BEFORE THE GUJARAT ELECTRICITY REGULATORY COMMISSION

GANDHINAGAR

Petition No. 2003 of 2021.

In the matter of:

Petition under Section 86 of the Electricity Act, 2003 read with Article 9 of the Power Purchase Agreement dated 26.08.2019 executed between GIPCL and GUVNL seeking approval for compensation due to Change in Law Event being imposition of Safeguard Duty having its direct effect on the project Cost.

Petitioner	:	Gujarat Industries Power Company Limited
Represented by	:	Mr. S Mani
		Vs.
Respondent	:	Gujarat Urja Vikas Nigam Limited
Represented by	:	Ld. Adv. Mr. Shrishti Khindaria along with Mr. Ravirajsinh K. Gohil

CORAM:

Pankaj Joshi, Chairman
Hiren Shah, Member
Jatin N. Thakkar, Member

Date: 23.07.2026.

ORDER

1. The present Petition filed by the Petitioner seeking following reliefs:

   (a) Admit the present Petition.

   (b) To hold and declare that the imposition of the 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 is a 'Change in Law' under Article 9 of the PPA.

(c) *Allow the compensation in tariff as per Article 9.2.2 of the PPA.*

(d) *Admit the interest cost on additional fund infused on account of Change in law; and*

(e) *Pass such other orders that this Hon'ble Commission deems fit in the interest of Justice.*

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

2.1. The Petitioner, Gujarat Industries Power Company Limited (GIPCL) a Company incorporated under the Provisions of the Companies Act, 1956, is engaged in Electrical Power Generation with a present installed generation capacity of 1184.4 MW. The Company has diversified portfolio of Thermal (Gas and Lignite) Power Plant in Baroda and Surat, Wind and Solar Power plant Assets across in the State of Gujarat.

2.2. The Petitioner has commissioned its 100 MW Solar power plant on 10.08.2021 having PPA with GUVNL from the 700 MW Raghanesda Solar Park, Dist. Banaskantha, Gujarat. The Long-term Access (LTA) for the 700 MW Raghnesda Solar Park was operationalized by the Central Transmission Utility on 12.08.2021 and commercial operation date for this project is 14.08.2021.

2.3. The Respondent, GUVNL is a company incorporated under the provisions of Companies Act, 1956. The Respondent is engaged in bulk purchase and bulk supply of electricity and is a licensee for the said activities under the provisions of Electricity Act, 2003. The Respondent is the procurer of the entire capacity under the referred PPA.

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

29.07.2020.

2.5. The Respondent on 06.03.2019, issued Request for Selection Document (RfS) for purchase of Power through Competitive Bidding Process followed by reverse e-auction for 700 MW grid connected Solar Photovoltaic Power Projects to be setup in the Raghanesda Solar Park in Gujarat (Phase III-R). The Bid Deadline date was 25.04.2019 and reverse e-Auction was conducted on 09.05.2019. The Petitioner submitted its bid on 25.04.2019 and participated in the reverse-e-auction on 09.05.2019.

2.6. On 28.05.2019, the Respondent GUVNL issued a Letter of Award (LoA) declaring the Petitioner as one of the successful bidders for supply of 100 MW at a tariff of Rs. 2.68/- kWH. Further, the Petitioner on 26.08.2019, entered into Power Purchase Agreement (PPA) with the Respondent for supply of 100 MW Power having Scheduled Commercial Operation Date (SCOD) on 25.11.2020. The Commission on 17.07.2019 passed an Order in Petition No. 1803 of 2019 adopting the tariff for procurement of power from the selected bidders (including GIPCL) at rates discovered through competitive bidding.

2.7. The Ministry of Finance issued the Notification No. 02/2020 Custom (SG) dated 29.07.2020 extending levy of Safeguard Duty on import of solar cells, including from China.

2.8. It is submitted that since the earlier notification provided a sunset date for imposition of SGD on 29.07.2020, the above change could not be contemplated and perceived at the time of submission of bid. The Petitioner had bid a competitive tariff for this project on the presumption of Project cost without SGD on PV Modules since there was a sunset after 29.07.2020. Further, Article 9.1.1 (b) of the PPA with the Respondent GUVNL for the 100 MW Solar Power plant has provision to account for introduction /modification/changes in the rates of safeguard duty and /or anti-dumping duty which has direct effect on the Project cost and relief to

the generator under clause No. 9.2.2.

2.9. Further, after the award of the project by the Respondent, the Petitioner engaged M/s Tata Power Solar Systems Ltd. (TPSSL) as its EPC contractor to execute this 100 MW project. M/s TPSSL was selected through a transparent competitive bidding process. In this tendering process, SGD on PV Module import was not considered, and provision was made for compensation to the contractor in case of any unforeseen Change in Law event (SGD imposition) during the contract period. M/s TPSSL had also bid in the bonafide belief of Safeguard Custom Duty sunset post 29.07.2020 and planned import of PV Modules after this date. The Petitioner on 28.06.2019 issued LOI to M/s TPSSL. Further, M/s TPSSL has submitted his project execution plan immediately after the receipt of LOI in the Kick-off meeting dated 19.07.2019. According to original planned schedule itself, the import of PV module was between 07.08.2020 to 10.09.2020. i.e. after the SGD sunset date.

2.10. M/s TPSSL imported all the solar modules for Petitioner's project from China post 29.07.2020 and paid the applicable Safeguard Duty and applicable GST on SGD. The traceability of the PV modules imported for this project has been certified by an independent Chartered Engineer. Further, M/s TPSSL has paid SGD and applicable GST amounting to Rs. 40.5 Cr and passed on the additional cost to the Petitioner as per the GIPCL RFP dated 08.04.2019 and LOI dated 28.06.2019.

2.11. On 24.07.2020, the Respondent granted the Petitioner extension of 98 days in the due date for Financial Closure and SCOD on account of Force Majeure as per MNRE office Memorandum dated 17.04.2020 and 30.06.2020.

2.12. Further, on 08.09.2020, the Respondent granted total extension of 5 months inclusive of earlier 98 days for financial closure as well as SCOD of the project on account of the lockdown imposed by the Central Government due to the Covid-19 pandemic.

2.13. The SCOD in terms of the PPA was 25.11.2020 i.e. approx. 4 months after SGD sunset period. The SCOD was further extended to 25.04.2021 on account of Force Majeure as per MNRE notification No. 283/18/2020-GRID Solar dated 13.08.2020.

2.14. The Petitioner on 05.01.2021 issued a Change in Law notice in accordance with Article 9 of the PPA notifying Respondent of the Levy of Safeguard Duty and consequent increase in the project cost.

2.15. The 100 MW GIPCL Solar project at Raghanesda Solar Park was commissioned on 10.08.2021 as per the certification of GEDA and COD was achieved on 14.08.2021 after operationalization of LTA on 12.08.2021.

2.16. In terms of Article 9.1.1 (b) of the PPA, a Change in Law event includes the introduction / modification/changes in rates of safeguard duty and/or anti-dumping duty which has a direct effect on the Project cost after the Bid Deadline.

2.17. It is submitted that the imposition of Safeguard Duty vide the Notification dated 29.07.2020 is a Change in Law Event under Article 9 of the PPA since the imposition of Safeguard Duty is covered under Article 9.1.1(b) of the PPA. Further, as on 25.04.2019 (i.e. the Bid Deadline) the Safeguard Duty introduced vide Notification dated 30.07.2018 was to be in effect only till 29.07.2020 and the said Notification contemplates cessation of Safeguard Duty after 29.07.2020. Further, the Safeguard Duty vide Notification dated 29.07.2020 has been imposed after 25.04.2019 (which is the Bid Deadline Date under the RfS). Further, the Notification dated 29.07.2020 falls within the definition of 'Law'. It has been issued by Ministry of Finance, Government of India, which falls within the definition of Indian Governmental Instrumentality.

2.18. It is further submitted that in terms of Article 9 of the PPA, Introduction/modification/change in rate of Safeguard Duty after the Bid Deadlines (i.e.25.04.2019) would also amount to Change in Law event.

2.19. Further, in terms of Article 9.2.2 of the PPA, GIPCL would be entitled for compensation of such Change in law event. As on the Bid Deadline, Safeguard Duty was effective till 29.07.2020. Therefore, the extension of Safeguard Duty beyond 29.07.2020, vide Notification dated 29.07.2020 qualifies as Change in Law. Imposition of Safeguard Duty has resulted in increase in the project cost for GIPCL.

2.20. It is submitted that "*Guidelines for Tariff Based Competitive Bidding Process for Procurement of Power from Grid Connected Solar PV Power Projects*" has been issued by Ministry of Power, Govt. of India vide notification no. 23/27/2017-R & R dated. 03.08.2017. Para 5.7.1 of this guideline states that if any Change in Law event results in any adverse financial loss/gain to the Solar Power Developer, the Solar Power Developer/Procurer shall be entitled to compensation by the other party in order to ensure that the Solar Power Developer is placed in the same financial position as it would have been, had it not been for the occurrence of the Change in Law event.

2.21. Further, APTEL, CERC and various State Regulatory commissions have allowed revision in tariff in similar situation. Orders in Case no. 218 of 2020 by as well as Case Nos. 116, 117, 118, 119, 120, 121, 122 and 123 of 2020 in MERC, CERC Petition 365/MP/2019 are a few examples.

2.22. The extension of Safeguard Duty imposition vide Notification dated 29.07.2020 is covered under Article 9.1.1(b) of the PPA and Petitioner ought to be compensated for the same.

2.23. Article 9.2.2 of the PPA provides for relief on account of the imposition / levy of Safeguard Duty upon submission of proof of payment made by the Petitioner towards Safeguard Duty to Respondent and with due approval of Commission.

2.24. As per Article 9.2.2 of the PPA, Petitioner can approach before Commission seeking

approval of the increase in Project Cost and consequent relief in tariff as per PPA terms under the Change in Law event. Since the extension of the imposition of Safeguard Duty vide Notification dated 29.07.2020 is covered under Article 9.1.1(b) of the PPA and Petitioner ought to be compensated for the same, the claim under the present petition is being submitted.

2.25. It is further submitted that GST @ 8.9% was payable on Basic Project Cost, since imposition of Safeguard Duty resulted into increase in Basic project cost. Accordingly, the Petitioner has also incurred an additional cost on account of GST paid @ 8.9% on the Safeguard Duty amount. Thus effectively, the total increase in project cost consists of additional expenditure incurred by Petitioner GIPCL toward Safeguard Duty as well as the GST on the Safeguard Duty paid.

2.26. It is submitted that the Petitioner has incurred additional expenditure of Rs 40.5 crores approx. (Rupees Forty Crores Fifty lacs only) pursuant to the imposition of Safeguard Duty including GST there on.

2.27. It is submitted that the Petitioner ought to be compensated as per the formula specified in Clause 9.2.2 of the PPA on account of increase in Project cost due to the imposition of Safeguard Duty and GST there upon.

2.28. It is further submitted that due to the imposition of Safeguard Duty including GST there on, the Project Cost has increased by Rs. 40.5 crores. The increased project cost leads to additional source of funding, which was financed through own equity fund. While the cost of equity as per prevailing GERC regulation is 14% which is much higher than the current debt funding cost, the Petitioner ought to be compensated at least with interest on additional fund infused in this project due to Change in Law. Accordingly, it is submitted to approve the additional project cost on account of imposition of Safeguard Duty including GST thereon and also interest cost as per prevailing SBI term loan.

3. The Respondent has filed its reply vide affidavit dated 25.11.2021 and submitted as under:-

3.1. The present Petition has been filed by the Petitioner Gujarat Industries Power Corporation Limited seeking compensation in relation to the Safeguard Duty vide Notification No. 2/2020-Customs (SG) 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 entered into between the Petitioner and Gujarat Urja Vikas Nigam Limited (GUVNL).

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 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 of Safeguard Duty for the period 30.07.2020 to 29.07.2021.

3.3. Further, the Respondent had entered into the PPA dated 26.08.2019 with the Petitioner for procurement of Solar Power at the tariff of Rs. 2.68 per unit from the Petitioner's Solar Power Project of 100 MW capacity established in the District of Banaskantha, Gujarat. Article 9 of the said PPA deals with the Change in Law.

3.4. 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. 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 original Scheduled Commissioning date under the PPA was 25.11.2020 and after extension due to COVID-19 the same was revised to 27.04.2021. The bid for the project was submitted by the Petitioner on 25.04.2019. 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 100 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, the Respondent reserves its right to raise claims for reduction in project cost of the Petitioner and make submissions in this regard.

Requirement to furnish relevant documents and thereby establish one to one correlation

3.8. It is submitted that the Petitioner has not furnished the supporting documents to substantiate the claims. The Petitioner has also not placed on record the relevant supply agreement (if any) entered into by the Petitioner for the supply of Solar PV modules. Further, the Petitioner needs to place on record the relevant details of the actual data of importation of modules into India, the date on which the modules were taken delivery of, Bills of entry, container receipts for transport of modules upto the site etc. to substantiate the impact of Safeguard Duty on the procurement of modules required for the solar power project. The above information is necessary for the purpose of deciding on the applicability of the Safeguard Duty.

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. It is submitted that the Central Commission in similar cases of Safeguard duty has directed for furnishing of documents. The Respondent referred to the Order dated 02.05.2019 passed by Central Commission in the Petition No.342/MP/2018 and anr, in the matter Acme Rewa Solar Energy Private Limited -v- Solar Energy Corporation of India Limited & Ors.

3.10. The Respondent has relied 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 the one-to-one co-relation, the Commission should not consider any claim raised by the Petitioner in respect of Change in Law.

3.11. The Petitioner has not submitted any 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 the 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.

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 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 extent 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.

Necessity to furnish details of payment of Safeguard Duty

3.14. The Petitioner is also required to establish to the satisfaction of 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 site. In the absence of the same, no relief can be granted for Change in Law.

3.15. Further, the Respondent 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. It is submitted that in addition to the above, in order to substantiate the Change in Law claims, the Petitioner needs to furnish the following:

(a) Auditor's Certificate of a practicing Chartered Accountant substantiating and supporting the claim of the Petitioner regarding Safeguard Duty.

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

(c) Original Solar Module procurement plan considered at the time of submission of bid, Copies of relevant 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.

(d) 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.

(e) Whether the Petitioner has benefited due to reduction in other applicable taxes duties / cess etc. or not.

(f) At Page No. 114 of the petition, the petitioner has submitted Installation Certificate certifying installation of Solar Modules corresponding to BoE no. 3170052. However, under Annexure H of the petition where the SGD claim details of Tata Power Solar (GIPCL's EPC Contractor) have been submitted, there is no mention of BOE no. 3170052 nor the copy of this BOE has been submitted. Similarly, the SGD claim for BOE no. 3076507 has been raised however the corresponding Installation Certificate has not been submitted.

(g) The petitioner has claimed GST on Safeguard Duty @ 8.9% which is incorrect. As apparent from Bills of Entry, GST applicable on Safeguard Duty is 5%. The claim of GST @8.9% on Safeguard Duty are not admissible.

Disclosure of any decrease in cost on account of change in law.

3.17. 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 place on record any benefit accruing to it on account of reduction in other applicable taxes / duties/cess etc. or not.

RE: Claim for interest

3.18. It is submitted that the PPA in the present case does not have any provision entitling the Petitioner for any interest due to the implications of the imposition of Safeguard Duty. There is no provision in the PPA regarding any restitutionary principles of restoration to same economic position or otherwise for any interest cost.

3.19. 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.

3.20. It is submitted that 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 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 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. Further there cannot be any claim by the Petitioner for Interest or return on equity or otherwise any other claim other than the above amount.

3.21. It is submitted that in any event, there cannot be any consideration for individual tariff elements such as interest, 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 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 in the project cost.

3.22. It is submitted that even in cases where there was such restitution clause in PPAs with conventional power plants, the Hon'ble Tribunal has held that there is no provision of return on equity/interest on working capital in PPAs entered into under Section 63 and no relief on this account can be granted. The Respondent has placed reliance on the following judgements.

(a) Sasan Power Limited in Appeal No. 161 of 2015 dated 19.04.2017.

(b) GMR Warora Energy Limited in Appeal No. 111 of 2017 dated 14.08.2018.

(c) GMR Kamalanga Energy Limited and Anr. -v- Central Electricity Regulatory Commission and Ors dated 21.12.2018 passed by Hon'ble Appellate Tribunal of Electricity in Appeal No. 193 of 2018.

(d) 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.

3.23. The Central Commission has even under Notification dated 30.07.2018 not allowed any interest costs and in fact has specifically denied carrying cost. One such decision is 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.

3.24. It is submitted that when the Petitioner has not actually incurred the interest cost, there cannot be any claim for the same. The Petitioner cannot claim interest on notional loan in such circumstances. The intention of Change in Law is not for the Petitioner to make any profit or gain. Only actual costs can be compensated and only within the scope of the PPA

4. The Petitioner has filed its Rejoinder vide affidavit dated 31.01.2022 and submitted as under: -

4.1. It is submitted that Bid for this project was submitted on 25.04.2019 and at that time there was a clear sunset for SGD on 29.07.2020. The original SCOD was 25.11.2020, hence PV Module import was planned after 29.07.2020. However, due to force majeure on account of COVID-19, the blanket extension granted by MNRE for all Renewable project, the same was revised to 27.04.2021. Further due to second surge of Covid-19 during March to May 21, the project commissioning activities got hampered, hence MNRE further granted extension for the projects

having scheduled commissioning on or after 1st April, 2021 to 15th June, 2021. The project was commissioned on 10.08.2021 with COD on 14.08.2021 after operationalization of CTU connectivity on 08.08.2021 for the Solar Park.

4.2. Further, it is the standard practice by Solar Developers/ EPC Contractors to plan procurement of the Solar PV Modules at the fag end of project to take advantage of the almost straight-line fall in PV module prices on monthly basis as well as to optimize the Financial Cost during project implementation so as to reduce the Interest during Construction (IDC). The competitive price achieved in solar bids is based on this assumption. Installation and commissioning of PV modules is taken up only after infrastructure and module mounting structures are ready at site. Accordingly, Solar PV module import for this project was planned after 29.07.2020 right from the beginning by Petitioner and the EPC contractor, M/s TPSSL. Further, there was sufficient time of around 4 months to install and commission this project as per the original deadline of 25.11.2020.

4.3. The Petitioner referred to and relied upon the Order dated 05.03.2021 passed by the Maharashtra Electricity Regulatory Commission (MERC) in Petition No. 218 of 2020, wherein a similar issue was involved and the Hon'ble MERC has accepted the contention of TPREL that SGD was not considered at the time of bidding and allowed safeguard duty imposition post 29.07.2020 as a "Change in Law" event and approved reimbursement of actual additional expenditure incurred towards SGD.

4.4. Further, the import of PV Modules was considered after 29.07.2020 right from the time of bidding. In fact, the Petitioner and certain other bidders had specifically sought clarification from Respondent in the pre-bid meeting on the "Change in Law" provision as per Article 9 of the PPA. The Respondent responded that "*the clause is self-explanatory*." As per the Respondent clarification in pre-bid meeting as well as Change in Law provision as per Article 9 of the PPA to deal with such an eventuality which also specified the compensatory mechanism for the generator

on imposition of SGD, subject to approval of the Commission, the Petitioner has not factored SGD in the bid price considering its sunset period on 29.07.2021 and also allowed any such eventuality as a pass through in its EPC tender as well as LOI awarded to EPC Contractor M/s. TPSSL. The above facts clearly bring forth the fact that SGD was not considered in the bid price and justly needs to be classified as a "Change in Law event needing relief as per clause 9.2.2 of the PPA.

4.5. It is submitted that the Petitioner has already submitted the relevant main documents in support of its claim. The Custom Duty and GST payment challans, container, invoice and transportation details have already been submitted along with original Petition. Further, an Independent Chartered Engineer's report has also been submitted for traceability of modules and the same is already placed on record of Original Petition.

4.6. It is further submitted that since the Petitioner has appointed M/s. TPSSL as its EPC Contractor, M/s. TPSSL has imported the PV modules from China and paid the required SGD+GST. The Petitioner has reimbursed the SGD+GST amount to M/s. TPSSL with a 10% retention to be released later. Invoices raised by M/s. TPSSL on Petitioner and reimbursement details have already been submitted in support of the claim.

4.7. Further, one to one co-relation between the project and the importation of Solar PV Modules is also established by the Independent Engineer's certification submitted with original petition.

4.8. It is submitted that SGD payment challans, TPSSL invoices, CEIG Certificate, GEDA commissioning certificate and other pertinent documents including certification by an independent Chartered Engineer have already been furnished along with the original petition to establish one to one co-relation between the PV modules imported and installed in the project.

4.9. It is submitted that the SGD+GST payment details have already been submitted along with original Petition. Further, it is submitted that Auditor's certificate from Chartered Accountant stating that the payment of SGD+GST by TPSSL and subsequent reimbursement by Petitioner qualifies under "Change in Law".

4.10. It is submitted that computation of the total claim on account of SGD and applicable GST thereon along with Carrying Cost and the compensation in tariff for increased Project Cost sought as per Article 9.2.2 has been placed on the record.

4.11. It is submitted that compensation for Change in Law is being sought only to the extent of the Solar PV modules installed and commissioned by the commissioning date and duly certified by GEDA which is 154.05 MW. Certificate of GEDA in this regard is placed on the record. Further, it is submitted that compensation is being sought only for the installed capacity as on COD and the same is also placed on record.

4.12. It is submitted that Respondent may verify the claim of the Petitioner by physical inspection anytime. Further, the Respondent may on its own or through its authorized representative may visit the site and verify the details to its satisfaction to confirm that the modules for which SGD is claimed are actually installed at project site.

4.13. Further the Petitioner referred to and relied upon the Notification bearing No. 24/2018-Central Tax (Rate), clarifying that for composite contracts, 70% of the taxable value would be treated as the supply component of the contract (to be taxed at 5% CGST+ SGST), and the remaining 30% would be considered as service component of the contract (to be taxed at 18% CGST + SGST). The relevant part of the said Notification is reproduced below:

"Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of Appeal No. 215 of 2021 Page 7 of 20 other goods and

services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.";

As a result of these Notifications dated 31 December 2018, GST at the rate of 8.9% becomes payable on Supply and Service Contracts for setting up of Solar Power Plants instead of 5% on the taxable value of the Supply Contracts and 18% on the taxable value of the Service Contracts for setting up Solar Power Plants.

4.14. Further, the project timeline got extended twice due to COVID-19 related lockdown and resultant disruption in supply chain and site activities. Therefore, there has been a substantial increase in Project cost on this count specifically the Interest During Construction (IDC) component. The burden of Safeguard Duty plus GST and interest thereon is an additional Project Cost for Petitioner.

4.15. The Petitioner had given a firm price EPC Contract for this project to M/s. TPSSL with a provision for variation in price only if there is a change in taxes and any statutory duties. M/s. TPSSL has incurred additional expenditure due to payment of SGD and GST thereon to the tune of Rs.40.5 Cr., and as per LOI terms claimed the same, which has been verified and reimbursed by Petitioner with a retention of 10% (to be released later). Chartered Accountant certificate to authenticate the claim as well as payment is already submitted.

4.16. Being a competitively bid project, the Petitioner has quoted with minimal margin for contingencies. Substantial delay of approx. nine months on account of COVID-19 was never foreseen. The resultant delay has already resulted in significantly increased project cost for the Petitioner, thus diminishing the originally envisaged

returns from this project. Further this project has been set up in a difficult terrain prone to severe flooding. Although sufficient care has been exercised in design, there is a high possibility of extreme weather events in future which can cause substantial damage and the Petitioner has to bear additional costs. Further, it is submitted that change in control area for the Raghanesda Solar Park from Gujarat State (SLDC, Gujarat) envisaged in the PPA to Western Region (WRLDC) at the time of commissioning is expected to increase the DSM outgo, further diminishing the returns from this Project.

