ACES

Automation of Central Excise and Service Tax

User Manual

For

Central Excise - Returns

Version: 1.3

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Wipro Infotech

WIPRO
Applying Thought

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1 Introduction – CE - Returns

In CE-Returns module of ACES (Automation of Central Excise and Service Tax), filing of returns and the subsequent processing of returns is handled through a centralized computing environment.

Online filing of Returns includes certain screens that are presented to the Assessee. It also contains the validations that are performed by the system while the Assessee is filling up the return. These validations include checking correctness of arithmetic computation.

The Assessee registered with Central Excise can access the online facility to file his returns in the centralized system. The Assessees can file returns that match their profile (ER-1, ER-2, ER-3, ER-4, ER-5, ER-6, ER-7, ER-8, CEC or Dealer Return) and submit the same to the system. At the time of submission, the system performs some checks and validations (some of the validations like entering data as per the correct data type and calculation accuracy are checked by the system as the Assessee fills in the form) and reports the errors to the Assessee.

The Assessee can correct such errors while submitting it finally.

Table – 1: Types of Returns and the categorization of Assessee

Type of return	Category of users
ER-1	This is a monthly return filed within ten days of the close of the month to which the return relates. It is filed by all Assessees of Central excise except for those who are required or entitled to file ER-2 and ER-3 forms.
ER-2	This is a monthly return filed within ten days of the close of the month to which the return relates. It is filed by all Assessees who are 100 % EOUs (Export Oriented Units) and are removing goods into the domestic tariff area.
ER-3	This is a quarterly return filed within ten days of the close of the quarter to which the return relates. It is filed by all Assessees who are availing exemptions on the basis of the value of their annual clearance, who are manufacturers of processed yarn, unprocessed fabrics falling under chapters 50 through 55, 58 or 60 of the Central Excise Tariff and who are manufacturers of readymade garments.
ER-4	. Annual return filed by units who paid duty of excise more than One Hundred Lakh Rupees from account current during the financial year to which the Annual Financial Information Statement relates .This return in part gives information that can be verified from the balance sheet as prepared by the Assessee in accordance with Section 211 of the Companies Act, 1956. It also gives figures that can be checked from the invoices of the organization and details of trial balances and the inventory control system.

ER-5	Annual return of information relating to principal inputs required for use in the manufacture of unit quantity of final products and is to be filed by 30th April of each financial year
ER-6	Monthly return in respect of information regarding the receipt and consumption of each principal inputs with reference to the quantity of final products manufactured and is to be filed within 10 days from the close of each month
ER-7	Annual Installed Capacity Statement declaring the annual production capacity of the factory for a financial year to be filed by 30th April of the succeeding financial year
ER-8	This is a quarterly return filed within ten days of the close of the quarter to which the return relates. It is filed by all Assessees availing notification no.1/2011 as amended and in respect of goods falling under sl.no.67,128,199(I) and 200(I) of notification no.12/2012
Clean Energy Cess (CEC) Form-I	This is a return for removal of specified goods under Clean Energy Cess Rules,2010 to be filed not later than 10th of the second month, following the month in which removals were made
Return for Registered Dealers	This is a quarterly return filled by registered first stage and second stage dealers giving details of the invoices issued by them and details of documents based on which credit is passed on and is to be filed within fifteen days from the close of the quarter to which the return relates

2 ER-1

2.1 Description

The ER-1 returns form is specified in the notification no.16/2011 Central Excise (Non-Tariff) (as amended). It is a monthly return filed within ten days of the close of the month to which the return relates (Rule 12 of Central Excise Rules, 2002 and sub-rule 7 of Rule 9 of the CENVAT Credit Rules, 2004).

2.2 Navigational Path

The ER-1 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the ER-1 sub-menu option of the File Returns menu option. As soon as he clicks on the same the system will populate the ER-1 form for the Assessee on the screen.

