

W.P.(MD)No.8026 of 2019

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATED : 17.08.2022

CORAM

**THE HONOURABLE MR. JUSTICE M.NIRMAL KUMAR**

Writ Petition (MD) No.8026 of 2019

&

W.M.P.(MD)No.6341of 2019

Nordex India Private Limited,  
(Formerly known as Acciona Windpower  
India Private Limited)

Rep. by its Director Mr.Prashanth Pandarish Vittal,  
C1-001, Tower C, Ground Floor "The Millenia",  
Nos.1 and 2, Murphy Road,  
Ulsoor,  
Bangalore – 560 008.

.. Petitioner

Versus

Commissioner of Customs,  
Custom House,  
New Harbour Estate,  
Tuticorin – 628 004.

.. Respondent

Prayer:- Petition filed under Article 226 of the Constitution of India praying for issuance of a Writ of Certiorari, to call for the records in C.No.VIII/10/78/2018-Adjn in Order in Original No.14/2018, dated 19.12.2018, passed by the respondent and quash the same as arbitrary and illegal.

For Petitioner : Mr.Joseph Prabakar

For Respondent : Mr.R.Aravindan  
Senior Standing Counsel



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## **ORDER**

**WEB COPY** This Writ Petition is filed seeking to quash the order dated 19.12.2018, passed by the respondent in C.No.VIII/10/78/2018-Adjn in Order in Original No.14/2018.

2.The petitioner is engaged in the manufacture, erection, installation and commissioning of Wind Operated Electricity Generators [WOEG], commonly known as Windmills. For setting up a Windmill, expertise in installation and commissioning of the Windmills at the site is required. Originally, the petitioner's Company carried on business in the name and style of "Accoina Windpower India Private Limited" and later, changed its name to "Nordex India Private Limited" with effect from 26.09.2018.

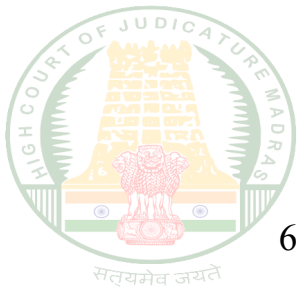
3.The petitioner imported various materials and parts of Windmills through Tuticorin Port, for manufacture, erection and installation of the Wind Operated Electricity Generators in the specified site of the customers. While some of the parts are manufactured by the petitioner in the factory, certain other parts such as Rotor Blades, Tower and Transformer are imported and sent to the site directly where the Windmills are to be installed. Thereafter, the final product namely, Windmill would come into existence at the site.



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4. During the year 2016, one Sun Photo Voltaic Energy Private Limited, Bangalore, placed a Turnkey contract on the petitioner, whereby the petitioner was required to set up 26 Windmills in Bannur Wind Project in Karnataka. The contract involved supply, erection, installation and commissioning of Wind Turbines at the site. The said Sun Photo Voltaic Energy Private Limited awarded two contracts to the petitioner, one for supply of all equipments and the second one for erection, installation and commissioning services.

5. The petitioner imported 78 Nos. of Rotor Blades from China for manufacture and installation of 26 Windmills. The said imported Rotor Blades were directly moved from the Tuticorin Port to the site in Karnataka, where they are to be installed. This is for the reason that Rotor Blades are huge and require specialized transportation and it would be extremely uneconomical and unviable to transport the said Rotor Blades to the factory of the petitioner and thereafter, transport the same once again to the site. Further, there is possibility for the blades getting damaged. The transportation itself can be done only after getting approvals. Hence, it would not be possible for the petitioner to transport the said blades from the Port to its factory and thereafter to the site. The Rotor Blades needs no further customization in the petitioner's factory.



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6.The Government of India to encourage clean energy, granted exemption of customs duty and excise duty for all the parts and components required for Windmills. Thus, the petitioner imported Rotor Blades and availed the exemption of basic customs duty under Serial No.362(3) of Notification No.12/2012 – Cus, dated 17.03.2012 and exemption of special additional duty under Notification No.21/2012 – Cus, dated 17.03.2012. One of the conditions for exemption is that the goods imported should be used in the manufacture of Wind Operated Electricity Generators. Further, the importer should obtain a certificate from the Ministry of New and Renewable Energy, Government of India, for the import of parts and components required for the Windmill.