4.17. The Petitioner desires relief and compensatory tariff as per the terms of the PPA only. However, it is further submitted that there cannot be any misinterpretation or narrow interpretation of the PPA terms to restrict the available relief. Further, the Petitioner is not disputing the compensatory formula of the PPA, even though the same may not provide adequate relief in the instant case. It is submitted that since the additional SGD + GST amount is considerable, the carrying cost cannot be ignored.

4.18. The compensation of 1 paisa/Kwh for every Rs. 2 lakhs per MW increase in Project Cost for the Project Capacity (AC) is not being disputed even though it is inadequate to cover the additional cost of SGD+GST+ carrying cost. Further the Petitioner's only submission is inclusion of Carrying Cost along with SGD+GST in computing the additional Project Cost.

4.19. The Petitioner has relied upon the decision of Supreme Court in its Judgment dated 25.02.2019 in Civil Appeal No. 5865 of 2018 titled as Uttar Haryana Bijli Vitran Nigam Ltd. & Anr. Vs Adani Power Ltd. & Ors**.** wherein the Court upheld the restitutionary principle for "Change in Law" for a project set up under Section 63 of the Electricity Act, 2003.

4.20. The Petitioner further referred to and relied upon the recent Notification dated 22.10.2021 of Ministry of Power (MOP), Govt. of India on this subject which is

applicable to all generating companies. It also sets out consideration of interest cost for projects established under Section 62 or 63 of the Electricity Act, 2003.

4.21. It is submitted that as per aforesaid comment and as per GERC's daily order dated 13.12.2021 in Petition No. 1940 of 2021 in respect of TPREL vs GUVNL, the Commission has sought details of interest cost with equity and debt components. The applicability of carrying cost for the "Change in Law" event for the competitively bid projects set up under Section 63 of the Electricity Act, 2003 is allowed as per the GOI Notification and Supreme Court judgement referred above.

4.22. It is submitted that the bidding for this GUVNL RFQ was done under the assumption of zero Safeguard Duty post 29.07.2020 and import of Solar PV Modules was planned after the sunset of SGD. So, this additional cost was not factored in bid price. With the same understanding, the Petitioner GIPCL's LOI to M/s. TPSSL also allowed this as a "Change in Law" event. M/s. TPSSL has paid SGD+GST on the Import of Solar PV modules for this Project which has reimbursed by the Petitioner with retention of 10% amount to be released later. Further the Petitioner has commissioned this Project on time without any delay on its part. The Project is performing well as per the PPA commitment.

4.23. Further, the compensation in tariff as per Article 9 of the PPA would partially cover the increased project cost. The Internal Rate of Return (IRR) from this Project is negatively impacted due to the additional carrying cost on account of delay in Project commissioning by about 9 months due to Force Majeure.

4.24. The Petitioner submitted that the above claims are genuine and requested the Commission to approve compensation in tariff considering SGD + GST + Carrying Cost. Calculation of Claims and compensation is summarized below.

Sr. No.	Item	Amount
1	Safeguard Duty + GST (Rs.)	40,05,09,247

2	Carrying Cost till 31.03.2022 (Rs.)	3,72,55,303
3	Total Additional Project Cost (Rs.)	44,22,64,550
4	Increase in Levelized Tariff due as per PPA (Rs. /Kwh)	0.2211
5	Current PPA Levelized Tariff (Rs. /Kwh)	2.68
6	Revised Levelized Tariff as per PPA(Rs. /Kwh)	2.9011

5. The Petitioner has filed its affidavit dated 03.10.2023 in compliance of the Commission's Daily Order dated 22.08.2023 and has reiterated the above submission and further submitted as under:

5.1. The present Petition was filed by Gujarat Industries Power Company Limited on 31.08.2021 under Section 86 of the Electricity Act, 2003 read with Article 9 of the Purchase Agreement (PPA) dated 26.08.2019 executed between GIPCL and Gujarat Urja Vikas Nigam Limited for approval of compensation due to Change in Law event having its direct effect on the project cost, being imposition of Safeguard Duty (SGD) post 29.07.2020. The Petitioner is claiming the levy of Safeguard Duty (SGD) and applicable GST on Safeguard Custom Duty along with Interest/ Carrying Cost on the import of Solar Cells (whether or not assembled in modules or panels) pursuant to Notification No.02/2020-Customs (SG) dated 29.07.2020 issued by the Ministry of Finance as a Change in Law event under Article 9 of the PPA.

5.2. On 26.08.2019, the Petitioner entered into a Power Purchase Agreement (PPA) with GUVNL for supply of 100 MW @ 29% CUF with Schedule Commercial Operation Date (SCOD) as 25.11.2020. The Petitioner has committed higher CUF of 29% in the PPA with GUVNL executed on 26.08.2019. The installed DC Capacity to achieve this CUF as per prudent industry practice is 154.05 MW. The CUF mandated as per Respondent Letter of Award dated 28.05.2019 is 23%, while the Petitioner through prudent design and engineering committed to achieve much higher CUF of 29% within the allotted Plot area at the competitive tariff of Rs. 2.68/kWh.

5.3. The Petitioner has achieved the committed high CUF post COD and the 100 MW Solar Power Plant recently won "SuryaCon Gujarat Award" for the Best Performing Utility Scale Solar Power Plant in the PSU Category in Gujarat. Higher CUF of 6% shall ensure substantial gain for the beneficiary Respondent since this Project would deliver more quantum of cheap energy for the 25-year PPA duration of this Power Plant and increased quantum would also contribute favorably towards RPO compliance.

5.4. It is submitted that the total installed capacity of 154.05 MW achieved COD on 14.08.2021. Chartered Engineer's Certificate, GEDA Certificate and CEIG Certificate are placed on the record.

5.5. It is further submitted that due to the imposition of Safeguard Duty including GST there upon, the project cost has directly increased by Rs. 40,50,09,247/- Further considering the additional fund infusion by Petitioner as Deemed Loan, IDC works out Rs. 1,68,63,130. The Carrying Cost by way of Interest on the additional expenditure till 31.03.2024 works out Rs. 10,49,25,135.

5.6. Article 9.2.2 specifies compensation in tariff for additional expenditure due to Change in Law event as per Article 9.2.1. The compensation in tariff is specified @ 1 paisa/kWh for every Rs. 2 Lakhs/ MW change in project cost. As per the above formula, the compensation in tariff works out to 20.3 p/kWh due to Safeguard Custom Duty +GST@8.9%, 0.84 p/kWh on account of Interest During Construction of the Project, 5.24 p/kWh due to Interest or Carrying Cost till 31.03.2024. The total increase in tariff would be Rs. 0.263/kWh over the PPA tariff of Rs. 2.68/kWh. The Petitioner has considered deemed loan for funding the Additional Project Cost. The Interest Rate on Deemed Loan has been taken as SBI MCLR + 200 Basis Points as per the MYT Regulation, 2016. Detailed calculation is placed on the record.

5.7. Further, the Petitioner filed supporting documents and proof along with the

Petition. Respondent filed their reply on 25.11.2021 and Petitioner replied on 31.01.2022 wherein the Respondent's queries were adequately addressed and additional documents required were also submitted.

5.8. In response to the Commission's direction in Daily Order dated 09.06.2022, Petitioner submitted its Internal Management Approval Note for bidding in the GUVNL tender to substantiate the claim that Safeguard Custom Duty was not factored in the bid tariff and any subsequent imposition was to be considered a "Change in Law" event as per terms of the PPA. The documents were placed before the Commission during the hearing on 04.07.2023

5.9. It is submitted that vide para 5.2 of Daily Order dated 22.08.2023, the Commission has directed the Petitioner to provide details of the claim as per the prescribed format displayed below. In compliance, Petitioner has provided details along with supporting proof with this submission:

Annexure	Document	Page Nos.
1	Covering Letter	251
2	Submission of the Petition	252-263
3	Affidavit	264-265
4	Copy of relevant supply agreements/LOI entered by the Petitioner for supply of Imported Solar PV modules	266-278
5	CEIG approval and supporting documents	279-281
6	GEDA Commissioning Certificate stating number of modules installed on which safeguard duty paid along with completion of transmission network, works of the line, bays, transmission etc. at connectivity sub-station	282
7	Practicing Chartered Accountant certificate substantiating and supporting the claim of the Petitioner for the supply of Solar PV modules	283-285
8	Working of Safegaurd duty and GST along with TPSSL Invoice and GST payment proof	286-305
9	Details of Interest During Construction and Carrying Cost along with SBI MCLR proof	306-309
10	Tabulated Summary of required details - Supplier information	310

	- Buyer information - Duty & taxes payment detail - Bill of Entry (BoE) - Suppliers' Invoice - Packing List - Marine Insurance - Bill of Lading - Lorry Receipts - Chartered Engineer's Certificate	
10.1	BoE No. 9972890	311-340
10.2	BoE No. 2119523	341-367
10.3	BoE No. 2120401	368-418
10.4	BoE No. 2727827	449-449
10.5	BoE No. 2795403	450-496
10.6	BoE No. 2795638	497-559
10.7	BoE No. 2871708	560-621
10.8	BoE No. 2933810	622-683
10.9	BoE No. 2987709	684-720
10.10	BoE No. 2989924	721-763
10.11	BoE No. 3024679	764-826
10.12	BoE No. 3028878	827-885
10.13	BoE No. 3028921	886-938
10.14	BoE No. 3028924	939-996
10.15	BoE No. 3046887	997-1027
10.16	BoE No. 3046900	1028-1057
10.17	BoE No. 3076507	1058-1067
10.18	BoE No. 3110541	1068-1096
10.19	BoE No. 3110547	1097-1130
10.20	BoE No. 3212147	1131-1147

5.10. The Petitioner submitted that there are roughly 3.45 lakh PV modules installed in this Project. RFID details are available for the supplied and installed PV modules along with factory test reports etc. In view of voluminous details, it is not possible to furnish RFID details for all the modules and provide physical copy of the details. Soft copy of RFID details for some of the installed PV modules is being furnished to the Respondent and the Commission along with this submission. The Respondent and Commission may anytime verify the RFID details at Site

5.11. The Commission in its Order dated 12.10.2023 in Petition No. 1941 of 2021 in the case of Juniper Green Sigma Pvt. Ltd, versus GUVNL has decided that the imposition of Safeguard Custom Duty vide Notification dated 29.07.2020 is a "Change in Law event and allowed the claim against payment of Safeguard Custom Duty, applicable GST as per the Change in Law and granted compensation in tariff as per the PPA provision. Further, the Commission has also allowed Interest During Construction on account of increased Project Cost due to the additional expenditure towards Safeguard Custom Duty and GST till COD. Post COD and till the date of Commission's Order, Carrying Cost has been allowed on the additional expenditure. Petitioner's case also falls under the same category, and it is therefore requested to consider the Petitioner's case for pass on of additional costs and relief in tariff along similar lines

5.12. It is submitted that Petitioner has complied with the directives of the Commission and prayed Commission to grant the following reliefs:

(a) Allow the additional expenditure incurred towards payment of Safeguard Custom Duty, GST, Interest During Construction and Carrying Cost being the Interest on Additional Project Cost for the 154.05 MW DC Capacity Solar PV Modules imported and installed in GIPCL's Raghanesda Solar Project.

(b) Approve GIPCL 's bonafide claim of Rs. 40,50,09,247 towards Safeguard Custom Duty+ GST@8.9%, Rs. 1,68,63,130 towards Interest During Construction and Rs.10,49,25,135 towards Interest or Carrying Cost till 31.03.2024, post COD due to the Change in Law event being introduction of Safeguard Custom Duty post 29.07.2020.

(c) Allow compensation in tariff @ 20.3 p/kWh on account of Safeguard Custom Duty+ GST@8.9%, 0.84 p/kWh on account of Interest During Construction and 5.24 p/kWh on account of Interest or Carrying Cost post COD till 31.03.2024(or as applicable as per Commission's Order). The total upward

adjustment in tariff is Rs. 0.263 kWh over the current PPA tariff of Rs. 2.68/kWh.

6. The Petitioner has filed its affidavit dated 15.03.2024 and submitted as under:

6.1. The installed Solar Capacity is 100 MW (AC) in Raghanesda Solar Power Plant. The DC Capacity is 154.05 MW comprising of 3,45,228 numbers LONGI SOLAR make Solar PV Modules.

6.2. RFIDs of the installed 3,45,228 Solar PV Modules has been scanned and verified with the Factory (LONGI SOLAR, China) Flash Test Data for one-to-one co-relation.

6.3. Site RFID Details could be matched with Factory RFID data for 3,44,419 Solar PV Modules. The Factory (LONGI SOLAR) RFIDs for around 809 PV Modules is not traceable. This is due to the fact that some Solar PV Modules were damaged at the time of commissioning and in subsequent O&M phase and were replaced. Petitioner requested the Commission to consider the Site RFID data as proof of installation and consider the full quantum of installed Solar PV Modules. The Safeguard Duty has been paid on full capacity of Solar PV Modules installed in this Solar Power Plant i.e. for 154.05 MW. The Site Installed Capacity has been verified by multiple statutory agencies like GEDA, WRLDC, GUVNL etc.

6.4. Further, Petitioner furnished copy of following additional documents required to complete the document submission required as per the Commission's Daily Order.

(a) TPSSL Invoices towards the supply of Solar PV Modules.

(b) Module Supply Agreements and Amendment Agreement between Tata Power Solar System Ltd. And Longi Solar Technology Co. Ltd.

(c) Custom Out of Change Order.

(d) E-Way Bills.

(e) Updated Summary Table comprising all the details.

(f) Site RFID Scan Data.

(g) Factory RFID Details for the Solar PV Modules imported by M/s TPSSL from Longi Solar Technology Co. Ltd., China.

6.5. The Petitioner re-affirms that this 100 MW Solar Project was commissioned on schedule as per the PPA with Respondent. The Petitioner's EPC Contractor M/s Tata Power Solar Systems Ltd (TPSSL). completed the Project well in time and therefore no Penalty was imposed on the EPC Contractor by Petitioner. This Project COD is 14.08.2021 after the Inter-State transmission connectivity materialized but GIPCL's 100 MW Solar Power Plant was ready in March 2021 itself. CEIG Inspection Report dated 24.03.2021 is placed on the record. The Respondent was informed about readiness for synchronization vide GIPCL's letter dated 12.04.2021.

6.6. It is also re-affirmed that Petitioner passed on the time extension on account of Force Majeure due to COVID-19 to M/s TPSSL. TPSSL till 24.03.2021 and the contractor timely completed his work.

6.7. M/s. TPSSL has paid Safeguard Custom Duty and GST amounting to Rs. 40.5 Cr. on the import of Solar Modules. The Petitioner has reimbursed Rs. 36,45,08,322 to M/s TPSSL towards the Custom Safeguard duty amount with GST with retention of Rs. 4,58,021,08. The retention is temporary till submission of required documents for the Petition by M/s TPSSL and this amount shall now be released to M/s. TPSSL. Copy of GIPCL SAP Statement in this regard is placed on the record.

7. The Respondent GUVNL has filed its Reply vide affidavit dated 26.04.2024, brief of which are as under: -

7.1. The Petitioner has to establish one to one co-relationship of "*Safeguard Duty and IGST paid etc. on the solar modules imported for commissioning the power plant and the same are installed in the power plant*", in chart as well as tabular formats. This is as per the Order of the Hon'ble Commission also.

(i) The Petitioner has submitted Updated Summary Table comprising the details with Quantity of Modules 3,45,228 nos. for one-to-one co-relationship of Safeguard Duty and IGST paid etc. The Commission may consider if this is sufficient.

(ii) Further the number of modules has to be considered in view of the issues of RFID Details which are discussed herein below.

7.2. The Petitioner engaged M/s Tata Power Solar Systems Ltd. (TPSSL) as its EPC Contractor to execute 100 MW Project. As per CA Certificate dated 22.12.2021, GIPCL has paid Rs. 36,45,08,322/- to TPSSL as reimbursement of safeguard duty and applicability of GST thereon after retaining 10% of Rs. 40,50,09,247 – as per terms of LOI issued by Petitioner to M/s. TPSSL dated 28.06.2019. This aspect needs to be considered to ensure that any claim being passed on to GUVNL/consumers (even assuming there is any change in law) is to be mitigated as much as possible.

7.3. The Petitioner has in Affidavit dated 15.03.2024 claimed that no penalty has been imposed on Tata Power. However, the Petitioner has not produced any CA Certificate to this effect. The Petitioner has only referred to time extension letters etc. and SAP Statement which is not sufficient. Article 9.2.3 requires a CA Certificate and even otherwise, this is necessary to demonstrate the incurring of the cost.

7.4. It is further submitted that the M/s TPSSL has imported Solar Modules from China (i.e. Longi Solar Technology Co. Ltd) for Petitioner but the Contract agreement between M/s TPSSL and Longi Solar provided vide Affidavit dated 15.03.2024 does not disclose the price which is an essential term for consideration and calculation of SGD & GST.

7.5. As per Certificate from an Independent Engineer certifying that the modules of the BOE No 3212147 has 1218 Quantity pieces installed at the project place while in the "*Working of Safeguard Duty and GST along with Payment Details*" sheet it has

shown 1209 quantity pieces of modules. This discrepancy has to be explained as it demonstrates a reason to question the veracity of the certificate, then Petitioner not having established that the claim is related to modules installed, cannot be entitled to relief.

7.6. The Petitioner has claimed in Affidavit dated 15.03.2024 of installed modules of 3,45,228 solar PV modules but the Site RFID Details apparently can be matched only for 3,44,419 modules and for 809 PV modules are not traceable. The Commission may therefore consider whether such 809 PV modules can be accepted. The Petitioner has also sought to claim that Respondent has verified Site installed capacity as a statutory agency which is completely incorrect. The claim therefore for verification by other agencies is also not admitted. The Petitioner be directed to produce proof thereof.

(i) Further the issue is not only of Installed capacity but to match the modules for which the claim is made to the modules actually installed. The Petitioner has claimed that the modules were damaged and replaced. The cost for the same cannot be claimed from GUVNL/consumers at large.

7.7. The Commission may consider whether the certificate of CA is sufficient in terms of Article 9.2.3 of the PPA. It 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.

Details of interest is dealt with hereinafter.

7.8. It is 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 are Petitioner commences the supply of power. It cannot extend to any plant or machines installed or commissioned or added subsequent to the commissioning date.

7.9. Further there may be reduction in project cost, if any on account of imposition of Safeguard Duty. Further, 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.

Re: Details of interest cost alongwith details of debt

7.10. The Petitioner has not provided any documents but is claiming to consider the additional fund infusion by Petitioner as deemed loan and claiming IDC. 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. Even otherwise, the Petitioner has not provided any details of how it has calculated the amount of IDC. It has given only a lump sum and has not provided how it had derived this amount particularly when admittedly it is considering deemed loan and therefore there is no actual loan. Similarly, the Petitioner has claimed carrying cost without any calculation etc. This cannot be accepted. It has referred to a document at Page 308 for interest rate of 8.40% p.a. but the same has not been authenticated.

7.11. The interest/carrying 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 IDC cannot also be considered the PPA already provides for a formula, and all aspects of tariff elements are already provided for in the same. There cannot be any additional claim.

7.12. 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 approval of the Commission as regards Change in Law and further that the contract does not provide for any interest or carrying cost or even refer to restitution.

7.13. The parties have agreed to the procedure of approval of the Commission for Change in Law and further the parties have agreed to a specific formula for computation of impact of the Change in Law without any provision for carrying cost. If the PPA does not provide for carrying cost, the same is what has been agreed to between the parties and therefore there cannot be any argument of injustice or equity for the Petitioner to claim any carrying cost.

7.14. Article 9.2.2(b) of the PPA provides for a specific formula and the formula therein covers all aspects and no further aspect of any interest or otherwise can be claimed. There cannot be any further consideration other than formula. 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 (recognized in Nabha Power Case Appeal No. 283 of 2015 Para 9.14).

7.15. Further in the present case, the PPA itself provides that there cannot be any claim of any consequential relief. Therefore, the Petitioner can only be entitled to the formula provided in the PPA and not any consequential claim of interest or carrying cost. 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 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. Article 9.2.1 is similar to Article 13 in consideration in Appeal No. 210 of 2017 by the Hon'ble Tribunal wherein the carrying cost was denied - there is no such provision for restitution/restoration to the same economic position. Therefore, the Petitioner is not entitled to any carrying cost.

7.16. 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 cases of Change in Law.

7.17. It is further submitted that the provision in the present PPA does not provide for any open-ended provision for relief to be determined by the Commission. The Commission can only provide relief as per the formula in the PPA once the Change in Law is approved and the supporting documentation is provided.

7.18. 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 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.

7.19. Further, 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.

7.20. 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, the Respondent relied upon the decision of the Hon'ble Supreme Court in case of Haryana Power Purchase Centre v. Sasan Power Limited and Others being Civil Appeal No. 11826 of 2018 dated 06.04.2023. 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.

7.21. It is submitted that the relief is for every 2 lakhs per MW, if there are 1.99 lakhs per MW, there would be no relief and similarly if there is 3 lakhs per MW, the relief would be for only 2 lakhs/MW block and no relief for the balance 1 lakh per MW.

7.22. The Petitioner has claimed to have committed higher CUF in the PPA as compared to letter of award which is not relevant. The CUF in the PPA is only considered and in any case the same is not relevant to the present issue. The modules to be considered is as per the capacity of the project in terms of the PPA and there cannot be any claim for any additional modules under the guise of higher CUF. Even otherwise, it is submitted that any awards etc. are not relevant for the purpose of claim of Change in Law which is to be as per the PPA only.

8. The Petitioner on 02.08.2024 submitted its rejoinder to the submission of the Respondent 26.04.2024, brief of which is as under: -

8.1. The Petitioner strongly disputes Respondent continuing to question the eligibility of the claim even at such a late stage when the issue is under consideration and submission of documentary evidence is to back up the claimed amount. The Petitioner once again asserts that its claim is adequately covered under Article 9 of the PPA and the claimed project cost escalation is solely due to the payment of Safeguard Custom Duty and consequent GST on the Import of Solar PV Modules from China. The Petitioner has incurred additional Interest During Construction (IDC) till COD and thereafter continuing to incur substantial Carrying Cost. The claim is genuine and backed by adequate documents to substantiate it. The Commission has already dealt with the issues raised in Petition No. 1941/2021 (Juniper Energy vs GUVNL) and allowed increased Project Cost as well as Carrying Cost. Petitioner has complied with Commission's directive and submitted required documents to the Respondent and Commission for verification. In view of aforesaid increased project Cost, it is requested to grant relief by way of adjustment in tariff from the COD of this Project. Carrying Cost on the due amount may be allowed till the disposal of this Petition.

8.2. The Petitioner has submitted all the required documents and furnished summary in table as directed by the Commission in the Daily Order dated. 22.08.2023 in order to establish one to one co-relation between Solar PV Modules imported from

Longi Solar Technology Co. Ltd., China and installed in the Petitioner's 100 MW Raghanesda Solar Power Project. The Solar PV Modules were imported by the Petitioner's EPC Contractor, M/s. Tata Power Solar Systems Ltd. (TPSSL) from M/s. Longi Solar Technology Co. Ltd., China.

8.3. Further, Petitioner has painstakingly carried out a detailed RFID Survey of all the 3,45,228 nos. Solar PV modules of 445/ 450 Wp rating, totaling to 154.05 MW installed in the Project. The Petitioner has obtained and annexed the factory/supply side PV Module RFID details to establish the one-to-one co-relation as directed by the Commission. The compiled data has been submitted to the Respondent and the Commission on 21.10.2023 and 16.03.2024. The Petitioner has addressed Respondent's requirement.

8.4. It is submitted that the Petitioner had engaged M/s Tata Power Solar Systems Ltd. (TPSSL) as the EPC Contractor for its 100 MW Raghanesda Solar Power Plant. The Solar PV Modules for this Project were imported from China, installed and commissioned by M/s. TPSSL. As per the terms of the EPC Contract, M/s TPSSL has paid Safeguard Custom Duty + GST amounting to Rs. 40,50,09,247 (Rupees Fourty Crores Fifty Lacs Nine Thousand Two Hundred and Forty-Seven Only) on the Import of Solar PV Modules as per the Govt. of India' Safeguard Custom Duty Notification dated 29.07.2020.