The navigation path for the ER-1 form is:

Logged in Assessee→RET →File Returns →ER-1
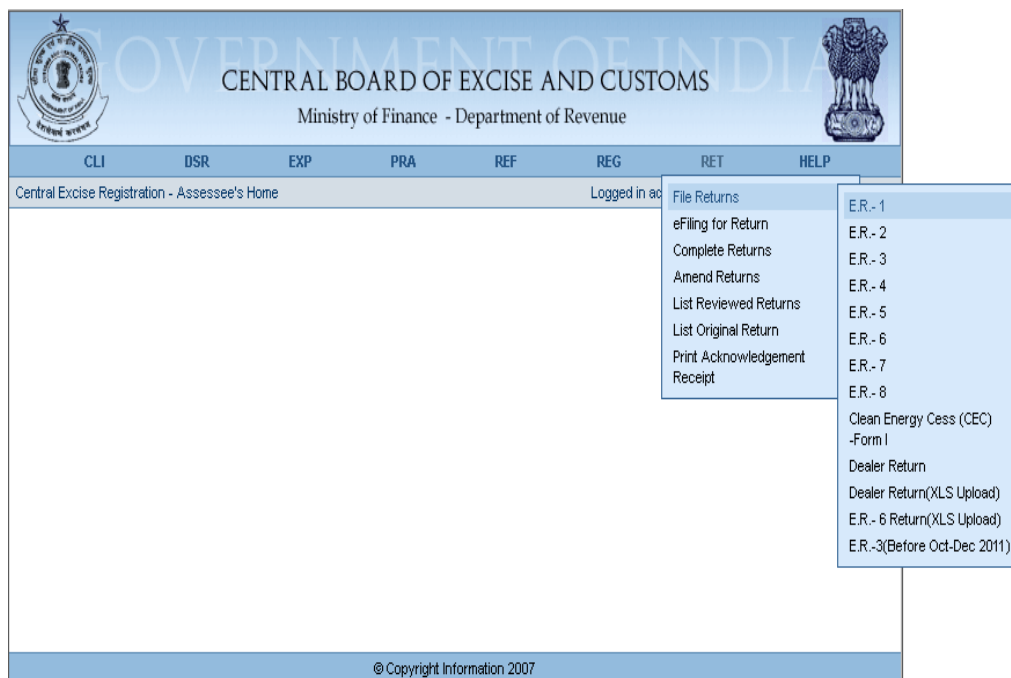
Figure – 2.1: Navigation for Accessing ER-1 Form

2.3 Attachments

There are no attachments required to fill ER-1 Returns.

2.4 Approval Flow

There might be errors in the return, in the way the details might have been entered by the Assessee. These errors need to be corrected to ensure an accurate defrayal of duty liability. All such ER-1 Returns are marked for Review and Correction which is done by the jurisdictional Superintendent and then Approved/Sent back by AC/DC, as the case may be, based on the observations and noting attached by the SP. Only after AC's approval, the Return is considered for processing.

For ER-1 Returns without any error, there is no approval flow.