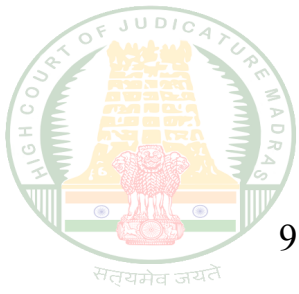
7.As per the contract entered with Sun Photo Voltaic Private Limited, the petitioner imported 78 Nos. of Rotor Blades under three bills of entry, dated 22.08.2016, 27.08.2016 and 23.01.2017, for a total value of Rs.73,14,99,817/- and the duty payable is worked out to Rs.3,01,37,791/-. Serial No.362 of Notification No.12/2012 – Cus, dated 17.03.2012, provides for concessional rate of basic customs duty of 5% for the Rotor Blades used for manufacture of wind operated electricity generators (Windmill). The said exemption is subject to the condition that the importer should use the goods for "specified purpose" in the manufacture of Windmill. The goods in question



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are also eligible for exemption from special additional duty under Clause 14C of Notification No.21/2012, dated 17.03.2012, subject to the same condition.

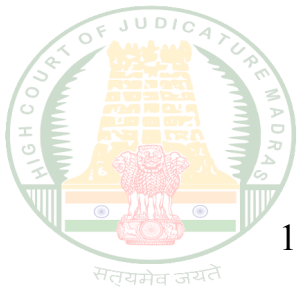
8.As far as the present case is concerned, the issue involves interpretation of the condition relating to "use of the goods for specified purpose". The petitioner submitted necessary certificate from the Ministry of Non-Conventional Energy, Government of India, and gave an undertaking that they would use the imported goods for the "specified purpose". Thereafter, the petitioner availed concession/exemption by giving an undertaking that the Rotor Blades imported would be used for manufacture of the Windmill. This being so, the Special Intelligence and Investigation Branch of the Customs Department at Tuticorin, conducted investigation into import of Rotor Blades made by the petitioner during May, 2018. The petitioner produced the required documents such as, copies of bills of entry, import invoice, bill of lading, purchase order, letter of credit, contract copies and end-user certificate. Further, the petitioner explained that they are the manufacturer of Windmill and as such, they install, erect and commission the Windmills for the customers at the respective site under an agreement and that they are eligible for availing the exemption available.



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9. Based on the investigation, the respondent issued a show cause notice dated 17.09.2018, to the petitioner alleging that suppression of facts have been made by them and demanded the differential customs duty of Rs.4,61,37,157/-, invoking the extended period of limitation as per Section 28(4) of the Customs Act, 1962 [hereinafter referred to as "the Act"] and proposed to levy penalties under Sections 112(a), 114-A and 114-AA of the Act.

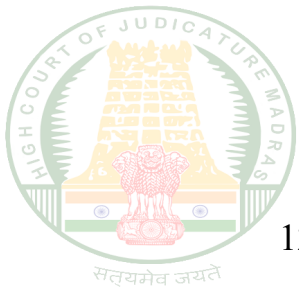
10. The petitioner filed a detailed reply to the show cause notice on 19.11.2018. Further, they appeared for personal hearing on 13.12.2018 and submitted their written submissions along with the documents and explained the facts refuting the show cause notice, dated 17.09.2018. The submissions of the petitioner are that the show cause notice proceeds on a wrong premise on the exemption Notification. Nowhere in the Notification, it is mentioned that the goods should not be sold before it is utilized by the importer in assembly and erection of the Wind Operated Energy Generator, which is done at the site of their customer, to whom it is sold. The sale of Rotor Blades does not a bar to the importer to avail credit and benefits, who sold it to their customer, the importer still have the contractual responsibility of manufacturing (assembly, erection and installation) of the Windmill at the customer's site, as they are the manufactures of Wind Turbines. The petitioner has got the requisite expertise to do these works.



