		15/03/21				20/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Agrawal Cargo Movers	GJ12AZ9865	CSNU7380094	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	05/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	07/03/21
	GJ12BV1698	CBHU9051124	Mundra		05/03/21				07/03/21
	GJ12BX7043	CSLU6277361	Mundra		05/03/21				07/03/21
	GJ12BT6360	CSNU6874750	Mundra		05/03/21				07/03/21
	GJ12BT6828	CSNU6655005	Mundra		05/03/21				07/03/21
	GJ12BT3931	FCIU9568959	Mundra		06/03/21				07/03/21
	GJ12AZ5835	FFAU3046029	Mundra		06/03/21				07/03/21
	GJ12AZ6559	TGBU8070479	Mundra		05/03/21				07/03/21
	GJ12AT6907	TRHU6141812	Mundra		05/03/21				07/03/21
	GJ12AZ8625	CBHU8833643	Mundra		05/03/21				07/03/21
	GJ12AZ9064	CSLU6063035	Mundra		05/03/21				08/03/21
	GJ12BT9453	OOCU7768096	Mundra		06/03/21				08/03/21
	GJ12BT6753	FFAU3534234	Mundra		06/03/21				08/03/21
	GJ12AZ3427	CSNU7491400	Mundra		06/03/21				08/03/21
	GJ12BT4069	OOLU6976342	Mundra		06/03/21				08/03/21
	GJ12BX7349	TCNU8178400	Mundra		07/03/21				08/03/21
	GJ12BX7393	TCKU7392856	Mundra		07/03/21				08/03/21
	GJ12BW7404	FFAU2430301	Mundra		07/03/21				08/03/21
	GJ12BX8114	FFAU3533639	Mundra		07/03/21				08/03/21
	GJ12BX7365	CSNU7160947	Mundra		07/03/21				08/03/21
	GJ12BX7268	CSNU7763030	Mundra		07/03/21				09/03/21
	GJ12AZ9865	OOCU7077793	Mundra		07/03/21				09/03/21
	GJ12BT6603	TCNU5443476	Mundra		06/03/21				09/03/21
	GJ12BY8854	TLLU6863319	Mundra		07/03/21				09/03/21
	GJ12BV8832	OOCU8272428	Mundra		07/03/21				09/03/21
	GJ12BV9059	UETU5179360	Mundra		07/03/21				09/03/21
	GJ12BX0988	SEGU4933718	Mundra		07/03/21				09/03/21

	GJ12BV8879	TCNU3589266	Mundra		07/03/21				09/03/21
	GJ12BW9154	CSLU6059441	Mundra		07/03/21				09/03/21
	GJ12BV8871	TEMU7495695	Mundra		07/03/21				09/03/21
	GJ12BV8845	FSCU8775816	Mundra		07/03/21				09/03/21
	GJ12BV8849	FCIU9136092	Mundra		07/03/21				09/03/21
	GJ12BW9157	FCIU9919354	Mundra		07/03/21				09/03/21
	GJ12BV8861	MAGU5524330	Mundra		08/03/21				09/03/21
	GJ12AZ6559	TRHU4671201	Mundra		08/03/21				09/03/21
	GJ12BX7535	CSNU7957571	Mundra		08/03/21				10/03/21
	GJ12BX0026	CSNU6512452	Mundra		07/03/21				10/03/21
	GJ12BV1698	UETU5258155	Mundra		08/03/21				10/03/21
	GJ12AZ5835	OOLU8710372	Mundra		08/03/21				10/03/21
	GJ12AZ4037	FFAU3533860	Mundra		08/03/21				10/03/21
	GJ12BV8837	OOLU8072158	Mundra		08/03/21				10/03/21
	GJ12AT6907	FFAU2458720	Mundra		08/03/21				10/03/21
	GJ12BT6828	SEGU5033921	Mundra		06/03/21				10/03/21
	GJ12BT6760	TGBU7776202	Mundra		08/03/21				10/03/21
	GJ12AZ4062	FCIU9510509	Mundra		08/03/21				10/03/21
	GJ12AZ4042	DFSU7570760	Mundra		08/03/21				12/03/21
	GJ12AZ8122	FCIU9925070	Mundra		08/03/21				12/03/21
	GJ12AZ3426	FFAU2447794	Mundra		06/03/21				12/03/21
Transporter name	**Truck/ Trailer no.**	**Container No**	**Pick up**		**Date**	**Commission Note no.**	**Consigner**	**Consignee**	**Receive date**
			From	**To**					
Agrawal Cargo Movers	GJ12BX7365	CSNU6154298	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	13/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	15/03/21
	GJ12BV1698	CCLU7974668	Mundra		13/03/21				15/03/21
	GJ12AZ6559	CSNU6257927	Mundra		13/03/21				15/03/21
	GJ12BT6360	SEGU4933934	Mundra		13/03/21				15/03/21
	GJ12BW7450	FSCU8686473	Mundra		14/03/21				15/03/21
	GJ12BW7453	CSNU7965237	Mundra		14/03/21				15/03/21
	GJ12AZ8287	TEMU8530321	Mundra		13/03/21				15/03/21
	GJ12BT6828	CSNU6892780	Mundra		13/03/21				15/03/21
	GJ12BX8133	CSNU7880443	Mundra		14/03/21				15/03/21
	GJ12BW7403	TGBU8739013	Mundra		14/03/21				15/03/21
	GJ12BW7438	TGBU5340858	Mundra		14/03/21				15/03/21
	GJ12BX7535	TCNU1794209	Mundra		13/03/21				15/03/21
	GJ12AZ9422	TCLU8705947	Mundra		13/03/21				15/03/21
	GJ12AZ9064	GCXU5643888	Mundra		13/03/21				15/03/21
	GJ12AZ8625	SEGU6621302	Mundra		13/03/21				15/03/21
	GJ12AZ8411	GCXU5648489	Mundra		13/03/21				15/03/21
	GJ12BX8112	DRYU9564160	Mundra		14/03/21				15/03/21
	GJ12AZ4037	OOLU8301991	Mundra		13/03/21				15/03/21

	GJ12AZ8098	GCXU5643893	Mundra		13/03/21				15/03/21
	GJ12BX8101	FSCU7268123	Mundra		14/03/21				15/03/21
	GJ12BX8104	CSNU7084169	Mundra		14/03/21				15/03/21
	GJ12BX8110	TGBU8754213	Mundra		14/03/21				15/03/21
	GJ12BX8134	TGBU5875021	Mundra		14/03/21				15/03/21
	GJ12BX8132	TGBU8706344	Mundra		14/03/21				15/03/21
	GJ12BW7442	GCXU5643511	Mundra		14/03/21				15/03/21
	GJ12BW7406	GCXU5643532	Mundra		14/03/21				16/03/21
	GJ12BW7405	GCXU5643527	Mundra		14/03/21				16/03/21
	GJ12AZ4065	TRHU5739625	Mundra		13/03/21				16/03/21
	GJ12AZ8762	GCXU5643553	Mundra		13/03/21				16/03/21
	GJ12AZ4867	GCXU5643872	Mundra		13/03/21				16/03/21
	GJ12AZ9278	TGHU9293904	Mundra		13/03/21				16/03/21
	GJ12AZ4871	TRHU4231590	Mundra		13/03/21				16/03/21
	GJ12BT3803	FCIU9899432	Mundra		14/03/21				16/03/21
	GJ12AZ4062	FFAU2054020	Mundra		14/03/21				16/03/21
	GJ12BT6722	TGBU8920309	Mundra		15/03/21				16/03/21
	GJ12AZ6559	BMOU5314578	Mundra		15/03/21				16/03/21
	GJ12AZ4042	FFAU2668389	Mundra		14/03/21				16/03/21
	GJ12BT3916	TGBU8785750	Mundra		15/03/21				16/03/21
	GJ12AZ8507	GCXU5643635	Mundra		13/03/21				16/03/21
	GJ12AZ5835	CBHU8987649	Mundra		15/03/21				16/03/21
	GJ12BT6603	CCLU7076150	Mundra		15/03/21				17/03/21
	GJ12AZ4044	GCXU5643595	Mundra		13/03/21				17/03/21
	GJ12AZ4089	TRHU4202272	Mundra		13/03/21				17/03/21
	GJ12BT3657	GCXU5643574	Mundra		13/03/21				17/03/21
	GJ12AZ8122	CSNU6364294	Mundra		13/03/21				17/03/21
	GJ12BX7486	CCLU7247247	Mundra		15/03/21				17/03/21
	GJ12BT6760	BSIU9375664	Mundra		15/03/21				17/03/21
	GJ12AZ3422	CBHU7046181	Mundra		15/03/21				17/03/21

