

कार्यालय : आयुक्त, केन्द्रीय उत्पाद शुल्क आयुक्तालय, जयपुर-प्रथम

व्यापार सूचना संख्या : 43/2004-के.उ.शु.

विषय : संलग्न पत्रानुसार

इस पत्र के साथ केन्द्रीय उत्पाद एवं सेवा शुल्क बोर्ड/वित्त मंत्रालय, नई दिल्ली द्वारा जारी अधिसूचना संख्या 14/2004-केन्द्रीय उत्पाद शुल्क टोकाई दिनांक 04.08.2004 संलग्न है।

सभी व्यापार संघ, व्यापार व उद्योग मण्डलों से निवेदन है कि उक्त प्रत्येक अधिसूचना की विषय सामग्री से अपने सभी सदस्यों को अवगत कराने के लिए को कृपा करें।

संलग्न : उपरोक्तानुसार

हस्ता./दि. 18.08.2004

॥ जयन्त मिश्र ॥

आयुक्त

फा.सं. : चतुर्थ-16॥80॥पॉलिसी/2004

दिनांक :

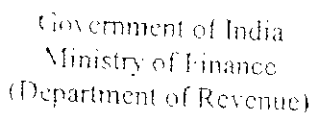
डाक सूची के अनुसार प्रत्येक सभी को प्रेषित है।

अधीक्षक ॥ तकनीकी ॥

EXTRAORDINARY.

DATED 4th AUGUST, 2004.

13. SRAVANA, 1926 (SAKA)



New Delhi, dated the 4th August, 2004.

13 Sravana, 1926 (Saka)

NOTIFICATION

G.S.R. 744(E) - In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (5) of rule 7 of CENVAT Credit Rules, 2002, and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 71-2003-Central Excise (N.T.), dated the 15th September 2003, published vide G.S.R. 744(E), dated the 15th September 2003, the Central Board of Excise and Customs hereby specifies the following forms for the purposes of the said rules, namely :-

- (ii) for monthly return for production and removal of goods and other relevant particulars and CENVAT credit, the following form shall be used, namely:-

Form E.R.-1

Original/Duplicate

[See rule 12 of the Central Excise Rules, 2002 and rule 7 (5) of CENVAT Credit Rules, 2002]

Return of excisable goods and availment of CENVAT credit for the month of MM YY YY YY

1. [Registration number] _____
2. [Name of the assessee] _____

CEISH NO (1)	Unit of quantity (2)	Quantity manufactured (3)	Quantity cleared (4)	Assessable value (Rs.) (5)

Duty	Notification availed	Serial No. in Notification	Rate of duty	Duty payable (Rs.)	Provisional assessment number (if any)
(6)	(7)	(8)	(9)	(10)	(11)
CENVAL					
Other Duties					

4. Details of duty paid:

Duty code (1)	Account current (Rs.) (2)	Credit account (Rs.) (3)	Total duty paid (Rs.) (4)
CENVAT			
Other Duties			

5. Details of CENVAT credit availed and utilized:

Details of Credit (1)	CENVAT (Rs.) (2)	AED (TTA) (Rs.) (3)	NCCD (Rs.) (4)	ADET (Rs.) (5)	Education Cess on excisable goods (Rs.) (6)
Opening balance					
Credit availed on inputs					
Credit availed on capital goods					
Total credit availed					
Credit utilized					
Closing balance					

6. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan		Source document No. & date
	Account current	Credit account	No.	Date	
(1)	(2A)	(2B)	(3A)	(3B)	(4)
Arrears of duty under rule 8					
Other arrears of duty					
Interest payment under rule 8					
Other interest payments					
Misc. Payments					

7. Self-assessment memorandum:

- a) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- b) During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- c) During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

(Name in capital letters and Signature of Assessee
or Authorized Signatory)

ACKNOWLEDGEMENT

Return of excisable goods and availment of CENVAT credit for the month of

M	M	Y	Y	Y	Y

Date of receipt

D	D	M	M	Y	Y	Y	Y

Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.
2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.
3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.
For example: if a product is cleared at full rate of duty to the local market and at a concessional nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.
4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (7) and (8) of table at serial number 3, the words 'Export under Bond' may be mentioned.
5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.
For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance, and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.
6. 6 digit UESI Number may be indicated without any decimal point.
7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations
Centimetre(s)	cm
Cubic centimetre(s)	cm ³
Cubic metre(s)	m ³
Gram(s)	g
Kilogram	kg
Kilolitre	kl
Litre(s)	l
Metre(s)	m
Square metre(s)	m ²
Millimetre(s)	mm

Metric tonne	mt
Number of pairs	pa
Quintal	q
Tonne(s)	t
Thousand in number	Tu
Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (5) of Table at serial number 3, the assessable value means,

- where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944),
- where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act,
- in case of goods for which the tariff value is fixed, such tariff value,
- in case of specific rated goods the aggregated invoice value of the goods excluding all taxes,
- in case of combination of ad valorem and specific duties, the transaction value under section 4 of the Act,
- In case of exports under Bond, the ARI-1/ARI-2 invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below

- CENVAL- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986)
- SEID- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986)
- ADD(GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957)
- NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (as amended).
- ADD (HTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).
- SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002
- ADP- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.

