

F.No. 354/31/2018 – TRU(Pt)
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

North Block, New Delhi
Dated the 13th of August, 2018

To

All Principal Chief Commissioner / Chief Commissioner of Customs / Customs (Preventive),

All Principal Chief Commissioner / Chief Commissioner of Customs / Central Excise and GST,

All Director Generals,

All Principal Commissioner/ Commissioner of Customs / Customs (Preventive)/ Central Excise and GST

Madam / Sir,


Subject: Safeguard duty on Solar cells whether or not assembled in modules or panels – regarding

Vide notification No. 1/2018-Customs (SG), dated the 30th July, 2018, safeguard duty has been imposed on Solar cells whether or not assembled in modules or panels falling under sub-heading 8541 or tariff item 8541 40 11 of the Customs Tariff Act, 1975 at specified rates for a period of two years.

2. In this context the undersigned has been directed to state that in compliance to the interim directions issued by the Hon'ble High Court of Orissa in Writ Petition (Civil) No. 12817 of 2018, it has been decided not to insist on payment of safeguard duty, for the time being, in terms of said notification. Accordingly, till further direction from the Board, the said goods, namely, Solar cells whether or not assembled in modules or panels would, in respect of said safeguard duty, be assessed provisionally on furnishing of simple letter of undertaking/bond by the concerned person.

3. If any difficulty is faced, the same should be brought to the notice of the Board.

Yours faithfully,


(Mohit Tewari)

Under Secretary to the Government of India