2.5 Operating Instructions

The Assessee can fill the ER-1 form as follows –

1. The system populates the form with the registration number (the 15 digit Central Excise registration number) and name of the Assessee (name of the unit which is registered under that particular registration number).
2. The Assessee can enter the year and the month for which he is filing the return.
3. The Assessee can mention if he is filing the NIL return or not.
4. The Assessee can then enter a CETSH (Central Excise Tariff Sub-Heading) number.
5. A drop down appears for unit of quantity and the Assessee can choose from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff. In case of deviation from the base tariff UOQ, the system validates and an error message is shown to the Assessee, but allows the return to be proceeded further with the error and then the return will be marked for Review & Correction".
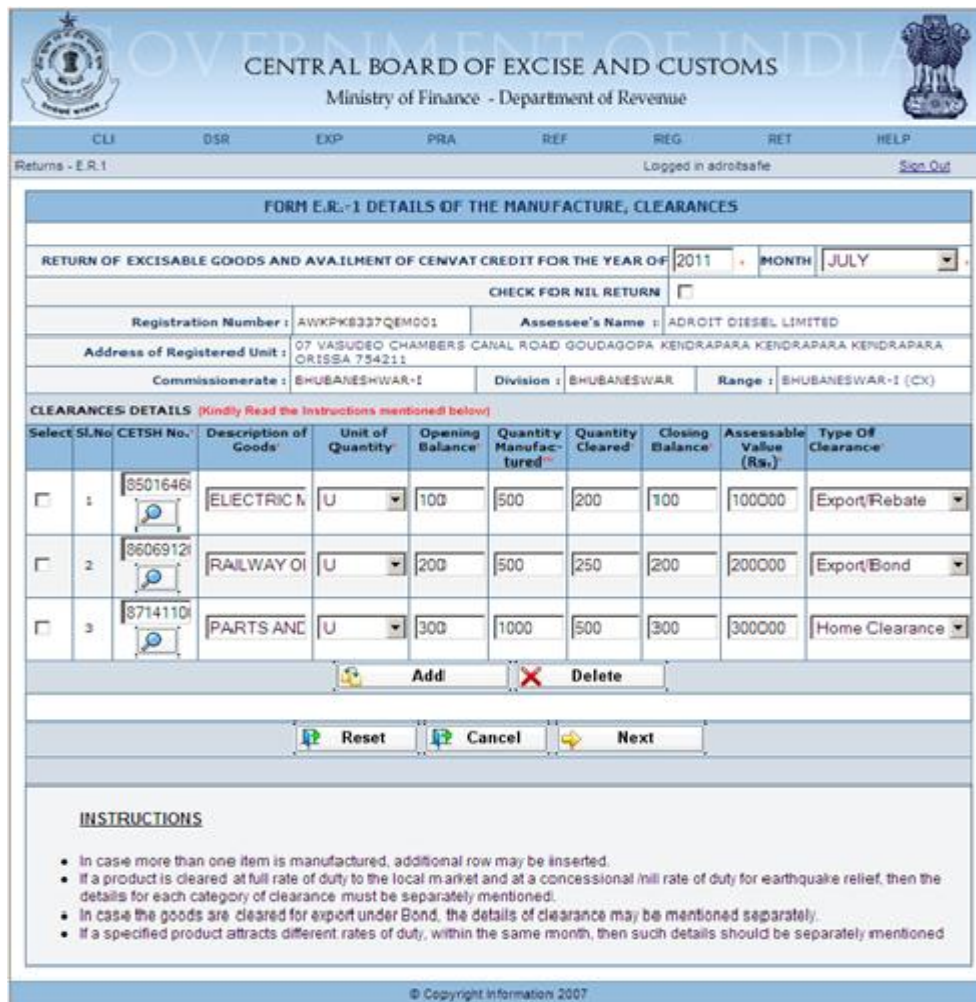6. The Assessee can enter values of quantity manufactured and cleared and the assessable value.
7. The duty types that are applicable to the particular CETSH entered by the Assessee are shown all at a time. The Assessee can enter liability figures under each such head. The Assessee can add more duty heads and report liability against the same.
8. The Assessee can quote more than one non-tariff notification at the clearance level, with a maximum of three non-tariff notifications.
9. After entering a notification, the Assessee can enter a serial number from within the notification.
10. In case the Assessee enters a clearance pertaining to export under bond, then it becomes mandatory to specify at least one non-tariff Notification. In this case, Assessee will not be allowed to enter Duty Payable Details.
11. In case the Assessee is paying duty provisionally, the Assessee can enter the provisional assessment order associated with the CETSH.
12. The rate of duty column is split into two parts – ad valorem and specific. This is to accommodate the various possible combinations that can be applicable for the rate of duty.
13. The Assessee can enter the duty payable (duty liability under that duty head) as per his own computation. At the time of computation, the system warns the Assessee if he has made a computation error. To

preserve the legality of the return, the system cannot rectify error on its own. If the Assessee does not rectify his mistake even upon warning, the system allows him to submit the erroneous return.

14. In the section on duty defrayals, all duty heads that are applicable on the chosen CETSHs are made available in a matrix.

15. The Assessee can enter his duty defrayal details under account current and credit account. The system can compute the total duty paid figure.

16. LTU Assessees should enter the clearance details of Inter Unit Transfer of Intermediate Goods without Payment of Duty Under Sub Rule(1) of Rule 12bb and also receipts details of Intermediate Goods Received From Other Premises Under Sub Rule(1) of Rule 12bb.