8.5. Further, as per the Lol issued by the Petitioner to M/s. TPSSL, Petitioner is obliged to reimburse the SGD & GST incurred by M/s. TPSSL. Accordingly, Petitioner released an amount of Rs. 36,45,08,322/- (Rupees Thirty-Six Crores Forty-Five Lacs Eight Thousand Three Hundred and Twenty-Two Only) to M/s. TPSSL and kept 10% amount i.e. Rs.4,58,02,108/- (Rupees Four Crores Fifty-Eight Lacs Two Thousand One Hundred & Eight only) under temporary retention. This temporary retention is only till M/s TPSSL furnishes relevant documents required for the processing of reimbursement claim though this Petition. Further, M/s. TPSSL has

given an undertaking confirming the following points:

(i) TPSSL has not passed on any discount to the Petitioner due to increased Project Cost on account of levy of SGD + GST.

(ii) TPSSL has not received any discount from the PV Module supplier M/s Longi, China.

(iii) Petitioner has nor levied any penalty on M/s TPSSL on account of delay or poor performance with regard to this EPC Contract.

8.6. M/s. TPSSL letter dated 08.05.2024 and Certificate of CA CNK & Associates LLP confirming the above points is placed on the record.

8.7. It is submitted that the retention amount shall be released to M/s. TPSSL, once it submits all the documents required to the Respondent as per Commission's requirement. The Petitioner undertakes to release the retention amount to M/s. TPSSL and submit payment proof to the Respondent.

8.8. M/s. Tata Power Solar Systems Ltd. (TPSSL) was engaged as the EPC Contractor by the Petitioner. M/s. TPSSL has procured the Solar PV Modules for this Project from M/s.Longi Solar Technology Co. Ltd., China. The Petitioner's EPC Contract with M/s. TPSSL is a composite contract for supply, installation and commissioning of the Project and does not require M/s TPSSL to declare the exact financial and cost break up of products and services for successful execution of the Project. However, looking to Commission's directive, the Petitioner has been able to obtain the unpriced Agreement of M/s TPSSL with M/s. Longi Solar Technology Co. Ltd. China. TPSSL e-mail communication dated 08.05.2024 is placed on the record**.**

8.9. Further, the Petitioner has obtained an Undertaking from M/s TPSSL that it has not obtained any discount from the supplier M/s.Longi Solar Technology Co. Ltd., China due to the imposition of Safeguard Custom Duty as mentioned in the earlier para. M/s. TPSSL undertaking in this regard is placed on the record. The value of

Solar PV Modules has been declared by M/s. TPSSL to the Customs at the time of import and Safeguard Custom Duty + GST has been paid on the assessed value. The Commission has already dealt with this issue in its Order on Petition No. 1941 of 2021.

8.10. There are around 3,45,228 Solar PV Modules installed at site and each PV Module is rated either 445/ 450 Wp. The installed modules have been verified and certified by an Independent Chartered Engineer and Bill of Entry (BOE) wise certificate furnished to establish one to one co-relation. Further, there was minor discrepancy of 9 nos. PV Modules for BOE 3212147 between the Summary Table and Chartered Engineer Certificate, however there was no discrepancy in total Wp value. This was due to the fact that both 445 & 450 Wp rating PV Modules are installed in this Project. The minor discrepancy in summary table has been corrected and revised table was submitted to the Respondent on 16.03.2024.

8.11. It is further submitted that there are 3,45,228 Solar PV Modules installed at the Site. one-to-one co-relation between factory data and site RFID survey data could be established for 3,44,419 PV modules, while factory details for 809 PV Modules could not be located by M/s. TPSSL in spite of best efforts. The primary reason is that some PV Modules got damaged during the installation process and were replaced in the Project Stage itself. This Project was commissioned in August 2021 and the RFID details have been verified in October, 2023. This represents only 0.23% of the installed capacity and represents a very small quantity. The Petitioner's installed capacity of 154.05 MW has been certified by GEDA and other statutory agencies. The certification had been submitted to the Respondent at the time of COD and the Respondent and other Statutory agencies and the same has been accepted. It is submitted that the Petitioner's bonafide claim is limited only to the quantum of 154.05 MW PV Modules for which SGD + GST was paid and is actually installed in the Project.

8.12. Further, the Petitioner is not claiming additional cost towards replacement of damaged modules post commissioning of the Project and Respondent's contention in this regard is incorrect and misleading. Only matter for consideration is limited to non-traceability of factory side details for 809 nos. PV modules due to justified reasons explained above and concerns miniscule 0.23% quantity of total PV Modules. The Petitioner requested Commission to sympathetically consider the stated facts and allow recovery of additional costs for the installed capacity of 154.05 MW on which SGD has been paid and condone the non-availability of one side traceability document for 809 PV Modules.

8.13. Further, as requested by the Respondent, Petitioner has placed on record the CA Certificate. Point (c) of the certificate confirms that the adjustment in tariff is solely as a result of the Change in Law and it correctly reflects the increase and decrease in Project Cost.

8.14. It is submitted that the Petitioner is claiming compensation for Change in Law event, which is the imposition of Safeguard Custom Duty and GST thereon on the Import of Solar PV Modules for the Project- actually installed and commissioned capacity of 154.05 MW which was the capacity certified by GEDA at the time of COD. No capacity addition has taken place post COD and prayer for relief is limited to the commissioned Project Capacity.

8.15. Further, the Petitioner once again stated that there has been increase in the Project Cost due to the imposition of Custom Safeguard Duty on Solar PV Modules, which was not taken into cognizance in the bid tariff. The Petitioner has already made confidential submission to the Commission in this regard. It is also reiterated that there has been no cost reduction in this Project for any reason whatsoever. Further, the Petitioner has not received any price reduction from the EPC Contractor, M/s. Tata Power Solar Systems Ltd. (TPSSL). This is substantiated by point(b) of CA CNK Associates LLP Certificate dated 07.05.2024**.** Further, M/s TPSSL has also given

undertaking vide communication reference attached dated 08.05.2024 that they have not received any price reduction or discount from the PV Module supplier due to imposition of Custom Safeguard Duty.

8.16. It is submitted that it is an established and accepted practice to deploy internal funds as deemed loan for Power Projects. MYT Regulation, 2016 issued by the Commission has dealt with this and specified the applicable interest rate. The Petitioner has provided calculation for Interest During Construction (IDC) and the Carrying Cost post COD till May 2024. Calculation has been duly certified by CA Mahesh Patel, Chartered Accountants vide Certificate dated 21.05.2024. Further, the Petitioner has claimed IDC and Carrying Cost as per the Commission's MYT Regulation, 2016 considering SBI MCLR Rate prevalent at the relevant point of time +2%. Further, being a State Govt. entity, Petitioner doesn't intend to profit and therefore detested from claiming ROE for additional equity allowed as per the Regulation.

8.17. Further, the PPA provision for Change in Law Event and the compensation formula do not state that IDC would be inadmissible on additional capitalization due to Change in Law Event. Further, the Commission has dealt with this issue and allowed recovery of IDC in its Order on Petition No. 1941 of 2021 in the case of Juniper Energy vs GUVNL. CERC and various other State Regulatory Commissions have allowed IDC in such matters. Therefore, Respondent's contention is strongly refuted.

8.18. Article 9 of the PPA doesn't deny Carrying Cost arising for Project Cost escalation due to "Change in Law "Event. The Commission has also dealt with this issue in detail in Petition No. 1941 of 2021 and allowed Carrying Cost as per the norms. CERC and other State Regulatory Commissions have also allowed it in their Orders and therefore Respondent's contention is invalid. The Petitioner requested Commission to allow Carrying Cost on the additional financial burden post COD of

this Project.

8.19. The Petitioner is claiming adjustment in tariff due to the Change in Law Event as per the provisions of Article 9 of the PPA. The Petitioner has substantiated its claim through submission of required documents to the Commission including Confidential Internal File Noting at the time to bidding in a transparent and fair manner. The Commission's vide its Order on Petition No. 1941 of 2021 has decided a similar issue.

8.20. It is submitted that there is nothing in Article 9.2.2(b) to deny Interest During Construction. It is established that IDC and Carrying Cost are part of the compensation process. This topic has been dealt in detail by Commission in its Order on Petition No. 1941 of 2021 and allowed IDC on additional capitalization. Petitioner requested the Commission to admit the justified claim for IDC.

8.21. It is submitted that the Petitioner is claiming the additional amount incurred due to the imposition of SGD+GST on the import of Solar PV Modules during Project Execution. IDC and Carrying Cost are a natural corollary to the increased Project and its settlement. There is nothing in the PPA provision to deny it. This issue has been decided by Commission in its Order on Petition No. 1941 of 2021.

8.22. In the recent ruling on Petition No. 1941 of 2021 on an identical issue, the Commission has allowed Carrying Cost on the due amount post COD till the date of Commission's Order and Petitioners claim for Carrying Cost is therefore justified and in order. APTEL and CERC have also decided that when there is no specific clause to deny restitution, Carrying Cost should be allowed.

8.23. Article 9 of the PPA provides a compensatory formula for adjustment in tariff for any Change in Law Event and the Petitioner is seeking tariff adjustment as per the PPA formula. There is no restrictive provision in Article 9 regarding admissible and inadmissible components of additional expenditure. This Commission has already

dealt with this issue in the case of Petition No. 1941 of 2021.

8.24. It is submitted that the Petitioner is a State Govt. promoted entity, and its claim is restricted to justified and actually incurred costs and tariff adjustment is also being sought as per the PPA terms and as per the relief provided to similarly placed entities.

8.25. The Petitioner is seeking relief by adjustment in PPA tariff as per the formula prescribed in Article 9.1.1 (b) of the PPA.

8.26. It is submitted that the Respondent seems to misinterpret the PPA provision to avoid compensation to the Petitioner. There is nothing in Article 9.2.2 of the PPA explicitly stating that compensation is not payable if project cost increase is below 2 lakhs /MW or in case the escalation value falls in-between the 2 Lakhs/ MW increment, the compensation shall be allowed on the lower integer value. It clearly appears to be a case of after-thought on the Respondent's part to avoid payment of due relief as per the PPA terms. The Commission is requested to disallow Respondent's stand.

8.27. It is submitted that the CUF mandated as per Respondent Letter of Award dated 28.05.2019 is 23%, while Petitioner through prudent design and engineering committed to achieve much higher CUF of 29% within the allotted Plot area at the competitive tariff of Rs. 2.68/kWh. It is submitted that the Petitioner has also achieved the committed CUF in the subsequent years post COD. This is a direct benefit to the State's Power Consumers in the form of higher amount of cheaper energy and aided increased RPO fulfilment by the State Discoms. Further, the Petitioner's claim is restricted to the Installed Capacity as per certificate of commissioning issued by GEDA.

9. The Petitioner has filed its written submission vide Affidavit 26.05.2026 and submitted as under:

9.1. The Petitioner has submitted that, the Safeguard Custom Duty (SGD) notified by Ministry of Finance, Govt. of India had a clear sunset on 29.07.2020 at the time of bidding and award of this Project. Therefore, procurement of Solar PV Modules for this project was envisaged post sunset of SGD in July, 2020 which was aligned with the project completion timeline as well as standard industry practice and accordingly this was factored in the bid tariff. The Petitioner has submitted adequate proof to the Commission in the form of confidential internal documents to substantiate this claim. The Central Govt.'s decision to impose SGD post 29.07.2020 on the Solar PV Modules imported from China has nullified Petitioner's assumptions at the time of bidding in GUVNL auction and this has resulted in additional expenditure for the Petitioner in Project Cost and Interest During Construction (IDC) till COD. Further, post commissioning Petitioner continues to incur financial burden in the form of Carrying Cost, and this would continue till relief is granted by the way of tariff revision as per the PPA provision.

9.2. It is submitted that the Project was completed well ahead of transmission connectivity and within the timeline allowed by the PPA. Further, the 100 MW Solar Power Plant was performing better than envisaged at the time of bidding and allotment to Petitioner under the competitive tender. The benefit directly flows to the Respondent and State's power consumers. The CUF committed at the time of bidding was 23% whereas by prudent design, engineering Petitioner has revised the CUF to 29% at the time of signing PPA with the Respondent. The 100 MW Solar Power Plant is consistently achieving the committed CUF and has won awards for its good performance.

9.3. It is further submitted the Petitioner has placed on record the final claim amount considering the carrying cost till 31.05.2026. Further, the Commission may consider cutoff date for compensation and grant tariff revision as it may deem fit. It is submitted that the Petitioner is seeking following relief from the Commission:

(a) Hold and declare that the imposition of the 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 is a 'Change in Law' event under Article 9 of the PPA between Petitioner (GIPCL) and Respondent (GUVNL). The Commission is requested to allow compensation for the Change in Law event and grant relief in tariff allowed in similar instances of other Solar Developers.

(b) Site RFID Details could be matched with Factory RFID data for 3,44,419 Solar PV Modules. The Factory (LONGI SOLAR) RFIDs for around 809 PV Modules is not traceable. This is due to the fact that some Solar PV Modules were damaged at the time of commissioning and were subsequently replaced during the O&M phase. The Petitioner requests the Commission to consider the Site RFID data as proof of installation and consider the full quantum of installed Solar PV Modules for compensation. The Safeguard Duty has been paid on full capacity of Solar PV Modules installed in this Solar Power Plant i.e. 154.05 MW. The Site Installed Capacity has been verified by multiple statutory agencies like GEDA, WRLDC, GUVNL etc.

(c) Allow the Safeguard Custom Duty and GST amount of Rs. 40,50,09,247/- incurred by the Petitioner on the import of 154.05 MW Capacity Solar PV Modules as additional Project Cost due to the "Change in Law" Event described in (a). The Solar PV Modules were imported from China by M/s TPSSL, the EPC Contractor for this Project with the payment of SGD and GST and GIPCL has reimbursed the full amount to M/s TPSSL.

(d) Allow Interest During Construction (IDC) amount of Rs. 1,68,63,130/- on additional Project Cost claimed in (c) till Project Completion i.e. 13.08.2021.

(e) The Carrying Cost amount of Rs. 22,48,52,950/- (interest burden on the additional Project Cost + IDC from COD to till 31.5.2026). The Petitioner has

considered allowed interest rate as per GERC Regulation. The Commission is therefore requested to kindly allow pass through of the additional expenditure.

(f) Allow compensation as per the formula for tariff revision specified in Arti-cle 9.2.2 of the PPA. The revised tariff works out 3.003 Rs./kWh as on 31.5.2026. Details are tabulated below:

Installed Capacity (AC)	MW	100.00
Installed Capacity (DC)	MW	154.05
Particulars	**UoM**	**Rs.**
Safeguard Duty Paid	Rs.	37,19,09,318
GST @ 8.9% on above	Rs.	3,30,99,929
Total of SGD & GST	Rs.	**40,50,09,247**
Interest during Construction	Rs.	1,68,63,130
Carrying Cost	Rs.	22,48,52,950
Total Interest Cost	Rs.	**24,17,16,080**
Tariff Impact as per PPA Clause No. 9.2.2 (an increase / decrease in tariff of 1 paise/kwh for every increase / decrease of Rs. 2 Lakh per MW in the Project Cost)		
Tariff as per PPA	Paise/kWh	268.00
Increase in Tariff due to SGD	Paise/kWh	18.60
Increase in Tariff due to GST on SGD	Paise/kWh	1.65
Increase in Tariff due to IDC	Paise/kWh	0.84
Increase in Tariff due to Carrying Cost/Interest Cost post COD till 31.03.2024	Paise/kWh	11.24
Revised Tariff	Paise/kWh	300.34

10. The Petition was listed for hearing on 08.03.2022, 03.11.2022, 04.07.2023, 25.08.2025 and lastly on 19.05.2026 wherein Ld. Adv. for the parties made elaborate arguments and reiterated the submissions as stated above. The Ld. Adv. appearing on behalf of the Petitioner submitted that as per the direction of the Commission vide daily order dated 09.06.2023 the Petitioner submitted additional documents in support claim towards Change in Law under the PPA with Respondent along with tabulated summary of details to establish correlation between Solar PV Modules imported post 29.07.2020

and actually installed and project site. It was further submitted that the Petitioner has addressed all the queries raised by the Respondent with adequate documentary evidence and the Respondent has reviewed the Petitioner submissions and did not raise any objection or sought clarification from the Petitioner.

11. Ld. Adv. appearing on behalf of the Respondent submitted that the Petitioner has mostly satisfied the queries raised by the Respondent and has placed on record relevant documents in support of its claim except few aspects which has been highlighted in the Respondents submission dated 26.04.2024, and requested the Commission to consider the same appropriately.

Commission's Analysis & Findings: -

12. 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 (SG) 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.

12.1. The Respondent has issued RFP bid on 06.03.2019 for inviting bid for supply of power from 700 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 by the Respondent GUVNL and became a successful bidder. Thereafter the parties entered signed the PPA on 26.08.2019.

12.2. 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. This was with effect from 30.07.2018 and at the rate of 25% to 15%. The notification was provided to be valid till 29.07.2020.

(b) On 06.03.2019 Respondent issued the RfS for selection of solar power

developer for setting up of grid connected Solar PV Projects for aggregate 700 MW in Raghanesda Solar Park.

(c) The Petitioner was declared as one of the successful bidders under the aforesaid bid, accordingly Respondent issued the LOA to the Petitioner for development of 100 MW solar Power Project for sale of entire electricity generated to Respondent at the tariff of Rs. 2.68 per unit.

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

(e) The Petitioner and Respondent entered into PPA whereby the Petitioner was 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. 2.68 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) On 24.07.2020, the Respondent granted extension of 98 days to the Petitioner in the due date for Financial Closure and SCOD on account of Force Majeure as per MNRE office Memorandum dated 17.04.2020 and 30.06.2020.

(g) On 08.09.2020, the Respondent granted total extension of 5 months inclusive of earlier 98 days for financial closure as well as SCOD of the project on account of the lockdown imposed by the Central Government due to the Covid-19 pandemic.

(h) The SCOD was further extended to 25.04.2021 on account of Force Majeure as per MNRE notification No. 283/18/2020-GRID Solar dated 13.08.2020.

(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) The Petitioner vide notice dated 05.01.2021 intimated to Respondent 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 25% to 15%.

(k) The solar project of the Petitioner was certified to be commissioned on 10.08.2021 for 100 MW capacity of the project as per the commissioning certificate issued by the GEDA.

12.3. The issue that arises for consideration before the Commission is as to whether the Notification 02/2020-Customs (SG) dated 29.07.2020 of Ministry of Finance, GoI qualifies as Change in Law under the PPA executed between the Petitioner and the Respondent, which imposed the Safeguard Duty for import of the Solar Modules for the project and whether the Petitioner is eligible, to claim the entire SGD amount as Change in Law for adjustment in tariff.

12.4. 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 with effect from 30.07.2020 onwards to 29.07.2021 for one year with change in applicability 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, which amounts to "Change in Law."

12.5. Per contra, 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.

12.6. Further, the Respondent has also argued that as on bid submission deadline date 30.04.2019, the Safeguard Duty was in existence by virtue of 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 from 30.07.2020 to 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 provided in Notification No. 19/2016 Customs (N.T.) dated 05.02.2016 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 equipments 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.

12.7. Thus, the Respondent has contended that the Notification dated 29.07.2020 cannot be construed as new imposition 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 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.

12.8. 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 equipments are to be imported. Therefore, we consider it 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 (this can be 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.

12.9. The above specifications of bid document 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.

12.10. Thus, the above parameters are silent about the solar PV modules and other components to be used in grid connected solar power plants 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 country to set up and operationalize the plant and generate electricity be supplied to the Respondent (power procurer). Thus, RfS

does not provide which types of solar modules from which manufacturer or which country made solar modules or equipment for solar PV panel plant be procured.

12.11. 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 said 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."

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."

".....
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.

....”

12.12. 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.

12.13. 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.

12.14. 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.

12.15. 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 being a 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 – I with regard to compliance with some technical standards only.

12.16. We therefore do not agree with the contentions of the Respondent on the aforesaid aspects for the following reasons:

(a) The bidding documents issued by the Respondent does not provide that the bidder shall require to procure the plant and machineries/ material including solar modules etc. only from certain specified countries or only from domestic manufacturers.

(b) 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 applicable period of Notifications dated 30.08.2018 i.e. between 30.08.2018 to 29.07.2020.

(c) It is upon the Petitioner to choose the SCOD of the project in the PPA subject to terms and conditions of bid document.

(d) Thus, the procurement plan of the material /works etc. for the project are kept at the choice of the bidder.

Accordingly, it is upon the project developer who will decide the location of the project, procurement of material including its time, appointment of EPC contractor, etc. subject to terms and condition of the bid documents and PPA.

12.17. As regards the contention of the Respondent that the Change in Law obviously has to be same for all and not based on the commercial decision of the Petitioner, we note that the bid document contains the provision of Change in Law and its compensation mechanism in the tariff due to 'Change in Law' conditions after submission of bid documents. The 'Change in Law' definition provided in PPA is applicable in the circumstances when the occurrence of incidence which qualify as 'Change in Law'. It does not restrain the bidders from taking commercial decision, if any, taken by it with consideration of prevailing law as on bid submission date and changed at later date 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 after sunset date of Notification No. 1 of 2018 or import the solar modules through its EPC contractor and it is not a ground for seeking additional tariff by the Petitioner, is not legal and valid, and therefore the same is rejected.

12.18. We note that 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 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 9.1.1 (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."

12.19. 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 Pinal output in the form of energy) or (d) sale of electricity, qualify as Change in Law.

12.20. 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.

12.21. 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.

12.22. 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.

12.23. 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.

12.24. 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.

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

12.26. 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 by Notification dated 29.07.2020. Hence, according to the Respondent there is no "Change in Law" occurred as the Safeguard duty applicable as on bid deadline by virtue of

Notification 2018 was higher than the Safeguard Duty prescribed in the Notification dated 29.07.2020 and therefore there is instance of reduction in Safeguard duty subsequent to bid deadline.

12.27. 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.

12.28. On 30.07.2018 Ministry of Finance (MoF) issued Notification bearing No. 01/2018-Customs (SG) 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.

12.29. The said Notification No. 1/2018 – Custom (SG) 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) twenty-five per cent. ad valoerm minus anti-dumping duty payable, if any, when imported during the period from 30th July, .2018 to 29th July, .2019 (both days inclusive);

(b) twenty per cent. ad valorem minus anti-dumping duty payable, if any, when

imported during the period from 30th July, 2019 to 29th January, 2020 (both days inclusive); and

(c) fifteen per cent. ad valorem minus anti-dumping duty payable, if any, when imported during the period from 30th January, .2020 to 29th July, .2020 (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 5th February 2016, except China PR, and Malaysia"

The said Notification states that it shall not apply to import of subject Goods from countries notified as developing countries vide Notification No. 19/2016-C-Custom (N.T.) dated 15.02.2016, except China PR and Malaysia.

12.30. Thus, the aforesaid Notifications state that the imposition of Safeguard Duty on the item imported from the countries other than specified as developing countries vide Notification No. 19/2016 – Customs (N.T.) dated 05.02.2016 except, 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). The first para of the notification clearly states that safeguard duty is for the period of 2 years and thereafter, there was no clarity about levy of any Safeguard Duty on imported solar modules and its rate of Safeguard Duty. 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.

12.31. 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 continued or not and if continued, what will be the rate of SGD etc. are not provided in the notification dated 30.07.2018. It was only through notification dated 29.07.2020 by the Ministry of Finance, GoI specified the SGD rate applicable for the period effective from 30.07.2020.

12.32. Thus, it is clear that the Notification dated 30.07.2018 provides for the applicability of the Safeguard Duty 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 regards 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. 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 29.07.2020.