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Agrawal Cargo Movers	GJ12BW7406	TGBU4956746	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	10/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	11/03/21
	GJ12BW7450	TGBU4956788	Mundra		10/03/21				11/03/21
	GJ12BW7453	TGBU4954023	Mundra		10/03/21				11/03/21
	GJ12BW7437	TGBU4946455	Mundra		10/03/21				11/03/21
	GJ12AZ9865	TGBU4954424	Mundra		10/03/21				11/03/21
	GJ12BW7438	TGBU4956730	Mundra		10/03/21				12/03/21
	GJ12BX8101	TGBU4956999	Mundra		10/03/21				12/03/21
	GJ12BX8132	TGBU4956772	Mundra		10/03/21				12/03/21
	GJ12BX7043	TGBU4954070	Mundra		10/03/21				12/03/21

	GJ12AZ9422	TGBU4954039	Mundra		10/03/21				12/03/21
	GJ12BX7349	TGBU4954506	Mundra		10/03/21				12/03/21
	GJ12BX7268	TGBU4954527	Mundra		10/03/21				12/03/21
	GJ12AZ6559	TGBU4954086	Mundra		10/03/21				12/03/21
	GJ12BX8105	TGBU4953747	Mundra		10/03/21				12/03/21
	GJ12BX7365	TGBU4956704	Mundra		10/03/21				12/03/21
	GJ12BX7535	TGBU4944998	Mundra		10/03/21				12/03/21
	GJ12BV1698	TGBU4945016	Mundra		10/03/21				12/03/21
	GJ12AZ5835	TGBU4954091	Mundra		10/03/21				12/03/21
	GJ12BT6603	TGBU4954450	Mundra		10/03/21				12/03/21
	GJ12BX8104	TGBU4946434	Mundra		11/03/21				12/03/21
	GJ12BX8102	TGBU4944637	Mundra		11/03/21				12/03/21
	GJ12BT6360	TGBU4946429	Mundra		11/03/21				12/03/21
	GJ12BX8106	TGBU4942336	Mundra		11/03/21				12/03/21
	GJ12BT6828	TGBU4945839	Mundra		11/03/21				12/03/21
	GJ12AZ8287	TGBU4945021	Mundra		11/03/21				12/03/21
	GJ12AZ8411	TGBU4945037	Mundra		11/03/21				13/03/21
	GJ12AZ8098	TGBU4945042	Mundra		11/03/21				13/03/21
	GJ12AZ4059	TGBU4945470	Mundra		11/03/21				13/03/21
	GJ12AZ4042	TGBU4945844	Mundra		12/03/21				13/03/21
	GJ12AZ4062	TGBU4946080	Mundra		11/03/21				13/03/21
	GJ12BW7404	TGBU4944703	Mundra		12/03/21				13/03/21
	GJ12BX8107	TGBU4944658	Mundra		12/03/21				13/03/21
	GJ12AZ4037	TGBU4944853	Mundra		11/03/21				13/03/21
	GK12BX8138	TGBU4944719	Mundra		12/03/21				13/03/21
	GJ12BW7442	TGBU4944597	Mundra		11/03/21				13/03/21
	GJ12AZ9865	TGBU4944832	Mundra		12/03/21				14/03/21
	GJ12BT6722	TGBU4944750	Mundra		12/03/21				14/03/21
	GJ12BT6603	TGBU4944848	Mundra		12/03/21				14/03/21
	GJ12AZ5835	TGBU4944766	Mundra		12/03/21				14/03/21
	GJ12BT3916	TGBU4944724	Mundra		12/03/21				14/03/21
	GJ12AZ3422	TGBU4944642	Mundra		11/03/21				15/03/21
	GJ12BT6760	TGBU4946178	Mundra		11/03/21				15/03/21
	GJ12BT6207	TGBU4945823	Mundra		11/03/21				15/03/21
	GJ12AZ3426	TGBU4944771	Mundra		12/03/21				15/03/21
	GJ12Z4862	TGBU4944745	Mundra		12/03/21				15/03/21
	GJ12AZ4075	TGBU4944730	Mundra		12/03/21				20/03/21
	GJ12AZ3427	TGBU4944787	Mundra		12/03/21				20/03/21
	GJ12AT6907	TGBU4944869	Mundra		11/03/21				20/03/21
Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					

Pratham Transolutions India Pvt Ltd	GJ12AZ7856	FCIU9793796	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	15/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	16/03/21
	GJ12AU8248	FCIU9630438	Mundra		15/03/21				16/03/21
	GJ12BW6658	TCNU8174663	Mundra		15/03/21				16/03/21
	GJ12AY3955	CCLU7792956	Mundra		15/03/21				16/03/21
	GJ12AT6986	TCLU5215822	Mundra		15/03/21				16/03/21
	GJ12Z0314	TCKU6698923	Mundra		15/03/21				17/03/21
	GJ12BT0268	CSNU7914163	Mundra		16/03/21				17/03/21
	GJ12BX1739	CSNU6355733	Mundra		16/03/21				17/03/21
	GJ12AZ0614	OOCU7790382	Mundra		16/03/21				17/03/21
	GJ12BT6533	TCNU3814454	Mundra		16/03/21				17/03/21
	GJ12BW3509	CSNU7266820	Mundra		16/03/21				17/03/21
	GJ12BV7859	TGBU9281497	Mundra		16/03/21				17/03/21
	GJ08Y3394	TGBU5629481	Mundra		16/03/21				17/03/21
	GJ12BV6590	BMOU5359715	Mundra		16/03/21				17/03/21
	GJ12BW6785	OOLU9339477	Mundra		16/03/21				17/03/21
	GJ12AT8588	TCLU8602872	Mundra		16/03/21				18/03/21
	GJ12BV8407	CAIU7036537	Mundra		16/03/21				18/03/21
	GJ12BW1808	DFSU6841894	Mundra		16/03/21				18/03/21
	GJ12AY6929	CSNU6490245	Mundra		17/03/21				18/03/21
	GJ12AT6986	FFAU3044598	Mundra		17/03/21				18/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Agrawal Cargo Movers	GJ12BW5202	CSNU7877286	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	08/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	09/03/21
	GJ12BW6712	CSNU7280541	Mundra		08/03/21				09/03/21
	GJ12AW1102	BSIU9550514	Mundra		08/03/21				09/03/21
	GJ12BV8862	CBHU9412551	Mundra		09/03/21				10/03/21
	GJ12BV8841	CCLU7387589	Mundra		09/03/21				10/03/21
	GJ12BV8860	CBHU8803757	Mundra		08/03/21				10/03/21
	GJ12BT0718	CCLU7500000	Mundra		09/03/21				10/03/21
	GJ12AY8910	BMOU5239474	Mundra		09/03/21				10/03/21
	GJ12BT6360	CSNU7956826	Mundra		08/03/21				10/03/21
	GJ12AZ0670	CBHU9029521	Mundra		09/03/21				10/03/21
	GJ12BW6781	CCLU7466939	Mundra		09/03/21				10/03/21
	GJ12BX7313	CSNU7230495	Mundra		09/03/21				10/03/21
	GJ12BX0021	TGHU6931749	Mundra		09/03/21				10/03/21
	GJ12BV8868	CBHU8774670	Mundra		08/03/21				11/03/21
	GJ12BV9388	BMOU5165915	Mundra		09/03/21				11/03/21
	GJ12BX7203	TGHU6538562	Mundra		09/03/21				11/03/21
	GJ12BT0954	TEMU6192138	Mundra		09/03/21				11/03/21
	GJ12BW7403	INKU2366120	Mundra		09/03/21				11/03/21
	GJ12BW7446	OOLU8489554	Mundra		09/03/21				11/03/21

