

**No. 30/42/2012-13/NSM**

भारत सरकार/ Government of India

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

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Block-14, CGO Complex, Lodhi Road,  
New Delhi, dated 17<sup>th</sup> Jan.2013

**Office Memorandum**

Subject:- Modification/simplification of the existing procedure being followed for issue of Concessional Customs Duty Certificate (CCDC) and Excise Duty Exemption Certificates EDECs), in respect of items , equipment etc. required for initial setting up of Solar PV and Solar Thermal Solar Thermal power projects.

In continuation of this Ministry's Office Memorandums of even number dated 3<sup>rd</sup> June 2010 and 7<sup>th</sup> February 2012, 8<sup>th</sup> June 2012 & order No. 19/1/2012 Admin.-I, dated 02.11.2012, the undersigned is directed to state that after considering the request of power project developers for simplification of the existing procedure for issue of CDC and EDEC, to avoid delay at various stages including State Nodal Agencies, it has been decided to modify and simply the procedure and the modified/simplified procedure is enclosed for information and necessary action. As regards the date of applicability of this new and simplified procedure, it is stated that a large number of solar PV power projects (28 Nos.) have been allotted by NVVN in Phase-I Batch-II which have already started approaching the MNRE for issue of certificates under the existing procedure. Therefore, it has been decided that the enclosed simplified procedure shall be effective and applicable to all new projects or fresh cases/ applications which will be received after the date of issue of this OM. However, such solar power project developers, for whom the MNRE has already started issuing certificates under the existing procedure, and who wish to switch over to the modified procedure, will have to re-submit the total 'Bill of Material' through concerned SNAs as per modified procedure, and reconcile the quantity for which certificates have already been issued for their projects under the existing procedure.

2. The solar power project developers may now submit their applications/'Bill of Material' through concerned SNAs, as per the enclosed formats.

3. The aforesaid certificates shall continue to be issued by Dr. A. Raza, Scientist 'F' for Solar PV power projects and by Shri A.N. Srivastava, Director 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

Copy to:

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

**[Prem Chand]**  
Under Secretary to Government of India

**MODIFIED PROCEDURE**

- I (a) The **Total Bill of Material** may be submitted in the format at **Annexure B1** to **State Nodal Agency** (SNA) by the project developers at least 1 month prior to seeking Concession Customs Duty Certificates (CCDC)/ Excise Duty Certificate (EDEC) as the case may be, duly certified by the Chartered Engineer. The concerned State Nodal Agency shall then forward the same to MNRE for approval.
  - (b) At this stage, the developers would be required to submit basic documents such as PPA, Evacuation Agreement with STU/DISCOM, documents pertaining to land to the State Nodal Agency along with the **Total Bill of Material** duly certified by the Chartered Engineer. (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)
  - (c) The State Nodal Agency shall forward the above documents application and **Total Bill of Material** to MNRE after verification.
2. CCDC, EDEC or both, as the case may be, shall be issued by MNRE for each Purchase Order. The proposal for CCDC/EDEC, along with copy of Purchase Order, may be submitted to MNRE through empanelled Chartered Engineer who shall certify the quantity with respect to the approved **Total Bill of Material** and also having regard to the provisions/conditions of Excise notifications No.15/2010-Central Excise dated 27.2.2010 and amendment Notification No.26/2012-Central Excise, dated 8<sup>th</sup> May 2012 and also the provisions of Customs Notifications No.01/2011-Customs dated 06/01/2011 and No.21/2012-Customs dated 17/03/2012 and amendment Notification No.32/2012-Customs, dated 8<sup>th</sup> May 2012 issued by Ministry of Finance (Deptt. of Revenue). In the event of any excess quantity with respect to **Total Bill of Material**, the Chartered Engineer shall certify the excess quantity clearly endorsing the reasons for such increase.
  3. Government of India's notifications, as refer to above, only require MNRE to certify the quantity that needs to be exempted and that the exempted goods are intended to be used for specified purpose.
  4. Upon achieving commercial operation, the project developer shall submit a reconciliatory statement for all equipment or items with respect to **Total Bill of Material**.

