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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 15783/2022 & CM APPLs.49098/2022, 2466/2023, 27611/2023**

TATA POWER RENEWABLE ENERGY LIMITEDPetitioner
Through: Mr. Vikas Singh, Sr. Adv. with Mr. Shri Venkatesh, Mr. Suhael Buttan, Ms. Deepika Kalia, Mr. Vedant & Ms. Tanishka Khatana, Advs.

versus

UNION OF INDIA & ORS.Respondents
Through: Ms. Avshreya Pratap Singh Rudy, Sr. Panel Counsel with Ms. Usha Jamnal and Ms. Harshita Chaturvedi, Advs. for UOI. (M:9810001315)
Mr. Varun Mishra, Mr. Ashar Hussain, Mr Ashutosh Sukla and Ms. Shreeya Sud, Advs. (M: 9369479576)

31 **WITH**
+ **W.P.(C) 17111/2022 & CM APPLs.54330/2022, 26607/2023**

M/S. RENEW SURYA ROSHNI PRIVATE LIMITEDPetitioner
Through: None.
versus

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS & ORS.Respondents
Through: Ms. Avshreya Pratap Singh Rudy, Sr. Panel Counsel with Ms. Usha Jamnal and Ms. Harshita Chaturvedi, Advs. for UOI.

32 **WITH**
+ **W.P.(C) 6355/2023 & CM APPL.24969/2023**

AYANA RENEWABLE POWER PRIVATE LIMITED & ANR.Petitioners



Through: Mr Milanka Chaudhury, Ms Swet Shikha & Ms Shreya, Adv. (M: 9031192285)

versus

UNION OF INDIA THROUGH MINISTRY OF FINANCE & ORS.

.....Respondents

Through: Mr. Aditya Singla, SSC, CBIC with Mr. Ritwik Saha and Mr. Suraya Lamba, Adv.

33
+

WITH
W.P.(C) 7987/2023

TATA POWER RENEWABLE ENERGY LIMITED

.....Petitioner

Through: Mr. Vikas Singh, Sr. Adv. with Mr. Shri Venkatesh, Mr. Suhael Buttan, Ms. Deepika Kalia, Mr. Vedant & Ms. Tanishka Khatana, Adv.

versus

UNION OF INDIA

.....Respondent

Through: Mr. Vinay Yadav, SPC with Ms. Kamna Behrani, Mr. Ansh Kalra and Mr. Siddharth Gautam, Adv. for R-1. (M: 9109698880)
Mr. Ashish K Dixit, CGSC with Mr Shivam Tiwari & Mr. Umar Hashmi, Adv. for UOI. (M: 9999900412)
Ms. Anushree Narain, SSC with Mr. Naman Choula, Adv.

34
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WITH
W.P.(C) 9764/2023 & CM APPL.37467/2023

AMP ENERGY GREEN PRIVATE LIMITED & ANR.....Petitioners

Through: None.

versus

UNION OF INDIA THROUGH SECRETARY, MINISTRY OF FINANCE & ORS.

.....Respondents



Through: Mr. Aditya Singla, SSC, CBIC with Mr. Ritwik Saha and Mr. Suraya Lamba, Advs.

35 WITH
+ **W.P.(C) 17082/2022 & CM APPLs.54165/2022, 26643/2023**

M/S. RENEW SURYA PRATAP PRIVATE LIMITEDPetitioner
Through: None.
versus

CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ORS.Respondents
Through: Mr. Varun Mishra, Mr Ashar Hussain
and Mrs. Shreeya Sud, Advs.

36 WITH
+ **W.P.(C) 17085/2022 & CM APPLs.54218/2022, 26623/2023**

IB VOGT SOLAR SEVEN PVT LTD.Petitioner
Through: None.
versus

CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ORS.Respondents
Through: None.

37 WITH
+ **W.P.(C) 17088/2022 & CM APPLs.54224/2022, 26645/2023**

M/S. RENEW SURYA JYOTI PRIVATE LIMITEDPetitioner
Through: None.
versus

CENTRAL BOARD OF INDIRECT TAXES
AND CUSTOMS & ORS.Respondents
Through: None.

38 WITH
+ **W.P.(C) 17093/2022 & CM APPLs.54240/2022, 26586/2023**

M/S. RENEW SURYA VIHAAN PRIVATE LIMITEDPetitioner
Through: None.
versus



CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS & ORS.Respondents

Through: None.

39

WITH

+

W.P.(C) 17094/2022 & CM APPLs.54243/2022, 26592/2023

M/S. RENEW DINKAR JYOTI PRIVATE LIMITEDPetitioner

Through: None.

versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS & ORS.Respondents

Through: Ms. Avshreya Pratap Singh Rudy, Sr.
Panel Counsel with Ms. Usha Jamnal
and Ms. Harshita Chaturvedi, Advs. for
UOI.

40

WITH

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W.P.(C) 17108/2022 & CM APPLs.54319/2022, 26590/2023

M/S. RENEW DINKAR URJA PRIVATE LIMITEDPetitioner

Through: None.

versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS & ORS.Respondents

Through: Mr. Piyush Beriwal, Ms Jyotsna Vyas
and Ms Ruchita Srivastava, Advs. for R-
3. (M: 9910396352)

41

WITH

+

W.P.(C) 17109/2022 & CM APPLs.54324/2022, 26605/2023

M/S. RENEW SURYA RAVI PRIVATE LIMITEDPetitioner

Through: None.

versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS & ORS.Respondents

Through: None.

42

WITH



+ **W.P.(C) 17110/2022 & CM APPLs.54327/2022, 26584/2023**

M/S. RENEW SOLAR PHOTOVOLTAIC
PRIVATE LIMITED

.....Petitioner

Through: None.
versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS & ORS.

.....Respondents

Through: None.

43

WITH

+ **W.P.(C) 17116/2022 & CM APPLs.54338/2022, 26650/2023**

M/S. RENEW HANS URJA PRIVATE LIMITED

.....Petitioner

Through: None.
versus

CENTRAL BOARD OF INDIRECT TAXES AND
CUSTOMS & ORS.

.....Respondents

Through: None.

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AND

+ **W.P.(C) 12993/2023 & CM APPL.51236/2023**

PROJECT TEN RENEWABLE POWER
PRIVATE LIMITED

.....Petitioner

Through: Mr Milanka Chaudhury, Ms Swet
Shikha & Ms Shreya, Advs.

versus

UNION OF INDIA & ORS.

.....Respondents

Through: Mr. Akshay Amritanshu, Sr. Panel
Counsel with Ms. Drishti Saraf and Ms.
Drishti Rawal, Advs. for R-1/UOI.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

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04.08.2025

1. This hearing has been done through hybrid mode.



2. List for hearing on 2nd September, 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 4, 2025/dk/Ar.