	GJ12BX8134	MAGU5205332	Mundra		09/03/21				11/03/21
	GJ12BW7401	TCNU7472426	Mundra		09/03/21				11/03/21
	GJ12BX8135	TCNU3733820	Mundra		09/03/21				11/03/21
	GJ12BX8133	TLLU5735653	Mundra		09/03/21				11/03/21
	GJ12BW7405	OOCU7806880	Mundra		09/03/21				12/03/21
	GJ12BX8103	MAGU5212964	Mundra		09/03/21				12/03/21
	GJ12AZ3427	TGBU7785293	Mundra		09/03/21				12/03/21
	GJ12AZ8625	CSLU6237219	Mundra		09/03/21				12/03/21
	GJ12AZ9064	BSIU9301996	Mundra		09/03/21				12/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Sai Krupa Roadlines	GJ12BX6299	CCLU7651140	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	17/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	19/03/21
	GJ12BX6899	TGBU8868134	Mundra		17/03/21				19/03/21
	GJ12BV6847	TCNU6836420	Mundra		17/03/21				19/03/21
	GJ12BV9287	FCIU9845375	Mundra		17/03/21				19/03/21
	GJ12AY4620	TCNU4614276	Mundra		18/03/21				19/03/21
	GJ12BW1566	CAIU7074748	Mundra		18/03/21				20/03/21
	GJ12AW0273	UETU5329367	Mundra		18/03/21				20/03/21
	GJ12AZ1199	CSNU6203279	Mundra		18/03/21				20/03/21
	GJ12AU7754	OOLU9977614	Mundra		18/03/21				20/03/21
	GJ12AZ9258	CSNU7467975	Mundra		18/03/21				20/03/21
	GJ12AU5025	OOLU7042400	Mundra		19/03/21				20/03/21
	GJ12BV7923	CBHU8798178	Mundra		19/03/21				20/03/21
	GJ12BW2551	TCNU5108122	Mundra		19/03/21				20/03/21
	GJ12BW1585	OOLU8333879	Mundra		19/03/21				20/03/21
	GJ12BT5399	RFCU4048477	Mundra		18/03/21				20/03/21
	GJ12BT5378	FCIU9880611	Mundra		18/03/21				21/03/21
	GJ12BT7199	CSNU6626199	Mundra		18/03/21				21/03/21
	GJ12AY9262	BMOU5677341	Mundra		19/03/21				21/03/21
	GJ12BW1678	UETU5100909	Mundra		20/03/21				21/03/21
	GJ12AT6814	TGBU7008610	Mundra		20/03/21				21/03/21
	GJ12BW9935	CSNU6883746	Mundra		20/03/21				21/03/21
	GJ12BX6799	TCNU4619405	Mundra		19/03/21				21/03/21
	GJ12BX6899	MAGU5357947	Mundra		20/03/21				21/03/21
	GJ12AZ8139	TEMU7367652	Mundra		19/03/21				21/03/21
	GJ12BX6299	OOLU6867556	Mundra		20/03/21				21/03/21
	GJ12AU9260	CSNU7662307	Mundra		19/03/21				21/03/21
	GJ12BV6808	FCIU9622371	Mundra		19/03/21				21/03/21
	GJ12BV8599	CSNU6060590	Mundra		19/03/21				21/03/21
	GJ12BV9287	FBLU0194510	Mundra		20/03/21				21/03/21
	GJ12AZ7764	TCNU3546990	Mundra		19/03/21				21/03/21

	GJ12BT9312	FCIU9942333	Mundra		20/03/21				23/03/21
	GJ12BX5133	CSNU6057343	Mundra		20/03/21				23/03/21
	GJ12BT5699	FSCU8636404	Mundra		20/03/21				23/03/21
	GJ12BT7299	CBHU7020269	Mundra		20/03/21				23/03/21
	GJ12BV9959	CCLU6941335	Mundra		20/03/21				23/03/21
Agrawal Cargo Movers	GJ12BX1047	CCLU7296149	Mundra		08/03/21				09/03/21
	GJ12BW2052	CSNU6141351	Mundra		08/03/21				09/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Agrawal Cargo Movers	GJ12BX7535	UETU5759990	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	20/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	22/03/21
	GJ12BX8114	SEGU4945283	Mundra		21/03/21				22/03/21
	GJ12BW7403	OOCU7609915	Mundra		21/03/21				22/03/21
	GJ12BT6207	CBHU8669078	Mundra		20/03/21				22/03/21
	GJ12BX8135	TCNU2038130	Mundra		21/03/21				22/03/21
	GJ12AZ5835	CBHU9129010	Mundra		20/03/21				22/03/21
	GJ12BT6603	CCLU6955513	Mundra		20/03/21				22/03/21
	GJ12AZ9807	TGBU8646522	Mundra		20/03/21				22/03/21
	GJ12BT6360	MAGU5240375	Mundra		20/03/21				22/03/21
	GJ12AZ4037	DFSU7045926	Mundra		20/03/21				22/03/21
	GJ12AZ4089	FCIU9828790	Mundra		20/03/21				23/03/21
	GJ12AZ9865	TGBU6983866	Mundra		20/03/21				23/03/21
	GJ12BX8104	CSNU6154127	Mundra		20/03/21				23/03/21
	GJ12AZ3427	CBHU9129310	Mundra		20/03/21				23/03/21
	GJ12BT6722	BMOU4949086	Mundra		21/03/21				23/03/21
	GJ12BT6904	TCNU3681407	Mundra		21/03/21				23/03/21
	GJ12BT3916	BSIU9308732	Mundra		21/03/21				23/03/21
	GJ12BT3873	FSCU8520610	Mundra		20/03/21				23/03/21
	GJ12AZ5821	CBHU8836508	Mundra		21/03/21				23/03/21
	GJ12BW7401	CSNU6946382	Mundra		21/03/21				23/03/21
	GJ12BT3772	CCLU7662377	Mundra		21/03/21				23/03/21
	GJ12AZ3405	CBHU9054798	Mundra		20/03/21				23/03/21
	GJ12AZ8122	CCLU7135890	Mundra		20/03/21				23/03/21
	GJ12BT6828	BMOU5370904	Mundra		20/03/21				23/03/21
	GJ12AZ4044	TGBU7909075	Mundra		21/03/21				23/03/21
	GJ12AZ8762	CBHU9454789	Mundra		21/03/21				23/03/21
	GJ12AZ4059	CSNU7269049	Mundra		20/03/21				23/03/21
	GJ12BW7453	CSNU7588452	Mundra		21/03/21				23/03/21
	GJ12BX8107	FCIU9533356	Mundra		21/03/21				23/03/21
	GJ12BW7450	FFAU1588890	Mundra		21/03/21				23/03/21
	GJ12AZ4042	BEAU4609190	Mundra		20/03/21				24/03/21
	GJ12AZ4062	CBHU8661539	Mundra		20/03/21				24/03/21

	GJ12AT6907	FSCU8488523	Mundra		21/03/21				24/03/21
	GJ12AZ8507	TGBU5341469	Mundra		20/03/21				24/03/21
	GJ12BT6367	OOLU8202225	Mundra		20/03/21				24/03/21
	GJ12AZ4887	TCNU2153935	Mundra		20/03/21				24/03/21
	GJ12AZ3430	TCLU5267826	Mundra		20/03/21				24/03/21
	GJ12BT3803	CBHU9102962	Mundra		21/03/21				24/03/21
	GJ12AZ4075	BOMU5052040	Mundra		20/03/21				24/03/21
	GJ12AZ4065	UETU5300419	Mundra		21/03/21				24/03/21
	GJ12AZ3426	TCNU6026899	Mundra		21/03/21				24/03/21
	GJ12AZ9064	DRYU9580200	Mundra		20/03/21				24/03/21
	GJ12AZ8625	CSNU7417491	Mundra		20/03/21				24/03/21
	GJ12AZ8098	TCLU6322580	Mundra		21/03/21				24/03/21
	GJ12AZ8411	OOLU6772734	Mundra		21/03/21				24/03/21
	GJ12AZ4071	CBHU9032546	Mundra		20/03/21				31/03/21
	GJ12BT3657	CSNU6169174	Mundra		20/03/21				31/03/21
	GJ12AZ3423	BMOU4404954	Mundra		20/03/21				31/03/21
Transporter name	**Truck/ Trailer no.**	**Container No**	**Pick up**		**Date**	**Commission Note no.**	**Consigner**	**Consignee**	**Receive date**
			From	**To**					
Agrawal Cargo Movers	GJ12BV1698	TGBU4774079	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	17/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	19/03/21
	GJ12AZ5835	TGBU4775671	Mundra		17/03/21				19/03/21
	GJ12BT6603	TGBU4779023	Mundra		17/03/21				19/03/21
	GJ12BX7535	TGBU4771819	Mundra		18/03/21				19/03/21
	GJ12AZ4089	TGBU4771151	Mundra		17/03/21				19/03/21
	GJ12AZ4037	TGBU4770730	Mundra		17/03/21				19/03/21
	GJ12AZ4075	TGBU8662360	Mundra		17/03/21				19/03/21
	GJ12AZ4062	TGBU4779173	Mundra		17/03/21				19/03/21
	GJ12AZ4042	TGBU4959046	Mundra		17/03/21				19/03/21
	GJ12AZ9422	TGBU4778670	Mundra		18/03/21				19/03/21
	GJ12BT6236	OOLU6856964	Mundra		17/03/21				20/03/21
	GJ12AZ4071	FCIU9726191	Mundra		17/03/21				20/03/21
	GJ12AZ8122	TGBU4770915	Mundra		18/03/21				20/03/21
	GJ12AZ3422	TGBU4773414	Mundra		17/03/21				20/03/21
	GJ12BT3657	TGBU4779065	Mundra		18/03/21				20/03/21
	GJ12AZ9865	TGBU4774335	Mundra		17/03/21				20/03/21
	GJ12AZ3405	FFAU2675557	Mundra		17/03/21				20/03/21
	GJ12BX7486	TGBU4957470	Mundra		18/03/21				20/03/21
	GJ12AZ3426	TGBU4771249	Mundra		18/03/21				20/03/21
	GJ12AZ8507	TGBU4778794	Mundra		18/03/21				20/03/21
	GJ12BT6360	TGBU4962008	Mundra		18/03/21				20/03/21
	GJ12AZ4862	CSNU7163099	Mundra		18/03/21				20/03/21
	GJ12AZ3427	SEGU6537296	Mundra		17/03/21				20/03/21

