

No. 22/09/2009-10/St./NSM
Government of India
Ministry of New and Renewable Energy

Block-14, CGO Complex, Lodhi Road,
New Delhi-110003 dated 08th Jan. 2014

Office Memorandum

Subject:- Ineligible items to be excluded from the Total Bill of Material to be submitted to MNRE by the Solar Power Developers for issue of Excise Duty Exemption Certificate and Concessional Custom Duty Certificate.

While Considering the Total Bill of Material (BoM) received from the various Solar Power Developers (SPDs), it has been observed that the SPDs are including a number of items/components/parts in their BoMs which do not qualify for grant of duty exemption. The matter regarding finalization of a list of all such ineligible items and uploading the same on the Ministry's website for information of SPDs, has been under consideration in this Ministry in the light of the Notifications issued by the TRU Division, Department of Revenue. This has also been discussed in a few meetings held with Joint Secretary (TRU), Department of Revenue (Ministry of Finance). It has been broadly agreed that the Civil Work items, Earthing Material, Plant Lighting Material, Lightning Arrestor, Items for Plant Security and some miscellaneous items like Rubber Gloves, Fire Fighting Equipments etc. do not qualify for duty exemption.

2. This Ministry has now finalized an illustrative list of items/components and parts which are considered to be non-eligible for excise duty exemption and concessional customs duty. A copy of this list is enclosed. All the Solar Power Developers are requested to kindly ensure that the items figured in the enclosed list are not included in the BoM to be forwarded henceforth to this Ministry for approval. Heads/Chief Executives of all the State Nodal Agencies are also requested to kindly scrutinize the bills of material being received from the SPDs and delete the ineligible items from the BoM before forwarding/recommending it to this Ministry.



(A.N. Srivastava)
Director (NSM)

Phone No: 24363498

To

1. All Solar Power Developers
2. All State Nodal Agencies/Power/Energy Departments (as per standard list).
3. Joint Secretary (TRU), Deptt. Of Revenue (Min. of Finance), North Block, New Delhi.

Copy to:-

1. PSO to Secretary
2. PPS to JS/TK
3. Dir. (NIC) for uploading this on the MNRE Website
4. Order bundle

List of ineligible items which should not be included in the Total BoM to be submitted to MNRE by the Solar Power Developers for issue of Excise Duty Exemption Certificate and Concessional Custom Duty Certificate

Category I: Civil Work items like Cement, TMT(Saria), Pre-Fabricated/Pre Engineered Building, Inverter Exhaust Ducting and Machinery required for Civil Work such as Ramming Machine, Fork Lift etc.

Category II: Earthing Material like GI Earthing Strip, Earthing Electrode, Earthing Pit for Array Yard, Earthing Hook etc.

Category III: Plant Lighting Material like CFL, Tube-lights etc., Cable for lighting, Switch Board for lighting, Plant Lighting Transformer, LT AC Lighting Distribution Board, Lighting Pole, Lighting Fitting, Lighting Junction Board, Pathway Street Light Poles, Fixtures, Boundary Street Light Fixtures.

Category IV: Lightning Arrestors.

Category V: Items for Plant Security like Boundary Wall/Fencing, Watch Towers, Main Gate, C.C.T.V. Camera etc.

Category VI: Miscellaneous items like ISI marked Rubber Gloves, Sand, Sand Filled Bucket, Fire Fighting Equipments, etc.

Note: - **This is an illustrative list and not exhaustive. Any item/part/component found ineligible on a future date can also be included in this list.**