

**Procedure for grant of Concessional Customs Duty Certificates(CCDC) under Ministry of Finance's Custom Notification No 50/2017 dated 30.6.2017**

**Background:**

The Department of Revenue (DoR) has issued the Customs Notification No. 50/2017 dated 30.6.2017 Sl. No 237 and Sl. No. 381) suppressing the Notification no. 12/2012 dated 17.03.2012. The Notification provides for issuance of Concessional Customs Duty Certificate (CCDC) for import of following raw materials for the manufacturing of EVA (Ethylene Vinyl Acetate) sheets/ back sheets used in solar photovoltaic cells or modules industry.

- i. EVA resin
- ii. EVA master batch
- iii. Poly ethylene terephthalate
- iv. Poly vinyl fluoride (PVF)
- v. Poly vinyl di-flouride (PVDF)
- vi. Adhesive resin
- vii. Adhesive hardener

2. The Notification provides for import of aforesaid items at "Nil" Basic Custom Duty (BCD) subject to the condition no.22 of the notification which states that, if the importer at the time of import: —

- i. Furnishes in all cases a certificate to the Deputy Commissioner 'of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Electronics and Information Technology (MeitY) recommending the grant of the exemption and the said officer certifies that the goods are required for the specified purpose.
- ii. Furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that: -
  - a. He shall use the imported goods for the purpose specified.
  - b. In case he fails to comply with item (i), he shall pay an amount equal to the difference between the duties leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.

**Modalities for issuance**

3. CCDC may be issued by MeitY to manufacturers of EVA Sheet or Back Sheet for import of raw material based on the below modalities: -

- i. The Concessional Certificate will be issued to the manufacturers of EVA Sheet/ Back Sheet only based on the Self Certification (supported with the Chartered Accountant/ Engineer Certificate) provided by them.
- ii. The certificate would be issued on Annual requirement basis for each financial year. The quantity of raw material for CCDC will be decided on the actual consumption of raw material in previous year. Manufacturer has to submit the consumption quantity and import quantity in same unit (KG to KG).
- iii. The certificate may be reissued within the same financial year, once the manufacturer has consumed the imported quantity issued in the CCDC. The quantity of raw material for the remaining period of the same financial year would be recommended on proportion/ ratio of the actual consumption of the past duration.
- iv. For the new manufacturers the quantity recommended would be 25% of the actual quantity requested, supported with the invoices, orders etc.
- v. The manufacturer has to submit a Chartered Accountant/ Engineer Certificate at the end of financial year indicating actual imports, actual consumption of raw materials.

4. The certificates will be issued on e-sanchit portal on icegate against the IEC code of beneficiary. The beneficiary will have to be registered on the portal as per the instructions of Customs.

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