	GJ12AZ9064	TRHU5797529	Mundra		18/03/21				20/03/21
	GJ12AZ8625	CSLU6237190	Mundra		18/03/21				20/03/21
	GJ12AZ8098	TGBU8567275	Mundra		19/03/21				21/03/21
	GJ12BT3916	OOLU8309781	Mundra		19/03/21				21/03/21
	GJ12AZ6559	BEAU5065125	Mundra		19/03/21				21/03/21
	GJ12BT3772	TGBU4774490	Mundra		18/03/21				21/03/21
	GJ12BT3803	FFAU2364750	Mundra		18/03/21				21/03/21
	GJ12AZ4044	FSCU8525611	Mundra		17/03/21				21/03/21
	GJ12AZ8762	FFAU2726649	Mundra		18/03/21				21/03/21
	GJ12AZ4065	TCKU7779341	Mundra		18/03/21				21/03/21
	GJ12BV1698	TCLU1748844	Mundra		19/03/21				21/03/21
	GJ12AZ8411	TGBU4770854	Mundra		18/03/21				21/03/21
	GJ12BT6722	OOLU8442360	Mundra		19/03/21				21/03/21
	GJ12AZ5821	FSCU8492652	Mundra		19/03/21				21/03/21
	GJ12BX7365	OOLU8456519	Mundra		19/03/21				21/03/21
	GJ12BT6760	TGBU4779511	Mundra		18/03/21				21/03/21
	GJ12AZ3423	TGBU4779070	Mundra		18/03/21				21/03/21
	GJ12BT6904	CSNU6985100	Mundra		17/03/21				23/03/21
	GJ12AZ9278	CSNU7176780	Mundra		19/03/21				23/03/21
	GJ12AZ8287	TGBU4774063	Mundra		18/03/21				23/03/21
	GJ12BT6373	CBHU8924548	Mundra		17/03/21				23/03/21
	GJ12AZ4871	UETU5275122	Mundra		19/03/21				23/03/21
	GJ12AZ4862	FSCU8867168	Mundra		19/03/21				23/03/21
	GJ12AZ4867	CSNU6916428	Mundra		19/03/21				23/03/21
	GJ12BT6236	FFAU2663767	Mundra		19/03/21				23/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Pratham Transolutions India Pvt Ltd	GJ12AZ4010	OOCU7253676	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	22/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	23/03/21
	GJ12AT6986	TRHU5796029	Mundra		22/03/21				23/03/21
	GJ12BT4490	GCXU5301099	Mundra		22/03/21				23/03/21
	GJ12BV8407	TGHU9644758	Mundra		22/03/21				23/03/21
	GJ12BY0107	TCKU6187380	Mundra		22/03/21				23/03/21
	GJ12BX6594	OOLU8349260	Mundra		22/03/21				23/03/21
	GJ12Y9953	BSIU9261846	Mundra		22/03/21				23/03/21
	GJ12AZ7879	OOCU7850455	Mundra		23/03/21				23/03/21
	GJ12AT8588	OOLU9235889	Mundra		23/03/21				23/03/21
	GJ12BY0109	TCNU1206115	Mundra		22/03/21				23/03/21
	GJ12BY0104	TGBU4777566	Mundra		22/03/21				24/03/21
	GJ12AU8248	UETU5194750	Mundra		22/03/21				24/03/21
	GJ03BW9969	OOCU8505387	Mundra		23/03/21				24/03/21
	GJ12AZ7856	TCLU5230848	Mundra		23/03/21				24/03/21

	GJ12BX7643	DFSU7440582	Mundra		23/03/21				24/03/21
	GJ12BW1713	CSNU7610221	Mundra		23/03/21				24/03/21
	GJ12BT6533	OOLU6979850	Mundra		23/03/21				24/03/21
	GJ12AY3955	CSNU7366970	Mundra		24/03/21				24/03/21
	GJ12BT0268	BEAU6012710	Mundra		23/03/21				24/03/21
	GJ12BX7887	FSCU8798215	Mundra		23/03/21				24/03/21
	GJ12AZ0615	CBHU8922653	Mundra		23/03/21				24/03/21
	GJ12AT7872	GESU6891962	Mundra		23/03/21				24/03/21
	GJ12BT0568	CSLU6299490	Mundra		23/03/21				24/03/21
	GJ03BW1119	CBHU9542196	Mundra		23/03/21				24/03/21
	GJ12BX1791	FCIU8359635	Mundra		23/03/21				24/03/21
	GJ12BW6532	BSIU9377862	Mundra		24/03/21				25/03/21
	GJ03BT9666	TCNU6605210	Mundra		25/03/21				25/03/21
	GJ12BT8310	OOLU8327126	Mundra		24/03/21				25/03/21
	GJ12BT6264	TRHU4651695	Mundra		24/03/21				25/03/21
	GJ12BW6658	UETU5185871	Mundra		24/03/21				25/03/21
	GJ03BW2229	TGBU5033912	Mundra		23/03/21				25/03/21
	GJ03BW2199	CCLU7355262	Mundra		23/03/21				25/03/21
	GJ03BW9989	CSNU7179201	Mundra		23/03/21				25/03/21
	GJ12BX7913	DFSU7451463	Mundra		24/03/21				25/03/21
	GJ03BW3339	TGBU4778496	Mundra		24/03/21				25/03/21
	GJ03BT7999	TGBU4792299	Mundra		24/03/21				25/03/21
	GJ12BX7543	FSCU8862490	Mundra		24/03/21				25/03/21
	GJ12BT4717	TGBU4792283	Mundra		24/03/21				25/03/21
	GJ12AT8588	TCNU2050916	Mundra		25/03/21				25/03/21
	GJ03BW9959	TGBU4962034	Mundra		25/03/21				25/03/21
	GJ12BT6817	OOCU7049050	Mundra		24/03/21				26/03/21
	GJ12BT4490	TCLU8715821	Mundra		25/03/21				26/03/21
	GJ12AU8248	OOCU7886817	Mundra		25/03/21				26/03/21
	GJ03BW9979	TGBU4962420	Mundra		25/03/21				26/03/21
	GJ12AU5758	OOLU9473043	Mundra		25/03/21				26/03/21
	GJ12AZ7879	TGBU4778650	Mundra		25/03/21				27/03/21
	GJ12BT0265	TGBU5871577	Mundra		25/03/21				27/03/21
	GJ03BT9929	TRHU4684153	Mundra		26/03/21				27/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Agrawal Cargo Movers	GJ12AZ4071	TCNU5511159	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav,	30/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	03/04/21
	GJ12AZ8122	TCLU9699366	Mundra		30/03/21				03/04/21
	GJ12BT6373	TCNU7157044	Mundra		30/03/21				03/04/21
	GJ12AZ8625	TGBU8784795	Mundra		31/03/21				03/04/21
	GJ12AZ9064	TEMU7186079	Mundra		31/03/21				03/04/21

