

F. No. 283/14/2017-GRID SOLAR-Part(1)
भारत सरकार / Government of India
नवीन और नवीकरणीय ऊर्जा मंत्रालय/ Ministry of New & Renewable Energy
ग्रिड सौर ऊर्जा प्रभाग / Grid Solar Power Division

ब्लॉक संख्या 14, केंद्रीय कार्यालय परिसर,
लोदी रोड, नई दिल्ली - 110003
Block No. 14, C.G.O. Complex,
Lodi Road, New Delhi - 110003
Dated: 12th February, 2020

To

All the stakeholders concerned

Sub: Basic Customs Duty (BCD) on import of solar photovoltaic cells and modules

1. Reference is invited to the recent announcement in Speech of Hon'ble Finance Minister for Union Budget for Financial Year 2020-21, wherein inter-alia, following was mentioned:

First Schedule to the Customs Tariff Act, 1975 is being amended to:

.....

(iii) Create tariff items 8541 40 11 for "Solar Cells, not assembled" and tariff item 8541 40 12 for "Solar Cells assembled in modules or made up into panels". The tariff rate for these items is 20%. However, these items will continue at 'Nil' BCD.

2. Subsequently, JS (TRU), Department of Revenue, Ministry of Finance, has issued D.O. letter No. 334/2/2020-TRU dated 1st Feb. 2020, to Pr. Chief Commissioners/ Chief Commissioners/ Pr. Commissioners, based on which, following is hereby informed:

- a. Solar Cells, whether or not assembled in modules were classified under tariff item 8541 40 11 and attracted Nil Basic Customs Duty (BCD) by tariff and *vide* entry at Sr. No. 23 of the notification No. 24/2005- Customs, dated 1st March, 2005 (*copy enclosed*).
- b. Now, the tariff item 8541 40 11 has been split into by following tariff items, namely: -
 - i. tariff item 8541 40 11 - Solar Cells, not assembled
 - ii. tariff item 8541 40 12 - Solar Cells assembled in modules or made up into panels
- c. Though the Tariff rate on the aforesaid new tariff items has been increased from Nil to 20%, the Basic Custom Duty on (Solar Cells, not assembled) and (Solar Cells, assembled in modules or made up into panels), remains 'Nil'.

3. This issues with the approval of Secretary, MNRE.

Thanking you,

Yours faithfully,



(Sanjay Karndhar)
Scientist-D

Email: karndhar.sg@nic.in

Copy to: NIC, MNRE, for uploading on MNRE Website

Copy for internal circulation to: Sr. PPS to Secretary/ Sr. PPS to JS (AKS)/ Dir (RG)/ Sci-D (SK)

Notification
No. 24 /2005-Customs

New Delhi, dated the 1st March , 2005
10 Phalgun, 1926 (Saka)

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the following goods, falling under the heading, sub-heading or tariff-item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (2) of the Table below, when imported into India, from the whole of the duty of customs leviable thereon under the said First Schedule, namely:-

Table

S.No.	Goods falling under Heading, Sub-heading or Tariff item
(1)	(2)
1.	3818 00
2.	8456 91 00, 8469 11 00, 8470, 8471, 8473 21 00, 8473 29 00, 8473 30, 8473 50 00
3.	8517, 8520 20 00, 8523 (other than those falling under tariff item 8523 30 00), 8524 31, 8524 40, 8524 91, 8525 20, 8531 20 00, 8532, 8533, 8534 00 00, 8541, 8542, 8543 11 00, 8543 81 00, 8544 70
4.	9009 11 00, 9009 21 00, 9009 91 00, 9009 92 00, 9009 93 00, 9009 99 00, 9010 41 00, 9010 42 00, 9010 49 00, 9013 80 10, 9013 90 10, 9026, 9027 20 00, 9027 30, 9027 50, 9027 80, 9030 40 00, 9030 82 00, 9031 41 00
5.	All goods for the manufacture of goods covered by S.Nos. 1 to 4 above, provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

[F.No334/1/2005- TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

2nd March, 2005

Corrigendum

In the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 24/2005-Customs, dated the 1st March, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 122 (E), dated the 1st March, 2005, at page 81, in lines 13 and 14,

for "8524 31, 8524 40, 8524 91", *read* "8524 31 19, 8524 31 90, 8524 40 19, 8524 40 90, 8524 91 19, 8524 91 90".

F. No. 334/1/2005-TRU

V. Sivasubramanian

Deputy Secretary to Government of India