12.33. We consider it 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 it, is satisfied 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 notification in the Official 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 notification in the Official Gazette, 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 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 notifications 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 notification in the Official 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 identified 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 Official 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 findings 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 significant 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 finding 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 liberalization 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."

12.34. Thus, Section 8 (B) (1) of the Custom Tariff Act provides that the Central Government after conducting inquiry it deem fit 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.

12.35. 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.

12.36. 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.

12.37. Section 8B (2) provides that the Central Government may pending the determination of Safeguard Duty under Sub-Section (1) of 8 B 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.

12.38. First proviso of the said Section provides that on final 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 8 B (2) provides that provisional Safeguard Duty shall not remained in force for more than 200 days from the date on which it was imposed.

12.39. 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.

12.40. 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.

12.41. 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.

12.42. 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.

12.43. 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.

12.44. 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.

12.45. The Section 8 B (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.

12.46. 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.

12.47. The Notification issued shall as soon as be laid before the House of Parliament.

12.48. 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.

12.49. 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.

12.50. 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.

12.51. 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.

12.52. 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.

12.53. The Second Proviso of the said rules state 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.

12.54. 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.

12.55. 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.

12.56. 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.

12.57. 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.

12.58. 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.

12.59. 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 other than 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."

12.60. The aforesaid Notification issued by Ministry of Finance, Department of Revenue, GoI is 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 was imposed on imported Goods 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.

12.61. 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."*

12.62. We observe that GST 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 GST levied on the Safeguard duty is also to be allowed. Hence, we hold that GST 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.

12.63. In present case of Petitioner, the last date of bid submission was 30.04.2019. PPA was executed between the Petitioner and the Respondent on 26.08.2019 and the original SCOD of the project as per PPA was 25.11.2020, which was extended by the Respondent in terms of MNRE's Office Memorandum on account of COVID 19 related pandemic. The project of the Petitioner was commissioned on 10.08.2021 for 100 MW capacity of solar project after operationalization of CTU connectivity on 08.08.2021 for the Radhanesada Solar Park. 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.

12.64. Thus, the Safeguard Duty imposed on the certain goods by aforesaid Notification dated 29.07.2020 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.

12.65. 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. 02 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 25.04.2019 (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".

12.66. We consider it 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."

12.67. 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.25.04.2019.

12.68. The contention of the Respondent that even after 29.07.2020, Safeguard Duty was in existence by virtue of Notification dated 30.07.2018 at the rate of 25% to 15% and therefore there is no event of 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 25.04.2019. Therefore, in absence of any such Notification specifying the period and rate of Safeguard Duty, it is to be considered as non-applicability of Safeguard Duty existing for the period from 30.07.2020 and onwards.

(c) It is a case of non-applicability of Safeguard Duty on or after 30.07.2020 as on the date of bid submission i.e.25.04.2019, 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 25.04.2019, which 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 afresh but only the continuation of Safeguard Duty for the period after 30.07.2020 with reduced rate from 15% to 14.9%. 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 as on 30.07.2018 there is no Safeguard Duty applicable rate with effect from 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 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.

12.69. Therefore, we are of the considered view that the Notification dated 29.07.2020 issued by the Ministry of Finance constitutes Change in Law under the provision of the PPA and the Petitioner is entitled for Change in Law compensation in terms of the provision of the PPA along with GST amount applicable on the amount of the SGD.

13. 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.

13.1. 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 Respondent 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 sunset date of first notification period i.e. after 29.07.2020, as there was no applicability 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 GST on it qualify as Change in Law.

13.2. We note that the Petitioner vide its various submissions including the submission dated 03.10.2023, 15.03.2024, 02.08.2024, 26.05.2026 submitted that it has

provided all the relevant documents to substantiate its claim of Safeguard Duty and GST paid by it, including following:

(i) Site RFID Scan data and factory 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/ LOI entered into by the Petitioner for supply of imported Solar PV Modules.

(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) Custom out of Charge Orders

(x) Copy of E-way bills

(xi) Custom assessed Bill of Entry.

(xii) Certificate from an independent Engineer certifying that the modules that have been imported have actually been installed at the project.

(xiii) Details of SGD and GST paid on import of solar PV modules for the project.

(xiv) Detailed calculation sheet with safeguard duty calculation.

(xv) Invoices of all solar modules imported

(xvi) Safeguard Duty payment challan to customs evidence payment of duty

(xvii) Packaging list

(xviii) Copy of LRs for inland transport from port to projects site and E-

way bill

(xix) Copy of Bill of lading for proof of quantity both the master and house of lading.

(xx) Details of interest cost with details of date equity, details of date sanction along with terms and conditions of debt approval.

(xxi) Detailed compensation calculation sheet with Safeguard Duty calculation along with IGST and interest on it.

13.3. The Petitioner has submitted that it has entered into agreement with M/s. Tata Power Solar System Limited (TPSSL) on 30.08.2019 for development of 100 MW (AC) grid connected Solar Power Plant at Radhanesda Solar Power plant and thus imported the Solar Modules from China through its EPC contractor M/s. TPSSL. The Petitioner has further placed on record the relevant copy of EPC contract agreement as well as Purchase Order placed by the M/s TPSSL to Module supplier M/s Longi Solar Technology Ltd. dated 24.07.2020. It is submitted by the Petitioner that 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.

13.4. As per industry prevalent Industry practices, supply of Solar PV Modules was planned closure to 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.

13.5. As regards the contention of the Respondent that Petitioner was entitled to import the Solar Modules at any time during the period prior to 29.07.2020 and considering the

significant project capacity of 100 MW with short time duration between end date of notification i.e. 29.07.2020 and Original SCOD of 25.11.2020, it is apparent that the Petitioner factored the Safeguard duty in its tariff, is concerned, the said contentions of the Respondent are not acceptable on following reasons:

(a) 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).

(b) The SCOD be required to be proposed by the bidders for the project capacity proposed to be executed by it.

(c) 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.

13.6. The Petitioner has contended that the project has been executed by it through M/s. TPSSL and it has procured the solar modules from China through M/s TPSSL. The Petitioner has submitted the sale and purchase agreements of Solar Modules supply and amendments made in it. The Module Supply Agreement was executed between the M/s TPSSL with M/s Longi Technology Ltd.

13.7. The details of import of the solar modules along with Shipment date, actual date of arrival at the port of entry, BOE number etc. are stated in **Annexure – I & II** with this Order in following format:

Annexure-I

Sr No.	Supplier Name & Address	Buyers Name & Address	Agreement Date	Quantum of modules capacity			BOE No.	Name of site project	Shipment date	Actual date of import of modules at on port (Mundra)
				Watts	No. Of Modules	Total WP				

Annexure-II

Sl no.	Transacting Parties	Invoice Details				BOE			Total		
	Supplier Name & Address	Invoice No.	TATA Invoice No.	Invoice Amount	Currency		Qty No.s (Wp X Qty)	Total Wp	Qty No.s	Total Wp	Site

13.8. We note that the Module Supply Agreement executed by M/s TPSSL with Longi Solar Technology Company Ltd. on 24.07.2020 is placed on record by the Petitioner, which clearly indicates that the procurements of solar modules were planned by the Petitioner through M/s. TPSSL after sunset date of notification 2018. We also note that the Petitioner has submitted the details of Safeguard Duty and GST on it, paid by the Petitioner as reflected in bill of entry etc., invoice and valuation details, duties, additional details, other compliance and declaration with regard to import of items are provided. The details of aforesaid documents are stated in **Annexure -III** with this Order in the following format:

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

13.9. As per the aforesaid details, the Petitioner has claimed the payment of safeguard duty of Rs. 37,19,09,318/- and payment of GST on SGD of Rs. 3,30,99,929/- totaling to Rs.40,50,09,247 /- for import of solar modules. Thus, the aforesaid amount paid by the Petitioner towards Safeguard Duty and GST on procurement of solar modules procured from China.

13.10. The Petitioner has submitted details of e-way bills, the summarized statement of the same are kept with this order as **Annexure – IV** in the following format.

Invoice No.	e-Way Bill No.	Document Details, i.e. Bill of entry	Address details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Commission Note No.	Receive Date
			From	To							

From the aforesaid e-way bills submitted by the Petitioner, it is clear that the materials i.e. solar modules imported by the Petitioner are supplied from port of entry to the project of the Petitioner at Radhanesada Solar Park.

13.11. It is also necessary to verify the same with the transporter, bill/challan copy. The details of the same are stated in **Annexure –V** with this order in following format:

Sl. No.	Consigner	Consignee	Transporter Name	Truck/Trailer No.	Container No.	Pick up			Commission Note No.	Receive Date
						From	To	Date		

13.12. The aforesaid details state that the modules were transported from Mundra Port to place of the Petitioner solar power plant. The aforesaid indicates that the modules which came at Mundra Port had been transported to Petitioner place of project at Radhanesda Solar Park.

13.13. The aforesaid details stated in tables shows the date of modules procured, supply dates, 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. 02/2022. 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.

13.14. The Petitioner has submitted certificates towards traceability of solar modules issued by Independent Chartered Engineer confirming that solar modules mentioned in the certificates has been installed in the project of the Petitioner. The contents of the said certificates are reproduced below:

"…….

RAK/CE/31/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar Park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT4-20201112-H02	*23-Nov-20*	*MONO SOLAR MODULE-LR4-72HPH-445-450WP*	*4470*	*2119523*	*26-Dec-20*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.
Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

…….

RAK/CE/32/2021-22 ***Date: 18.06.2021***

INSTALLATIN CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT4-20201112-H01	*23-Nov-20*	*MONO SOLAR MODULE-LR4-72HPH-445- 450WP*	*19140*	*2120401*	*26-Dec-20*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.
Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

……..

RAK/CE/33/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT8-20210117-01	*15-Jan-21*	*MONO SOLAR MODULE-LR4-72HPH-445-450WP*	*13200*	*2727827*	*11-Feb-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

……

RAK/CE/34/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT8-20210117-04	*15-Jan-21*	*MONO SOLAR MODULE-LR4-72HPH-445-450WP*	*14520*	*2795403*	*16-Feb-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

…….

RAK/CE/35/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT9-20210124-03	*22-Jan-21*	*MONO SOLAR MODULE-LR4-72HPH-445-450WP*	*28380*	*2795638*	*16-Feb-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects,

no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

……..

RAK/CE/36/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT8-20210117-02	*15-Jan-21*	*MONO SOLAR MODULE-LR4-72HPH-445-450WP*	*26400*	*2871708*	*22-Feb-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

…….

RAK/CE/37/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT9-20210130-01	*29-Jan-21*	*MONO SOLAR MODULE-LR4-72HPH-445-450WP*	*28380*	*2933810*	*27-Feb-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

……

RAK/CE/38/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*

LS-TA148-L2-20210202-01	*02-Feb-21*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*14520*	*2987709*	*03-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

……

RAK/CE/39/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TA148-L1-20210117-03	*22-Jan-21*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*19140*	*2989924*	*03-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
…….

RAK/CE/40/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT9-20210124-01	*22-Jan-21*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*26400*	*3024679*	*05-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
…….

RAK/CE/41/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda,

Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TA148-L2-20210202-02	*02-Feb-21*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*26400*	*3028878*	*05-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
……..
RAK/CE/42/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT10-20210130-02	*29-Jan-21*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*20460*	*3028921*	*05-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above

name entity or its associated concerns.

……

RAK/CE/43/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TA148-L2-20210202-03	*02-Feb-21*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*25740*	*3028924*	*05-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
……

RAK/CE/44/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar Park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT9-2020124-02	*22-Jan-21*	*MONO SOLAR MODULE/PV PANEL LR4-72 HPH-445M/450M*	*11880*	*3046887*	*07-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
……..
RAK/CE/45/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT10-20210130-03	*29-Jan-21*	*PVPANEL, LR4-724HPH-445M/450W-72CELL LONGI*	*9240*	*3046900*	*07-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above

name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
……

RAK/CE/46/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TA148-L3-20210217-02	*07-Feb-2021*	*PV Panel (LR4-72HPH-445M/450W-72Cell/Longi)*	*9240*	*3170052*	*16-Mar-2021*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
…..

RAK/CE/47/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda,

Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TA148-L3-20210217-01	*07-Feb-2021*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*21780*	*3110541*	*11 Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
……

RAK/CE/48/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TA148-L3-20210217-03	*20-Feb-21*	*PVPANEL, LR4-72HPH-445M/450W-72CELL LONGI*	*1530*	*3212147*	*19-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects,

no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.
....

RAK/CE/49/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT6-20201114-H02	*23-Nov-20*	*MONO SOLAR MODULE-LR4 72HPH-45-450 WP*	*11880*	*9972890*	*15-Dec-20*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

.....

RAK/CE/50/2021-22 ***Date: 18.06.2021***

INSTALLATION CERTIFICATE

I hereby, Confirm that following Solar Modules has been installed in the Premises of Gujarat Industries Power Co. Ltd., Plot-B, Raghanesda Solar park, Raghanesda, Banaskantha, Gujarat-385565.

Import Invoice No.	*Import Invoice date*	*Description of Item*	*Qty in PCS*	*BOE No.*	*BoE Date*	*Imported by*	*Supplier name & Address*
LS-TATA-LOT8-20210117-03	*15-Jan-21*	*MONO SOLAR MODULE-LR4 72HPH-45-450 WP*	*12540*	*3110547*	*11-Mar-21*	*TATA POWER SOLAR SYSTEMS LTD.*	*LONGI SOLAR TECHNOLOGY CO LTD, CHINA*

It has been ensured that the information furnished is true and correct in all respects, no part of it is false or misleading and no relevant information has been concealed or withheld.

Neither I nor any of my partners is a partner, director or an employee of the above name entity or its associated concerns.

S/d.
R.ARUNKUMAR.
Chartered Engineer.

……"

13.15. The Petitioner has also submitted certificate of CNK & Associates LLP, practicing Chartered Accountant certificate No. CNKDRD/398/2021-22 certifying that the Safeguard Duty along with GST thereon paid on the import of Solar PV Modules by M/s TPSSL, the EPC contractor for the Petitioner's 100 MW Radhnesada Solar Project and letter reimbursed to M/s TPSSL by the Petitioner due to Change in Law. The content of the certificate is reproduced below:

"……

CNK
&
Associates LLP
CHARTERED ACCOUNTANTS

To,
Gujarat Industries Power Company Limited,
P. O. Ranoli
Dist.- Vadodara - 391350

Sub: Certification for Safeguard Duty and applicable GST thereon paid on the Import of Solar PV Modules for the 100 MW Raghanesda Solar Power Project due to "Change in law".

Ref.: 1. GIPCL's e-mail request dtd. 13.12.2021
2. LOI to TPSSL dtd. 28.06.2019
3. PPA with GUVNL dtd. 26.08.2019 for 100 MW Raghanesda Solar Project

Gujarat Urja Vikas Nigam Ltd. (GUVNL) *had floated RFS No. GUVNL/700 MW/ Solar (Phase III-R) dtd. 06.03.2019 for purchase of power through Competitive Bidding Process and Reverse E-Auction for the 700 MW Raghanesda Solar Park.* ***Gujarat Industries Power Company Ltd. (GIPCL)*** *emerged as the successful bidder for 100 MW and was issued Letter of Award (LOA) dtd. 28.05.2019 by GUVNL GIPCL has executed a PPA with GUVNL on 26.08.2019 for the 100 MW Solar Project at the Raghanesda Solar Park. GIPCL awarded Engineering, Procurement and Construction (EPC) Contract for this 100 MW Solar PV Project to* ***M/s Tata Power Solar Systems Ltd. (TPSSL)*** *vide a Letter of Intent (LOI) dtd. 28.06.2019. As per GIPCL's LOI, TPSSL was tasked with the Import, Supply, Erection and Testing and Commissioning of the Solar PV Modules for this Project.*

GIPCL requires us to certify that the Safeguard Duty along with GST thereon paid on Import of Solar PV Modules by TPSSL, the EPC Contractor for GIPCL's 100 MW Raghanesda Solar Project and later reimbursed to TPSSL by GIPCL ***("The Company")*** *is due to "Change in Law".*

Providing requisite information to us for the purpose of this certification is the responsibility of the management of the company having its registered office situated P. O. Ranoli Dist.- Vadodara 391350, including the preparation and maintenance of all 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 this annexure and applying an appropriate basis of preparation and presentation.
The management of the company is also responsible for ensuring that the Company complies with other requirements of the certificate.

Our responsibility is to provide a certificate confirming Safeguard Duty and applicable GST thereon paid on the Import of Solar I'V Modules for the 100 MW Raghanesda Solar Power Project due to "Change in law".

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (revised 2016) issued by the Institute of Chartered Accountants of India (ICAI). The said Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI. 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 issued by ICAI.

Based on our examination, as above, we hereby certify that Safeguard Duty paid for the 100 MW Raghanesda Solar Power Project is due to "Change in Law". The relevant extract from the PPA with GUVNL and LOI issued to TPSSL is reproduced below:

A. PPA dtd. 26.08.2019 between GIPCL and GUVNL

As per para 9.1.1 (b) of Article 9 of the Power Purchase Agreement (PPA) between the Company and GUVNL;

"Change in Law" shall refer to the occurrence of following events after the Bid Deadline (b)"Introduction / modification / changes in the rate of safeguard duty and/or anti-dumping duty which has direct effect on project cost."

As per para 9.2.2 (b) of Article 9 of the Power Purchase Agreement (PPA) between the Company and GUVNL;

"In case of change in Law resulting on account of above para of PPA, the power producer shall be allowed an increase/decrease in tariff of 1 paisa/unit for every increase of Rs. 2 lakhs per MW of project capacity 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 be concerned authority and due approval of GERC."

As per the notification no. 01/2018 dated 30th July 2018 the Safeguard Duty was applicable only on import made up to 29th July, 2020. However, the same date was further extended from 30th July, 2020 to 29th July, 2021 vide notification no. 02/2020 dated 29th July, 2020.

Based on above, it can be established that any payment made on account of the safeguard duty after 29th July, 2020 is to be considered on account of "Change in Law".

B. <u>LOI Issued by GIPCL to TPSSL dtd. 28.06.2019</u>

Further, as per the Para 4.4(A)(ii) of Letter of Intent (LOI) GIPCL/100 MW Solar/908 dated 28/06/2019 issued to Tata Power Solar Systems Limited (TPSSL) ***"In case of imposition of or continuation of safeguard duty on PV modules post 31st July, 2020, then GIPCL shall admit the same on production of documentary evidences as required by GUVNL."***

Tata Power Solar Systems Limited (TPSSL) has paid Rs. 40,50,09,247 (Rupees Forty Crores Fifty Lacs Nine Thousand Two Hundred Forty-Seven Only) on account of Safeguard duty and applicable GST thereon on Import of Solar PV Modules after 29.07.2020 and is eligible for the reimbursement from the company as per above clause of the LOI.

As per LOI terms, GIPCL has already paid Rs. 36,45,08,322/- (Rupees Thirty-Six Crores Forty-Five Lacs Eight Thousand Three Hundred and Twenty-Two Only) to TPSSL as reimbursement of safeguard duty and applicable GST thereon after retaining 10% of total amount as retention.

This certificate is being issued to GIPCL for submission to Gujarat Urja Vikas Nigam Limited ("GUVNL")/Gujarat Electricity Regulatory Commission ('GERC")/ Appellate tribunal / Court of Law and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For CNK & Associates LLP
Chartered Accountants
Firm's Registration No.: 101961W/W-100036.

Working of Safeguard duty and GST along with Payment details

Sr. No.	Bill of Entry No.	Item Wp	Qty in No.	Qty. in Wp	Unit Rate in USD	Invoice Value in USD	Conversation rate in Rs as per BOE	Invoice value in INR as per BOE	SGD Amount as per BOE	% of SGD (14.9% till 29th Jan'21 and 14.5% after 29th Jan'21)	Challan Ref No.	Date of Challan	Date of Payment
1	9972890	445	12,540	55,80,300	91.67	11,49,542	74.70	8,58,70,772	1,27,94,745	14.90	2033149421	15-Dec-20	17/12/2020
2	2119523	450	4,470	20,11,500	92.70	4,14,336	74.45	3,08,49,772	45,96,616	14.90	2033275641	26-Dec-20	30/12/2020
3	2120401	445	15,990	71,15,550	91.67	14,65,803	74.45	10,91,29,056	1,62,60,229	14.90	2033276252	26-Dec-20	30/12/2020
4	2120401	450	3,150	14,17,500	92.70	2,92,005	74.45	2,17,39,772	32,39,226	14.90	2033276252	26-Dec-20	30/12/2020
5	2727827	445	13,200	58,74,000	101.02	13,33,398	73.80	9,84,04,772	1,42,68,692	14.50	2033840426	11-Feb-21	12/02/2021
6	2795403	445	11,152	49,62,640	101.02	11,26,519	73.80	8,31,37,123	1,20,54,883	14.50	2033901974	16-Feb-21	22/02/2021
7	2795403	445	2,736	12,17,520	101.02	2,76,377	73.80	2,03,96,626	29,57,511	14.50	2033901974	16-Feb-21	22/02/2021
8	2795403	445	632	2,81,240	101.02	63,841	73.80	47,11,501	6,83,168	14.50	2033901974	16-Feb-21	22/02/2021
9	2795638	445	6,780	30,17,100	101.02	6,84,882	73.80	5,05,44,269	73,28,919	14.50	2033902099	16-Feb-21	22/02/2021
10	2795638	445	5,100	22,69,500	101.02	5,15,177	73.80	3,80,20,026	55,12,904	14.50	2033902099	16-Feb-21	22/02/2021
11	2795638	450	14,940	67,23,000	102.15	15,26,121	73.80	11,26,27,730	1,63,31,021	14.50	2033902099	16-Feb-21	22/02/2021
12	2795638	450	1,560	7,02,000	102.15	1,59,354	73.80	1,17,60,325	17,05,247	14.50	2033902099	16-Feb-21	22/02/2021
13	2871708	445	21,780	96,92,100	101.02	22,00,107	73.70	16,21,47,864	2,35,11,440	14.50	2033972681	22-Feb-21	24/02/2021
14	2871708	445	660	2,93,700	101.02	66,670	73.70	49,13,572	7,12,468	14.50	2033972681	22-Feb-21	24/02/2021
15	2871708	450	3,960	17,82,000	102.15	4,04,514	73.70	2,98,12,682	43,22,839	14.50	2033972681	22-Feb-21	24/02/2021

16	2933810	445	28,380	1,26,29,100	101.02	28,66,806	73.70	21,12,83,580	3,06,36,119	14.50	2034031172	27-Feb-21	01/03/2021
17	2987709	445	14,520	64,61,400	101.02	14,66,738	73.70	10,80,98,576	1,56,74,294	14.50	2034080131	03-Mar-21	05/03/2021
18	2989924	445	17,160	76,36,200	101.02	17,33,417	73.70	12,77,52,862	1,85,24,165	14.50	2034082436	03-Mar-21	04/03/2021
19	2989924	450	1,980	8,91,000	102.15	2,02,257	73.70	1,49,06,341	21,61,419	14.50	2034082436	03-Mar-21	04/03/2021
20	3024679	445	26,400	1,17,48,000	101.02	26,66,796	73.90	19,70,76,224	2,85,76,053	14.50	2034115171	05-Mar-21	08/03/2021
21	3028878	445	8,580	38,18,100	101.02	8,66,709	73.90	6,40,49,773	92,87,217	14.50	2034119386	05-Mar-21	08/03/2021
22	3028878	450	660	2,97,000	102.15	67,419	73.90	49,82,264	7,22,428	14.50	2034119386	05-Mar-21	08/03/2021
23	3028878	445	15,840	70,48,800	101.02	16,00,078	73.90	11,82,45,735	1,71,45,632	14.50	2034119386	05-Mar-21	08/03/2021
24	3028878	450	1,320	5,94,000	102.15	1,34,838	73.90	99,64,528	14,44,857	14.50	2034119386	05-Mar-21	08/03/2021
25	3028921	445	28,380	1,26,29,100	101.02	28,66,806	73.90	21,18,56,941	3,07,19,256	14.50	2034119417	05-Mar-21	08/03/2021
26	3028924	450	4,620	20,79,000	102.15	4,71,933	73.90	3,48,75,849	50,56,998	14.50	2034119439	05-Mar-21	08/03/2021
27	3028924	445	11,220	49,92,900	101.02	11,33,388	73.90	8,37,57,395	1,21,44,822	14.50	2034119439	05-Mar-21	08/03/2021
28	3028924	450	9,900	44,55,000	102.15	10,11,285	73.90	7,47,33,962	1,08,36,424	14.50	2034119439	05-Mar-21	08/03/2021
29	3046887	445	11,880	52,86,600	101.02	12,00,058	73.90	8,86,84,301	1,28,59,224	14.50	2034135279	07-Mar-21	09/03/2021
30	3046900	450	9,856	44,35,200	102.15	10,06,790	73.90	7,44,01,811	1,07,88,263	14.50	2034135285	07-Mar-21	09/03/2021
31	3076507	445	259	1,15,255	101.02	26,163	73.90	19,33,437	2,80,348	14.50	2034162379	09-Mar-21	09/03/2021
32	3076507	450	85	38,250	102.15	8,683	73.90	6,41,655	93,040	14.50	2034162379	09-Mar-21	09/03/2021
33	3110541	445	16,500	73,42,500	101.02	16,66,748	73.90	12,31,72,640	1,78,60,033	14.50	2034195995	11-Mar-21	15/03/2021
34	3110541	450	5,280	23,76,000	102.15	5,39,352	73.90	3,98,58,113	57,79,426	14.50	2034195995	11-Mar-21	15/03/2021
35	3110547	450	12,540	56,43,000	102.15	12,80,961	73.90	9,46,63,018	1,37,26,138	14.50	2034196002	11-Mar-21	16/03/2021
36	3212147	450	157	70,545	102.15	16,014	73.35	11,74,606	1,70,318	14.50	2034289452	19-Mar-21	22/03/2021
37	3212147	450	1,052	4,73,400	102.15	1,07,462	73.35	78,82,323	11,42,937	14.50	2034289452	19-Mar-21	22/03/2021
	Total WP			**15,40,00,000**			**Total**		**37,19,09,318**				
	TotalMWp			**154.00**			**GST @ 8.90%**		**3,30,99,929**				
							Total SGD with GST		**40,50,09,247**				

…….”