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11. Further, as per the contract terms, the full value of the invoices were paid only on successful commissioning of Windmills, not on invoice basis.

Though the Rotor Blades shown as sold, the possession retained by the petitioner, the same ultimately used in the manufacture of Windmill by the importer (at the customer's site) as required under the exemption Notification. Hence, its utilization in the manufacture and assembly of Windmill cannot be repudiated by the Department. The only objection raised by the respondent is that the sale of Rotor Blades before utilization is on wrong notion, that the importer himself cannot use it after its sale. This objection was raised since the Department was not conversant with the manufacturing process involved in the installation of the Windmill. It is accepted and known procedure that all the components for the Windmill, such as, Rotor Blades, Tower, Transformer and other components are moved to the site of the customer and all components are assembled at the site and thereafter, Windmill comes into existence. Further, the contract work *i.e.*, erection, installation and commissioning of the Windmill is a turnkey project, only on completion of all these process, it could be said that the contract is complete and Windmill is commissioned. Further, these activities need expertise, knowledge and know how, not anyone and everyone can collect the materials, erect and install a Windmill. From the stage of drawing, placing orders, transportation, erection and commissioning all done by petitioner.



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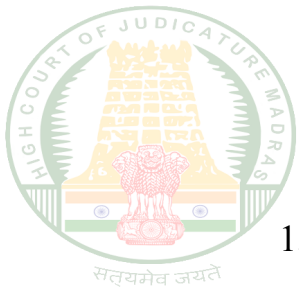
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12.Rotor Blades is one of the main parts of the Windmill as per the Board's Circular No.1008/15/2015-CX, dated 20.10.2015, wherein it is stated that Wind Turbine is not complete without Rotor Blades and Rotor Blades cannot be used for any other purpose. A condition was stipulated in the Notification for its use in the manufacture of Windmill and to prevent it for export. The point of sale of the Rotor Blade is not relevant for the purpose of availing concessional rate of duty and it is not contemplated indirectly in the Exemption Notification No.12/2012-Cus, dated 17.03.2012.

13.In support of their contentions, the petitioner relied on a decision in the case of **Rajasthan Tube Mfg. Co. Ltd. Vs. Commissioner of C.Ex. Jaipur-II** [2016 (341) ELT 475 [Tri.Del.]]. The Tribunal in that case, had held "We are of the view that the wording of the notification is to be interpreted in such a way as not to frustrate the purpose of the notification".

14.Further, in the case of **Commissioner of Customs, Kolkata vs. Rupa & Co. Ltd.** [2004 (6) SCC 408], it is held that where the wording of the Notification is clear and unambiguous, it has to be given effect to. Exemption cannot be denied by giving a construction not justified by the wording of notification.





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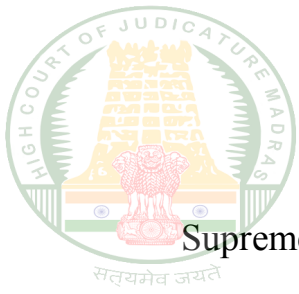
15. Further, in the case of **Commissioner of C.Ex. Pondicherry vs. WEB CESTAT, Chennai** [2016 (335) ELT 211 (Mad.)], this Court while dismissing the departmental appeal held "To put it differently, the Department seeks to insert the word "directly" into the Exemption Notification, dated 28.08.1995, after the word "supply". No addition or deletion of any expression either by the Department or by the assessee is possible, when it comes to the interpretation of exemption notification".

16. Further, in the case of **Jain Irrigation Systems Ltd., vs. Commr. of C.Ex. & Customs, Nashik** [2017 (358) ELT 677], it is held that interpretation of exemption notifications cannot be left to the hands of the authorities that are not created by or acknowledged in the relevant taxing statutes.

17. As regards the allegations of suppression of facts, the petitioner had relied upon a decision in the case of **Pushpam Pharmaceuticals Company vs. Collector of Central Excise, Bombay** [1995 (78) ELT 401 (SC)], wherein the Hon'ble Supreme Court held that Section 28(4) of the Act being an exception to the main Section, it has to be construed strictly.

