

No. 22/9/2009-NSM (ST)

भारत सरकार/ Government of India

नवीन और नवीकरणीय ऊर्जा मंत्रालय / Ministry of New & Renewable Energy

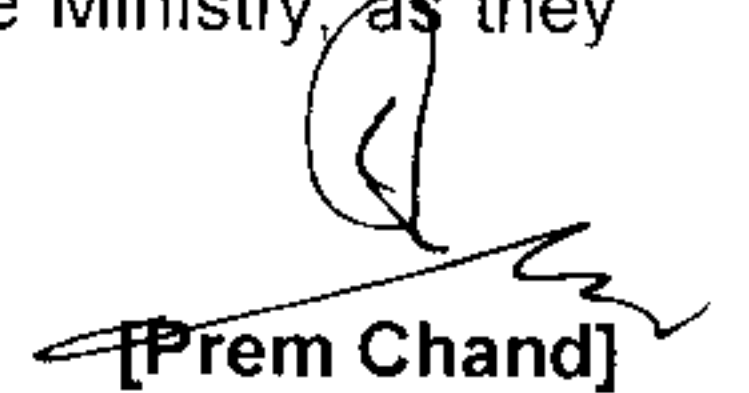
Block-14, CGO Complex, Lodhi Road,
New Delhi, dated 8th June 2012

Office Memorandum

Subject:- Amendment in the Application and other formats being used for issue of Concessional Customs Duty Certificate (CCDC) and Excise Duty Exemption Certificates EDECs), by the project developers for Solar PV and Solar Thermal power projects, consequent on issuance of new Notifications dated 17th March and 8th May 2012, by Central Board of Excise & Customs, Ministry of Finance.

In continuation of this Ministry's Office Memorandums of even number dated 3rd June 2010 and 7th February 2012, the undersigned is directed to state that consequent upon issuance of new Customs Notifications No.21/2012-Customs, dated 17.03.2012 which was amended vide subsequent Notification No.32/2012-Customs, dated 8th May 2012 and also Excise Notification No. 26/2012-Central Excise, dated 8th May 2012 by the Ministry of Finance, Department of Revenue, (CBEC), this Ministry has decided to make necessary additions/amendments in the existing formats of Application, Annexures, check-lists and drafts of the Excise Duty Exemption Certificate (EDEC) and Concessional Customs Duty Certificate (CCDC) and the revised/amended formats of the Application, Annexures, etc. are sent herewith for information and necessary action. The project developers may now submit their applications, through concerned SNAs, in the slightly revised formats as enclosed. Other contents of the OMs dated 1st April 2010 and 3rd June 2010 would remain same.

2. The aforesaid certificates shall continue to be issued by Dr. A. Raza, Scientist 'F' for Solar PV power projects and by Dr. A.K.Singhal, Scientist 'F' for solar thermal power projects, who have been authorized to do so as per the guidelines of the Ministry, as they are above the rank and pay of Deputy Secretary in the Central Govt.



[Prem Chand]
Under Secretary to Government of India
Phone: 24360707/Extn. 1023

Encl.: as above

1. Under Secretary, TRU, Deptt. of Revenue, Ministry of Finance, New Delhi
2. CII, New Delhi; ASSOCHAM, New Delhi; FICCI, New Delhi
3. All State Nodal Agencies/ Power/ Energy Departments
4. CMD, IREDA, New Delhi
5. CMD, NVVN, Scope Complex, New Delhi
6. Chairman, Solar Energy Corporation of India, New Delhi

P.t.o.

Copy to:

1. PS to Minister, NRE
2. PSO to Secretary, MNRE
3. PS to SS& FA
4. All Group Heads/JS(TK)/JS(AS)
5. Dir.(AKS) / Dir (AR)/ Dir.(AK) / Dir.(NSM)/SO(ST/SPV)
- ✓ 7. Dir (NIC) for uploading this on MNRE Website
6. Concerned office file (US: SE)



[Prem Chand]

Under Secretary to Government of India

No. 22/9/2009-NSM (ST)

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4. CMD, IREDA, New Delhi
5. CMD, NVVN, Scope Complex, New Delhi
6. Chairman, Solar Energy Corporation of India, New Delhi

P.t.o.

