

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

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**North Block, New Delhi**

**Dated the 13<sup>th</sup> September, 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 30<sup>th</sup> 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, in compliance to the interim directions issued by the Hon'ble High Court of Orissa in Writ Petition (Civil) No. 12817 of 2018 and I.A. No. 10566 of 2018, vide Instruction No. 12/2018-Customs, dated 13<sup>th</sup> August, 2018, it was instructed not to insist on payment of safeguard duty, for the time being, in terms of said notification and the goods, namely, Solar cells whether or not assembled in modules or panels would, in respect of said safeguard duty, to be assessed provisionally on furnishing of simple letter of undertaking/bond by the concerned person.

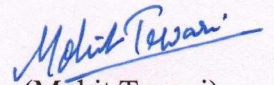
3. In the meantime, SLP (C) No. 24009-10/2018 was filed in the matter before Hon'ble Supreme Court. Vide order dated 10<sup>th</sup> September, 2018, Hon'ble Supreme Court has stayed the interim order dated 23.07.2018 passed by the Hon'ble High Court of Orissa and further proceedings in the aforementioned writ petition.

4. In view of the above, the undersigned has been directed to state that the Instruction No. 12/2018-Customs, dated 13<sup>th</sup> August, 2018 stands withdrawn with immediate effect. Accordingly,

all the provisional assessment done in terms of said instruction shall be finalised and safeguard duty shall be assessed and collected in accordance with the notification No. 1/2018-Customs (SG) dated 30<sup>th</sup> July, 2018.

5. 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