

Office Memorandum

Subject: Guidelines for online submission of Total Bill of Material (BoM) and application for issue of Concessional Customs Duty Certificates (CCDC) and Excise Duty Exemption Certificate (EDEC) by this Ministry for availing duty benefits by the Solar Power Project Developers (SPDs) for initial setting up of their solar power plants in India.

In continuation of this Ministry's OM of even number dated 17th Jan. 2013 reg. procedure to be followed by SPDs for issue of Concessional Customs Duty Certificate (CCDCs) and Excise Duty Exemption Certificates (EDECs), the undersigned is directed to inform that this Ministry has launched a web portal for online registration by Solar Power Developers (SPDs) and issue of CCDCs and EDECs. This web portal is currently hosted at <http://164.100.194.45/ccms> .

2. Starting from 1st July 2013, all SPDs seeking concessional customs duty under Ministry of Finance (Deptt. of Revenue)'s 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 08.05.2012; as also those seeking excise duty exemption under Notification No.15/2010-Central Excise dated 27.02.2010 and amendment Notification No.26/2012-Central Excise dated 08.05.2012 on the import/procurement of items/components etc. required for initial setting up of solar power projects, are requested to follow the following guidelines:-

- (1) SPDs shall mandatorily register himself by clicking here <http://164.100.194.45/ccms> for obtaining login ID and password. The login ID and password shall be delivered to the registering SPD on his registered email address;
- (2) The SPD shall login for submission of Application and Total Bill of Material. The Total Bill of Material is divided into four segments – Solar Block, Power Block, Power evacuation and Measuring/Testing equipments. The SPD has to fill up each segment item by item and take a printout upon freezing the Bill of Material. The SPD is authorized to edit the Bill of Material at any number of times before taking print out. The SPD will not be authorized to alter that Bill of Material thereafter.
- (3) The project developer shall submit the Application and Total Bill of Material to the concerned State Nodal Agency (SNA) at least one month prior to seeking Concessional Customs Duty Certificates (CCDC) or Excise Duty Exemption Certificate (EDEC), as the case may be, after duly certified by the Chartered Engineer. The SPD/SNA may ensure that all the documents mentioned in the Application, reach MNRE at least 15 days prior to seeking CCDC/EDEC.
- (4) At this stage, the developer would be required to submit to the concerned SNA, the basic documents like (i) Power Purchase Agreement, (ii) Evacuation Agreement with STU/DISCOM, (iii) Land documents/ Lease Deed/Details of land area in possession, (iv) Chartered Accountant Certificates on the total project cost; (v) EPC agreement, if applicable; 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]*

- (5) The State Nodal Agency (SNA) shall scrutinize the above documents/Bill of Material and forward them all to the Director (NSM) MNRE, Block-14, CGO Complex, New Delhi-11003, with suitable recommendations for issue of CCDC/EDEC.
- (6) The SPD can also track online status of Bill of Material and view the approved Bill of Material.
- (7) Once the Bill of Material of the SPD is approved by competent authority in this Ministry, the SPD will then be authorized to generate CCDC/EDEC Certificate (proposal) upon Login to the aforesaid web portal. The SPD may note that the quantity for which CCDC/EDEC is sought shall be less and equal to the authorized quantity provided in the approved Bill of Material. Upon generating the CCDC/EDEC proposal, the SPD may take a print out. The proposal/request for issue of CCDC/EDEC, along with copy of relevant Purchase Order, may be submitted to Director (NSM) MNRE, Block-14, CGO Complex, New Delhi-11003, through empanelled Chartered Engineer who shall certify the quantity with respect to the approved Bill of Material and also having regard to the provisions/conditions of Ministry of Finance (Department of Revenue)'s Notifications mentioned in para 2 above. CCDC, or EDEC or both, as the case may be, shall be issued by MNRE for each Purchase Order. CCDC/EDEC proposal, complete in all respect, shall be accepted by MNRE and certificate shall be issued within 2 days.
- (8) In the event of any amendment in quantity or addition of new item/items with respect to the Bill of Material, the SPD shall provide complete justification of amendment in quantity or addition of new item/items. The Chartered Engineer shall certify the amendment of Bill of Material clearly endorsing the reasons for such amendment.
- (9) Government of India's notifications, as referred to in para 2 above, require MNRE only to certify the quantity that needs to be exempted and that the exempted goods are intended to be used for specified purpose.
- (10) Upon achieving commercial operation of the said solar power project, the project developer shall submit to MNRE, within 60 days, a reconciliatory statement for all equipments or items with respect to Bill of Material.

(A.N. Srivastava)
Director