



OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS (NS-V)
MUMBAI ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, NS-V, GROUP VA
DISTT- RAIGAD, MAHARASHTRA-400707

F. No.- S/26-Misc-330/2016 GR.VA, NS-V

Dated: .07.2018

PUBLIC NOTICE NO. 113/2018

Sub: Clarification regarding classification of Solar Panels/Module equipped with elements-reg.

Attention of all importers, Customs Brokers and all stakeholders is invited to CBIC's Instruction No. 08/2018 dated 06.04.2018 regarding classification of Solar Panels/Modules with elements.

It is stated in this regard that the most common function of diodes is to allow an electric current to pass in one direction (in forward biasing), while blocking it in opposite direction (in reverse biasing). Depending on its position in the solar module/panel, it is referred as bypass diode or blocking diode. For details of functionality of these diodes, please refer to the CBIC instruction cited above. The classification of solar panel/module is to be done as mentioned below:

1. Solar Panel/Module equipped with bypass diodes are classifiable under CTH 8541.
2. Solar Panel/Module equipped with blocking diodes are classifiable under CTH 8501.
3. Solar Panels equipped with blocking diodes and bypass diodes are classifiable under CTH 8501.

Accordingly, all the importers, customs broker and all stakeholders are advised that they MUST clearly specify the kind of diode with which Solar Panel/Module equipped with while filing the Bills of Entry. It is preferable that this declaration is supported by Chartered Engineer's (CE) certificate or other document from supplier or load port. This declaration should be accepted by the Department.

In case of reason to believe that the self-declaration is wrong, permission of ADC/JC may be obtained to get the goods tested through local CE.

Difficulties, if any may be brought to the notice of the undersigned.

Sd/-
(Vijay Singh Chauhan)
Commissioner of Customs
NS-V, JNCH

Copy to:

- 1) Chief Commissioner of Customs, Mumbai Zone-I/II/III.
- 2) Commissioner of Customs-GEN/NS-I/II/III/IV/V,
- 3) All Addl/Jt. Commissioner of Customs (Import), JNCH,
- 4) All DC/AC's, JNCH (Import)
- 5) EDI Section for uploading on JNCH website.
- 6) BCHAA,
- 7) Office Copy.