B. Details of items being supplied/ procured from various manufacturers/ suppliers

1.	Names, addresses, phone, fax, email of the manufactures seeking exemption for above mentioned project	i) ii) iii)
2.	Manufacturer wise details of items being supplied/ procured for excise duty exemption (EDE).To be given in enclosed Annexure. (the list of items should be certified by the project promoter, manufacturer and chartered engineer)	
3.	Cost of components being procured/ supplied i) Without Excise Duty Exemption ii) With Excise Duty Exemption	<u>Manufacturer Without EDE With EDE</u> i) ii) iii)
4.	Purpose of procurement	
5.	(a) Details of Central Excise license & Excise Code No. (b) Details of Central Excise Commissionerate along with Excise Range and Division.	
6.	Whether applying for first time for above project (Yes/No). If no, please give earlier details manufacturer-wise.	

{Please enclose Manufacturer-wise copies of all the Purchase/ Contract Orders, proforma Invoices etc. on official letter heads with authorized signatures on each page of Order/ invoice with official seal. In case the purchases are being through contractor by the Developer, copies of POs placed with Contractor and those placed by Contractor with manufacturers/suppliers need to be enclosed}

Certified that:

- (1) The items of machinery and components being supplied/ procured would be utilized for initial setting up of a solar_____ (ST/SPV) power generation project for ___MW capacity at Village _____ District_____ State_____ for export of power to grid.
- (2) Statement indicating utilization of materials/components and parts procured from various manufacturers/suppliers will be submitted immediately after commissioning the project.

Authorized signatory of Promoter/ Developer with Name, Designation, Official Address, Telephone No. & Residential Address

Place :

Date :

Recommended by the authorized officer of State Govt. Deptt./ Designated Agency with Name, Date, Place & Full Address of the Deptt./ Agency along with official seal

DETAILS OF ITEMS OF EXCISE EXEMPTION
(To be submitted in triplicate Manufacture -wise)

ANNEXURE (I to ---)

1. Name & address of manufacturer:
2. Power project for which the items are being supplied :

Sl. No	Name of items being procured		Purpose of requirement*	Type of item**	Contract/ Purchase order No. & Date***	Quantity in metric units/ Numbers*	Central Excise Tariff heading of product	Assessable value (in Rupees)	Normally applicable Excise Duty Rate (As on date)	Total amount (in Rs.) of exemption from Excise Duty
1	2	3	4	5	6	7	8	9	10	
	Description	Technical Specifications								
1.										
2.										
...										

* Needs to be indicated for which part of project a particular item is required giving sufficient justification for its required quantity/ number (if required, separate sheet may be attached)

** Should be within the machinery, including prime movers, instruments, apparatus and appliances, control gear and transmissions equipment and auxiliary equipment (including those required for testing and quality control) equipments and components required for initial setting up of a solar power generation project or facility as per Notification 15/2010- Central Excise dated 27/2/2010 which was later amended vide Notification No.26/2012- Central Excise, dated 8th May 2012

*** *In case, the purchases are being made through Contractor by the Developer, Purchase Orders' Nos. & Dates of main order and sub-orders may be given in col. 5 above.

(Sig. of Manufacturer)
with name & address

(Sig. of Contractor if applicable)
with name & address

(Sig. of Project Promoter/ Developer)
with name & address

(Sig. with seal of chartered engineer)

CHIEF EXECUTIVE OFFICER'S CERTIFICATE

- (3) We undertake that we shall submit a certificate to the concerned Deputy/ Assistance Commissioner of Excise that the above items shall be used only in said project & not for any other use; and in case we fail to comply with this condition we shall pay amount equivalent to the difference between the duty leviable on the manufactured goods but for the exemption under this Notification and the already paid at the time of supply/procurement.
- (4) We have not applied for excise duty exemption for above said items earlier to any of Department/ Ministry of Central Government and there is no duplication in item(s) being supplied (in case exemption has earlier been also taken for some items from MNRE).

(Signature of Chief Executive Officer)
with name, address & office seal

CHARTERED ENGINEER CERTIFICATE

I have examined the applicant company's requirements of new materials, components etc. with regard to their technical description/ specification and the quantity against each item of manufacture and having regard to proper technical norms of consumption and after technical scrutiny of DPR and relevant designs and drawings, I hereby certify that they are correct in all respects and are actually required for the execution of the --- MW Solar power generation project at village----- district-----State-----

Signature.....
Name in Block letters.....
Designation.....
Address.....

Place:

Date:

Name and Address of the Institution under which Chartered :

Ref No. and date of Corporate Membership :

Recommended by the authorized officer of State Government Department/ Designated Agency with Name, date, place & full address of the Department/ Agency along with official seal

Government of India
Ministry of New & Renewable Energy
(Solar ----- Group)

Excise Duty

Dy. No.:
Date:
Sr. Proc. No.:.....

