

Circular No.1050/38/2016-CX

F. No. 207/05/2014-CX.6
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

North Block, New Delhi
Dated the 8th of November, 2016

To,

The Principal Chief Commissioners/ Chief Commissioners of Central Excise (All)
The Principal Chief Commissioners/ Chief Commissioners of Central Excise and Service Tax (All)
The Principal Chief Commissioners/ Chief Commissioners of Service Tax (All)
The Principal Chief Commissioners/ Chief Commissioners of Customs (All)
The Directors General (All)

Sub: Combined Annual Return Form for Central Excise and Service Tax-reg.

Madam/ Sir,

Kind attention is invited to Notification No. 8/2016-CE(N.T.) (Sl.No.5) dated 01.03.2016 and Notification No.13/2016-CE(N.T.) (Sl.No.9) dated 01.03.2016 vide which Rule 12 of Central Excise Rules, 2002 and Rule 9A of CENVAT Credit Rules, 2004, respectively, were amended to replace the existing Central Excise Forms ER-4 to ER-7 with an Annual Return form. On the service tax side, vide Notification No. 19/2016-ST dated 01.03.2016, Rule 7 of the Service Tax Rules, 1994 was amended to prescribe an annual return. In terms of Rule 12 of Central Excise Rules, 2002 and Rule 7 of the Service Tax Rules, 1994, the format of the Annual Return, which was required to be filed by 30th day of November, was to be specified by the Board by notification.

2. In view of impending implementation of Goods & Services Tax (GST) it has been decided that, the aforesaid Annual Return shall not be required to be filed for the year 2015-16, which is due to be filed by 30.11.2016. After implementation of GST, Annual Return for non-GST goods only may be required. A final view on the same would be taken after due consultation with the trade.

3. **Trade may be suitably informed that the aforesaid Combined Annual Return for 2015-16 is not required to be filed.** Difficulties, if any, in the implementation of above Circular may be brought to the notice of the Board. Hindi version will follow.

(Shankar Prasad Sarma)
Under Secretary to the Govt. of India