Circular No. 10/96-Cus.
dated 14/2/96

F.No. 528/23/96 Cus (TU)

Government of India
Ministry of Finance
Department of Revenue, New Delhi

Subject: Import of Wind Turbines in CKD form to avail the benefit of Notification 64 / 94-Cus.

The undersigned is directed to refer to the provisions of notification no. 64/94 Customs dt. 1.3.94 under which complete WOEGs are charged a concessional duty of 25% under S.No. 1 whereas under S.No. 3 ibid, specified parts of the same imported for manufacture of WOEGs are extended Nil rate of duty.

The Ministry of Non-Conventional Energy Sources has intimated that there are possibilities of attempts to import complete WOGEs, even second hand ones, in CKD condition to avail the benefit of Nil rate available on parts, whereas the concession is meant only for imports of components by manufacturers.

The information is being brought to your notice for necessary action. It may kindly be ensured that the Government's prescription of differential rates of duty between complete WOEGs and specified components for manufacturers is strictly enforced and not allowed to be circumvented by resorting to such methods.

India Code

Sd/-
(A.K. Raghunathan)
Senior Technical Officer