Check List for issuance of Excise Duty Exemption Certificates against the requests for supply of machinery, equipment, components etc as per Excise Notification no. 15/2010–Central Excise dated 27th February, 2010 which was later amended vide Notification No.26/2012-Central Excise, dated 8th May 2012 for initial setting up of Solar -----power generation project

1.	Name of Promoter/ Developer of project	
2.	No. of manufacturers seeking excise duty exemption	
3.	Location of the project <ul style="list-style-type: none"> • Village • Taluka • Distt. • State 	
4.	Application submitted in the prescribed format	Yes/No
5.	Application forwarded by concerned State Government Department/ Designated Agency	Yes/No
6.	Whether details of Technology to be used & related consumption norms for equipment, component, material etc for the plant provided	Yes/No
7.	Whether total cost of project as appraised by FI/certified by CA provided	Yes/No
8.	Whether, details related to following provided: <ul style="list-style-type: none"> i) tie up with State Utility for power evacuation ii) signing of PPA with NVVN/ State Govt./ Utility iii) proof of land possession 	Yes/No Yes/No Yes/No
9.	Whether the detailed list of items/components being supplied/ procured for excise duty exemption has been submitted by all the manufacturers as per Annexure of the Application	Yes/No
10.	If yes, whether all the Annexures filled by individual manufacturers have been signed by the Authorized Signatory of the manufacturing, contractor(if applicable) and promoting company	Yes/No
11.	Whether the items being procured have been certified by the Chartered Engineer in all the Annexures submitted by manufacturers	Yes/No
12.	Whether the Annexures have been countersigned by concerned State Government Department/ Designated Agency	Yes/No
13.	Whether the Performa invoice(s) for the manufactured item(s) / component(s) from manufacturers have been enclosed by each manufacturer with the Annexure on their letter head with their signature & seal.	Yes/No

14.	Whether the purchase order(s) placed by promoters to the manufactures (through contractor, if applicable) for supplying the components/items have been enclosed with the signature of the promoters/ contractor on each page of Purchase Order (PO) with their seal.	Yes/No
15.	Whether the reference no. and date of purchase order mentioned by the manufacturer(s) in their Performa invoices tallies with Purchase Orders	Yes/No
16.	Whether the item description given in the Annexures of the application format tallies with the description given in Performa invoices.	Yes/No
17.	Whether the contract/purchase order nos. mentioned in Annexures tallies with the Purchase Order	Yes/No
18.	Whether the value of the item/components in rupees mentioned in Annexures tallies with the value given in the Performa invoice and whether this is the assessable value for the purpose of exemption of excise duty.	Yes/No
19.	Whether the quantity/no. of the item(s) mentioned in the Annexures tallies with the quantity given in Performa invoice.	Yes/No
20.	Items in Annexure (No. & quantity) not found relevant for setting up of proposed power plant	

(Section Officer)

PS. Incomplete Application for any single respect, even as per above, will not be processed for exemption of custom duty & the Applicant will be informed accordingly.

भारत सरकार/ Government of India
नवीन और नवीकरणीय ऊर्जा मंत्रालय / Ministry of New & Renewable Energy

APPLICATION FORMAT

**(TO BE FILLED BY IMPORTERS & PROJECT PROMOTER/ DEVELOPER AND
FORWARDED THROUGH STATE GOVT./ DESIGNATED AGENCY IN TRIPLICATE)**

Application format for issue of certificate for grant of concessional custom duty to importers for machinery, including prime movers, instruments, apparatus and appliances, control gear and transmissions equipment and auxiliary equipment (including those required for testing and quality control) equipments and components required for initial setting up of a solar power generation project or facility as per Ministry of Finance, Department of Revenue Notification No.01/2011-Customs dated 6th Jan.2011, and No.21/2012-Customs dated 17/3/2012 which was later amended vide Notification No.32/2012-Customs, dated 8th May 2012.

Note – In this application, information in rows without *(Star) are mandatory and must be provided enclosed.