**Stages/steps to be completed for obtaining the certificates under the simplified procedure.**

**STAGE-I**

1 <sup>st</sup> Step	Submission of Application & 'Total Bill of Material', ( <b>Annexure-B1</b> ) to SNA, after duly certified by the Chartered Engineer; and then SNA shall forward it to MNRE, atleast one month prior to seeking CCDC/EDEC
2 <sup>nd</sup> Step	Scrutiny and acceptance of the Application & 'Total Bill of Material' ( <b>Annexure-B1</b> ) by the designated officer in MNRE Or Return to SNA in case of inconsistency found out after above scrutiny.
3 <sup>rd</sup> Step	Convey acceptance or return, as the case may be, of the Application & 'Total Bill of Material' ( <b>Annexure-B1</b> ), to the Project Developer with copy to SNA.

**STAGE-II**

1 <sup>st</sup> Step	Submission of <b>Annexure B.2</b> (in case of EDEC),or <b>Annexure B.3</b> (in case of CCDC) or both <b>Annexure B.2 &amp; Annexure B.3</b> (in case of applying for issue of both EDEC & CCDC) after duly filled in Part-A i.e. Project Authority's certificate, along with Purchase Order or Orders (for part or full BoM) and specifications of Equipments duly certified by the Chartered Engineer; to MNRE for issue of CCDC/EDEC
2 <sup>nd</sup> Step	Issue of EDEC (in <b>Annexure B.2</b> ) or CCDC ( <b>Annexure B.3</b> ) addressed to the concerned Asstt./Dy.Commissioner of Central Excise or Customs, as the case may be, for availing of duty benefit.

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**APPLICATION FORMAT FOR “TOTAL BILL OF MATERIAL”**

(TO BE FILLED BY PROJECT PROMOTER/DEVELOPER AND FORWARDED THROUGH STATE GOVERNMENT/DESIGNATED STATE NODAL AGENCY IN TRIPLICATE)

Application format for submission of “Total Bill of Material” for grant of customs and excise duty benefits to Project Developers/Importers by MNRE for initial setting up of Solar Power generation project or facility. This application needs to be submitted by Developers to State Government/State Nodal Agency who shall forward the application to MNRE, upon verification of details under Part-A below.

**Part-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 <b>enclosed</b>	
3.	Type of power project being installed	Solar Thermal or Photovoltaic
4.	Capacity of power project being installed (MW)	___MW
5.	Details of Technology to be used & related Total Bill of Material for equipment, component, material etc for the plant (Please provide details for each item)	
6*	Whether any plant of MW size working any where i) for more than one year on said Solar Thermal technology ii) for more than 2 years on said Solar PV technology (Details of the plant and its performance <b>to be provided</b> for relevant technology)	
7*	Information on tied up with State transmission utility for evacuation ( <b>proof to be provided</b> )	
8*	Name of Agency with whom PPA is signed (copy to be <b>enclosed</b> ). Please mention if the Project is under REC Scheme/merchant power plant. ( <b>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</b> )	
9*	(i) Total cost of project as appraised by FI/ certified by Chartered Accountant (ii) Term loan sanctioned, if any (copy of loan agreement/loan sanction order to be enclosed)	
10	Project schedule/status: (i) Expected date of commissioning (ii) Present status	

\*Note-In this application, information in rows without \*(star) is mandatory and must be provided/enclosed.

**Part B: Total Bill of Material of items/ machinery required for setting up of a Solar PV/Thermal Power Plant**

Items mentioned here under 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), only required for initial setting up of a solar power generation project or facility as per Notification 01/2011- Customs dated 06/01/2011 and Notification 15/2010-Excise dated 27/02/2010 and MNRE's OM No. 24/39/2011-12/PVSE dated 21 Dec 2011.

Sl. No.	Description of Items	*Quantity	Specification	Concessional custom duty (CCD) to be availed (Yes/No)	Excise duty exemption (EDE) to be availed
Solar block					
1.					
2.					
3.					
Power block					
1.					
2.					
Power Evacuation					
1.					
2.					
3.					
Measuring Instruments					
1.					
2.					