18. Further, in the case of **Collector of Central Excise, Hyderabad vs. Chemphar Drugs and Liniments** [1989 (40) ELT 276 (SC)], the Hon'ble

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Supreme Court held that something positive other than mere inaction or failure on the part of the manufacturer or producer or conscious or deliberate withholding of information when the manufacturer knew otherwise, is required before it is saddled with any liability, beyond the period of six months.

19. Further, in the case of **Aban Lloyd Offshore Ltd. Vs. Commissioner of Customs** [2006 (200) ELT 370 (SC)], the Hon'ble Supreme Court held that there has to be an intention on the part of the assessee to evade the duty.

20. In **Granite India Limited vs. Collector Central Excise, Coimbatore** [92 ELT 84 (Tri.-Mad.)], the Tribunal held that to constitute a willful suppression, there must be a material to show that the noticee who knowing fully well that he was required to furnish a particular fact to the Department, failed to furnish the same with an intention to evade payment of duty.

21. The respondent/adjudicating authority failed to consider the submissions and the materials supplied by the petitioner. In violation of the rulings of the Hon'ble Supreme Court and High Court, the respondent had given a finding, referring to Chapter 84(3) of Notification No.12/2012-Cus.

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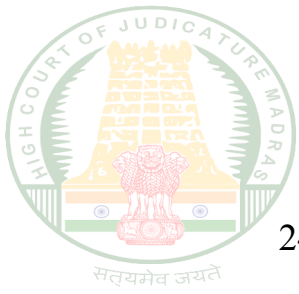


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dated 17.03.2012, wherein it is stated that the standard rate of blades for rotor wind operated electricity generators for the manufacture or the maintenance of wind operated electricity generators is 5%. The petitioner violated Condition No.45 of the Notification. In condition No.45(b)(ii) of the notification, it is stated that the importer at the time of importation, in case of other goods specified at (2) to (5), shall use them for a specified purpose.

22.In Paragraph 4.04 of the impugned order, the respondent/adjudicating authority admits that the petitioner was under contract with their client, had eventually erected the Windmills and therefore, the contention that once the goods are sold by the petitioner to their client, the client becomes the manufacturer of Windmills is not proper. Further, the erection, installation and commissioning of Windmill needs expertise in the field and not everybody can do the work.

23.The contract of the petitioner is with Sun Photo Voltaic Private Limited. They have no expertise in the field. The contract consists two parts. The first one is for supply of all equipments and the second one is erection, installation and commissioning services. Both contracts are interlinked and coupled with each other, they cannot have purpose in isolation, hence, the observation that the petitioner undertook the contract of assembly erection is not proper as it is an incidental process.



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24. Further, the respondent had stated that the petitioner/importer should use the goods for specific purpose, which was clearly violated by the petitioner for the reason that the goods were not used by the importer/petitioner for specific purpose. Further, the mere fact that the petitioner performed a contract of assembly erection, will not change the ownership of the goods, since the goods were already sold and the assembly and erection was done at the client's site and hence, it is for the client, who used the imported goods in manufacture and not the petitioner is on a wrong premise. Further, it is observed that the import of goods in question can be used for manufacture of Windmill and not useful for any other purpose. Further, the respondent gave a finding that the contention of the petitioner is against Condition No.45 of the Notification is not proper.

25. Per contra, the learned Senior Standing Counsel for the respondent submits that the petitioner had not denied the execution of two parts of contract. After completion of the first part, namely, supply of goods, the second part *i.e.*, erection, installation and commissioning of Windmill will be carried on. The petitioner had not produced copies of the contract. Once the sale of goods is completed, the petitioner has no control over the same. After the sale, the buyer becomes the absolute owner of goods. In this case, no power/right is given to the petitioner after sale. In the absence of any material,