A. Project Details

1.	Name, address, phone, fax, email of the project Promoter/Developer along with corporate office including registered/branch office	
2.	Location of the project (village, taluka, district, state) Details of land area with proof of possession to be enclosed	
3.	Type of power project being installed	Solar Thermal or Photovoltaic
4.	Capacity of power project being installed (MW)	
5.	Details of Technology to be used & related consumption norms for equipment, component, material etc for the plant (Please provide details for each item)	
6*	Whether any plant of MW size working any where iii) for more than one year on said solar thermal technology iv) for more than 2 years on said SPV technology (Details of the plant and its performance to be provided for relevant technology)	
7*	Information on tied up with State transmission utility for evacuation (proof to be provided)	
8*	Name of Agency with whom PPA signed (proof to be provided) Note-Condition of providing copy of PPA is desirable only in case of REC plants/merchant plants/ research projects. In all other cases, PPA is mandatory.	
9*	(iii) Total cost of project as appraised by FI/ certified by Chartered Accountant (iv) Term loan sanctioned, if any (copy of loan agreement & loan sanction order to be enclosed)	
10*	Project schedule/status: (i) Whether installation work started (Yes/No) (ii) Expected date of commissioning (iii) Present status	

**This information is desirable and even if not available or made available later, the application for obtaining Certificate would be accepted.*

B. Details of items being imported

1.	Names, addresses, phone, fax, email of the importers seeking concessional custom duty for above mentioned project (Could be project promoter/developer)	i) ii)
2.	Importer-wise details of items being procured for (CCD). To be given in enclosed Annexure. (the list of items should be certified by the project developer, importer and chartered engineer)	
3.	Cost of components being imported iii) Without concessional custom duty iv) With concessional custom duty	<u>Importer Without CCD With CCD</u> i) ii) iii)
4.	Purpose of import	
5.	Import Export Code (IEC)	
6.	Whether applying for first time for above project (Yes/No). If no, please give earlier details Importer-wise.	

*{Please **enclose** Importer-wise copies of all the Purchase/ Contract Orders, Commercial/ proforma Invoices, Packing list and Bill of lading /Airway Bill No. etc on official letter heads with authorized signatures on each page of Order/ invoice with official seal. In case the items being imported are procured through contractor by the Promoter/Developer, copies of POs placed with Contractor and those placed by Contractor with Importers alongwith other relevant documents need to be enclosed }*

Certified that:

- (1) The items of machinery and components being imported would be utilized for initial setting up of a solar _____ power generation project for _____MW capacity at Village _____district_____ State_____for export of power to grid.
- (2) Statement indicating utilization of machinery and components imported will be submitted immediately after commissioning the project.

Authorized signatory of Project Promoter/ Developer with Name, Designation, Official Address, Telephone No.& Residential Address

Place :

Date :

Recommended by the authorized officer of State Govt. Deptt./ Designated Agency with Name, date, place & full address of the Deptt./ Agency along with official seal.

Pre-shipment Certificate

This is to certify that goods/items being supplied to M/s ----- (name and full address of the Indian importer) against their purchase order No --- dated -- have been examined with regard to the technical description / specification and the quantity against the packing list issued by Ms ---- (Name of the company exporting the goods) and that the component / equipment / machinery being supplied through this order is new and unused and has not been used in any solar power project/facility.

Signature.....
Name in Block letters.....
Designation.....
Address.....

Place: Name and Address of the Company :

Date:

DETAILS OF ITEMS OF IMPORT

(To be submitted in triplicate Importer- wise)

ANNEXURE-I to ---

1. Name & address of Importer:

Power project for which the items are being imported :

Sl. No	Name of imported items 2		Purpose of requirement* 3	Type of item ** 4	Purchase order No. & date*** 5	Country of origin 6	Supplier name, address and country 7	Quantity in metric units/ Nos.* 8	ITC Code as per customs tariff book 9	Normally applicable duty rate 10	CIF value (in USD/ Euro, etc) 11	CIF value in Rupees 12	Total Amount (in Rs) of concessional custom duty 13
	Description	Technical characteristics/ specification											
1.													
2.													
3.													

* Needs to be indicated for which part of project a particular item is required giving sufficient justification for its required quantity/ number (if required, separate sheet may be attached)

** Should be within the machinery, including prime movers, instruments, apparatus and appliances, control gear and transmissions equipment and auxiliary equipment (including those required for testing and quality control) equipments and components required for initial setting up of a solar power generation project or facility as per Notification No.01/2011-Custom dated 06.01.2011, No.21/2012-Customs dt. 17/3/2012 and Amendment Notification No.32/2012-Customs, dated 8/5/2012.

*** In case, the items being imported are procured through Contractor by the Developer, Purchase Orders' Nos. & Dates of main order and sub-orders may be given in col. 5 above.