	GJ12BX7535	FSCU8870074	Mundra	District Banaskantha 385575, Gujarat	02/04/21				04/04/21
	GJ12AZ4037	FFAU2684796	Mundra		02/04/21				04/04/21
	GJ12BT3803	TRHU4672297	Mundra		31/03/21				04/04/21
	GJ12BT3931	UETU5130164	Mundra		31/03/21				04/04/21
	GJ12AZ8507	TRHU5364283	Mundra		31/03/21				04/04/21
	GJ12AZ4062	CSNU6363195	Mundra		01/04/21				04/04/21
	GJ12AZ4042	CBHU8783115	Mundra		31/03/21				04/04/21
	GJ2BT6722	CBHU9174556	Mundra		31/03/21				04/04/21
	GJ12AZ5835	CSNU7240301	Mundra		01/04/21				04/04/21
	GJ12AZ9807	BEAU4701686	Mundra		01/04/21				04/04/21
	GJ12AZ4059	CSNU6988027	Mundra		01/04/21				04/04/21
	GJ12AZ4862	TGHU6817356	Mundra		31/03/21				04/04/21
	GJ12BT6207	CSNU7766718	Mundra		01/04/21				04/04/21
	GJ12AZ4887	CSNU6519992	Mundra		01/04/21				04/04/21
	GJ12AZ3426	UETU5316225	Mundra		31/03/21				04/04/21
	GJ12BT3772	CCLU7646186	Mundra		31/03/21				04/04/21
	GJ12BT6603	CSNU7027718	Mundra		01/04/21				04/04/21
	GJ12BT6904	FSCU8673645	Mundra		02/04/21				04/04/21
	GJ12AZ8762	SEKU4026100	Mundra		02/04/21				04/04/21
	GJ12AZ4044	CSNU6602941	Mundra		01/04/21				04/04/21
	GJ12AZ3405	TLLU4408810	Mundra		31/03/21				04/04/21
	GJ12AZ3430	BMOU5151830	Mundra		01/04/21				04/04/21
	GJ12AZ5821	CSLU6129132	Mundra		31/03/21				04/04/21
	GJ12BT3916	TRHU4680800	Mundra		31/03/21				04/04/21
	GJ12AZ3427	CSNU6782083	Mundra		01/04/21				04/04/21
	GJ12AZ4071	DFSU6900235	Mundra		02/04/21				05/04/21
	GJ12AZ4065	FFAU2726633	Mundra		02/04/21				05/04/21
	GJ12AZ8135	CSNU6004981	Mundra		01/04/21				05/04/21
	GJ12AZ4089	TGBU9282148	Mundra		31/03/21				05/04/21
	GJ12BT3873	FCIU9528853	Mundra		02/04/21				05/04/21
	GJ12BT6367	DFSU6075839	Mundra		01/04/21				06/04/21
	GJ12BT6360	CSNU7876166	Mundra		01/04/21				06/04/21
	GJ12BX7535	OOCU6563316	Mundra		02/04/21				06/04/21
	GJ12AZ8411	GLDU9351748	Mundra		02/04/21				06/04/21
	GJ12AZ3423	SEGU4659459	Mundra		02/04/21				06/04/21
	GJ12AZ4075	FSCU8895149	Mundra		02/04/21				07/04/21
	GJ12AZ8287	FCIU9869952	Mundra		02/04/21				07/04/21
	GJ12AZ9865	CSLU6217803	Mundra		31/03/21				07/04/21
	GJ12AZ8122	DFSU6872215	Mundra		02/04/21				07/04/21
	GJ12BT6760	CBHU8961114	Mundra		31/03/21				07/04/21
	GJ12BT6904	OOLU8523509	Mundra		02/04/21				07/04/21

	GJ12AZ8762	OOLU8890675	Mundra		02/04/21				07/04/21
	GJ12BT6828	CSNU70111108	Mundra		01/04/21				07/04/21
Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Agrawal Cargo Movers	GJ12BX7486	CSNU7718387	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	22/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	24/03/21
	GJ12BV1698	CCLU6881792	Mundra		22/03/21				24/03/21
	GJ12BX8132	CSNU6272259	Mundra		23/03/21				24/03/21
	GJ12BW7442	TCKU6697589	Mundra		23/03/21				24/03/21
	GJ12BV4908	CCLU7446085	Mundra		23/03/21				24/03/21
	GJ12BX8103	CBHU8657267	Mundra		23/03/21				24/03/21
	GJ12AZ6559	TGBU8868237	Mundra		23/03/21				24/03/21
	GJ12BX8112	UETU5289095	Mundra		23/03/21				24/03/21
	GJ12BX8114	TCNU2036836	Mundra		23/03/21				24/03/21
	GJ12BX8138	UETU5414788	Mundra		23/03/21				24/03/21
	GJ12BX8106	TCKU6465665	Mundra		23/03/21				24/03/21
	GJ12BX8102	DFSU6906784	Mundra		23/03/21				24/03/21
	GJ12BW7438	CSNU6783156	Mundra		23/03/21				24/03/21
	GJ12BW7406	OOCU8264633	Mundra		23/03/21				24/03/21
	GJ12BW7405	FFAU1778756	Mundra		23/03/21				24/03/21
	GJ12BX8134	CCLU7144378	Mundra		23/03/21				25/03/21
	GJ12BX8101	CCLU7263567	Mundra		23/03/21				25/03/21
	GJ12AZ9807	FFAU1779428	Mundra		22/03/21				25/03/21
	GJ12AZ4062	BEAU5578663	Mundra		22/03/21				25/03/21
	GJ12AZ9278	FFAU2433975	Mundra		22/03/21				25/03/21
	GJ12BT3931	UETU5102265	Mundra		23/03/21				25/03/21
	GJ12BT3772	OOCU8055633	Mundra		24/03/21				25/03/21
	GJ12BT6373	CBHU7064518	Mundra		22/03/21				25/03/21
	GJ12BT6603	CCLU7731550	Mundra		22/03/21				25/03/21
	GJ12BX7268	OOLU6798488	Mundra		23/03/21				25/03/21
	GJ12AZ9422	CCLU7354902	Mundra		23/03/21				25/03/21
	GJ12BX7535	CBHU9544650	Mundra		23/03/21				25/03/21
	GJ12BV2975	CBHU9007081	Mundra		22/03/21				25/03/21
	GJ12AZ9865	OOCU6876835	Mundra		23/03/21				25/03/21
	GJ12AZ4867	FFAU2164222	Mundra		22/03/21				25/03/21
	GJ12AZ5835	FCIU9721775	Mundra		22/03/21				26/03/21
	GJ12AZ4037	OOLU8276871	Mundra		22/03/21				26/03/21
	GJ12AZ8762	FCIU7186978	Mundra		24/03/21				26/03/21
	GJ12BT6904	TGBU5083132	Mundra		24/03/21				26/03/21
	GJ12BT3916	CCLU7715986	Mundra		24/03/21				26/03/21
	GJ12AZ4862	TCNU6711906	Mundra		24/03/21				26/03/21
	GJ12AZ4059	FFAU1363554	Mundra		24/03/21				26/03/21

	GJ12AZ4044	FSCU8600865	Mundra		24/03/21				26/03/21
	GJ12BT6722	CSNU6168218	Mundra		24/03/21				26/03/21
	GJ12AZ3405	OOCU8173873	Mundra		24/03/21				26/03/21
	GJ12AZ3430	CCLU7425776	Mundra		24/03/21				26/03/21
	GJ12AZ8287	FCIU9912940	Mundra		22/03/21				26/03/21
	GJ12BT6828	CSNU6424201	Mundra		24/03/21				26/03/21
	GJ12AZ58321	TGBU8870759	Mundra		24/03/21				26/03/21
	GJ12BT6236	DFSU6074447	Mundra		22/03/21				26/03/21
	GJ12BT6760	CSLU6338066	Mundra		23/03/21				27/03/21
	GJ12AZ4802	TEMU6944596	Mundra		24/03/21				27/03/21
	GJ12AZ4042	TGBU8867101	Mundra		22/03/21				27/03/21
	GJ12AZ4075	FSCU8477534	Mundra		24/03/21				27/03/21
	GJ12BT6367	TGBU5336210	Mundra		24/03/21				27/03/21
	GJ12BT6207	TCNU5579185	Mundra		22/03/21				27/03/21
	GJ12BT3873	BEAU5380125	Mundra		24/03/21				27/03/21
	GJ12AZ8122	CSNU6088088	Mundra		24/03/21				27/03/21
	GJ12AZ4065	FSCU8476158	Mundra		24/03/21				27/03/21
	GJ12BT6360	CSNU7130310	Mundra		22/03/21				27/03/21
	GJ12AZ8625	UETU5497020	Mundra		24/03/21				28/03/21
	GJ12AZ4089	CSNU6661306	Mundra		22/03/21				28/03/21
	GJ12AZ9064	OOLU9132561	Mundra		24/03/21				28/03/21
	GJ12AZ4071	TCNU3984255	Mundra		24/03/21				28/03/21
Transporter name	**Truck/ Trailer no.**	**Container No**	**Pick up**		**Date**	**Commission Note no.**	**Consigner**	**Consignee**	**Receive date**
			From	**To**					
Pratham Transolutions India Pvt Ltd	GJ12BV7561	TGBU4796041	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	30/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	01/04/21
	GJ12AU8248	TGBU4795615	Mundra		30/03/21				01/04/21
	GJ03BW9989	BMOU5515839	Mundra		31/03/21				01/04/21
	GJ03BT9929	CCLU7934623	Mundra		31/03/21				01/04/21
	GJ12Y9953	TGBU4795620	Mundra		31/03/21				01/04/21
	GJ12BX7660	TGBU4801810	Mundra		31/03/21				01/04/21
	GJ12BX7594	TGBU4801791	Mundra		31/03/21				01/04/21
	GJ12AY3955	SEGU4906522	Mundra		31/03/21				01/04/21
	GJ12BT4490	CCLU7722413	Mundra		31/03/21				01/04/21
	GJ12AY4165	CBHU8413487	Mundra		31/03/21				01/04/21
	GJ12AU5758	CCLU6962560	Mundra		31/03/21				01/04/21
	GJ12AZ4181	OOCU7314771	Mundra		31/03/21				01/04/21
Transporter name	**Truck/ Trailer no.**	**Container No**	**Pick up**		**Date**	**Commission Note no.**	**Consigner**	**Consignee**	**Receive date**
			From	**To**					
Sai Krupa Roadlines	GJ12BW2052	TEMU7603927	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda	23/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI	Electro Solaire Private Limited	24/03/21
	GJ12BV8848	TCNU5579483	Mundra		23/03/21				24/03/21
	GJ12BV9059	TCNU5914128	Mundra		23/03/21				24/03/21