13.16. In the aforesaid certificate it is certified that SGD amount of Rs. 37,19,09,318/- and GST amount of Rs. 3,30,99,929/- on SGD totaling to Rs. 40,50,09,247/- has been paid by the M/s TPSSL for importing solar modules under various bill of entry after 29.07.2020 and eligible for the reimbursement to the M/s TPSSL by the Petitioner.

13.17. We further note that the Petitioner has placed on record another certificate of same Chartered Accountant confirming that the Petitioner has not levied any penalty from M/s TPSSL nor it has received any reduction in EPC contract price on account of imposition of Safeguard duty levied on the import of the solar modules and that the increase in tariff of 100 MW solar project of the Petitioner is directly as a result of Change in Law event being imposition of Safeguard Duty and GST on it for import of Solar Modules for the Project. The content of the Certificate dated 07.05.2024 issued by the Chartered Accountant is stated as under:

“…..

CNK & Associates LLP

Chartered Accountants

To,
M/s Gujarat Industries Power Company Limited
P. O. Ranoli
Dist-Vadodara – 391350.

Sub: Certificate regarding EPC Contract with M/s Tata Power Solar Systems Ltd (TPSSL) for the 100 MW Raghanesda Solar Project

This Certificate is issued in accordance with terms of reference of Gujarat Industries Power Company Ltd.'s (GIPCL) E-mail dated 29th April, 2024, The said E-mail requires us to certify the following:

a. *GIPCL has not levied any Penalty on M/s. Tata Power Solar Systems Ltd (TPSSL) with reference to the EPC Contract awarded through Lol GIPCL/100 MW Solar/908 dtd. 28/06/2019 for the 100 MW Raghanesda Solar Project.*
b. *GIPCL has not received any reduction in the EPC Contract Price on account of imposition of Safeguard Custom Duty levied on the Import of Solar PV Modules for this Project.*
c. *The increase in tariff for the 100 MW Raghanesda Solar Power Plant sought by GIPCL as per the terms of the PPA with GUVNL is directly as a result of the "Change in Law" Event, being the imposition of Safeguard Duty and consequently GST on the Import of Solar PV Modules for this Project. It is further certified that the increase in Project Cost claimed by GIPCL is totally on account of this "Change in Law "Event.*

The accompanying Annexure -I contain Certification with regard to the above.

The preparation of Annexure 1 mentioned above, and provision of the requisite information to us for the purpose of certification is the responsibility of GIPCL Management having its registered office at P. O. Ranoli Dist.- Vadodara - 391350, including the preparation and maintenance of all 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 this annexure and applying an appropriate basis of preparation and presentation.

Management of the Company (GIPCL) is also responsible for ensuring that the company complies with other requirements of the programme.

Our responsibility is to provide a certificate confirming the details of Annexure-l.

We conducted our examination of the statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes (revised 2016) issued by the Institute of Chartered Accountants of India (ICAI). The said Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI. 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 issued by ICAI.

Based on our examination, as above, we hereby certify the details mentioned in Annexure-1.

The Certificate is addressed to the Company and provided for the purpose of submission to GUVNL and Gujarat Electricity Regulatory Commission and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

For CNK & Associates LLP
Chartered Accountants
Firm's Registration No.: 101961W/W-100036

S/d.
Pareen Shah
Partner
Membership No.: 125011

Certificate No.: CNKBRD/051/2024-25
UDIN: 24125011BKEQVJ7821.

Place: Vadodara
Date: 7th May, 2024.

....."

13.18. We note that the Petitioner was selected as successful bidder and the PPA was executed between the Petitioner and the Respondent for 100 MW contracted AC Capacity with contracted CUF of 29% as per schedule 4 of the PPA. The Petitioner has claimed the AC:DC ratio as overloading is 154%.

13.19. We note that the Petitioner has submitted additional details/ documents as being pointed out by the Respondent in its reply. The Respondent vide its submission dated 26.04.2024 has pointed out certain discrepancy in the details/ documents submitted by the Petitioner in regard to quantification of the claim, the gist of the same is stated as under:

(a) As per CA certificate dated 22.12.2021 the Petitioner paid Rs. 36,45,08,322/- to M/s. TPSSL as reimbursement of safeguard duty and applicability of GST thereon after retaining 10% of Rs. 40,50,09,247/- – as per terms of LOI issued by Petitioner to M/s. TPSSL dated 28.06.2019. This aspect needs to be considered to ensure that any claim being passed on to GUVNL/consumers.

(b) The Petitioner has in Affidavit dated 15.03.2024 claimed that no penalty has been imposed on Tata Power. However, the Petitioner has not produced any CA Certificate to this effect.

(c) The Contract agreement between M/s TPSSL and Longi Solar provided vide Affidavit dated 15.03.2024 does not disclose the price which is an essential term for consideration and calculation of SGD & GST.

(d) As per Certificate from an Independent Engineer certifying that the modules of the BOE No 3212147 has 1218 Quantity pieces installed at the project place while in the "*Working of Safeguard Duty and GST along with Payment Details*" sheet it has shown 1209 Quantity pieces of Modules. This discrepancy has to be explained as it demonstrates a reason to question the veracity of the certificate.

(e) The Petitioner has claimed in Affidavit dated 15.03.2024 of installed

modules of 3,45,228 solar PV modules but the Site RFID Details apparently can be matched only for 3,44,419 modules and for 809 PV modules are not traceable.

13.20. We note that the Petitioner vide its submission dated 02.08.2024 has responded to the aforesaid contention of the Respondent. We have considered the submission of the parties and dealt with as under:

(a) As regard the contention of the Respondent that as per CA certificate dated 22.12.2021 the Petitioner paid Rs. 36,45,08,322/- to M/s. TPSSL as reimbursement of Safeguard Duty and applicability of GST thereon after retaining 10% amount, we note that the Petitioner has reimbursed 90% amount of the SGD and GST paid by the M/s TPSSL for import of Solar Modules and retained the 10% amount as per the terms of the LOI issued to M/s TPSSL and the said amount is to be released once the Commission approve the claim of the Petitioner. The Petitioner has placed on record supporting documents that the amount of Rs. 40,50,09,247/- is paid by M/s TPSSL for import of Solar Modules for the Project of the Petitioner which includes payment challans, copy of bill of entries etc. This document proves beyond any doubt that M/s. TPSSL has imported the solar Modules for the project of the Petitioner and also paid the requisite amount of SGD and GST for import of such solar modules. We are of the view that the Petitioner is eligible for compensation towards Change in Law for the payment of SGD and GST on the Solar Modules, which are imported and installed at the project site of the Petitioner.

(b) As regard the contention of the Respondent that the Petitioner has not produced any CA Certificate to the effect that no penalty has been imposed on Tata Power, we note that the Petitioner has placed on record certificate issued by the CNK & Associates LLP confirming that the Petitioner has not levied any penalty on M/s TPSSL under the EPC contract for the Solar Power

project of the Petitioner. The Respondent has not contested the aforesaid certificate produced by the Petitioner and therefore there is no reasons for drawing any adverse inference in this regard.

(c) As regard the contention of the Respondent that the Contract agreement between M/s TPSSL and Longi Solar placed on record vide Affidavit dated 15.03.2024 does not disclose the price which is an essential term for consideration and calculation of SGD & GST, we note the submission of the Petitioner that the contract with M/s TPSSL is a composite contract for supply, installation and commissioning of the project and does not require M/s. TPSSL to declare the exact financial and cost breakup of the products and services. However, the Petitioner has obtained an undertaking from M/s TPSSL that it has not obtained any discount from the supplier M/s. Longi Solar Technology Co. Ltd. Further, the value of Solar PV Modules has been declared by M/s. TPSSL to the Customs at the time of import and Safeguard Custom Duty & GST has been paid on the assessed value. Considering the submission of the Petitioner that the value of solar project has been declared by the M/s. TPSSL to the Custom and paid the duties on the said amount and supporting documents in regard to payment of such duty have already been placed on record, we do not find any substance in the contention of the Respondent.

(d) As regard the contention of the Respondent that as per Certificate from an Independent Engineer certifying that the modules of the BOE No. 3212147 has 1218 Quantity pieces installed at the project place while in the "*Working of Safeguard Duty and GST along with Payment Details*" sheet it has shown 1209 Quantity pieces of Modules against same BOE, the Petitioner submitted that there was minor discrepancy of 9 nos. PV Modules for BOE 3212147 between the Summary Table and Chartered Engineer Certificate, however

there was no discrepancy in total Wp value solar modules. Such infirmity is due to the fact that both 445 & 450 Wp rating PV Modules are installed in this Project. The Petitioner has placed on record the corrected and revised table, which is not contested by the Respondent and therefore there is no reasons for drawing any adverse inference in this regard.

(e) As regard the contention of the Respondent that, the Petitioner has claimed in Affidavit dated 15.03.2024 of installed modules of 3,45,228 solar PV modules but the Site RFID Details apparently can be matched only for 3,44,419 modules and for 809 PV modules are not traceable, we note the submission of the Petitioner that there are 3,45,228 Solar PV Modules installed at the Site. However, one- to -one co-relation between factory data and Site RFID Survey Data could be established for 3,44,419 PV modules, while factory details for 809 PV Modules could not be located by M/s. TPSSL due to reason that some PV Modules got damaged during the installation process and were replaced in the Project Stage itself. With consideration of the submissions made by the parties, the aforesaid issue is deliberated and dealt with in the subsequent part of the order.

13.21. We note that the Petitioner has placed on record bill of entry wise payment of SGD and GST amount for import of Solar Modules. It is necessary to verify that the solar modules for which SGD and GST amount is claimed is actually reached at the project site and installed as a part of 100 MW solar project. In support of the same the Petitioner has placed on record certifications issued by various authorities containing details such as Make, Module Wattage and its numbers installed at the project site. The contents of certification issued by GEDA and CEI are stated as under:

"…….

GEDA
GUJARA ENERGY DEVELOPMENT AGENCY
A Government of Gujarat Organization

BY RPAD

GEDA/SOL-3/2021/08/OW/2195 ***Date: August 13, 2021***

<u>CERTIFICATE OF COMMISSIONING</u>

This is to certify ***that M/s. Gujarat Industries Power Company Ltd.****, Po-Ranoli, Dist.- Vadodara has installed and commissioned* ***100 MW(AC)/ 154.05 MW (DC)*** *capacity* ***Solar Power Plant*** *at* ***Plot-B****, Raghanesda Ultra Mega Solar Park (Survey no.128), Village-* ***Raghanesda****, Ta- Vav, Dist.- Banaskantha on 10-08-2021 along with the associated equipment as per following details.*

GEDA Registration No.	*GMSPVINDGEDA09022021-03*
Capacity of Solar Power Project	*100 MW (AC)/ 154.05 MW (DC)*
SPV Modules- Type / Make	*Mono PERC/ LONGI*
Nos. of Photovoltaic Modules / Rating	*260792/445 Wp, 84448 / 450 Wp*
Inverters- Type / Make	*Central / SINENG*
Nos. of Inverter / Rating	*32 / 3125 Kw*
ABT Meter- Make / Serial no.	*Secure / GJ 4830 A, GJ 4831 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.
…….”

“…..

OFFICE OF THE CHIEF ELECTRICAL INSPECTOR *Office of the Chief Electrical Inspector Udyog Bhava, 6th Floor, Block No. 18, Section-11, Gandhinagar*		
No/CEI/Gan/Certi/45501/2021 Date: 24/03/2021	***Email: cei-epd@gujarat.gov.in***	***Ph no: (079) 23256642 to 44 Fax no: (079) 23256651***

To
GUJARAT INDUSTRIES POWER COMPANY LIMITED
PO RANOLI
Vi.Ranoli
Ta. Vadodara
Dist. Vadodara, 391350

Subject: *Initial inspection for the electrical installation of 1 x 100.0 KVA 33/0.415 KV + 8 x 12500.0 KVA 33/0.600-0.600-0.600-0.600 KV Transformer(s) & 9 x 630.00 AMP 36.0 KV HT Breaker(s) & 154054.04 KW Grid Connected Solar Power Plant along with associated equipments at GUJARAT INDUSTRIES POWER COMPANY LIMITED, Plot No B, Raghanesda (Radha Nesda) Ultra Mega Solar Park, Vi.Radha Nesda, Ta. Vav, Dist.Banaskantha, Gujarat, 385575 (Consumer No.).*

Sir,

Initial Inspection of the Electrical Installation of 1 x 100.0 KVA 33/0.415 KV + 8 x 12500.0 KVA 33/0.600-0.600-0.600-0.600 KV Transformer(s) & 9 x 630.00 AMP 36.0 KV HT Breaker(s) & 154054.04 KW Grid Connected Solar Power Plant at Plot No B, Raghanesda (Radha Nesda) Ultra Mega Solar Park, Vi.Radha Nesda, Vav, Banaskantha, Gujarat, 385575 for GUJARAT INDUSTRIES POWER COMPANY LIMITED has been carried out by CEI, Gandhinagar on 24/03/2021 and the same is found in order in accordance with the drawing approved vide this office letter No: No/CEI/Gan/Plan/43623/2021, Date: 19/02/2021. The details of the same are as following.

Details of Installation

Equipments	***Make***	***Capacity***	***Sr. No.***	***Voltage level/Voltage ratio (KV)***
Transformer	*KALPA ELECTRIKAL*	*100.KVA*	*8693/20*	*33/0.415*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002479*	*36.0*
Transformer	*DANISH*	*12500.0 KVA*	*19062008*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002523*	*36.0*

Transformer	*DANISH*	*12500.0 KVA*	*19062014*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002475*	*36.0*

Transformer	*DANISH*	*12500.0 KVA*	*19062016*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002522*	*36.0*

Transformer	*DANISH*	*12500.0 KVA*	*19062006*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002528*	*36.0*

Transformer	*DANISH*	*12500.0 KVA*	*19062012*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002803*	*36.0*

Transformer	*DANISH*	*12500.0 KVA*	*19062015*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002805*	*36.0*

Transformer	*DANISH*	*12500.0 KVA*	*19062013*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002477*	*36.0*

Transformer	*DANISH*	*12500.0 KVA*	*19062007*	*33/0.600-0.600-0.600-0.600*
HT Breaker	*ABB*	*630.00 AMP*	*1VYN020220002512*	*36.0*

No.	***Particular***	***Solar PV Cells (Modules)***
1	*Make*	*LONGI,LONGI*
2	*Capacity (Wp)*	*445,450*
3	*Total No. of Modules*	*260792,84448*
4	*Total Capacity (KWp)*	*154054.04*
Total (KWp)		***154054.04***
No.	***Particular***	***Inverters***
1	*Make*	*SINENG,SINENG,SINENG,SINENG,SINENG, SINENG,SINENG,SINENG*
2	*Capacity in KW/KVA*	*3125KW,3125KW,3125KW,3125KW, 3125KW,3125KW,3125KW,3125KW*
3	*No. Of Inverters*	*4,4,4,4,4,4,4,4*
4	*Output Voltage in AC (V)*	*600,600,600,600,600,600,600,600*

5	*Sr. No.*	*300002011201300002, 300002011201300003, 300002011201300004, 300002011201300014, 300002011201300019, 300002011201300025, 300002011201300008, 300002011201300017, 300002011201300011, 300002011201300020, 300002011201300023, 300002011201300012, 300002011201300032, 300002011201300015, 300002011201300030, 300002011201300027, 300002011201300024, 300002011201300029, 300002011201300022, 300002011201300006, 300002011201300016, 300002011201300005, 300002011201300010, 300002011201300009, 300002011201300007, 300002011201300028, 300002011201300001, 300002011201300026, 300002011201300018, 300002011201300021, 300002011201300031, 300002011201300013,*

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.

Yours Faithfully,

H H 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)

....”

13.22. The comparative summarized statement of Wattage wise number of solar modules, its Makes are stated as under:

Certification Agency	Make	Watts	Nos	Total Nos of Module	Total module (MW)	Total MW
GEDA	Longi	445	260792	345240	116	154
		450	84448		38	
CEI	Longi	445	260792	345240	116	154
		450	84448		38	
CA	Longi	445	269689	345219	120	154
		450	75530		34	
CE	Longi	445	269689	345219	120	154
		450	75530		34	

13.23. We note that as per the details of e-way bills/ LR as summarized in the annexure-III of this order, the number of solar modules are 3,45,228. Whereas, as per the aforesaid certifications the number of solar modules is 3,45,219 as per CA and CE certification whereas the same is 3,45,240 as per GEDA and CEI certification. No explanation is provided by the Petitioner with regard to such discrepancies in the number of solar modules claimed to be installed at the project site. We note that the claim under Change in Law is permissible only for those solar modules on which SGD & GST amount is paid and installed at the project site. In present case, there is no proof for 21 solar modules reached at the project site. Accordingly, solar modules of 3,45,228 numbers are considered for computation of claim.

13.24. We further note that site RFID details can be matched only for 3,44,419 numbers of solar modules out of 3,45,228 number of solar modules claimed to be installed at site for which e-way bill and LR are submitted by the Petitioner. We note the submission of the Petitioner that the primary reason for such discrepancy is that some PV modules got damaged during the installation process and were replaced at the project stage itself, however the installed capacity of the project remained the same i.e. 154.05 MW (DC). We are of the considered view that the claim towards Change in Law under the PPA is permissible only for those solar modules for which duties are paid for import of modules and such modules are actually installed at the project site and become part of the project. In the present case, there is no proof that the SGD and GST amount claimed to be paid on these 809 numbers of solar modules as part of total 3,45,228 number of modules imported by it, have actually installed at the project site. Further, there is also no proof that for the 809 numbers of solar modules which are claimed to be replaced against damaged solar modules, are imported and SGD and GST amount is paid on it. In absence of such proof, we do not incline to consider the claim for these 809 modules which are not actually installed at the project site and become part of the project. We further note that the SGD and GST amount attributable to these 809 modules cannot be identified as part of 3,45,228 number of solar modules. Accordingly, we decide to reduce the claim on proportionate basis for these 809 solar modules.

13.25. With consideration of aforesaid deliberation, we decide to allow claim towards Change in Law for payment of SGD and GST on the import of solar modules for 3,44,419 numbers aggregating to 153.64 MW (DC)capacity for the project of the Petitioner.