(Sig. of Importer)
with name & address

(Sig. of Contractor if applicable)
with name & address

(Sig. of Project Promoter/ Developer if different than Importer)
with name & address

(Sig. with seal of chartered engineer)

IMPORTER'S CERTIFICATE

- (5) We undertake that we shall submit a certificate to the concerned Deputy/ Assistance Commissioner of Customs that the above items will be used only in said project & not for any other use and in case we fail to comply with this condition we shall pay amount equivalent to the difference between the duty leviable on the imported goods but for the exemption under the *Notification No.1/2011-Customs dated 06.01.2011 and No.21/2012-Customs dated 17/03/2012 and Amendment Notification No.32/2012-Customs dated 8th May 2012*, and the already paid at the time of importation.
- (6) We have not applied for concessional custom duty for any imports for this solar grid power project through any other Department/ Ministry of Central Government and there is no duplication in item(s) being imported supplied (in case CCD has earlier been also taken for some items from MNRE).

(Signature of Importer)
with name, address & office seal

CHARTERED ENGINEER CERTIFICATE

I have examined the applicant company's import requirements of new equipment, materials, components etc with regard to their technical description/ specification and the quantity against each item of import and having regard to proper technical norms of consumption and after technical scrutiny of DPR / relevant designs and drawings and the purchase orders, I hereby certify that they are correct in all respects and are actually required for initial setting up of --- MW capacity solar -----power project at village----- district-----State-----. The items are covered in the First Schedule to Customs Tariff Act, 1975 (51 of 1975).

Signature.....
Name in Block letters.....
Designation.....
Address.....

Place:

Name and Address of the Institution under which Chartered :

Date:

Ref No. and date of Corporate Membership :

Recommendation of the State Government Department/ Designated Agency with Name, date, place and full address of the authorized officer of the Department /Agency along with the official seal

Government of India
Ministry of New & Renewable Energy
(Solar Energy Group)

For internal examination of custom duty applications

Dy. No.:

Date:

Sr. Proc. No.:.....

Check List for issuance of Concessional Custom Duty Certificates against the requests for import of machinery and components as per Custom Notification No.01/2011-Custom dated 06.01.2011, No.21/2012-Customs dated 17/03/2012 and Amendment Notification No.32/2012-Customs, dated 8/5/2012, for initial setting up of Solar power generation project

1.	Name of Promoter/ Developer of the project	
2.	Name of Importer (s	Write same if it is promoter
3.	Location of the project <ul style="list-style-type: none"> • Village • Taluka • Distt. • State 	
4.	Application submitted in the prescribed format	Yes/No
5.	Application forwarded by concerned State Government Department/ Designated Agency	Yes/No
6.	Whether details of Technology to be used & related consumption norms for equipment, component, material etc for the plant provided	Yes/No
7.	Whether total cost of project as appraised by FI/certified by CA provided	Yes/No
8.	Whether, details related to following provided: <ul style="list-style-type: none"> iv) tie up with State Utility for power evacuation v) signing of PPA with NVVN/ State Govt./ Utility vi) proof of land possession 	Yes/No Yes/No Yes/No
9.	Whether the detailed list of items/components being imported has been submitted by the importer(s) as per Annexure-I of the Application	Yes/No
10.	If yes, whether the Annexure-I has been signed by the Authorized Signatory of the importer & promoter companies	Yes/No
11.	Whether the imported items as per Annexure-I of the format has been certified by the Chartered Engineer	Yes/No

12.	Whether the Annexure-I has been countersigned by concerned State Government Department/ Designated Agency	Yes/No
13.	Whether the Purchase Order (s), Commercial invoice (s), Packing list and Bill of lading/Airways, Bill No. and other documents as considered necessary are enclosed with Application having signature of the promoter/ importer(s) on each page and their seal	Yes/No
14.	Whether contents of Pre-Shipment Certificate and the items description given in the Annexure of the application format alongwith with their value etc tally with the description given in Purchase order(s) & Commercial Invoice(s)	Yes/No
15.	Names of the suppliers and Place/country	
16.	Whether the following documents submitted:	
	(a) Commercial Invoices no. and date	Yes/No
	Bills of Lading / Air Way Bills no. and date	Yes/No
	Packing Lists no. and date	Yes/No
	Purchase orders/Contract letters	Yes/No
	Value (as in invoice)	
17.	Whether complete documents submitted	Yes/No
18.	Items in Annexure (No. & quantity) not found relevant for setting up of proposed power plant	

(Section Officer)

PS. : Incomplete Application for any single respect even, as per above will not be processed for exemption of custom duty & the Applicant will be informed accordingly.