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the petitioner cannot claim exemption. The petitioner is not eligible for exemption. The citations relied on by the learned counsel for the petitioner do not involve the element of sale. The admitted case of the petitioner is that they sold the imported goods to Sun Photo Voltaic Energy Private Limited, without any condition and without retaining their right. The terms of notification are to be complied in strict sense. The specific condition as per the notification is that concession has to be availed by the actual users after sale without any lien, and the petitioner cannot be termed as actual user. Further, the purchaser of the Rotor Blades is not arrayed as a party in the case. It is only the actual user/buyer can make a claim. The finding of the Officer may not be correct, but that by itself cannot give any right to the petitioner to approach this Court, however, in the case of taxation remedy, straightaway to approach concerned authorities. Further, in his counter affidavit, the respondent has stated as follows:-

*"5.It is submitted that the petitioner has imported the goods under the exemption notification but has sold the same to their customer; i.e. the imported goods used in the manufacture of wind operated electricity generators only at the site of the client of the importer. Accordingly the condition, "he shall use them for the specified purpose", of the Notification No.12/2012 dated 17.03.12, has been violated. Accordingly, the Dept. has initiated recovery action and issued show cause notice and following all principles of natural justice, the Order No.14/2018 dated 19.12.2018 was passed to recover the differential duty and there is no violation of principles of natural justice.*



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6. *It is submitted that the petitioner had entered a contract with M/s.Sun Photo Voltaic Energy Pvt Ltd, Bangalore for 26 nos of Wind Mills as a turn key project. The petitioner had imported various parts for the project by availing the duty exemption and directly transported the goods to the erection site and used the same for the erection and commissioning of the Wind Mills at the site. The claim of the petitioner that they had entered into two separate contracts with the customer, one for supply of the entire WOEG at the site and another for erection and installation of the Wind Mill at the site is not a convincing fact and it is made conclusively for the evasion of duty on imports and other liabilities. Once the goods are supplied to the customer at the site first contract is completed and since the transaction of goods over, the eligibility of exemption notification violated. The second contract is for erection and installation of the goods once supplied only. Accordingly the condition of the notification, 'specified purpose', not fulfilled and thereby, they are in eligible for the said customs duty exemption.*

7. *It is submitted that the petitioner had delivered the imported goods "the rotor blades" at the installation site of the customer and the ownership also changed hands and hence the importer who claimed the customs duty exemption under the exemption notification is not the 'actual user of the rotor blades' and they are not using the imported goods for the specified purpose and accordingly ineligible for the duty exemption.*

8. *The petitioner had referred to the decision of the Tribunal in the case of Swaraj Mazda Ltd v CCE, Chandigarh reported in 2000 (125) E.L.T. 959 (Trib), wherein it has been dealt the concept of 'Manufacture' and 'ownership' for the calculation of Central Excise Duty, which is not clearly specific or relevant in the instant case of consideration of availment of Customs duty exemption notification.*

9. *I submit that the Hon'ble Supreme Court vide order dated 30.07.2018 in the case M/s.Dilip Kumar &*



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*Company reported in 2018 (361) ELT 577 (SC) has held that*

*"(1) Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.*

*(2) When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue."*

*In the present case, the petitioner/importer could not prove that their case comes within the parameters of exemption notification and therefore, the Imported goods are not eligible for duty exemption.*

*10. I submit that their claim of submission of certificate from the Ministry of Non-Conventional Energy, was issued only on condition that the goods to be used for Wind Mills and not an eligibility criteria for the exemption notification.*

*11. I submit that the petitioner has not exhausted his alternative remedies in the instant case. It is submitted that when there is an effective and alternative remedy under Section 129 A(1) of Customs Act, 1962, it would not be appropriate to entertain a writ petition, on the disputed questions of facts. On more than one occasion, the Hon'ble Supreme Court, as well as this court, held that, ordinarily, writ petitions should not be entertained when the statutes provide for an effective and alternative remedy, more so, in revenue matters ((1)The Hon'ble Apex Court in U.P.State Spinning Co. Ltd. Vs. R.S.Pandey and Another (2005) 8 SCC 264, (2) the Hon'ble Apex Court in the case of United Bank of India Vs. Satyawati Tondon and Others ((2010) 8 SCC 110) etc). Further, in a recent judgment dated 29.4.2021 of this Hon'ble Court in the case of the Assistant Commissioner of Customs Vs M/s*