	GJ12BV8860	CSNU6192786	Mundra	Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	23/03/21		PROVINCE,CHINA-334100		24/03/21
	GJ12BV8841	TCKU7894772	Mundra		23/03/21				24/03/21
	GJ12BV8862	CSNU6279926	Mundra		23/03/21				25/03/21
	GJ12BV8871	TEMU6005643	Mundra		23/03/21				25/03/21
	GJ12BV8831	TEMU7544357	Mundra		23/03/21				25/03/21
	GJ12BV8835	TCKU7894854	Mundra		23/03/21				25/03/21
	GJ12AU5025	CSNU6623100	Mundra		24/03/21				25/03/21
	GJ12BX5133	TGHU6984693	Mundra		24/03/21				26/03/21
	GJ12BT9312	TRHU4379653	Mundra		24/03/21				26/03/21
	GJ12BX0988	TEMU6154020	Mundra		23/03/21				26/03/21
	GJ12BW1566	CSLU6038393	Mundra		25/03/21				26/03/21
	GJ12AY4620	TEMU7913202	Mundra		24/03/21				26/03/21
	GJ12BW1912	CSLU6069943	Mundra		24/03/21				27/03/21
	GJ12BV9286	CCLU6997503	Mundra		26/03/21				27/03/21
	GJ12BW7699	TRHU5364323	Mundra		25/03/21				27/03/21
	GJ12BX6199	UETU5121080	Mundra		25/03/21				27/03/21
	GJ12BW9935	TGBU8723320	Mundra		25/03/21				27/03/21
	GJ12BV6808	TEMU8970716	Mundra		25/03/21				28/03/21
	GJ12AU5025	CSLU6304364	Mundra		26/03/21				28/03/21
	GJ12BV9959	OOLU8442201	Mundra		27/03/21				28/03/21
	GJ18U6557	CSNU7421275	Mundra		26/03/21				28/03/21
	GJ18U6556	CSNU6920310	Mundra		26/03/21				28/03/21
	GJ18X8963	CSNU6759669	Mundra		26/03/21				30/03/21
	GJ18U6560	CSNU7365612	Mundra		26/03/21				30/03/21
	GJ12BT5699	CSNU7838628	Mundra		26/03/21				30/03/21
	GJ12BT7299	CSNU7827161	Mundra		26/03/21				30/03/21
	GJ12AU9260	MAGU5649419	Mundra		28/03/21				30/03/21
	GJ12BT5799	OOLU9407735	Mundra		29/03/21				31/03/21
	GJ12BX9896	OOLU6939867	Mundra		27/03/21				31/03/21
	GJ12BW9935	OOLU8189653	Mundra		29/03/21				31/03/21
	GJ12BV6808	DFSU7290395	Mundra		29/03/21				31/03/21
	GJ12BV9286	OOLU9254723	Mundra		29/03/21				31/03/21
	GJ12AY9262	TCKU6444277	Mundra		27/03/21				31/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Sai Krupa Roadlines	GJ12BX7463	CBHU8864541	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha	21/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	23/03/21
	GJ12BX9417	OOLU8541729	Mundra		22/03/21				23/03/21
	GJ12BV6368	CSNU6323588	Mundra		22/03/21				23/03/21
	GJ12AZ3288	UETU5957830	Mundra		21/03/21				23/03/21
	GJ12BX6407	TCLU5112233	Mundra		21/03/21				23/03/21
	GJ12BX4705	BMOU5598216	Mundra		22/03/21				23/03/21

	GJ12BX9896	BEAU5126128	Mundra	385575, Gujarat	22/03/21				23/03/21
	GJ12BX6283	CCLU74099184	Mundra		21/03/21				23/03/21
	GJ12BX6664	CSNU6283741	Mundra		21/03/21				23/03/21
	GJ12BW9487	SEGU4141520	Mundra		21/03/21				23/03/21
	GJ12BX4296	TCLU8592753	Mundra		21/03/21				23/03/21
	GJ12BX9222	BMOU4386531	Mundra		22/03/21				23/03/21
	GJ12AZ6588	CSLU6297558	Mundra		21/03/21				23/03/21
	GJ12BX4870	CCLU7160851	Mundra		21/03/21				23/03/21
	GJ12BX8860	OOLU8111803	Mundra		22/03/21				23/03/21
	GJ12AZ3188	TCNU1972152	Mundra		21/03/21				23/03/21
	GJ12AW0273	UETU5353194	Mundra		21/03/21				23/03/21
	GJ12BX1083	BEAU5126128	Mundra		21/03/21				23/03/21
	GJ12BW9603	TCNU6689968	Mundra		21/03/21				23/03/21
	GJ12BT5399	CBHU7065406	Mundra		21/03/21				23/03/21
	GJ12AT6557	OOLU9331901	Mundra		22/03/21				24/03/21
	GJ12BX9490	OOLU8980491	Mundra		22/03/21				24/03/21
	GJ12BV9287	FCIU9558821	Mundra		22/03/21				24/03/21
	GJ12BW9935	OOLU7225566	Mundra		22/03/21				24/03/21
	GJ12AU9260	FSCU8487656	Mundra		22/03/21				24/03/21
	GJ12AY9262	FSCU8696830	Mundra		22/03/21				24/03/21
	GJ12BX0026	CSNU7251950	Mundra		22/03/21				24/03/21
	GJ12BW6721	CSNU7162554	Mundra		22/03/21				24/03/21
	GJ12BV8854	CSNU7101121	Mundra		22/03/21				24/03/21
	GJ12BV6808	DFSU7060941	Mundra		22/03/21				24/03/21
	GJ12BX6299	CSNU6742460	Mundra		22/03/21				25/03/21
	GJ12AT6814	CSNU6923073	Mundra		22/03/21				25/03/21
	GJ12BT5799	CSNU8117061	Mundra		22/03/21				25/03/21
	GJ12BV8879	CSNU7037948	Mundra		22/03/21				25/03/21
	GJ12BW5202	CSNU7169693	Mundra		22/03/21				25/03/21
	GJ12BV9286	UETU5752316	Mundra		21/03/21				25/03/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Agrawal Cargo Movers	GJ12AZ8135	TCNU3783965	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	24/03/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	27/03/21
	GJ12AZ4871	CSNU6031605	Mundra		24/03/21				27/03/21
	GJ12AZ9422	CBHU9461319	Mundra		26/03/21				27/03/21
	GJ12BT3803	TCNU7055926	Mundra		25/03/21				27/03/21
	GJ12AT6907	TCKU7894730	Mundra		25/03/21				27/03/21
	GJ12AZ4887	CBHU9434102	Mundra		26/03/21				27/03/21
	GJ12BT3931	TGBU5132026	Mundra		26/03/21				27/03/21
	GJ12AZ8507	TCNU4450526	Mundra		25/03/21				27/03/21
	GJ12AZ6559	SEKU5022207	Mundra		25/03/21				27/03/21

