

Before

UTTARAKHAND ELECTRICITY REGULATORY COMMISSION

Misc. Application No. 74 of 2025

In the matter of:

Petition under Sections 86(1)(a) and 86(1)(b) read with Section 63 of the Electricity Act, 2003 and Rules 2(1)(c) & 3 of the Electricity (Timely Recovery of Costs due to Change in Law) Rules, 2021 seeking relief on account of Change in Law due to Ministry of Finance, Government of India's Notification dated 08.10.2024 read with Corrigendum dated 22.10.2024 imposing GST liability @ 18% under Reverse Charge Mechanism 'RCM' on renting of immovable property (other than residential dwelling) by an unregistered person to a registered person.

In the matter of:

1. M/s Devishi Solar Power Pvt. Ltd.
2. M/s Devishi Renewable Energy Pvt. Ltd.
3. M/s Eminent Solar Power Pvt. Ltd.
4. M/s Sunworld Energy Pvt. Ltd. ... Petitioners

AND

In the matter of:

1. Uttarakhand Power Corporation Ltd.
2. Uttarakhand Renewable Energy Development Agency (UREDA) ... Respondents

CORAM

Shri M.L. Prasad

Chairman

Shri Anurag Sharma

Member (Law)

Date of Hearing: October 08, 2025

Date of Order: October 08, 2025

Heard both Petitioners and the Respondents in the matter.

The Petitioners are directed to submit the following information with a copy to the distribution licensee:

1. Copy of the GST notice received, if any, from the GST department, and month wise GST amount paid by the individual Generating Company/Petitioner against MoF notification dated 08.10.2024 read with corrigendum dated 22.10.2024.

2. Mapping of lease land (GST registered and non-registered) against each generating company/Petitioner.
3. Month wise Input Tax Credit awaited under GST.

The Petitioners are required to submit the above details before the Commission latest by **27.10.2025** and UPCL is directed to submit its rejoinder, if any, on the comments by the Petitioner within one week of receiving the same.

Order reserved.

(Anurag Sharma)
Member (Law)

(M.L. Prasad)
Chairman