\*Quantity should be mentioned in Nos./Units/Kgs/Kmtrs/MTs/and not in undefined terms such as Lots/Sets/ etc.

**Signature and Seal of Authorised Signatory  
of Project Company**

**Duly verified and certified by Chartered Engineer  
Name and address of Institution Chartered with:  
Ref. No. & Date of membership:**

**Recommendation of the State Govt. Deptt./Designated Agency, with Name, Date, Place of full  
address of the authorized officer of the State Govt. Deptt./SNA with official seal.**

**Signature.....  
Date.....**

भारत सरकार / Government of India

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**EXCISE DUTY EXEMPTION CERTIFICATE****Part A.** (TO BE FILLED BY PROJECT PROMOTER/DEVELOPER - IN DUPLICATE)

[Format for issue of certificate for grant of Excise duty exemption to manufacturers 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. 15/2010-Central Excise dated 27th February, 2010 and amendment Notification No.26/2012-Central Excise, dated 8<sup>th</sup> May 2012.]

Ref. No. -----

Date: -----

Project: ----- (Solar PV/Thermal and Capacity)

Location: ----- (Village, Taluka, District &amp; State)

Date of submission of **Total Bill of Material** to MNRE: -----**1. Project Authority Certificate:**

I, -----, Chief Executive Officer of ----- (Name of the Project developer) am duly authorized to issue the Project Authority Certificate. I hereby certify that M/s ----- (Name of the supplier/contractor) have been awarded a contract for supply of goods of quantity and description, as mentioned below, for onshore supplies against Purchase Order No. ----- Dated ----- (Copy of Purchase Order and specifications of the equipment are **enclosed**).

Package Name/Description: -----

Sl. No.	**Name and Description of Items	*Quantity	Price	Specification
1.				
2.				
3.				
...				
...				
...				

\*Quantity should be mentioned in Nos./Units/Kgs/Kmtrs/MTs/and not in undefined terms such as Lots/Sets/ etc.

\*\*Name & description of items should match the name and description mentioned in the P.O. and **Total Bill of Material**.

Certified that:

- a. The above items of machinery and components being supplied/ procured would be utilized for initial setting up of a solar -----(PV or Thermal) power generation project for ---- MW capacity at village ----- district----- State\_\_\_ for export of power to grid.
- b. The above goods are eligible for exemption from duties of excise leviable under the Ministry of Finance's Notification no. 15/2010 dated 27/02/2010 and amendment Notification No.26/2012-Central Excise, dated 8<sup>th</sup> May 2012, and any subsequent amendments/clarifications issued thereafter.
- c. The said goods shall be used in the said ----- (Name of the Project) of ---- ----- (Name of the developer) only and not for any other use.
- d. In the event of non-compliance of the above, I undertake to pay the duty which would have been leviable at the time of clearance of goods, but for this exemption.
- e. Statement indicating utilization of above materials/components and parts procured from various manufacturers/ suppliers, will be submitted to MNRE in the prescribed format, within 60 days of commissioning of the project.
- f. No other similar certificate to any other party has been issued for the same supplies as detailed above, under the same P.O. referred to above.

Place:

Date:

Signature

Name:

Designation: Chief Executive Officer

Name of Project Company:

Seal:

### **Part-B**

#### **2. Chartered Engineer's 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----- Taluka ----- District-----State-----.

The above mentioned items and respective quantities are in compliance with **Total Bill of Material** submitted to MNRE on \_\_\_\_\_ (date). (Please furnish a separate item-wise justification in case the quantity indicated is higher than the quantity mentioned in the **Total Bill of Material** )

Place:

Date:

Signature:

Name in Block Letters:

Designation:

Address:

Name of institution chartered with:

Ref. no and date of membership:

**File No.** \_\_\_\_\_

**Part C**

**3. Certificate by an officer not below the rank of Deputy Secretary to Government of India in the Ministry of New & Renewable Energy (MNRE):**

It is certified that the goods to be imported as mentioned in para '1' above indicating the quantity, description and specifications thereof are required for use in the -----  
(Name of the Project) of ----- (Name of the developer).