GJ12BT3772	BSIU9517579	Mundra		26/03/21				27/03/21
GJ12AZ4867	TGBU8812979	Mundra		26/03/21				28/03/21
GJ12AZ5835	TGBU5727174	Mundra		26/03/21				28/03/21
GJ12BT6373	TGBU8679629	Mundra		26/03/21				28/03/21
GJ12BT6603	TGBU8848890	Mundra		26/03/21				28/03/21
GJ12AZ9807	TEMU7494385	Mundra		26/03/21				28/03/21
GJ12AZ9278	TGBU8968576	Mundra		26/03/21				31/03/21
GJ12BT6207	FCIU7086325	Mundra		27/03/21				31/03/21
GJ12AZ4044	CSNU6684791	Mundra		26/03/21				31/03/21
GJ12AZ5821	CSNU6312921	Mundra		26/03/21				31/03/21
GJ12AZ9807	OOLU6984137	Mundra		30/03/21				31/03/21
GJ12AZ4062	TRHU4209596	Mundra		26/03/21				31/03/21
GJ12AZ8135	DFSU6853724	Mundra		27/03/21				31/03/21
GJ12BT3931	FSCU8487276	Mundra		27/03/21				31/03/21
GJ12AZ8507	FCIU9129730	Mundra		27/03/21				31/03/21
GJ12BT6603	OOLU8480161	Mundra		30/03/21				31/03/21
GJ12AZ9865	TGBU8720682	Mundra		26/03/21				31/03/21
GJ12AZ3426	TCKU7781903	Mundra		24/03/21				31/03/21
GJ12BT6360	MAGU5567223	Mundra		27/03/21				31/03/21
GJ12BT3772	DFSU7431678	Mundra		24/03/21				31/03/21
GJ12AZ4887	OOLU6809441	Mundra		27/03/21				31/03/21
GJ12AZ3427	CSNU6210350	Mundra		24/03/21				31/03/21
GJ12BT6367	GESU6758081	Mundra		27/03/21				31/03/21
GJ12AZ5835	OOLU8370626	Mundra		30/03/21				31/03/21
GJ12AZ3430	BSIU9214757	Mundra		26/03/21				31/03/21
GJ12BT3803	FSCU8875796	Mundra		27/03/21				31/03/21
GJ12AZ4862	CCLU7877919	Mundra		26/03/21				31/03/21
GJ12AZ3405	BSIU9357742	Mundra		26/03/21				31/03/21
GJ12AZ9422	OOCU7949793	Mundra		28/03/21				31/03/21
GJ12BT3916	CBHU9522498	Mundra		26/03/21				31/03/21
GJ12AZ4059	BEAU6028070	Mundra		26/03/21				31/03/21
GJ12AZ4042	TLLU6889653	Mundra		26/03/21				01/04/21
GJ12BT6722	CCLU7737476	Mundra		26/03/21				01/04/21
GJ12BT6828	CSNU6868633	Mundra		26/03/21				01/04/21
GJ12BT3873	UETU5322486	Mundra		24/03/21				01/04/21
GJ12AZ4037	TGBU8726649	Mundra		26/03/21				01/04/21
GJ12AZ4065	OOCU8058170	Mundra		28/03/21				01/04/21
GJ12BT6760	TLLU4476096	Mundra		26/03/21				01/04/21
GJ12BT6904	CSNU6826582	Mundra		26/03/21				01/04/21
GJ12BT6236	BSIU9599242	Mundra						01/04/21
GJ12AZ4867	GCXU5616840	Mundra		27/03/21				01/04/21

	GJ12AZ4075	OOCU7059803	Mundra		27/03/21				03/04/21
	GJ12AZ8762	CSNU6600316	Mundra		26/03/21				03/04/21
	GJ12AZ8411	TEMU6190623	Mundra		25/03/21				03/04/21
	GJ12AZ6559	SEGU6555200	Mundra		28/03/21				03/04/21
	GJ12AZ8287	CBHU7015560	Mundra		26/03/21				03/04/21
	GJ12AZ4871	BMOU5594062	Mundra		26/03/21				07/04/21
	GJ12BT3657	FCIU9596415	Mundra		27/03/21				07/04/21
	GJ12AZ9278	OOLU8597780	Mundra		30/03/21				07/04/21
	GJ12AZ8098	TCNU3810551	Mundra		25/03/21				07/04/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Shail Freight Carriers	GJ21W6436	MRKU2762396	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav, District Banaskantha 385575, Gujarat	02/04/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	03/04/21
	GJ12W6227	MRKU4129242	Mundra		02/04/21				03/04/21
	GJ12V6156	MSKU6114138	Mundra		02/04/21				03/04/21
	GJ12BT5299	SUDU8803266	Mundra		02/04/21				03/04/21
	GJ12AY9262	TLLU5833270	Mundra		02/04/21				03/04/21
	GJ12BV6847	SUDU8872061	Mundra		02/04/21				04/04/21
	GJ12BV9955	TCNU1934147	Mundra		02/04/21				04/04/21
	GJ12BV9289	TCNU7899660	Mundra		02/04/21				04/04/21
	GJ12BV9959	TCNU2623005	Mundra		02/04/21				04/04/21
	GJ12AZ7856	MRSU3956193	Mundra		03/04/21				04/04/21
	GJ12BW0522	MSKU9225087	Mundra		03/04/21				04/04/21
	GJ12AT6814	MRSU4040224	Mundra		03/04/21				04/04/21
	GJ12BT0781	MSKU1499461	Mundra		03/04/21				04/04/21
	GJ12BT4490	MRSU4008731	Mundra		03/04/21				04/04/21
	GJ12BX9111	MSKU2319792	Mundra		03/04/21				04/04/21
	GJ12BT5399	MRKU5005760	Mundra		03/04/21				06/04/21
	GJ12AT8810	MSKU0334750	Mundra		03/04/21				06/04/21
	GJ12A24181	TRLU8129223	Mundra		03/04/21				06/04/21
	GJ12BT5799	MSKU1535682	Mundra		03/04/21				06/04/21
	GJ12AY9262	MRKU2333679	Mundra		04/04/21				06/04/21
	GJ12BV9955	MRKU2007857	Mundra		04/04/21				07/04/21
	GJ12BV9289	MRSU3538763	Mundra		04/04/21				07/04/21
	GJ12BT7199	MRKU5530970	Mundra		04/04/21				07/04/21

Transporter name	Truck/ Trailer no.	Container No	Pick up		Date	Commission Note no.	Consigner	Consignee	Receive date
			From	To					
Shail Freight Carriers	GJ12BT0838	OOLU9805220	Mundra	Electro Solaire Private Limited Sy No. 125 & 128, Plot D & E, Raghanesda Solar Park, Village Raghanesda, Tehsil Vav,	05/04/21		Jinko Solar Co., Ltd. NO.1 JINKO ROAD,SHANGRAO ECONOMIC DEVELOPMENT ZONE JIANGXI PROVINCE,CHINA-334100	Electro Solaire Private Limited	06/04/21
	GJ12BX1660	OOLU9598312	Mundra		05/04/21				06/04/21
	GJ12BT4717	TEMU6336702	Mundra		05/04/21				06/04/21
	GJ12AU8248	TCKU6815378	Mundra		05/04/21				06/04/21
	GJ12AU5025	TCNU6519600	Mundra		05/04/21				06/04/21

