

The retrospective duty exemption reduces financial liabilities and makes future investments in the sector more attractive.

Strengthening Clean Energy Transition

Nuclear power is a low-carbon source of electricity that can provide reliable baseload power.

The measure supports India's efforts to diversify its clean energy mix beyond solar and wind energy.

Enhancing Energy Security

Greater domestic nuclear power generation can reduce dependence on imported fossil fuels and contribute to long-term energy security.

Policy Certainty for Investors

Retrospective clarification removes uncertainty regarding customs liabilities and improves the ease of doing business for project developers.

Nuclear Power in India:

India's nuclear power programme is primarily managed by the Nuclear Power Corporation of India Limited (NPCIL).

NPCIL operates nuclear power plants across the country and is under the Department of Atomic Energy (DAE).

India currently operates more than 20 nuclear reactors across multiple sites.

Department of Atomic Energy (DAE):

Established in 1954.

Functions directly under the Prime Minister of India.

Responsible for nuclear energy development, atomic research, and strategic nuclear programmes.

Three-Stage Nuclear Power Programme

India's nuclear programme, conceived by Homi Jehangir Bhabha, follows a three-stage strategy:

Pressurised Heavy Water Reactors (PHWRs)

Fast Breeder Reactors (FBRs)

Thorium-based Reactors

India's Clean Energy Goals

India aims to achieve Net Zero emissions by 2070.

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The country targets 500 GW of non-fossil fuel electricity capacity by 2030.

Nuclear energy is considered an important component of India's clean energy transition.

Exam Focus Points (Quick Revision Notes)

Tax Relief Granted For ? Nuclear Power Equipment Imports

Nature of Relief ? Retrospective Customs Duty Exemption

Period Covered ? 1 April 2019 to 31 January 2026

Objective ? Reduce project costs and support nuclear energy expansion

Nodal Agency ? Nuclear Power Corporation of India Limited (NPCIL)

Parent Department ? Department of Atomic Energy (DAE)

Related Goal ? Net Zero Emissions by 2070

Benefit ? Energy Security and Clean Energy Transition