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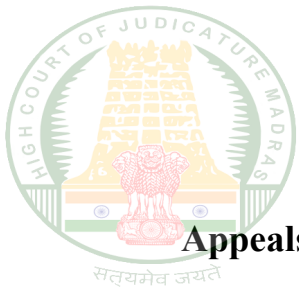
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*Kurian Abraham (P) Ltd. in W.A.(MD) Nos.792 to 812 of 2021, allowed the writ appeals filed by the Revenue and set aside the orders passed in the writ petitions. Therefore, the writ petition filed by the petitioner does not deserve to be entertained by the Hon'ble High Court and liable to be quashed ab initio."*

26.The respondent relied upon the decision of this Court in **Tvl.Sree Karumariamman Granites vs. Assistant Commissioner of Income Tax** [W.P.(MD)No.1120 of 2017, dated 10.11.2021] and the case of **Assistant Commissioner (CT) LTU, Kakinada and others vs. M/s.Glaxo Smith Kline Consumer Health Care Limited** [Civil Appeal No.2413 of 2020, dated 06.05.2020, 2020 (36) GSTL 305], wherein it is emphasized that when alternate remedy is available, it is appropriate that the same is to be availed. To avoid payment of pre-deposit, the petitioner had directly approached this Court. The petitioner ought to have approached the appellate authority.

27.The learned counsel for the petitioner in reply with regard to alternate remedy, had relied upon a decision of this Court in the case of **Thiruchitrambalam Projects Ltd., vs. CESTAT, Chennai** reported in 2016 (43) STR 531 (Mad.), **White Cliffs Hair Studio Pvt. Ltd. vs. Additional Commissioner** reported in 2022-TIOL-1037-HC-MAD-ST and in the case of **Mahindra and Mahindra Limited vs. The Joint Commissioner (CT)**





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**Appeals, Chennai and another** reported in 2021-VIL-154-MAD, wherein a

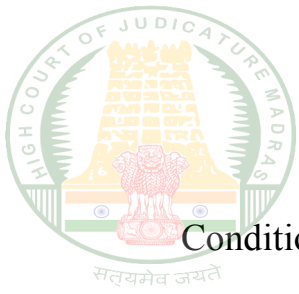
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Division Bench of this Court had given broad parameters, within which, the Court has to exercise its jurisdiction under Article 226 of the Constitution of India, which read as under:-

- "(i) if there is unfairness in the action of the statutory authority;*
- (ii) if there is unreasonableness in the action of the statutory authority;*
- (iii) if perversity writs large in the action taken by the authority;*
- (iv) if the authority lacks jurisdiction to decide the issue; and*
- (v) if there is violation of principles of natural justice, the Court will step in and exercise its jurisdiction under Article 226 of the Constitution of India."*

Thus, from the above, it is seen that in all the above cited situations, the question of alternate remedy need not be necessarily invoked.

28.Considering the rival submissions and on perusal of the materials produced by both the petitioner and respondent, it is seen that in the impugned order, the respondent admits that the petitioner is engaged in the business of manufacture and installation of Wind Operated Electricity Generators, for which, they have imported Rotor Blades - Parts of Wind Operated Electricity Generators and filed three bills of entry through their Customs Broker, by availing Basic Customs Duty [BCD] concession under Sl.No.362(3) of the Customs Notification No.12/2012-Cus., dated 17.03.2012 (read with

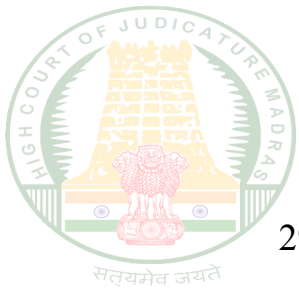


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Condition No.45) and exemption from additional duty of customs under Sl.No.

