

AUTHORITY FOR ADVANCE RULINGS  
(CENTRAL EXCISE, CUSTOMS AND SERVICE TAX)  
NEW DELHI

PRESENT

Mr. Justice P.K.Balasubramanyan (Chairperson)  
Mr. J.K.Batra (Member)  
Mr. J.Khosla (Member)

The 18th March, 2011

Ruling No. AAR/Cus/02/ 2011

In

Application No. AAR/44/CUS-1/09/2010

Applicant : M/s Enercon (India) Limited,  
Enercon Tower, A-9 Veera Industrial  
Estate, Veera Desai Road, Andheri (West),  
Mumbai- 400053, Maharashtra.

Commissioner : The Commissioner of Customs(Import)  
concerned Mumbai-II, Jawaharlal Nehru  
Customs House, Nhava Sheva,  
Taluka Uran, Distt: Raigad,  
Maharashtra-400707

Present for the applicant : Shri Paresh M. Joshi, Advocate  
Shri Praveen Kakulte,AVP Technical Services  
Shri Girish Paliwal, VP

Present for the : Shri S.N. Singh, Jt. CDR  
Commissioner Shri Sonal Bajaj, SDR

Ruling  
( By J.K.Batra)

M/s Enercon (India) Limited, Mumbai, the applicant, is a joint venture company set up in collaboration with Enercon GmbH of Germany. The applicant has set up a plant for the manufacture of Wind Operated Electricity Generators

(WOEG). The applicant proposes to import “specially designed transformers” (sealed corrugated tank integrated wind turbine transformers) for wind operated electricity generators E-48 / E-53(800 KW) which are being manufactured by the applicant in India. The purpose of these transformers is to step up or step down the voltage while wind operated electricity generator is made to run for the generation of electricity by harnessing wind power.

2. The applicant has sought a ruling on the eligibility of the transformers for exemption from additional duty of customs leviable under Section 3 (1) of the Customs Tariff Act, 1975 in terms of Notification No. 06/2006-Central Excise dated 1st March, 2006. The application has been allowed under Section 28I (2) of the Customs Act, 1962. The question raised by the applicant is as follows:

*“Whether the goods sought to be imported i.e. specially designed transformer for wind operated electricity generator E-48/E-53 ( 800 KW ) which is being manufactured by the applicant will be eligible for exemption from the whole of additional duty of customs under Section 3(1) of Custom Tariff Act, 1975 by virtue of Serial No. 84 read with Item No 13 of List 5 in Notification No. 06/2006-Central Excise dated 01/03/2006.”*

3. The applicant has simultaneously filed an application seeking advance ruling on the eligibility of the specially designed transformers having identical specification but manufactured by the applicant in India for exemption from levy of Central Excise duty under the same Notification No. 06/2006-CE read with the same entry thereto. The Authority has given its ruling No. AAR/CE/01/2011 on the said application today.

4. Since the issue involved in the two applications is identical except that instead of the goods being manufactured by the applicant would now be imported by the applicant, all other facts and arguments remaining the same, it is held that imported transformers are not covered by the entry at Serial No. 13 of List 5 read with the entry at Serial No. 84 of the Table to the Notification No. 6/2006-Central Excise and consequently will not be eligible for the benefit of exemption from the levy of additional duty in terms of the said notification no. 06/2006-CE.

5. Accordingly Ruling is given and pronounced on this day, the 18<sup>th</sup> of March, 2011.

Sd/-  
(J.K.Batra)  
Member

Sd/-  
(P.K.Balasubramanyan)  
Chairman

Sd/-  
(J.Khosla)  
Member