	GJ12BW9084	TCKU6034009	Mundra	District Banaskantha 385575, Gujarat	05/04/21				06/04/21
	GJ12BW4016	TGBU5025840	Mundra		05/04/21				06/04/21
	GJ12BV7712	OOLU6925710	Mundra		05/04/21				06/04/21
	GJ12BX2660	OOLU8903134	Mundra		05/04/21				06/04/21
	GJ12AZ5535	OOLU9594430	Mundra		05/04/21				06/04/21
	GJ12AZ7879	OOLU7744638	Mundra		05/04/21				06/04/21
	GJ12AT8588	OOLU8290972	Mundra		05/04/21				06/04/21
	GJ12BT0265	OOLU7383345	Mundra		05/04/21				06/04/21
	GJ12AZ7856	TCNU1662183	Mundra		05/04/21				06/04/21
Agrawal Cargo Movers	GJ12AZ9064	TGBU7772001	Mundra		04/04/21				06/04/21
	GJ12BT3803	UETU5124011	Mundra		04/04/21				06/04/21
	GJ12AZ98625	TGBU8740441	Mundra		04/04/21				06/04/21
	GJ12VT3772	CSNU7120651	Mundra		05/04/21				06/04/21
	GJ12BT3931	TGBU9294935	Mundra		04/04/21				06/04/21
	GJ12AZ8507	TGBU8750239	Mundra		04/04/21				06/04/21
	GJ12AZ3430	CCLU7899796	Mundra		04/04/21				07/04/21
	GJ12AZ4862	BEAU6030782	Mundra		04/04/21				07/04/21
	GJ12BT6722	BEAU6022811	Mundra		04/04/21				07/04/21
	GJ12AZ5821	CCLU7684735	Mundra		04/04/21				07/04/21
	GJ12AZ3405	CCLU7690430	Mundra		04/04/21				07/04/21
	GJ12AZ3426	CBHU9155392	Mundra		04/04/21				07/04/21
	GJ12AZ4887	MAGU5640350	Mundra		05/04/21				07/04/21
	GJ12BT3873	CSNU7833246	Mundra		05/04/21				07/04/21
	GJ12AZ4042	GLDU7432856	Mundra		05/04/21				07/04/21
Shail Freight Carriers	GJ12AY3955	TCNU1739583	Mundra		05/04/21				07/04/21
Agrawal Cargo Movers	GJ12AZ9807	BMOU5062727	Mundra		04/04/21				07/04/21
	GJ12AZ4059	CBHU9450762	Mundra		04/04/21				07/04/21
	GJ12BT3916	UETU5355556	Mundra		04/04/21				07/04/21
	GJ12BT6603	CBHU7003195	Mundra		04/04/21				07/04/21
	GJ12AZ5835	CBHU9042246	Mundra		04/04/21				07/04/21
	GJ12AZ4044	CCLU6935055	Mundra		04/04/21				08/04/21
	GJ12AZ4062	GCXU5155163	Mundra		05/04/21				08/04/21
	GJ12BT6207	CBHU9061708	Mundra		04/04/21				08/04/21
	GJ12AZ4871	CSNU6879983	Mundra		04/04/21				08/04/21
	GJ12BT3657	CSNU8083830	Mundra		05/04/21				08/04/21
	GJ12AZ8507	FCIU9839222	Mundra		06/04/21				08/04/21
	GJ12AZ8135	CSNU7183140	Mundra		05/04/21				08/04/21
	GJ12BT3931	FCIU9518095	Mundra		06/04/21				08/04/21
	GJ12BT6367	CSLU6316431	Mundra		04/04/21				08/04/21
	GJ12AZ4037	CSNU8131429	Mundra		06/04/21				08/04/21
	GJ12BT3803	FCIU9512179	Mundra		06/04/21				08/04/21

	GJ12AZ3427	CCLU7954851	Mundra		04/04/21			08/04/21
	GJ12BT6236	CSNU7141870	Mundra		05/04/21			08/04/21
	GJ12AZ4071	CSNU7456950	Mundra		05/04/21			08/04/21
	GJ12AZ4089	DRYU9591381	Mundra		06/04/21			08/04/21
	GJ12BT6360	CSLU6065742	Mundra		04/04/21			09/04/21
	GJ12AZ4065	CSNU7324465	Mundra		05/04/21			09/04/21
	GJ12AZ4802	FSCU8810922	Mundra		06/04/21			09/04/21
	GJ12AZ3423	FFAU2737469	Mundra		06/04/21			09/04/21
	GJ12AZ9865	DFSU7506993	Mundra		06/04/21			09/04/21
	GJ12BT3772	FFAU3216275	Mundra		06/04/21			12/04/21
	GJ12AZ8411	CSNU6147107	Mundra		04/04/21			12/04/21
	GJ12AZ4075	FSCU8986188	Mundra		06/04/21			12/04/21
	GJ12AZ4867	CSNU6085598	Mundra		04/04/21			12/04/21
	GJ12BT3916	TGBU5725309	Mundra		04/04/21			12/04/21
	GJ12BT3772	TGBU5734907	Mundra		04/04/21			12/04/21

Annexure-V

Sr no	location	GETCO GSS	Make	Capacity of each module(wp)	no of module installed(A)	modules kept as spares(B)	Total(MWp)((A+B/1000000)
1	Raghanesda	GETCO Raghanesda	Solar Module LR4-72HPH-445M	445	225380	0	100.2941
2	Raghanesda	GETCO Raghanesda	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	465	144567	0	67.223655
3	Raghanesda	GETCO Raghanesda	SOLAR MODULE JKM470M-7RL-3 and JKM465M-7RL-3	470	262215	0	123.24105
						632162	

290.758805

Sr No	Site	Supplier name	Invoice no	Invoice date	Quantity (mwp)	Bill Of Entry	bill of entry date
1	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-1	14/01/21	17622000	2344669	13/01/21
2	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-2	27/01/21	17622000	2484230	24/01/21
3	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-3	17/02/21	17622000	2782219	16/02/21
4	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-4	23/02/21	17622000	2872611	23/02/21
5	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-5	03/03/21	14685000	2969993	02/03/21
6	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-6	18/03/21	15121100	3173699	17/03/21
7	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210119031-1	03/03/21	12150000	2988870	03/03/21
8	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210119040-1	23/02/21	12150000	2876214	23/02/21
9	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210113077-1	03/03/21	12150000	2986075	03/03/21
10	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210119026-1	03/03/21	12150000	2987759	03/03/21
11	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210204005-1	10/03/21	5043600	3085175	10/03/21
12	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210204012-1	03/03/21	7106400	2987177	03/03/21
13	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210205039-1	10/03/21	8874900	3087517	10/03/21
14	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210205035-1	03/03/21	188935	2984348	03/03/21
15	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210203030-1	10/03/21	12182400	3084226	10/03/21
16	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210202092-1	12/03/21	12117600	3088724	10/03/21
17	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210202095-1	10/03/21	12150000	3086348	10/03/21
18	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210202093-1	16/03/21	12150000	3163229	16/03/21
19	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210203034-1	12/03/21	14877000	3114732	12/03/21
20	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207007-A	17/03/21	3013200	3175684	17/03/21
21	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207007-B	16/03/21	9136800	3160587	16/03/21
22	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207064-1	16/03/21	9039600	3161895	16/03/21
23	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207022-1	17/03/21	14877000	3176169	17/03/21
24	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207066-1	30/03/21	5837400	3351577	30/03/21
25	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210208044	24/03/21	15269900	3272483	24/03/21
					290758835		

Annexure-VI

Sr No	Site	Supplier name	Invoice no	Invoice date	Quantity (mwp)	Bill Of Entry	bill of entry date
1	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-1	14/01/21	17622000	2344669	13/01/21
2	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-2	27/01/21	17622000	2484230	24/01/21
3	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-3	17/02/21	17622000	2782219	16/02/21
4	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-4	23/02/21	17622000	2872611	23/02/21
5	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-5	03/03/21	14685000	2969993	02/03/21
6	Raghanesda 270MW	LONGi Solar Technology Co. Ltd	LS-ENG-IND-6	18/03/21	15121100	3173699	17/03/21
7	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210119031-1	03/03/21	12150000	2988870	03/03/21
8	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210119040-1	23/02/21	12150000	2876214	23/02/21
9	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210113077-1	03/03/21	12150000	2986075	03/03/21
10	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210119026-1	03/03/21	12150000	2987759	03/03/21
11	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210204005-1	10/03/21	5043600	3085175	10/03/21
12	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210204012-1	03/03/21	7106400	2987177	03/03/21
13	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210205039-1	10/03/21	8874900	3087517	10/03/21
14	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210205035-1	03/03/21	188935	2984348	03/03/21
15	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210203030-1	10/03/21	12182400	3084226	10/03/21
16	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210202092-1	12/03/21	12117600	3088724	10/03/21
17	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210202095-1	10/03/21	12150000	3086348	10/03/21
18	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210202093-1	16/03/21	12150000	3163229	16/03/21
19	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210203034-1	12/03/21	14877000	3114732	12/03/21
20	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207007-A	17/03/21	3013200	3175684	17/03/21
21	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207007-B	16/03/21	9136800	3160587	16/03/21
22	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207064-1	16/03/21	9039600	3161895	16/03/21
23	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207022-1	17/03/21	14877000	3176169	17/03/21
24	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210207066-1	30/03/21	5837400	3351577	30/03/21
25	Raghanesda 270MW	Jinko Solar Co., Ltd.	Z20210208044	24/03/21	15269900	3272483	24/03/21