

**BEFORE THE GUJARAT ELECTRICITY REGULATORY COMMISSION
GANDHINAGAR**

Petition No. 2063 of 2022.

In the Matter of:

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

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

In the Matter of:

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

Petitioner : Juniper Green Three Pvt. Ltd.

Represented By : Ld. Adv. Mr. Nitish Gupta along with Varnika Tyagi

V/s.

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: 17/09/2025.

DAILY ORDER

1. The present matter was kept for hearing on 25.08.2025.
2. Ld. Adv. Appearing for the Petitioner submitted that the Petitioner has argued at length in the previous hearing and there is nothing to add in the pleadings and the matter was reserved for Order. Further, it is submitted that the present matter is related to change in Law which is increase in applicable rate of BCD on Solar inverter from 5% to 20% and increase in applicable rate of GST from 5% to 12% on Solar modules impacted by the Petitioner. He further argued that the Petitioner has claimed GST rate increased from 5% to 12% on Balance of System. He further referred the recent Order passed by the Commission in case of ABRel and submitted that the case of the Petitioner is similar that to the aforesaid case except some difference on applicability of GST rate and impact on entire project cost. He further submitted that the Petitioner would file submission on the same and requested to reserve the matter.
3. Ld. Adv. of the Respondent also submitted that the pleadings and arguments in the matter are already completed. He further submitted

that the Respondent would file the short submission in the matter. The Commission may reserve the matter for Final Order.

4. Heard the parties. We note that earlier parties have completed their arguments and matter was reserved for Order. We note that the matter was earlier heard by the Commission consist of coram of Hon'ble Chairman and two Members. After Superannuation of Hon'ble Chairman, the matter is relisted before the two Members coram. We also note that the parties have submitted that they have completed their pleadings in the matter. The parties requested to allow to file written submission in the matter, let same be filed within two week time. As both the parties have completed the arguments, hence, we decide to keep the matter reserve for appropriate Order.

5. Order accordingly.

Sd/-

[S. R. Pandey]
Member

Sd/-

[Mehul M. Gandhi]
Member

Place: Gandhinagar.

Date: 17/09/2025.