17. Assessee then enters details for Abstract Account Current.

18. Then the Assessee enters details of the CENVAT credit utilized. He does so in a table that has duty heads mentioned as per Rule 3, CENVAT Credit Rules, 2004.

19. The figures of total credit availed and closing balance would be computed for every duty head.

20. Thereafter the Assessee enters details of other payments made by him.

21. Assessee can select the type of payment from the LOV containing values Rule 8, Section 11A [2B], Section 11A, Section 11D in case of payments made for defrayal of Arrears and Interest. Assessee can select the option Fine, Penalty or Others for any other miscellaneous payments.

22. The Assessee cannot defray his interest liabilities or make miscellaneous payments (for Fine/Penalty only) through credit of duty.

23. For payments made through Arrears and Miscellaneous-Others, Assessee needs to enter the Amount Paid via Account Current and Credit account along with Duty Head Breakup.

24. In addition to the figures of the amounts paid, the Assessee enters the GAR-7 Challan Details including Challan Identification Numbers (CINs), Challan Date and BSR Code of the Challans, vide which these payments have been made.

25. In the Challan details section, the Assessee enters details of the CINs against which he has made payments, and in the self-declaration memorandum section, the Assessee enters the serial numbers of invoices (the range) which he has issued, Place and Remarks.

Note: Detailed explanation regarding the various types of clearances like Export under Rebate, SEZ under bond etc. introduced vide patch release during February 2011 should be included in the User Manual

Figure – 2.2: Form ER-1 – Details of the Manufacture, Clearances screen

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Select the check box if Assessee is filing NIL return.
- Fill the details related to the Clearances i.e. CETSH Number, Unit of Quantity, Opening Balance, Quantity Manufactured, Quantity Cleared, Closing Balance, Assessable Value and Type of Clearance.
- Click on the search icon to search the CETSH Nos. and select the applicable CETSH No. Description of Goods would be automatically populated when the CETSH selection is made. In case, if CETSH No. is entered manually, description of Goods is required to be entered manually.
- Click on the Add button to add another row for Clearance Details.
- Click on Delete button after selecting a row to remove the selected row for Clearance Details from the application form.
- Click on Next to go to the next screen of the application form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

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Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP

Returns - E.R.1   Logged in adroitsafe   Sign Out

FORM E.R.-1 - DETAILS OF DUTY PAYABLE

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

Registration Number :	AWKPK8337QEM001	Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

DETAILS OF CLEARANCE

Sl No.	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
1	85016460	ELECTRIC MOTORS AND	U	100	500	200	100	100000	Export/Rebate

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	021/2011-CE(NT)	31A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Select	Sl No	Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Specific	Duty payable (Rs.)	Provisional Assessment No.
☐	1	CENVAT	061/2011 C.E	11A	24.0	0	10000	

📋 Add   ✖ Delete

DETAILS OF CLEARANCE

Sl No.	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
2	86069120	RAILWAY OR TRAMWAY G	U	200	500	250	200	200000	Export/Bond

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	032/2011-CE(NT)	21B
2		
3		

DUTY PAYABLE FOR CLEARANCE

Select	Sl No	Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Specific	Duty payable (Rs.)	Provisional Assessment No.
☐	1	Select						

DETAILS OF CLEARANCE

Sl No.	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
3	87141100	PARTS AND ACCESSORIE	U	300	1000	500	300	300000	Home Clearance

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	041/2011-CE(NT)	41D
2		
3		

DUTY PAYABLE FOR CLEARANCE

Select	Sl No	Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Specific	Duty payable (Rs.)	Provisional Assessment No.
☐	1	CENVAT	071/2011 C.E	66A	31.0	0	20000	

📋 Add   ✖ Delete

⬅ Previous   📲 Reset   📲 Cancel   ➡ Next

Figure – 2.3: ER-1 – Details of Duty Payable

Steps to be followed:

- Registration and Clearance details of the Assessee are automatically populated by the system.
- Fill the details of Duty Payable – Non Tariff/Tariff Notifications used (if any) along with their respective serial numbers, Rate of Duty – Ad Valorem and Specific, Duty Payable, Provisional Assessment Number (if any).
- Click on the Add button to add another row for Duty Payable by selecting the relevant duty head
- Click on Delete button after selecting a row to remove any row pertaining to Duty Payable for Clearance from the form.
- Click on Next to go to the next screen of the form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