Place: New Delhi  
Date: \_\_\_\_\_

Signature:\_\_\_\_\_  
Name: \_\_\_\_\_  
Designation: \_\_\_\_\_  
Ministry of New & Renewable Energy  
Office Seal:

To

Asstt./Dy. Commission of central Excise  
\_\_\_\_\_ (Excise Range/Division/Commissionerate)

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नवीनऔरनवीकरणीय ऊर्जा मंत्रालय/ Ministry of New &amp; Renewable Energy

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**CONCESSIONAL CUSTOMS DUTY CERTIFICATE****Part -A** (TO BE FILLED BY PROJECT PROMOTER/DEVELOPER IN DUPLICATE)

[Format for issue of certificate for grant of Concessional Customs duty to the 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 06/01/2011; No.21/2012-Customs dated 17/03/2012 and amendment Notification No.32/2012-Customs, dated 8<sup>th</sup> May 2012]

Ref No. -----

Date: -----

Project: ----- (Solar PV/Thermal and Capacity)

Location: ----- (Village, Taluka, District &amp; State)

Date of submission of **Total Bill of Material** to MNRE: -----**1. Project Authority Certificate:**

I, -----, Chief Executive Officer of ----- (Name of the Project / developer) am duly authorized to issue the Project Authority Certificate. I hereby certify that M/s ----- (Name of the supplier/contractor/importer) have been awarded a contract for supply of goods of quantity and description as mentioned below for offshore supplies against Purchase Order No. ----- dated ----- (Copy of Purchase Order and specifications of the equipment are **enclosed**).

Package Name/Description: -----

Sl. No.	**Name and Description of Items	*Quantity	Specification
1.			
2.			
3.			
...			
...			
...			

\*Quantity should be mentioned in Nos./Units/Kgs/Kmtrs/MTs/and not in undefined terms such as Lots/Sets/ etc.

\*\*Name & description of items should match the name and description mentioned in the P.O. and Total Bill of Material

Certified that:

- a. The above 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.
- b. The above goods are eligible for concessional duties of customs leviable under the Ministry of Finance's Notification no. 01/2011 dated 06/01/2011 *No.21/2012-Customs dated 17/03/2012 and amendment Notification No.32/2012-Customs, dated 8<sup>th</sup> May 2012* and any subsequent amendments/clarifications thereafter.
- c. The said imported goods shall be used in the said ----- (Name of the Project) of ----- (Name of the developer) only and not for any other use.
- d. In the event of non-compliance of the above, I undertake to pay the amount equal to the difference between the duty leviable on such goods but for the exemption under this notification and that already paid at the time of importation.
- e. Statement indicating utilization of above materials/components and parts procured from various manufacturers/ suppliers, will be submitted to MNRE in the prescribed format, within 60 days of commissioning of the project.
- f. No other similar certificate to any other party has been granted for the same supplies as detailed above, under the same contract referred to above.

Place:  
Date:

Signature  
Name:  
Designation: Chief Executive Officer  
Name of Project Company:  
Seal:

### Part-B

#### **2.Chartered Engineer's 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 import 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----- taluka ----- district-----State-----.

The above mentioned items and respective quantities are in compliance with **Total Bill of Material** submitted to MNRE on \_\_\_\_\_ (date). (Please furnish a separate item wise justification in case the quantity indicated is higher than the quantity mentioned in the **Total Bill of Material**)

Place:  
Date:

Signature:  
Name in Block Letters:  
Designation:  
Address:  
Name of institution chartered with:  
Ref. no and date of membership:

File No. \_\_\_\_\_

**Part-C**

**3. Certificate by an officer not below the rank of Deputy Secretary to Government of India in the Ministry of New & Renewable Energy:**

It is certified that the goods to be imported as mentioned in Para '1' above indicating the quantity, description and specifications thereof are required for use in the -----  
(Name of the Project) of ----- (Name of the developer).

Place: New Delhi

Date: \_\_\_\_\_

Signature

Name:

Designation:

Ministry of New & Renewable Energy

Seal:

To

Asstt./Dy. Commissioner of Customs

\_\_\_\_\_ Port/Airport