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ADET- Additional duty of Excise on Tea and Tea Waste leviable under section 157 of the Finance Act, 2003.

Education Cess on excisable goods-Education Cess on excisable goods leviable under clause 81 read with clause 83 of Finance (No. 2) Bill, 2004 (22 of 2004)

Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED						
AED(GSI)						
NCCD						
AED(TTA)						
SAED						
ADE						
ADET						
EDUCATION CESS ON EXCISABLE GOODS CESS						

11. In column (9) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.
12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (10) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.
13. In case the goods are assessed provisionally the details may be given separately in Table at serial number 3. In column (11) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.
14. In column (4) of Table at serial number 6, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date.
- (ii) for quarterly return for clearance of goods and CENVAT credit, the following form shall be used, namely:-

Form E.R.-3

Original/Duplicate

[See rule 12 of the Central Excise Rules, 2002 and rule 7 (5) of CENVAT Credit Rules, 2002]

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[To be submitted by the assessee falling under proviso to rule 12 of Central Excise Rules, 2002]

Return of excisable goods and availment of CENVAT credit for the quarter ending M M Y Y Y Y

1. Registration number

2. Name of the assessee

3. Details of the manufacture, clearance and duty payable during the first /second /third month of the quarter:

CETSH NO.	Unit of quantity	Quantity manufactured	Quantity cleared	Assessable value (Rs.)
(1)	(2)	(3)	(4)	(5)

Duty	Notification availed	Serial No. in Notification	Rate of duty	Duty payable (Rs.)	Provisional assessment number (if any)
(6)	(7)	(8)	(9)	(10)	(11)
CENVAT					
Other Duties					

4. Details of duty paid during the first /second /third month of the quarter:

Duty code	Account current (Rs.)	Credit account (Rs.)	Total duty paid (Rs.)
(1)	(2)	(3)	(4)
CENVAT			
Other Duties			

5. Details of CENVAT credit availed and utilized during the first /second /third month of the quarter:

Details of Credit	CENVAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADET (Rs.)	Education Cess on excisable goods (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)
Opening balance					
Credit availed on inputs					
Credit availed on capital goods					
Total credit availed					
Credit utilized					
Closing balance					

6. Details of other payments made :

Payments	Amount Paid (Rs.)		Challan		Source document No. & date
	Account current	Credit account	No.	Date	

(1)	(2A)	(2B)	(3A)	(3B)				(4)
Arrears of duty under rule 8								
Other arrears of duty								
Interest payments under rule 8								
Other interest payments								
Misc. Payments								

7. Self-assessment memorandum:

- d) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- e) During the quarter, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- f) During the quarter, invoices bearing S.No. _____ to S.No. _____ were issued.

Place :

Date :

(Name in capital letters and Signature of assessee or Authorized Signatory)

ACKNOWLEDGEMENT

Return of excisable goods and availment of CENVAT credit for the quarter ending

M	M	Y	Y	Y	Y
---	---	---	---	---	---

Date of receipt

D	D	M	M	Y	Y	Y	Y
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Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate
2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.
3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.
For example: if a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.
4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (7) and (8) of table at serial number 3, the words 'Export under Bond' may be mentioned.
5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 6-digit CETSH Number may be indicated without any decimal point.
7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations
Centimetre(s)	cm
Cubic centimeter(s)	cm ³
Cubic metre(s)	m ³
Gram(s)	g
Kilogram	kg
Kilolitre	kl
Litre(s)	l
Metre(s)	m
Square metre(s)	m ²
Millimetre(s)	mm
Metric tonne	mt
Number of pairs	pa
Quintal	q
Tonne(s)	t
Thousand in number	Tu
Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (5) of Table at serial number 3, the assessable value means,

- (a) where goods attract advalorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
- (b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
- (c) in case of goods for which the tariff value is fixed, such tariff value;
- (d) in case of specific rated goods the aggregated invoice value of the goods excluding all taxes;
- (e) in case of combination of ad valorem and specific duties, the transaction value under section 4 of the Act;

(f) In case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

- CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- SED- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- AED (GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
- NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).
- AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).
- SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.
- ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.
- ADET- Additional duty of Excise on Tea and Tea Waste leviable under section 157 of the Finance Act, 2003.

Education Cess on excisable goods-Education Cess on excisable goods leviable under clause 81 read with clause 83 of Finance (No. 2) Bill, 2004 (22 of 2004)

Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED					
AED(GSI)					
NCCD					
AED(TTA)					
SAED					
ADE					
ADET					
EDUCATION CESS ON EXCISABLE GOODS CESS					

11. In column (9) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.
12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (10) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.
13. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (11) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.
14. In column (4) of Table at serial number 6, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date.

[F.No. 201/6/2002-CX.6(Pt 2)]

Neeraj Kumar Mallick
(Neeraj Kumar Mallick)

Under Secretary to the Government of India