13.26. We note that the Petitioner has computed the claim of SGD and GST on it for import of solar modules as under:

Transacting parties		Customduty detail						Payment Details			Invoice Details			ItemDetails	
Supplier name & address	Buyer name & address	GST	Total assessvalue	SG	Total duty	Interest	Total Amount	Challan No-	paid on	Amount	Invoice no-	Invoice Amount	Currency	Description	Quantity
LONGiSolar Technology Co-	Tata power Solar System	11,38,732	8,58,70,772	1,27,94,745	1,39,33,477	NA	9,98,04,249	2033149421	17/12/20	1,39,33,477	LS-TATA-Lot6-20201114-H02	11,49,542	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	12540
LONGiSolar Technology Co-	Tata power Solar System	4,09,099	3,08,49,772	45,96,616	50,05,715	NA	3,58,55,487	2033275641	30/12/20	50,05,715	LS-TATA-Lot4-20201112-H02	4,14,369	USD	Mono Solar Module/PV PANEL LR4-72HPH 450M	4470
LONGiSolar Technology Co-	Tata power Solar System	17,35,451	13,08,68,828	1,94,99,455	2,12,34,907	NA	15,21,03,735	2033276252	30/12/20	2,12,34,907	LS-TATA-Lot4-20201112-H01	17,57,808	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-15990/450M-3150	19140
LONGiSolar Technology Co-	Tata power Solar System	12,69,914	9,84,04,772	1,42,68,692	1,55,38,606	NA	11,39,43,378	2033840426	12/02/21	1,99,10,544	LS-TATA-Lot8-20210117-01	13,33,398	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	13200
LONGiSolar Technology Co-	Tata power Solar System	13,96,905	10,82,45,250	1,56,95,561	1,70,92,466	NA	12,53,37,716	2033901974	22/02/21	2,19,20,593	LS-TATA-Lot8-20210117-04	14,66,738	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	14520
LONGiSolar Technology Co-	Tata power Solar System	27,48,150	21,29,52,350	3,08,78,091	3,36,26,241	NA	24,65,78,591	2033902099	22/02/21	4,31,23,713	LS-TATA-Lot9-20210124-03	28,85,533	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-11880/450M-16500	28380
LONGiSolar Technology Co-	Tata power Solar System	25,40,660	19,68,74,117	2,85,46,747	3,10,87,407	NA	22,79,61,524	2033972681	22/02/21	3,10,87,407	LS-TATA-Lot8-20210117-02	26,71,290	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-22440/450M-3960	26400
LONGiSolar Technology Co-	Tata power Solar System	27,26,615	21,12,83,580	3,06,36,119	3,33,62,734	NA	24,46,46,314	2034031172	01/03/21	4,27,67,226	LS-TATA-Lot10-20210130-01	28,66,806	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	28380
LONGiSolar Technology Co-	Tata power Solar System	13,95,012	10,80,98,576	1,56,74,294	1,70,69,306	NA	12,51,67,882	2034080131	05/03/21	2,18,80,907	LS-TA148-L2-20210202-01	14,66,738	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	14520
LONGiSolar Technology Co-	Tata power Solar System	18,41,017	14,26,59,203	2,06,85,584	2,25,26,602	NA	16,51,85,805	2034082436	04/03/21	2,25,26,602	LS-TA148-L1-20210117-03	19,35,674	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-17160/450M-1980	19140
LONGiSolar Technology Co-	Tata power Solar System	25,43,269	19,70,76,224	2,85,76,053	3,11,19,321	NA	22,81,95,545	2034115175	08/03/21	3,99,07,807	LS-TATA-Lot9-20210124-01	26,66,796	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	26400
LONGiSolar Technology Co-	Tata power Solar System	25,45,412	19,72,42,300	2,86,00,134	3,11,45,545	NA	22,83,87,845	2034119386	08/03/21	3,99,41,437	LS-TA148-L2-20210202-02	26,69,043	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-24420/450M-1980	26400
LONGiSolar Technology Co-	Tata power Solar System	27,34,014	21,18,56,941	3,07,19,257	3,34,53,270	NA	24,53,10,211	2034119417	08/03/21	4,29,00,892	LS-TATA-Lot10-20210130-02	28,66,806	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	28380
LONGiSolar Technology Co-	Tata power Solar System	24,95,404	19,33,67,206	2,80,38,245	3,05,33,648	NA	22,39,00,854	2034119439	08/03/21	3,91,56,733	LS-TA148-L2-20210202-03	26,16,606	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-11220/450M-14520	25740
LONGiSolar Technology Co-	Tata power Solar System	11,44,471	8,86,84,301	1,28,59,224	1,40,03,695	NA	10,26,87,996	2034135279	09/03/21	1,79,43,771	LS-TATA-Lot9-20210124-02	12,00,058	USD	Mono Solar Module/PV PANEL LR4-72HPH 445M	11880
LONGiSolar Technology Co-	Tata power Solar System	9,60,155	7,44,01,811	1,07,88,263	1,17,48,417	NA	8,61,50,228	2034135285	09/03/21	1,17,48,417	LS-TATA-Lot10-20210130-03	10,06,790	USD	Mono Solar Module/PV PANEL LR4-72HPH 450M	9856
LONGiSolar Technology Co-	Tata power Solar System	33,232	45,08,530	3,73,388	4,06,621	NA	49,15,151	2034162379	09/03/21	5,50,508	LS-TATA-FREE-20210131-02	34,846	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-259/450M-85	344
LONGiSolar Technology Co-	Tata power Solar System	21,03,912	16,30,30,753	2,36,39,459	2,57,43,371	NA	18,87,74,124	2034195995	15/03/21	3,29,86,521	LS-TA148-L3-20210217-01	22,06,100	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-16500/450M-5280	21780
LONGiSolar Technology Co-	Tata power Solar System	12,21,626	9,46,63,018	1,37,26,137	1,49,47,764	NA	10,96,10,782	2034196002	16/03/21	1,91,69,199	LS-TATA-lot8-20210117-03	12,80,961	USD	Mono Solar Module/PV PANEL LR4-72HPH 450M	12540
LONGiSolar Technology Co-	Tata power Solar System	1,16,880	90,56,931	13,13,255	14,30,135	NA	1,04,87,066	2034289452	22/03/21	18,34,023	LS-TA148-L3-20210217-03	23,35,694	USD	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M-831/450M-387	1218
		3,30,99,929		37,19,09,318	40,50,09,247										345228

13.27. As discussed above, there is no document/ details on record which confirm the payment of SGD and GST amount on the 809 number of solar modules. Accordingly, the admissible amount of SGD and GST on Solar Modules capacity of 153.64 MW is

stated as under:

Claim of the Petitioner				Admitted by the Commission			
Capacity (In MW)	SGD (in Rs.)	GST (in Rs.)	Total (in Rs.)	Capacity (In MW)	SGD (in Rs.)	GST (in Rs)	Total amount (in Rs.)
154	37,19,09,317	3,30,99,929	40,50,09,246	153.64	371039919	33022553	404062472

Thus, the Petitioner is entitled for the compensation for 153.64 MW solar module capacity for amount of Rs. 40,40,62,472/- inclusive of GST on SGD.

13.28. Considering the aforesaid, we are of the view that the Change in Law has occurred in case of the Petitioner's project. 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 GST paid on it from the Respondent.

14. 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 detailed break up of cost component of 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 claimed it requires to verify whether Change in Law occurred and the same needs to be verified 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, 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.

14.1. We note that the 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 and Change in Law, if any occurred, be needs to pass on to concern procurer of power after verification about whether any Change in Law in terms of PPA occurred and if answer is yes, in that case further it needs to verify what is its impact. In the present case, as per the PPA, it is towards increase/decrease as the case may in the project cost of Rs. 2,00,000 per MW, the adjustment in the tariff is to be carried out at Rs. 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 GST paid on it on the modules procured for the project.

14.2. 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 entitled for the additional cost incurred by it due to Change in Law. 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.

14.3. As recorded in earlier para the Petitioner is entitled for "Change in Law" impact on the solar module capacity of 153.64 MW and an amount worked out on it at Rs. 40,40,62,472/- inclusive of GST on SGD. Hence, we approve entitlement of the Petitioner for Change in Law compensation amount.

15. Now we deal with the claim of the Petitioner for carrying cost on the amount of SGD and GST paid on SGD for import of solar modules.

15.1. 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 +2% (i.e. 9% upto COD and 10.31% after COD) in accordance with GERC MYT Regulations, 2016.

15.2. 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 as IDC and interest cost post COD.

15.3. 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 a manner so as to place an affected person/party in the same economic position as if the Change in Law had not been occurred.

15.4. 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 does not envisage any restitution principle, the Petitioner cannot read the terms of the same and as such the terms of the PPA have to be given strict interpretation.

(v) If the submission of the Petitioner is taken to be true, then that would essentially render the provisions of the PPA otiose.

15.5. In support of above submissions, the respondent relied upon following decisions:

(i) Hon'ble APTEL Judgment dated 13.04.2018 in Appeal No. 210 of 2017 in case of Adani Power Ltd. Vs. CERC.

(ii) 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.

(iii) 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.

(iv) 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.

(v) 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.

(vi) CERC Order dated 02.05.2019 in Petition No. 342/MP/2018 in case of Acme Reva Solar Energy Pvt. Ltd. Vs. SECI & Others.

(vii) CERC Order dated 04.10.2019 in Petition No. 14/MP/2019 and in case of Renew Solar Power Pvt. Ltd. Vs. SECI & Others.

15.6. 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 GST on it. The said amount

worked out as Rs. 40,40,62,472/- for the solar modules imported by the Petitioner. The PPA terms for Change in Law provide for the compensation of incremental cost as increase in the tariff at the rate of 1 paisa per unit for every increase of cost of project of Rs. 2 Lakhs per MW.

15.7. We consider it necessary to refer the provision of 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.

……"

15.8. 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.

15.9. 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.

15.10. 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.

15.11. 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.

15.12. 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 to the Change in Law, if any, occurred on account of Article 9.1.1 (b) of the PPA, which shall be by way of 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.

15.13. As stated earlier, the PPA executed between the Petitioner and the Respondent is silent on a provision dealing with restitution principles of restoration to same economic position to the affected party. Therefore, 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 modification to the prevailing conditions prescribed for obtaining an consent permit or license, not owing to any default of the 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)].

……."

15.14. 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.

15.15. We consider it relevant to refer the APTEL judgement dated 15.09.2022 in Appeal No. 256 of 2019 & Batch (*Parampujya Solar Energy Pvt. Ltd. vs. CERC & Ors.*), to decide the dispute related to claim towards carrying cost. It is relevant to note that the Hon. APTEL in its judgement dated 15.09.2022 in A.No. 256 of 2019 & Batch (*Parampujya Solar Energy Pvt. vs. CERC & Ors.*), 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.

……"

15.16. 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."

15.17. We note that in earlier para of this Order, it is decided that the Safeguard Duty and GST 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 GST paid by the Petitioner on import of solar modules prior to COD of the plant. Thus, the additional cost of Safeguard duty and GST 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 GST 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 GST paid by the Petitioner from the date of COD of the plant.

15.18. The dispute amongst the parties pertaining to the additional cost of Safeguard Duty as well as GST 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 GST 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.

15.19. The language of Article 9.2.2 is clear that in case of occurrence of Change in Law, 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 there is increase/decrease in project cost on account of Change in Law in that event, the same shall be allowed by way of increase or decrease of the tariff 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 10.08.2021. Further, the Safeguard duty paid by the Petitioner on the solar modules are 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.

15.20. We note that the Petitioner is entitled for amount Rs. 40,40,62,472/- towards Safeguard Duty and GST for 153.64 MW solar modules capacity imported by it. 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 is provided in the 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 GST 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.

15.21. 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 along with interest / carrying cost. The Petitioner, in the instant Petitions shall be eligible for interest starting from the date when the actual payments were made for SGD and GST 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.

15.22. As regards the Petitioner's claim for interest/carrying cost beyond the Commercial Operation Date (COD), the Commission notes that the Power Purchase Agreement (PPA) specifically provides that any increase or decrease in the project cost on account of a Change in Law event shall be compensated through tariff adjustment, whereby every variation of Rs. 2 lakh per MW in the project cost results in a corresponding tariff adjustment of 1 paise per kWh.

15.23. In the present case, the Petitioner's claim arises from the increase in project cost attributable to the imposition of Safeguard Duty (SGD) by the Government of India. The said claim pertains to the additional capital expenditure incurred during the development and construction phase of the project and, therefore, relates to the impact of the Change in Law event on the project cost prior to COD. The mechanism envisaged under the PPA is intended to compensate such incremental project cost through tariff adjustment and does not contemplate a separate entitlement towards interest or carrying cost beyond COD. Accordingly, the Commission is of the view that the financial impact of the Change in Law event, including any associated financing cost embedded in the increased project cost, is required to be assessed only up to the COD of the project. Once the project has achieved COD and the tariff adjustment mechanism under the PPA becomes operative, no further claim towards post-COD interest or carrying cost can be sustained unless there is a specific contractual provision providing for restitution or payment of carrying cost beyond COD. Accordingly, we reject the claim of the Petitioner for allowing carrying cost / interest cost post COD.

15.24. Now we deal with the applicable interest rate for allowing carrying cost/interest cost from the date of payment of duties upto COD. 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 which can be taken for computation of compensation for the incremental expenditure incurred on account of Change in Law. The compensation for change in law cannot be a source for earning additional profit, and therefore, there cannot be any higher rate of interest than the prevailing normative cost of debt.

15.25. 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.

15.26. Therefore, it is appropriate to consider the rate of interest payable on the SGD and GST 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. 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 was 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/GST allowed by the Commission for the period from date of payment of SGD/GST to date of COD of the project as stated in table below:

								Carrying cost		
Transacting parties		BOE Number	Custom duty detail			Payment Details		COD	10/08/21	8.65
Supplier name & address	buyer name & address		GST	SG	Total duty	Challan No-	paid on	No. of days	Carrying Cost (In Rs.)	
LONGi Solar Technology Co-	Tata power Solar System	9972890	11,38,732	1,27,94,745	1,39,33,477	2033149421	17/12/20	235	775980	14709457
LONGi Solar Technology Co-	Tata power Solar System	2119523	4,09,099	45,96,616	50,05,715	2033275641	30/12/20	222	263355	5269070
LONGi Solar Technology Co-	Tata power Solar System	2120401	17,35,451	1,94,99,455	2,12,34,906	2033276252	30/12/20	222	1117189	22352095
LONGi Solar Technology Co-	Tata power Solar System	2727827	12,69,914	1,42,68,692	1,55,38,606	2033840426	12/02/21	178	655474	16194079
LONGi Solar Technology Co-	Tata power Solar System	2795403	13,96,905	1,56,95,561	1,70,92,466	2033901974	22/02/21	168	680514	17772980
LONGi Solar Technology Co-	Tata power Solar System	2795638	27,48,150	3,08,78,091	3,36,26,241	2033902099	22/02/21	168	1338785	34965026
LONGi Solar Technology Co-	Tata power Solar System	2871708	25,40,660	2,85,46,747	3,10,87,407	2033972681	22/02/21	168	1237705	32325112
LONGi Solar Technology Co-	Tata power Solar System	2933810	27,26,615	3,06,36,119	3,33,62,734	2034031172	01/03/21	161	1272948	34635682
LONGi Solar Technology Co-	Tata power Solar System	2987709	13,95,012	1,56,74,294	1,70,69,306	2034080131	05/03/21	157	635095	17704401
LONGi Solar Technology Co-	Tata power Solar System	2989924	18,41,017	2,06,85,584	2,25,26,601	2034082436	04/03/21	158	843482	23370083
LONGi Solar Technology Co-	Tata power Solar System	3024679	25,43,269	2,85,76,053	3,11,19,322	2034115175	08/03/21	154	1135727	32255049
LONGi Solar Technology Co-	Tata power Solar System	3028878	25,45,412	2,86,00,134	3,11,45,546	2034119386	08/03/21	154	1136684	32282230
LONGi Solar Technology Co-	Tata power Solar System	3028921	27,34,014	3,07,19,257	3,34,53,271	2034119417	08/03/21	154	1220907	34674178
LONGi Solar Technology Co-	Tata power Solar System	3028924	24,95,404	2,80,38,245	3,05,33,649	2034119439	08/03/21	154	1114353	31648002
LONGi Solar Technology Co-	Tata power Solar System	3046887	11,44,471	1,28,59,224	1,40,03,695	2034135279	09/03/21	153	507759	14511454
LONGi Solar Technology Co-	Tata power Solar System	3046900	9,60,155	1,07,88,263	1,17,48,418	2034135285	09/03/21	153	425985	12174403
LONGi Solar Technology Co-	Tata power Solar System	3076507	33,232	3,73,388	4,06,620	2034162379	09/03/21	153	14744	421363
LONGi Solar Technology Co-	Tata power Solar System	3110541	21,03,912	2,36,39,459	2,57,43,371	2034195995	15/03/21	147	896821	26640192
LONGi Solar Technology Co-	Tata power Solar System	3110547	12,21,626	1,37,26,137	1,49,47,763	2034196002	16/03/21	146	517193	15464956
LONGi Solar Technology Co-	Tata power Solar System	3212147	1,16,880	13,13,255	14,30,135	2034289452	22/03/21	140	47449	1477584
	Total		3,30,99,929	37,19,09,318	40,50,09,248				15838149	420847398
	Admitted amount (I n Rs.)		33022553	371039919	40,40,62,472				1,58,01,125	41,98,63,597

15.27. Accordingly, we decide to allow the interest of Rs. 1,58,01,125/- for solar modules capacity of 153.64 MW on the payment of SGD and GST on it made by the Petitioner to the authorities for the period from date of payment of duties to date of COD worked out as per above table. The total amount of compensation claim thus work out to Rs. 41,98,63,597/-

16. With consideration of the above, the computation of incremental tariff on account of Change in Law provision of PPA for payment of SGD and GST on it for import of Solar Modules for the solar power project of the Petitioner is as under: -

Incremental Tariff calculation compensation under Change in Law provision of PPA		
Particulars	**Units**	**Value**
PPA Tariff	Rs. Per kWh	2.68
Increase in project Cost due to SGD	Rs. Lakhs	3710
Increase in project cost due to GST on SGD amount	Rs. Lakhs	330
Total Increase in project cost due to SGD and GST	Rs. Lakhs	4041
Carrying Cost on incremental impact till COD (10/08/2021	Rs. Lakhs	158
Total increase in project cost including carrying cost	Rs. Lakhs	4199
Project Capacity (AC)	MW	100
Increase in project cost per MW of project capacity	Lakhs/MW	41.99
Tariff increase due to increased in SGD and GST	Paise / kWh	20.20
Tariff increase due to carrying cost	Paise / kWh	0.79
Tariff increase as per the PPA Clause 9.2.2	Paise / kWh	20.99
Tariff increase as per PPA Clasue 9.2.2 (Rs. 2 Lakhs per MW increase in project cost)	**Paise / kWh**	**20.00**

16.1. We note that the Article 9.2.2 of the PPA provides for an increase /decrease in tariff of 1 paisa/unit for every increase / decrease of Rs. 2 Lakh per MW of project

capacity (AC) in the Project Cost. The relief under this Article is thus referable to complete slabs of Rs. 2 Lakh per MW of increase / decrease in Project Cost, and as per the plain reading of Article 9.2.2. no relief is admissible on proportionate basis for any part or incomplete slab of increase / decrease in project cost on per MW basis. In the present case, the total amount of Rs. 4199 Lakhs is allowed towards Change in Law relief, comprising of payment towards SGD, GST on SGD, and interest/carrying cost upto COD, which works out to Rs. 41.99 Lakhs per MW on the contracted capacity (AC) of 100 MW of the project. This corresponds to 20 complete slabs of Rs. 2 Lakh per MW, i.e., Rs. 40 Lakhs /- per MW. Accordingly, the incremental tariff payable to the Petitioner is accordingly rounded off to 20 paisa/unit.

16.2. Further, the Commission holds that the Petitioner may raise the Supplementary bills for the incremental tariff of 20 paise per unit inclusive of carrying cost upto COD 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 terms of the PPA.

16.3. Further, the Respondent is liable to make payment of all future energy bills at the at the revised tariff of Rs. 2.88 per unit (PPA tariff @ Rs. 2.68 per unit plus Incremental Tariff of 20 paisa per unit) till the tenure of the PPA. The Respondent shall be liable to pay the same in terms of PPA.

16.4. We also 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.

17. In view of above observations, the present petition partly succeeds. We decide that Change in Law has occurred as claimed by the Petitioner as per the provisions of PPA executed between the parties. The Petitioner is eligible for change in law compensation towards amount of SGD and GST paid on the solar modules imported for the project along with interest cost, which works out to 20 Paisa per unit as an incremental tariff over and above the PPA tariff of Rs. 2.68 per unit.

18. With this Order, this Petition stands disposed of.

19. Order accordingly.

Sd/-	**Sd/-**	**Sd/-**
[Jatin N. Thakkar]	**[Hiren Shah]**	**[Pankaj Joshi]**
Member	**Member**	**Chairman**

Place: Gandhinagar.

Date: 23/07/2026.

ANNEXURE - I

Sr No.	Supplier Name & Address	Buyers Name & Address	Agreement Date	Quantum of modules capacity			BOE No.	Name of site project	Shipment date	Actual date of import of modules at on port (Mundra)
				Watts	No. Of Modules	Total WP				
1	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	12540	5580300	9972890	Raghanesda	30.11.2020	14.12.2020
2	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	450	4470	2011500	2119523	Raghanesda	06.12.2020	25.12.2020
3	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 15990 2) 3150	8533050	2120401	Raghanesda	06.12.2020	25.12.2020
4	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	13200	5874000	2727827	Raghanesda	21.01.2021	08.02.2021
5	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	14520	6461400	2795403	Raghanesda	26.01.2021	15.02.2021
6	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 11880 2) 16500	12711600	2795638	Raghanesda	29.01.2021	16.02.2021
7	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 22440 2) 3960	11767800	2871708	Raghanesda	29.01.2021	20.02.2021
8	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	28380	12629100	2933810	Raghanesda	06.02.2021	25.02.2021
9	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	14520	6461400	2987709	Raghanesda	12.02.2021	01.03.2021
10	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 17160 2) 1980	8527200	2989924	Raghanesda	04.02.2021	01.03.2021
11	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	26400	11748000	3024679	Raghanesda	04.02.2021	04.03.2021
12	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 24420 2) 1980	11757900	3028878	Raghanesda	16.02.2021	05.03.2021
13	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	28380	12629100	3028921	Raghanesda	17.02.2021	05.03.2021
14	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 11220 2) 14520	11526900	3028924	Raghanesda	18.02.2021	05.03.2021
15	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	445	11880	5286600	3046887	Raghanesda	09.02.2021	06.03.2021
16	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	450	9856	4435200	3046900	Raghanesda	09.02.2021	05.03.2021
17	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 259 2) 85	153505	3076507	Raghanesda	15.02.2021	08.03.2021
18	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 16500 2) 5280	9718500	3110541	Raghanesda	21.02.2021	10.03.2021
19	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	450	12540	5643000	3110547	Raghanesda	06.02.2021	09.03.2021
20	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Elelctronic City Hosur Road, Bangalore	31.07.2020	1) 445 2) 450	1) 831 2) 387	543945	3212147	Raghanesda	26.02.2021	18.03.2021
						154000000				

ANNEXURE - II

Sl no.	Transacting Parties	Invoice Details				BOE			Total		
	Supplier Name & Address	Invoice No.	TATA Invoice No.	Invoice Amount	Currency		Qty No.s (Wp X Qty)	Total Wp	Qty No.s	Total Wp	Site
1	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-Lot6-20201114-H02	1312102377 1312102376	11,49,542	USD	9972890	445 X 12540	55,80,300	12,540	55,80,300	Raghanesda
2	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-Lot4-20201112-H02	1312102385	4,14,369	USD	2119523	450 X 4470	20,11,500	4,470	20,11,500	Raghanesda
3	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-Lot4-20201112-H01	1312102381 1312102379 1312102380	17,57,808	USD	2120401	445 X 15990 450 X 3150	85,33,050	19,140	85,33,050	Raghanesda
4	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT8-20210117-01	9131213133 9131213134	13,33,398	USD	2727827	445 X 13200	58,74,000	13,200	58,74,000	Raghanesda
5	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT8-20210117-04	9131213236 9131213237	14,66,738	USD	2795403	445 X 14520	64,61,400	14,520	64,61,400	Raghanesda
6	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT9-20210124-03	9131213260 9131213261 9131213262 9131213263	28,85,533	USD	2795638	445 X 11880 450 X 16500	1,27,11,600	28,380	1,27,11,600	Raghanesda
7	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT8-20210117-02	9131213300 9131213300A 9131213296 9131213293 9131213294 9131213295 9131213296A	26,71,290	USD	2871708	445 X 22440 450 X 3960	1,17,67,800	26,400	1,17,67,800	Raghanesda
8	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT10-20210130-01	9131213368 9131213365 9131213366 9131213367 9131213367A 9131213367B	28,66,806	USD	2933810	445 X 28380	1,26,29,100	28,380	1,26,29,100	Raghanesda
9	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TA148-L2-20210202-01	9131213377 9131213378	14,66,738	USD	2987709	445 X 14520	64,61,400	14,520	64,61,400	Raghanesda
10	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TA148-L1-20210117-03	9131213412 9131213413 9131213414	19,35,674	USD	2989924	445 X 17160 450 X 1980	85,27,200	19,140	85,27,200	Raghanesda
11	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT9-20210124-01	9131213404 9131213405 9131213406 9131213407	26,66,796	USD	3024679	445 X 26400	1,17,48,000	26,400	1,17,48,000	Raghanesda
12	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TA148-L2-20210202-02	9131213423 9131213424 9131213425 9131213426	26,69,043	USD	3028878	445 X 24420 450 X 1980	1,17,57,900	26,400	1,17,57,900	Raghanesda
13	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT10-20210130-02	9131213474 9131213455 9131213456 9131213457	28,66,806	USD	3028921	445 X 28380	1,26,29,100	28,380	1,26,29,100	Raghanesda
14	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TA148-L2-20210202-03	9131213420 9131213421 9131213422	26,16,606	USD	3028924	445 X 11220 450 X 14520	1,15,26,900	25,740	1,15,26,900	Raghanesda
15	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT9-20210124-02	9131213454	12,00,058	USD	3046887	445 X 11880	52,86,600	11,880	52,86,600	Raghanesda
16	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT10-20210130-03	9131213470	10,06,790	USD	3046900	450 X 9856	44,35,200	9,856	44,35,200	Raghanesda
17	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-FREE-20210131-02	9131213535	34,846	USD	3076507	445 X 259 450 X 85	1,53,505	344	1,53,505	Raghanesda
18	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TA148-L3-20210217-01	9131213481 9131213602 9131213480	22,06,100	USD	3110541	445 X 16500 450 X 5280	97,18,500	21,780	97,18,500	Raghanesda
19	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TATA-LOT8-20210117-03	9131213491	12,80,961	USD	3110547	450 X 12540	56,43,000	12,540	56,43,000	Raghanesda
20	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	LS-TA148-L3-20210217-03	9131214117	23,35,694	USD	3212147	445 X 831 450 X 387	5,43,945	1,218	5,43,945	Raghanesda
								15,40,00,000	**3,45,228**	**15,40,00,000**	

