



**OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS(NS-V),
MUMBAI ZONE -II, JAWAHARLAL NEHRU CUSTOM HOUSE,
NHAVA SHEVA, - NS V, GROUP V A,
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F.NO. S/26-Misc-330/2016 Gr.-VA, NS- V

Dated: - 29.09.2016

PUBLIC NOTICE No.135/2016

Sub: - Classification of Solar Panel-reg.

A dispute has recently arisen regarding the classification of Solar Panel with Diode or other current regulating equipment's / elements under Customs Tariff Heading (CTH) 8541 as against 8501. Therefore, a reference was made to the CBEC. CBEC, vide Letter dated 22.09.2016, has issued a clarification on classification in this regard. Accordingly it is informed that;

1. If the solar panel/module is equipped with elements and these elements supply the power to an external load i.e. motor, an electrolyser etc. then the solar panel/module is classifiable under CTH 8501.
2. However, if the solar panel/module is equipped with elements but these elements do not supply the power to an external load i.e. a motor, an electrolyser etc. then the solar panel/module is classifiable under CTH 8541.

Accordingly, all the Importers/Customs Brokers are advised to classify the goods on the basis of aforesaid clarification.

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,
- 8). Notice Board.