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14-C of the Customs Notification No.21/2012-Cus, dated 17.03.2012, as amended (read with condition No.46 of the Customs Notification No.12/2012-Cus, dated 17.03.2012). The petitioner have obtained certificates from the Ministry of New and Renewable Energy on the ground that the Rotor Blades will be used for the manufacture of WOEGs. Further, they have also executed undertaking bonds to the Assistant Commissioner with an undertaking that the said goods, namely, Rotor Blades of Wind Operated Generator falling under CTI 85030090 are imported for the manufacture of wind operated power generators. It is seen that nowhere in the Notification, it is stated that the goods should not be sold before it is utilized by the importer in assembly and erection of the Wind Operated Energy Generator, which is done at the site of their customer, to whom it is sold. Further, the sale of Rotor Blades does not bar the importer to avail credit benefits, who sells it to his customer. The importer still have the contractual responsibility of manufacturing (assembly, erection and installation) of the Windmill at the customer's site, as they are the manufactures of Wind Turbines. As per the contract terms, the full value of the invoices paid only on successful commissioning of Windmills, not by invoice wise.



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29.The adjudicating authority admitted the above aspects and has given

no contra version. It is not in dispute that the goods imported were used in the manufacture of Wind Operated Electricity Generators at the site of the customer. Thus, the goods have been used for specific purpose is confirmed. The only objection seems to be once the goods are sold by the petitioner to their client, the client becomes the manufacturer of Wind Operated Electricity Generators. It is incidental that the petitioner themselves had undertaken the job of fabrication assembly and erection. Thus, the petitioner had not violated the condition that "he should use the goods for specific purpose", since the Rotor Blades have already been sold and straightaway taken to the petitioner's client, who used the imported Rotor Blades in the manufacture of the Windmill.

30.It is an admitted fact that the petitioner used the Rotor Blades only in the manufacturing of Wind Operated Electricity Generators and further, Rotor Blades is not used for any other purpose. The only objection is that, clause (b) of Condition No.45 of Notification No.12/2012-Cus, dated 17.03.2012, is not followed for the reason that the petitioner/importer, shall not use them for specific purpose. In this case, it has been used for the specific purpose in the Windmill. It is only the word "he" is stressed against the petitioner. This cannot be looked into in isolation and it has to be considered as a whole. The



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petitioner had been awarded Turnkey project and there were two contracts and

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one of the contracts is for erection, installation and commission. This needs expertise. The petitioner having expertise applied with the Ministry of New and Renewable Energy, got approval, and then imported Rotor Blades and thereafter, transported the same, erected and commissioned the same at the customer's site. It is a known fact that the Windmill has to be necessarily erected only in the site. It cannot be assembled in a factory and thereafter, moved to the site, which is impracticable. The imported Rotor Blades, thus, need no customization and mechanization. Hence, by raising an invoice in the name of his client namely, Sun Photo Voltaic Energy Private Limited after import and thereafter, transporting the same to the customer's site is only an notional exercise, by that alone, it cannot be said that the petitioner is not the importer and he is the person, who has used the same for a specific purpose, for which, it was imported. The payment to the petitioner is not on invoice to invoice basis, it is a turnkey project, wherein, the payments made at stages, which is no way correlated to the invoices raised. This Court as well as the Hon'ble Apex Court held that the wording of the notification is to be interpreted in such a way as not to frustrate the purpose of the notification. The exemption cannot be denied unless it is seen that it has been made to evade duty, it leads to evasion of duty. In this case, it is not so. The Rotor Blades has been fixed in the Windmill, which is an vital component for



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completion of the Windmill project. The specific purpose is the key word to

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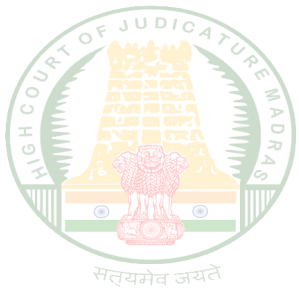
31.In view of the above, the impugned order passed by the respondent, dated 19.12.2018, is quashed. This Writ Petition is allowed accordingly. No costs. Consequently, connected Miscellaneous Petition is closed.

Index : Yes/No

17.08.2022

To

The Commissioner of Customs,  
Custom House,  
New Harbour Estate,  
Tuticorin – 628 004.



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**M.NIRMAL KUMAR, J.**

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Order made in  
Writ Petition (MD) No.8026 of 2019

17.08.2022