ANNEXURE - III

Transacting parties		Customduty detail						Payment Details			Invoice Details			ItemDetails	
Supplier name & address	buyer name & address	IGST	Total assessvalue	SG	Total duty	Interest	Total Amount	Challan No-	paid on	Amount	Invoice no-	Invoice Amount	Currency	Description	Quantity
LONGiSolar Technology Co-	Tatapower Solar System	11,38,732	8,58,76,772	1,27,94,745	1,39,33,477	NA	9,98,04,249	2033149421	17/12/20	1,39,33,477	LS-TATA-Lot6-20201114-H02	11,49,542	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	12540
LONGiSolar Technology Co-	Tatapower Solar System	4,09,099	3,08,49,772	45,96,616	50,05,715	NA	3,58,53,487	2033275641	30/12/20	50,05,715	LS-TATA-Lot4-20201112-H02	4,14,369	USD	MonoSolar Module/PV PANEL LR6-72HPH 450M	4470
LONGiSolar Technology Co-	Tatapower Solar System	17,35,451	13,08,68,828	1,94,99,455	2,12,34,907	NA	15,21,03,735	2033276252	30/12/20	2,12,34,907	LS-TATA-Lot4-20201112-H01	17,57,808	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-15990/450M-3150	19140
LONGiSolar Technology Co-	Tatapower Solar System	12,69,914	9,84,04,772	1,42,68,692	1,55,38,606	NA	11,39,43,378	2033840426	12/02/21	1,99,10,544	LS-TATA-Lot8-20210117-01	13,33,398	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	13200
LONGiSolar Technology Co-	Tatapower Solar System	13,96,905	10,82,45,250	1,56,95,561	1,70,92,466	NA	12,53,37,716	2033901974	22/02/21	2,19,20,593	LS-TATA-Lot8-20210117-04	14,66,738	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	14520
LONGiSolar Technology Co-	Tatapower Solar System	27,48,150	21,29,52,350	3,08,78,091	3,36,26,241	NA	24,65,78,591	2033902099	22/02/21	4,31,23,713	LS-TATA-Lot9-20210124-03	28,85,533	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-11880/450M-16500	28380
LONGiSolar Technology Co-	Tatapower Solar System	25,40,660	19,68,74,117	2,85,46,747	3,10,87,407	NA	22,79,61,524	2033972681	22/02/21	3,10,87,407	LS-TATA-Lot8-20210117-02	26,71,290	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-22440/450M-3960	26400
LONGiSolar Technology Co-	Tatapower Solar System	27,26,615	21,12,83,580	3,06,36,119	3,33,62,734	NA	24,46,46,314	2034031172	01/03/21	4,27,67,226	LS-TATA-Lot10-20210130-01	28,66,806	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	28380
LONGiSolar Technology Co-	Tatapower Solar System	13,95,012	10,80,98,576	1,56,74,294	1,70,69,306	NA	12,51,67,882	2034080131	05/03/21	2,18,80,907	LS-TA14B-L2-20210202-01	14,66,738	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	14520
LONGiSolar Technology Co-	Tatapower Solar System	18,41,017	14,26,59,203	2,06,85,584	2,25,26,602	NA	16,51,85,805	2034082436	04/03/21	2,25,26,602	LS-TA14B-L1-20210117-03	19,35,674	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-17160/450M-1980	19140
LONGiSolar Technology Co-	Tatapower Solar System	25,43,269	19,70,76,224	2,85,76,053	3,11,19,321	NA	22,81,95,545	2034115175	08/03/21	3,99,07,807	LS-TATA-Lot9-20210124-01	26,66,796	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	26400
LONGiSolar Technology Co-	Tatapower Solar System	25,45,412	19,72,42,300	2,86,00,134	3,11,45,545	NA	22,83,87,845	2034119386	08/03/21	3,99,41,437	LS-TA14B-L2-20210202-02	26,69,043	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-24420/450M-1980	26400
LONGiSolar Technology Co-	Tatapower Solar System	27,34,014	21,18,56,941	3,07,19,257	3,34,53,270	NA	24,53,10,211	2034119417	08/03/21	4,29,00,892	LS-TATA-Lot10-20210130-02	28,66,806	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	28380
LONGiSolar Technology Co-	Tatapower Solar System	24,95,404	19,33,67,206	2,80,38,245	3,05,33,648	NA	22,39,00,854	2034119439	08/03/21	3,91,56,733	LS-TA14B-L2-20210202-03	26,16,606	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-11220/450M-14520	25740
LONGiSolar Technology Co-	Tatapower Solar System	11,44,471	8,86,84,301	1,28,59,224	1,40,03,695	NA	10,26,87,996	2034135279	09/03/21	1,79,43,771	LS-TATA-Lot9-20210124-02	12,00,058	USD	MonoSolar Module/PV PANEL LR6-72HPH 445M	11880
LONGiSolar Technology Co-	Tatapower Solar System	9,60,155	7,44,01,811	1,07,88,263	1,17,48,417	NA	8,61,50,228	2034135285	09/03/21	1,17,48,417	LS-TATA-Lot10-20210130-03	10,06,790	USD	MonoSolar Module/PV PANEL LR6-72HPH 450M	9856
LONGiSolar Technology Co-	Tatapower Solar System	33,232	45,08,530	3,73,388	4,06,621	NA	49,15,151	2034162379	09/03/21	5,50,508	LS-TATA-FREE-20210131-02	34,846	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-259/450M-85	344
LONGiSolar Technology Co-	Tatapower Solar System	21,03,912	16,30,30,753	2,36,39,459	2,57,43,371	NA	18,87,74,124	2034195995	15/03/21	3,29,86,521	LS-TA14B-L3-20210217-01	22,06,100	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-16500/450M-5280	21780
LONGiSolar Technology Co-	Tatapower Solar System	12,21,626	9,46,63,018	1,37,26,137	1,49,47,764	NA	10,96,10,782	2034196002	16/03/21	1,91,69,199	LS-TATA-lot8-20210117-03	12,80,961	USD	MonoSolar Module/PV PANEL LR6-72HPH 450M	12540
LONGiSolar Technology Co-	Tatapower Solar System	1,16,880	90,56,931	13,13,255	14,30,135	NA	1,04,87,066	2034289452	22/03/21	18,34,023	LS-TA14B-L3-20210217-03	23,35,694	USD	MONOSOLAR MODULE/PV PANEL LR6-72HPH 445M-831/450M-387	1218
		3,30,99,926		37,19,09,318	40,50,09,247										345228

ANNEXURE - IV

Invoice No	e-Way Bill No	Document details i.e. bill of entry	Address Details		Product Name	Qty	Taxable Amount	IGST Amount	Transportation Details	Commission Note No.	Receive Date
			From	To							
LS-TATA-Lot6-20201114-H02	661252673147	9972890	Longi Solar Technology 8369, Shangyuan Road, Caotan Eco-Industrial Park, Xi An, China	Tata Power Solar System Limited, Plot no. 78, Eleictronic City Hosur Road, Bangalore	MONO SOLAR MODULE/PV PANEL LR4-72HPH 445M/450M	12540	1,77,28,021	49,33,276	J R Roadlines	01/38980, 01/38988, 01/39004, 01/38952, 01/38954, 01/38956, 01/38959, 01/38979, 01/38976, 01/38981, 01/38989, 01/38951, 01/39013, 01/38953, 01/38955, 01/38957, 01/38960, 01/38977	04.01.2021
LS-TATA-Lot4-20201112-H02	621255337839	2119523				4470	63,68,935	17,72,319	Pratham Transolutions India Pvt Ltd	11307, 11319, 11324, 11322, 11330, 11327, 11336	16.01.2021
LS-TATA-Lot4-20201112-H01	631255330604	2120401				19140	2,70,17,870	75,18,414	Pratham Transolutions India Pvt Ltd	11262, 11297, 11299, 11290, 11289, 11286, 11284, 11295, 11294, 11299, 11239, 11247, 11248, 11249, 11251, 11256, 11261, 11270, 11271, 11269, 11266, 11277, 11296, 11303, 11302, 11300, 11288, 11276, 11283, 11285	14.01.2021
LS-TATA-LOT8-20210117-01	631268467267	2727827				13200	1,99,10,544	56,33,673	Pratham Transolutions India Pvt Ltd	11774, 11772, 11307, 11770, 11248, 11249, 11322, 11785, 11324, 11777, 11783, 11781, 11784, 11782, 11780, 11772, 11849, 11838, 11836, 11837	28.02.2021
LS-TATA-LOT8-20210117-04	671271313467	2795403				14520	2,19,20,593	61,97,041	Pratham Transolutions India Pvt Ltd	11876, 11898, 11910, 11290, 11896, 11919, 11897, 11882, 11881, 11269, 11239, 11877, 11892, 11324, 11878, 11894, 11303, 11879, 11895, 11319, 11880, 11891, 11884, 11885, 11886, 11883, 11893, 11875	28.02.2021
LS-TATA-LOT9-20210124-03	601271634606 611271636072 611271637752 631271638579	2795638				28380	4,31,23,713	1,21,91,522	Pratham Transolutions India Pvt Ltd	11976, 11977, 11980, 11982, 11981, 11985, 11978, 11979, 11952, 11942, 11943, 11944, 11938, 11947, 11940, 11937, 11946, 11941, 11994, 11986, 11989, 11987, 11988, 11993, 11990, 11997, 12005, 12006, 11948, 11949, 11950, 11958, 11960, 11961, 11962, 11963, 11965, 11966, 11969, 11975, 11972, 11964, 11973	01.03.2021
LS-TATA-LOT8-20210117-02	661273645084 671273650474 681273654226 671273657855 601273662241 631275674962 661275675175	2871708				26400	3,98,17,790	1,12,71,043	Pratham Transolutions India Pvt Ltd JR Roadlines Pvt Ltd	12249, 12247, 12243, 01/97825, 01/47830, 01/47826, 01/47824, 01/47827, 01/47828, 12241, 12242, 12232, 12231, 12225, 12224 , 12233, 12246, 12250, 12248, 12236, 01/47701, 01/47696, 01/47704, 01/47700, 01/47703, 01/07694, 01/47702, 01/47697, 01/47698, 12226, 12223, 12227, 12231, 12244, 12245, 12222, 01/47695, 01/47829, 01/47832, 01/47831.	10.03.2021
LS-TATA-LOT10-20210130-01	691275784706 661275792049 671275795913 641275794078 601275797299 631277175195	2933810				28380	42767226	12095984.96	Pratham Transolutions India Pvt Ltd JR Roadlines Pvt Ltd	12259, 12271, 12265, 12255, 12256, 12253, 12262, 12266, 12254, 12263, 12264, 12251, 12273, 12269, 11252, 12270, 12267, 12272, 12271. 01/98575, 01/48574, 01/48576, 01/48573, 12312, 01/48601, 01/98753, 01/48755, 01/48754, 01/48913, 01/49963, 01/48862, 01/98869 , 01/48861, 01/48862, 01/48863 , 01/48920, 12261, 01/48918, 01/48950, 01/48950, 01/48917, 01/48916 ,01/48915, ,01/48914, 01/48919, 01/48922, 01/48921	13.03.2021
LS-TA148-L2-20210202-01	651276931903 641276933315	2987709				14520	2,18,80,907	61,88,643	Pratham Transolutions India Pvt Ltd JR Roadlines Pvt Ltd	12325, 12330, 12329, 12324, 12332, 12334, 12346, 12323, 12331, 12326, 12328, 12345, 12366, 12327, 12347, 12360, 12362, 12372, 12373, 12364, 12371, 12365	15.03.2021
LS-TA148-L1-20210117-03	691277374323 631277375542 611277376859	2989924				19140	2,88,52,824	81,67,239	J R Roadlines	01/49206, 01/49210, 01/49209, 01/49178, 01/49180, 01/49266, 01/49288, 01/49295, 01/49320, 01/49321, 01/49289, 01/43946, 01/49337, 01/49344, 01/49350, 04/49376, 01/49375, 01/49296, 01/49331, 01/49267, 01/49338, 01/49339, 01/49294, 01/49179, 01/49286, 01/49205, 01/49208, 01/49297, 01/49351	16.03.2021
LS-TATA-LOT9-20210124-01	621277655834 681277657672 651277659679 651277663542	3024679				26400	3,99,07,807	1,12,82,614	Pratham Transolutions India Pvt Ltd JR Roadlines Pvt Ltd	12381, 12379, 12388, 12389, 12385, 12382, 12383, 12380, 12403, 12400, 12384, 12415, 12391, 12410, 12401, 12412, 01/49523, 01/99388, 01/49430, 01/49389, 12417, 12413, 12411, 12416, 00/49549, 01/49521, 01/49520, 01/49519, 01/49528, 01/49515, 01/49527, 01/49542, 01/49524, 01/49553, 01/49532, 01/49559, 01/49525, 01/49531, 01/99543, 01/49530	17.03.2021
LS-TA148-L2-20210202-02	661278228509 681278229579 691278230433 651278231757	3028878				26400	3,99,41,437	1,12,92,122	Pratham Transolutions India Pvt Ltd JR Roadlines Pvt Ltd	12441, 12436, 12438, 12439, 12440, 12447, 12437, 12450, 01/49662, 12473, 12435, 12463, 12458, 12457, 12456, 12461, 12453, 12459, 12451, 01/49660, 01/49663, 01/49796, 12454, 01/49837, 01/49936, 01/49664, 01/49942, 01/49943, 01/49939, 01/49944, 01/49911, 01/49940, 01/49912, 01/49941, 01/49913, 01/49836, 01/49937, 01/49938, 12506, 01/49797	21.03.2021
LS-TATA-LOT10-20210130-02	641278917940 601278919283 601278920959 691278922233	3028921				28380	4,29,00,892	1,21,28,810	Pratham Transolutions India Pvt Ltd JR Roadlines Pvt Ltd	01/49998, 01/50004, 01/49994, 01/49993, 01/49992, 01/49997, 01/50003, 01/49996, 01/50000, 01/49999, 01/50002, 12501, 12521, 12516, 12518, 12517, 12503, 12510, 12504, 12523, 12507, 12505, 12508, 12534, 12532, 12533, 12502, 12531, 12530, 12522	20.03.21
LS-TA148-L2-20210202-03	691279095604 631279099369 601279100899	3028924				25740	3,91,56,733	1,10,70,273	J R Roadlines	01/50619, 01/50458, 01/50459, 01/50628, 01/50460, 01/50490, 01/50487, 01/50485, 01/50533, 01/50654, 01/50653, 01/50457, 01/50537, 01/50456, 01/50780, 01/50767, 01/50779, 01/50783, 01/50782, 01/50784, 01/50781, 01/50804, 01/50489, 01/50483, 01/50615, 01/50532, 01/50607, 01/50618, 01/50617, 01/50652, 01/50493, 01/50535, 01/50606, 01/50536, 01/50678, 01/50534, 01/50677, 01/50675, 01/50785	21.03.2021
LS-TATA-LOT9-20210124-02	681272885603	3046887				11880	1,79,43,771	50,77,176	J R Roadlines	01/50059, 01/50060, 01/50061, 01/50062, 01/50132, 01/50133, 01/50214, 01/50215, 01/50216, 01/50217, 01/50218, 01/50219, 01/50220, 01/50221, 01/50170, 01/50171, 01/50172, 01/50108	23.03.2021
LS-TATA-LOT10-20210130-03	651272893706	3046900				9856	1,50,47,766	42,59,504	Pratham Transolutions India Pvt Ltd	12547, 12546, 12548, 12556, 12555, 12563, 12564, 12566, 12553, 12567, 12571, 12572, 12568, 12570	22.03.2021
LS-TATA-FREE-20210131-02	631272896431	3076507				344	5,50,508	1,47,424			
LS-TA148-L3-20210217-01	631279968986 631279970457 611279972077	3110541				21780	3,29,86,521	93,33,511	J R Roadlines	01/50896, 01/50892, 01/50895, 01/50902, 01/50886, 01/50891, 01/50899, 01/50893, 01/50898, 01/50897, 01/50882, 01/50887, 01/50888, 01/50881, 01/50880, 01/50866, 01/50865, 01/50863, 01/50868, 01/50844, 01/50883, 01/50864, 01/50900, 01/50846, 01/50901, 01/50894, 01/50889, 01/50890, 01/50867, 01/50845, 01/50885, 01/50884, 12535, 01/52067	23.03.2021
LS-TATA-LOT8-20210117-03	651272894329	3110547				12540	1,91,69,199	54,19,458	J R Roadlines	01/51008, 01/51018, 01/51012, 01/51009, 01/51010, 01/51013, 01/51015, 01/51014, 01/51016, 01/51007, 01/51011, 01/51017, 01/51023, 01/51025, 01/51006, 01/51027, 01/51004, 01/51024, 01/51026	24.03.2021
LS-TA148-L3-20210217-03	691282860888 611282857422 621282858965	3212147				1218	18,34,023	5,18,509	J R Roadlines	01/52514, 01/52512	01.04.2021

ANNEXURE - V

Sl no.	Consigner	Consignee	Transporter Name	Truck No.	Container No.	Pick Up From	Pick Up To	Pick Up Date	Commission Note No.	Receive Date
1	TPSSL	GIPCL Solar Park	J R Roadlines	GJ12BX2413, GJ12BW1766, GJ12BW0215, GJ12BX2239, GJ12BX7316, GJ12BX7346, GJ12BV7066, GJ12BX7049, GJ12BW0396, GJ12BX2224, GJ12BT1430, GJ12BV7372, GJ12BV0694, GJ12BW0193, GJ12BX7207, GJ12BV5935, GJ12BX7368, GJ12BV0615	APHU6835929, APHU7147788, APHU7236123, CAIU9212804, CMAU4970173, CMAU5097541, CMAU5658811, CMAU6569880, CMAU7018916, CMAU7545223, CMAU7600531, DFSU7596554, ECMU9287840, HNSU5024776, PCIU9338447, TCNU3551430, TCNU6886720, TCNU6928960	Mundra	Raghanesda	02-Jan-21	01/38980, 01/38988, 01/39004, 01/38952, 01/38954, 01/38956, 01/38959, 01/38979, 01/38976, 01/38981, 01/38989, 01/38951, 01/39013, 01/38953, 01/38955, 01/38957, 01/38960, 01/38977	04-Jan-21
2	TPSSL	GIPCL Solar Park	Pratham Transolutions India Pvt Ltd	GJ03BW9989, GJ12BV6106, GJ12BV7859, GJ12BV7106, GJ12Z2096, GJ12AT9247, GJ12BV8113	CAIU7850266, CAIU9659644, CAIU9733119, GLDU7613392, REGU5080331, TEMU7432505, TEMU7433190	Mundra	Raghanesda	13/01/2021 to 15/01/2021	11307, 11319, 11324, 11322, 11330, 11327, 11336	16-Jan-21
3	TPSSL	GIPCL Solar Park	Pratham Transolutions India Pvt Ltd	GJ02BW3339, GJ12BT5299, GJ12Z0314, GJ12AZ0614, GJ12BW1509, GJ12BV6116, GJ12BV6112, GJ12BV9959, GJ12BW2234, GJ12Z0314, GJ03BW2199, GJ12BV8113, GJ12BV7102, GJ12Z0788, GJ12BT0403, GJ02BW1119, GJ12BT4423, GJ12BW8103, GJ12BW2868, GJ12BV3556, GJ12BV8113, GJ12BT5399, GJ12BV6109, GJ12BV6110, GJ12BV7102, GJ12BW1713, GJ12AZ0615, GJ12BV6115, GJ12BV6108	BSIU9341411, CAIU4378515, CAIU8682819, CAIU9069838, CAIU9246403, CAIU9288939, CAIU9490750, CAIU9562891, CAIU9564908, CAIU9729675, CAIU9731522, DFSU6998604, DFSU7745283, FCIU8943485, FSCU9214450, GESU6023409, OCGU8101004, REGU5070924, REGU5074128, REGU5079623, REGU5094422, REGU5096934, REGU5107788, REGU5117195, SEGU6592523, TCNU5590693, TCNU8249309, TEMU7350290, TGHU6149154	Mundra	Raghanesda	09/01/2021 to 13/01/2021	11262, 11297, 11299, 11290, 11289, 11286, 11284, 11295, 11294, 11299, 11239, 11247, 11248, 11249, 11251, 11256, 11261, 11270, 11271, 11269, 11266, 11277, 11296, 11303, 11302, 11300, 11288, 11276, 11283, 11285	14-Jan-21
4	TPSSL	GIPCL Solar Park	Pratham Transolutions India Pvt Ltd	GJ03BW2229, GJ03BW9959, GJ03BW9989, GJ12BV8407, GJ12BV8113, GJ12BV7102, GJ12BV7106, GJ12BV7659, GJ12BV7859, GJ12BV7561, GJ12BV0106, GJ12BV0104, GJ12BV0105, GJ12BV0108, GJ12BV0109, GJ03BW9959, GJ03AZ9992, GJ03BT9666, GJ03BW3339, GJ03AX9991	BMOU4087588, BMOU4603848, CAIU8897571, CRSU9011867, TCNU2979779, TCNU4238369, TCNU5643638, TCNU6909873, TEMU6969531, TGBU5489991, TLLU5207620, ZCSU8248462, ZCSU8585744, ZCSU8610057, ZCSU8702066, ZCSU8773028, ZCSU8928916, ZCSU8963497, ZCSU8968570, ZCSU8990276	Mundra	Raghanesda	20/02/2021 to 22/02/2021	11774, 11772, 11307, 11770, 11248, 11249, 11322, 11785, 11324, 11777, 11783, 11781, 11784, 11782, 11780, 11772, 11849, 11838, 11836, 11837	28-Feb-21
5	TPSSL	GIPCL Solar Park	Pratham Transolutions India Pvt Ltd	GJ12BW1876, GJ12BX6163, GJ12BV0102, GJ12AZ0614, GJ12BT1910, GJ12BV0107, GJ12BV4175, GJ12AZ9619, GJ19V1048, GJ12BW2868, GJ12Z0314, GJ03BT9699, GJ12BW2640, GJ12BV7859, GJ03BW1119, GJ12BT0354, GJ12BV6109, GJ12AY1999, GJ12BX5575, GJ12BV6106, GJ12AY6196, GJ12BX6714	TGBU4125172, TGBU4125300, TGBU4126179, TGBU4126184, TGBU4126435, TGBU4127030, TGBU4127895, TGBU4128741, TGBU4128886, TGBU4131220, TGBU4144510, TGBU4145950, TGBU4145965, TGBU4146196, TGBU4147490, TGBU4147593, TGBU4148584, TRHU4766117, TRHU4767746, TRHU4767880, TRHU4768064, TRHU4769271	Mundra	Raghanesda	25-Feb-21	`11876, 11898, 11910, 11290, 11896, 11919, 11897, 11882, 11881, 11269, 11239, 11877, 11892, 11324, 11878, 11894, 11303, 11879, 11895, 11319, 11880, 11891, 11884, 11885, 11886, 11883, 11893, 11875	28-Feb-21
6	TPSSL	GIPCL Solar Park	Pratham Transolutions India Pvt Ltd	`GJ12BT0838, GJ12BX1660, GJ12AU5412, GJ12BV7712, GJ12BV0813, GJ12BV8017, GJ12BW4016, GJ12AZ2074, GJ12BV0109, GJ12BV6112, GJ12BV6113, GJ12BV0105, GJ12BV7561, GJ12BV7859, GJ12BV7106, GJ12BV8113, GJ12BV7659, GJ12BV8407, GJ12BV9104, GJ12BV8352, GJ03BT9666, GJ12BT1292, GJ12BT1508, GJ12BV7102, GJ12AZ0614, GJ03BV9995, GJ03BW9959, GJ03AZ9992, GJ03BW9979, GJ03BW2229, GJ03BT9699, GJ12AY1999, GJ12AZ9655, GJ12AT8588, GJ12BT4717, GJ12Y9953, GJ12AZ4010, GJ12AZ9519, GJ12BV0103, GJ12BW6658, GJ12BV0101	BEAU5033010, BEAU5045005, BMOU4093030, BSIU9703465, CAIU4348070, CAIU8687641, DRYU9619004, GAOU6120508, GAOU6272012, KSSU1007279, MAGU5311479, MAGU5486630, MAGU5487220, RFCU5076771, SEGU5807170, TCLU5694520, TCNU2521132, TCNU2765020, TCNU4237418, TCNU4348962, TCNU4409733, TCNU5364314, TCNU8388599, TCNU8773194, TDRU4095496, TEMU6973444, TEMU7337302, TEMU7541050, TGHU6816426, TLLU4460314, TLLU4881123, ZCSU6543540, ZCSU6548959, ZCSU7032735, ZCSU7069457, ZCSU7080029, ZCSU7141459, ZCSU8539180, ZCSU8560207, ZCSU8685009, ZCSU8750932, ZCSU8948342, ZCSU8990466, TCNU5354314, MAGU5457220	Mundra	Raghanesda		`11976, 11977, 11980, 11982, 11981, 11985, 11978, 11979, 11952, 11942, 11943, 11944, 11938, 11947, 11940, 11937, 11946, 11941, 11994, 11986, 11989, 11987, 11988, 11993, 11990, 11997, 12005, 12006, 11948, 11949, 11950, 11958, 11960, 11961, 11962, 11963, 11965, 11966, 11969, 11975, 11972, 11964, 11973	01-Mar-21
7	TPSSL	GIPCL Solar Park JR Roadlines Pvt Ltd	Pratham Transolutions India Pvt Ltd	GJ12BV8967, GJ12BV0963, GJ12AT8588, GJ12BV3260, GJ12BV3201, GJ12BV0108, GJ12BV7066, GJ12AZ5808, GJ12BV8113, GJ12BX4917, GJ12BX2143, GJ12BX4958, GJ12AT6986, GJ12BV7154, GJ12BV0107, GJ12BV0103, GJ12BV7561, GJ12BT4717, GJ12BX2409, GJ12BV0105, GJ12BV7258, GJ12BV5814, GJ12BW8621, GJ12BV1482, GJ12BT6539, GJ12BT6688, GJ12BV3291, GJ12BV6407, GJ12BT6529, GJ12BW1602, GJ12BW5875, GJ12BV7927, GJ12BW2755, GJ12BX3905, GJ12BV7859, GJ12BV5625, GJ12BV7106, GJ12BX6775, GJ12BV7319, GJ12Y9953	BEAU4859049, BEAU4866691, BMOU6029277, BMOU6211110, BMOU6229892, BMOU6246333, BMOU6251880, BMOU6345655, BMOU6381457, BMOU6814243, BMOU6921806, BMOU6926120, BSIU9412860, CAIU4953569, CAIU8610758, FCIU7144231, FCIU7225586, FCIU7337415, FFAU1015266, FFAU1017377, FFAU1042493, FFAU1045321, GESU5563531, GESU6272253, GESU6758728, KMTU9303789, SEGU4786577, SEGU5542488, SEGU5555320, SEGU5556394, SEGU5574696, SEGU6494960, SEGU6636350, TEMU7917780, TEMU6134152, TEMU7796657, TCNU8551730, TEMU8978790, UETU5446722, FCIU7453858	Mundra	Raghanesda	08-Mar-21	12249, 12247, 12243, 01/67825, 01/47830, 01/47826, 01/47824, 01/47827, 01/47822, 12241, 12242, 12232, 12231, 12225, 12224 , 12233, 12246, 12250, 12248, 12236, 01/47701, 01/47696, 01/47704, 01/47700, 01/47703, 01/67694, 01/47702, 01/47697, 01/47698, 12226, 12223, 12227, 12231, 12244, 12245, 12222, 01/47695, 01/47829, 01/47832, 01/47831.	10-Mar-21
8	TPSSL	GIPCL Solar Park JR Roadlines Pvt Ltd	Pratham Transolutions India Pvt Ltd	GJ12BT0386, GJ12BT6817, GJ12BV8854, GJ12BV2334, GJ12BT0265, GJ12BV9111, GJ12AZ0614, GJ12BT6533, GJ12BV4705, GJ12BV8363, GJ12AZ7879, GJ12BW9149, GJ12BX6723, GJ12BX5853, GJ12BW9143, GJ12BV8430, GJ12BW0522, GJ12BW9153, GJ12BX7353, GJ12BX5370, GJ12BW9157, GJ12BT0017, GJ12BX0988, GJ12BV8861, GJ12BT0145, GJ12BV1027, GJ12BW0483, GJ12AZ0609, GJ12BX0026, GJ12BW6304, GJ12AU8248, GJ12BV8871, GJ12BT6671, GJ12AY1999, GJ12BV8832, GJ12BX4589, GJ12BW6658, GJ12BV8879, GJ12BT6948, GJ12AY3955, GJ12BV9059, GJ12BT1427, GJ12AZ7856	APHU6891265, APHU7043079, APHU7297915, BMOU4265397, CAIU8088047, CMAU4145141, CMAU4243678, CMAU4528984, CMAU4675666, CMAU4933708, CMAU6157408, CMAU7002041, CMAU7695481, DRYU9337736, FCIU9324654, FDCU0012589, SEGU5206539, SEGU5472713, TCKU6340478, TCLU6271369, TCLU9689882, TCNU2199535, TCNU2842528, TCNU2936329, TCNU2978828, TCNU3481902, TCNU4009716, TCNU5148819, TCNU5284970, TCNU5612405, TCNU7119785, TCNU7470948, TCNU7485275, TCNU7643787, TCNU8861660, TEMU6958558, TGBU4828339, TGCU0058547, TGHU6050644, TGHU8954189, TGHU9831980, TLLU4627504, TLLU8344919	Mundra	Raghanesda	09-Mar-21	12259, 12271, 12265, 12255, 12256, 12253, 12262, 12266, 12254, 12263, 12264, 12251, 12273, 12269, 12252, 12270, 12267, 12272, 12271, 01/98575, 01/48574, 01/48576, 01/48573, 12312, 01/48601, 01/98753, 01/48755, 01/48754, 01/48913, 01/49963, 01/48862, 01/98869 , 01/48861, 01/48862, 01/48863 , 01/48920, 12261, 01/48918, 01/48950, 01/48950, 01/48917, 01/48916 ,01/48915, ,01/48914, 01/48919, 01/48922, 01/48921	13-Mar-21
9	TPSSL	GIPCL Solar Park JR Roadlines Pvt Ltd	Pratham Transolutions India Pvt Ltd	GJ03BT9996, GJ03BW9969, GJ03BW9989, GJ03BV9995, GJ03BW2229, GJ12AZ7879, GJ03BW2199, GJ12BW6017, GJ03BW9979, GJ12AZ7856, GJ12Z2096, GJ03BV9997, GJ12BV0108, GJ12BT0265, GJ03BT9666, GJ03BV8999, GJ03BW9959, GJ12BX6163, GJ12BX5951, GJ12BV7659, GJ12BW1508, GJ12BV7102	APHU6323666, APHU7026770, APHU7087971, APHU7158334, BMOU6097570, CMAU4870678, CMAU5240380, CMAU7146795, CMAU7384453, CZLU9310884, GCXU5308616, SEGU4011229, SEGU5064178, TCKU6246965, TCKU6376017, TCLU9598519, TCNU1026962, TCNU1213095, TCNU3205015, TGBU6831814, TGHU8838640, TLLU5004670	Mundra	Raghanesda	11-Mar-21	12325, 12330, 12329, 12324, 12332, 12334, 12346, 12323, 12331, 12328, 12328, 12345, 12366, 12327, 12347, 12360, 12362, 12372, 12373, 12364, 12371, 12365	15-Mar-21
10	TPSSL	GIPCL Solar Park	J R Roadlines	GJ12BW6781, GJ12BW9157, GJ12BV8832, GJ12BW9153, GJ12BV8848, GJ12BV1193, GJ12AZ0670, GJ12BV8868, GJ12BX7144, GJ12BX7358, GJ12AU5859, GJ12BV8835, GJ12BW9143, GJ12BX0021, GJ12BX0026, GJ12BW9149, GJ12BV7419, GJ12BX0988, GJ12BV8854, GJ12AU8887, GJ12BV8834, GJ12BV7154, GJ12BV8843, GJ12BV8861, GJ12BT6529, GJ12BV9059, GJ12BV5620, GJ12BV3015, GJ12BV8879	BHCU5010535, BSIU9727641, CAIU4648375, CAIU8966970, DFSU7549193, DFSU7834919, DRYU9752402, FCIU8978901, FFAU1635499, FSCU8196630, FSCU8976180, GAOU6024356, RFCU5103970, SEKU4078994, TCNU3422010, TCNU3502414, TCNU4733130, TEMU7847878, TEMU7934416, TEMU7942411, TRHU4081144, TSSU5000862, TSSU5015271, UETU5720010, WBPU7007470, WBPU7081354, FSCU8576476, TCLU4966259, TCNU3502306	Mundra	Raghanesda	13-Mar-21	01/49206, 01/49210, 01/49209, 01/49178, 01/49180, 01/49266, 01/49288, 01/49285, 01/49295, 01/49320, 01/49321, 01/49289, 01/49346, 01/49337, 01/49344, 01/49350, 04/49376, 01/49375, 01/49296, 01/49331, 01/49267, 01/49338, 01/49339, 01/49294, 01/49179, 01/49286, 01/49205, 01/49208, 01/49297, 01/49351	16-Mar-21
11	TPSSL	GIPCL Solar Park JR Roadlines Pvt Ltd	Pratham Transolutions India Pvt Ltd	GJ12BY0107, GJ03BT9699, GJ12AZ7856, GJ12BW6658, GJ12BY0101, GJ12AU8248, GJ08Y3394, GJ12BT6533, GJ12AZ7879, GJ12Z0546, GJ12BV8113, GJ12AZ5539, GJ12BV7859, GJ12BV0105, GJ12BV0102, GJ12BW6413, GJ12BV7106, GJ12BW8407, GJ12BV7561, GJ12Z0314, GJ12BT0265, GJ12BV1363, GJ12BW9149, GJ12BV8837, GJ12BV8871, GJ12BT7838, NL01L5414, GJ12BW3527, GJ12BX1532, GJ12BW0589, GJ12AY8910, GJ12BX7913, GJ12BX7810, GJ12BW0483, GJ12BX9111, GJ12BW0522, GJ12BX7543, GJ12BX6775, GJ12AT8588, GJ12BW0425	BEAU4865289, BEAU4872647, BMOU6032075, BMOU6211018, BMOU6216787, BMOU6223512, BMOU6348926, BMOU6377523, BMOU6819163, CAIU4935143, CAIU8727030, CRSU9308747, DFSU7703605, FCIU7120857, FCIU7132210, FCIU7141607, FCIU7218801, FCIU7221301, FCIU7462490, FFAU1029043, FFAU1047860, FFAU1061220, FFAU1068477, FFAU1089546, FFAU2584441, HJMU1542349, KMTU9276765, KMTU9299251, KMTU9322346, KMTU9322794, SEGU4791974, SEGU4795136, SEGU5558587, SEGU5563921, SEGU5568923, SEGU6150563, TCNU7586408, TEMU7800607, TEMU7820820, TEMU8979288	Mundra	Raghanesda	12-Mar-21	12381, 12379, 12388, 12389, 12385, 12382, 12383, 12380, 12403, 12400, 12384, 12415, 12391, 12410, 12401, 12412, 01/49523, 01/99388, 01/49430, 01/49389, 12417, 12413, 12411, 12416, 00/49549, 01/49521, 01/49520, 01/49519, 01/49528, 01/49515, 01/49527, 01/49542, 01/49524, 01/49553, 01/49532, 01/49559,01/49525, 01/49531, 01/99543, 01/49530	17-Mar-21
12	TPSSL	GIPCL Solar Park JR Roadlines Pvt Ltd	Pratham Transolutions India Pvt Ltd	GJ12BV3556, GJ12BX7026, GJ12BT0145, GJ12BV8363, GJ12AZ0612, GJ12BW2761, GJ12BV8432, GJ12BT0290, GJ12BV1027, GJ03BW9989, GJ12BW1509, GJ12BT6264, GJ12Z4159, GJ12AT9397, GJ12BT1508, GJ12BV5723, GJ12BT6817, GJ03BV9998, GJ03BT9699, GJ12AZ0670, GJ12BX1331, GJ12BV6368, GJ12Z2096, GJ12BW9157, GJ12BV8864, GJ12BX4705, GJ12BW5202, GJ12BW2052, GJ12BV9060, GJ12BX1047, GJ12BX0026, GJ12BT0718, GJ12BV8871, GJ12BW6721, GJ12BV9059, GJ12BW6781, GJ12BW3060, GJ12BW9143, GJ03AX9991, GJ12BX7207	BEAU5142052, BSIU9458326, CAAU5242639, CAIU4289892, CAIU8172369, CAIU8833854, FCIU9038157, FSCU8164843, FSCU8228260, GAOU6036845, GAOU6037008, GAOU6043398, GAOU6088263, GAOU6091143, GAOU6107851, GCXU5346236, MAGU5197556, MAGU5445375, TCNU2479752, TCNU4363904, TCNU5334650, TCNU6835701, TEMU6336180, TEMU6696988, TEMU6806025, TEMU6972788, TEMU7733828, TGHU6125595, TLLU5864579, TRHU4764536, ZCSU7098584, ZCSU7098948, ZCSU8592009, ZCSU8742623, ZCSU8809630, ZCSU8822380, ZCSU8824207, ZCSU8826257, ZCSU8927355	Mundra	Raghanesda	15-Mar-21	12441, 12436, 12438, 12439, 12440, 12447, 12437, 12450, 01/49662, 12473, 12435, 12463, 12458, 12457, 12456, 12461, 12453, 12459, 12451, 01/49660, 01/49663, 01/49796, 12454, 01/49837, 01/49936, 01/49664, 01/49942, 01/49943, 01/49939, 01/49944, 01/49911, 01/49940, 01/49912, 01/49941, 01/49913, 01/49836, 01/49937, 01/49938, 12506, 01/49797	21-Mar-21
13	TPSSL	GIPCL Solar Park JR Roadlines Pvt Ltd	Pratham Transolutions India Pvt Ltd	GJ12BV8860, GJ12BW9160, GJ12BW7404, GJ12BV7437, GJ12BX8138, GJ12BV8837, GJ12BV8835, GJ12BV8841, GJ12BX0988, GJ12BV8862, GJ12BV8848, GJ12AZ4010, GJ12BT0145, GJ03BW2229, GJ03BW9969, GJ03BW9979, GJ12AZ7856, GJ12BT0718, GJ12BW6658, GJ12BV3556, GJ03BW9959, GJ12AY3955, GJ03BT9929, GJ12BT8410, GJ12BT6817, GJ12BT4717, GJ12BT8310, GJ12AT9397, GJ12Z4159, GJ12BV8363	BEAU4860097, BEAU4930996, BMOU6211487, BMOU6229784, BMOU6238425, BMOU6242997, BMOU6247242, BMOU6354662, BMOU6377539, BMOU6384901, BMOU6814541, BMOU6817788, BMOU6928821, BSIU9317586, CAIU4944783, DFSU7686508, DFSU7693981, FBLU0233005, FFAU1094408, FFAU1098126, FFAU2586526, KMTU9314084, KMTU9332555, KMTU9334291, KMTU9359875, SEGU4598121, SEGU4808188, SEGU5540422, SEGU5546837,	Mundra	Raghanesda	17-Mar-21	01/49998, 01/50004, 01/49994, 01/49993, 01/49992, 01/49997, 01/50003, 01/49996, 01/50000, 01/49999, 01/50002, 12501, 12521, 12516, 12518, 12517, 12503, 12510, 12504, 12523, 12507, 12505, 12508, 12534, 12532, 12533, 12502, 12531, 12530, 12522	20-Mar-21
14	TPSSL	GIPCL Solar Park	J R Roadlines	GJ12BW3060, GJ12BV8860, GJ12BW9154, GJ12BV8879, GJ12BV8841, GJ12BW6721, GJ12BV8871, GJ12BW2052, GJ12BX0026, GJ12BW9153, GJ12BV8834, GJ12BV8848, GJ12BV8862, GJ12BV1387, GJ12BX9111, GJ12BW0522, GJ12BV0644, GJ12BW0273, GJ12BW1610, GJ12BV1363, GJ12BX4619, GJ12BT0718, GJ12BX1047, GJ12BW9157, GJ12BV9059, GJ12BW9160, GJ12BW9143, GJ12BW9149, GJ12BV8843, GJ12BW5202, GJ12BV8854, GJ12BV8835, GJ12BX0988, GJ12BX7810, GJ12BV9060, GJ12BX2272, GJ12BX2064, GJ12BX3700,	BEAU5336973, BSIU9542191, CAAU5287090, CAIU8648373, CRSU9066710, FCIU8751055, FSCU8165310, GAOU6098847, GAOU6107954, GAOU6454378, GAOU6455883, GCXU5344948, GVCU5325515, IKLU8911195, MAGU5454778, TCKU6745223, TCKU7360118, TCNU2759630, TCNU4238543, TCNU4950820, TCNU5622954, TCNU5779223, TCNU7254527, TEMU7542478, TGBU5490544, TGBU5926978, TLLU5912379, TLLU5912595, UETU5764976, ZCSU7054499, ZCSU7120707, ZCSU7131240, ZCSU7137551, ZCSU8730514, ZCSU8749886, ZCSU8753187, ZCSU8868416, ZCSU8908463, ZCSU8996171	Mundra	Raghanesda	19-Mar-21	01/50619, 01/50458, 01/50459, 01/50628, 01/50460, 01/50490, 01/50487, 01/50485, 01/50533, 01/50654, 01/50653, 01/50457, 01/50537, 01/50456, 01/50780, 01/50767, 01/50779, 01/50783, 01/50782, 01/50784, 01/50781, 01/50804, 01/50489, 01/50483, 01/50615, 01/50532, 01/50607, 01/50618, 01/50617, 01/50652, 01/50493, 01/50535, 01/50606, 01/50536, 01/50678, 01/50534, 01/50677, 01/50675, 01/50785	21-Mar-21
15	TPSSL	GIPCL Solar Park	J R Roadlines	GJ12BX8134, GJ12BW9153, GJ12BW9149, GJ12BV8843, GJ12BW7406, GJ12BV8834, GJ12BX8132, GJ12BV8861, GJ12AW1102, GJ12AY8910, GJ12BX8106, GJ12BW7453, GJ12BX9627, GJ12BW7405, GJ12BW7442, GJ12BX7170, GJ12BX0021, GJ12BX8110	BHCU5008590, BHCU5010854, CAIU8576252, IAAU1683734, IAAU1699978, IAAU1732633, IAAU1751150, IAAU1756960, IAAU1769720, IAAU1770700, IAAU1772960, IAAU1774433, IAAU1787220, SEKU4107900, SEKU4124235, TCKU6111907, TCKU6583420, TCNU6168930	Mundra	Raghanesda	17-Mar-21	01/50059, 01/50060, 01/50061, 01/50062, 01/50132, 01/50133, 01/50214, 01/50215, 01/50216, 01/50217, 01/50218, 01/50219, 01/50220, 01/50221, 01/50170, 01/50171, 01/50172, 01/50108	23-Mar-21
16	TPSSL	GIPCL Solar Park	Pratham Transolutions India Pvt Ltd	GJ12BX1516, GJ12BV5723, GJ12AT8588, GJ12AZ4010, GJ12BV8407, GJ12Z0546, GJ12Y9953, GJ12BV7859, GJ12AT6986, GJ12BV7561, GJ12BV7106, GJ12BV8113, GJ12BV7927, GJ12BV7102	IAAU1714429, IAAU1709660, IAAU1741759, SEKU4106463, TLLU5938202, TEMU7355380, IAAU1736921, IAAU1686266, BHCU4975678, IAAU1717372, MAGU5482419, SEGU6710890, IAAU1707287, IAAU1713844	Mundra	Raghanesda		12547, 12546, 12548, 12556, 12555, 12563, 12564, 12566, 12553, 12567, 12571, 12572, 12568, 12570	22-Mar-21
17					EITU1408177	Mundra	Raghanesda			
18	TPSSL	GIPCL Solar Park	J R Roadlines	GJ12BW6133, GJ12BV3331, GJ12BX9168, GJ12BW1306, GJ12BV0963, GJ12BX7049, GJ12BX2409, GJ12BX4793, GJ12BX3905, GJ12BV0713, GJ12BW0193, GJ12BV6154, GJ12BW0062, GJ12BV7310, GJ12BW0146, GJ12BW1741, GJ12BV0798, GJ12BT1115, GJ12BX4658, GJ12BX4730, GJ12BV6306, GJ12BX9762, GJ12BT1427, GJ12BX4962, GJ12BV1158, GJ12BX4837, GJ12BV0517, GJ12BT6895, GJ12BX2317, GJ12BX3480, GJ12BT6688, GJ12BX2124, GJ12BT4843, GJ12BV8849	CAIU8893257, ZCSU7063084, ZCSU7186751, FSCU8094474, GAOU6041749, ZCSU8737993, ZCSU8636405, BEAU5157005, ZCSU8473838, ZCSU6552579, ZCSU8810667, ZCSU7170400, GAOU6082239, ZCSU8785986, DRYU9606244, TCKU7332590, ZCSU8853000, ZCSU8504137, ZCSU8517828, ZCSU7023327, BMOU4559299, BSIU9540347, BSIU9768358, CAIU4425540, TCNU1822770, TCNU2727988, TCNU6835018, TEMU6795770, TGBU6264011, TGHU9621161, WFHU5194130, ZCSU7133197, ZCSU8627980	Mundra	Raghanesda	21-Mar-21	01/50896, 01/50892, 01/50895, 01/50902, 01/50886, 01/50891, 01/50899, 01/50893, 01/50898, 01/50897, 01/50882, 01/50887, 01/50888, 01/50881, 01/50880, 01/50866, 01/50865, 01/50863, 01/50868, 01/50844, 01/50883, 01/50864, 01/50900, 01/50846, 01/50901, 01/50894, 01/50889, 01/50890, 01/50867, 01/50845, 01/50885, 01/50884, 12535, 01/52067	23-Mar-21
19	TPSSL	GIPCL Solar Park	J R Roadlines	GJ12BX2257, GJ12BV3464, GJ12BX4958, GJ12BX2224, GJ12BT6832, GJ12BW1717, GJ12BX9103, GJ12BV0615, GJ12BV3291, GJ12BV0694, GJ12BV3260, GJ12BV0930, GJ12BX2498, GJ12BX4936, GJ12BT1271, GJ12BW1724, GJ12BX4917, GJ12BX2113, GJ12BT1430	CAIU9709339, CAIU9762797, FDCU0334667, IAAU1700451, IAAU1705387, IAAU1724617, IAAU1730121, IAAU1751802, IAAU1758746, IAAU1762160, PCIU8927503, SEGU6707690, SEKU4121534, TCKU6551552, TCKU6588633, TEMU7138358, TGBU6254590, TLLU5936920, TLLU5939111	Mundra	Raghanesda	22-Mar-21	01/51008, 01/51018, 01/51012, 01/51009, 01/51010, 01/51013, 01/51015, 01/51014, 01/51016, 01/51007, 01/51011, 01/51017, 01/51023, 01/51025, 01/51006, 01/51027, 01/51004, 01/51024, 01/51026	24-Mar-21
20	TPSSL	GIPCL Solar Park	J R Roadlines	GJ12BV8835, GJ12AZ7768	GAOU6078943, CAIU4426378	Mundra	Raghanesda	31-Mar-21	01/52514, 01/52512	01-Apr-21