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FORM E.R.-1- DETAILS OF DUTY PAID ON EXCISABLE GOODS

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

Registration Number :	AWKPK8337QEM001	**Assessee's Name :**	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	**Division :** BHUBANESWAR	**Range :** BHUBANESWAR-I (CX)

DETAILS OF DUTY PAID

Sl No.	Duty Code	Credit Account (Rs.)	Account Current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total Duty Paid (Rs.)
1	CENVAT	10000	0	600600014062011193111	6006000	10000

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	500000
GAR-7 Challan Payments made in the month (in aggregate) :	0
Total Amount Available :	500000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No. (6) of the Return) :	0
Closing Balance :	500000

⬅ Previous   🔁 Reset   ❌ Cancel   ➡ Next

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Figure – 2.4.1: ER-1 – Details of Duty Paid on Excisable Goods

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FORM E.R.-1- DETAILS OF DUTY PAID ON EXCISABLE GOODS

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

Registration Number :	AWKPK8337QEM001	Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASJDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

CLEARANCE DETAILS OF INTER UNIT TRANSFER OF INTERMEDIATE GOODS WITHOUT PAYMENT OF DUTY UNDER SUBRULE(1) OF RULE 12BB

Select	Sl No.	Registration number of recipient unit	Name & Address of recipient premises	CETSH No.	Description of Goods Sent	Unit of Quantity	Quantity Cleared
☐	1	AAWFS3227RXM0	Click..	87149590 🔍	Engine Parts	KG ▾	100
			🔄 Add		✖ Delete		

RECEIPT DETAILS OF INTERMEDIATE GOODS RECEIVED FROM OTHER PREMISES UNDER SUBRULE(1) OF RULE 12BB

Select	Sl No.	Registration number of sender premises	Name & Address of sender premises	CETSH No.	Description of Goods Received	Unit of Quantity	Quantity Received
☐	1	AAWPP7154JXM0(	Click..	87089100 🔍	Screw Parts	KG ▾	200
			🔄 Add		✖ Delete		

DETAILS OF DUTY PAID

Sl No.	Duty Code	Credit Account (Rs.)	Account Current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total Duty Paid (Rs.)
1	CENVAT	10000	0	60060001406201193111	6006000	10000

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	500000
GAR-7 Challan Payments made in the month (in aggregate) :	0
Adjustment of excess duty paid during previous period under subrule(2) of rule 12BB(in case of LTU) :	0
Total Amount Available :	500000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	0
Closing Balance :	500000

⬅ Previous	🔄 Reset	🔄 Cancel	➡ Next

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Figure – 2.4.2: ER-1 – Details of Duty Paid on Excisable Goods (LTU Assessees have two additional sections)

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Enter the clearance details of Inter Unit Transfer of Intermediate Goods without Payment of Duty Under Sub Rule(1) of Rule 12bb and also receipt details of Intermediate Goods Received From Other Premises Under Sub Rule(1) of Rule 12bb. These two sections are unique for LTU Assesses and will not appear in case of a Non-LTU Assessee.
- Duty Codes are automatically populated by the system. Enter Duty Paid using Credit Account, Current Account, Challan Numbers, and BSR Code. Total Duty Paid is automatically populated.
- Fill the Details of Abstract of Account Current i.e. Cash Payment.
- Click on Next to go to the next screen of the form.
- Click on Previous to go back to the previous screen of the form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 2.5: ER-1 – Details of CENVAT Credit Availed and Utilized

Figure 2.5 to be replaced with the latest screenshot of Cenvat Credit table containing rows for "Credit taken from inter unit transfer of credit under Rule 10A of Cenvat Credit Rules, 2004" and " Credit utilized towards inter unit transfer of credit under Rule 10A of Cenvat Credit Rules, 2004"

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the details of CENVAT Credit Availed and Utilized – Duty Heads are automatically populated by the system, enter Credit Availed by various means, Total of CENVAT credit availed is automatically calculated by the system, enter credit utilized by various means. Closing Balance is auto calculated by the system.
- This screen will have three additional fields – Credit Taken On Inter-Unit Transfer of Credit by LTU, Credit Taken under sub-rule (2) of rule 12BB of Central Excise Rules, 2002 and Credit Utilized for Inter-Unit transfer by LTU for LTU Assesses only.
- Click on Next to go to the next screen of the form.
- Click on Previous to go back to the previous screen of the form.
- Click on Reset to reset all the entries in the form.

- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 2.6: ER-1 – Details of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Other Payments Made Arrears– Payments to be selected from the LOV, Amount Paid under Account Current as well as credit account, GAR-7 Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against

which the payment is made, and the arrear effective date for the particular source document number.

- Fill the details of Other Payments Made Interest– Payments to be selected from the LOV, Amount Paid under Account Current, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Fill the details of Other Payments Made Miscellaneous– Payments to be selected from the LOV, Amount Paid under Account Current as well as credit account, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Click on Next to go to the next screen of the form.
- Click on Previous to go back to the previous screen of the form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 2.7: ER-1 – Duty Head Breakup of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Other Payments Made Arrears are automatically populated by the system. The Assessee can enter the duty head wise breakup of the Arrear payments – Fill the details of Amount Paid under Account Current as well as credit account, Total Amount Paid will be automatically populated by the system after calculation.
- Click on Next to go to the next screen of the form.
- Click on Previous to go back to the previous screen of the form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 2.8: ER-1 – Challan, Invoices Details

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the Challan details vide which all the payments are made. Assessee has to enter all the challans being used by him for duty defrayal during the return period, even if the challans pertain to an older period
- Fill the Invoice details which were issued during the month.

- Fill the details of transfer Challans issued during the month, under rule 12BB of the Central Excise Rules, 2002.
- Fill the details of transfer Challans issued during the month, under Rule 12A of the CENVAT Credit Rule, 2004.
- Enter Place and Remarks (if required).
- Click on Save to go to the confirmation screen of the application.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

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Returns - E.R.1   Logged in adroitsafe

FORM - ER1

Following issues have been found in your return :
- The Return is filed after last date of filing !!
- The following challan(s) quoted by you does not exist in the database , 60060001406201193111, 60060001406201193111, 60060001406201193111
- The tariff notification number / serial number of the notification you have entered does not exist in the database!!
- Total duty liability (30000) and total duty paid (cash + credit) figures (10000) does not match. !!
- Non Tariff Notification number entered by the user against export under bond rebate clearance are not valid/not entered!!
- Figures of CENVAT credit utilized for Payment of Duty on Goods (0) and the Sum of Duty Paid through Credit (10000) do not match!!
- Non Tariff Notification number entered by the user does not exist in the Database!!
- Abstract of Account Current - Utilization towards Other Payments (0) does not match with the Other Payments made through Account Current (3200) !!
- Figures of the opening balance in the current return and the closing balance in the previous filed return do not match (CENVAT, AED_TTA, NCCD, ADE_LVD_CL_85, ADC_LVD_CT_75, EDU_CESS, SEC_EDU_CESS, SERVICE_TAX, EDU_CESS_ST, SEC_EDU_CESS_ST).
- As Remarks are entered by the Assessee,the Return has been Marked for Review.
- The source document number(s) you have entered does not exist in the database , ACFGK1367QEM001, ACFGK1367QEM001, ACFGK1367QEM001

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

1. Registration Number :	AWKPK8337QEM001		2. Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211			
Commissionerate :	BHUBANESHWAR-I	Division :	BHUBANESWAR	Range : BHUBANESWAR-I (CX)

3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
85016460	ELECT	U	100	500	200	100	100000	Export/Rebate

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	021/2011-CE(NT)	31A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
CENVAT	061/2011 C.E.	11A	24.0	0	10000	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
86069120	RAILW	U	200	500	250	200	200000	Export/Bond

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	032/2011-CE(NT)	21B
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
			0.0	0	0	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
87141100	PARTS	U	300	1000	500	300	300000	Home Clearance

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	041/2011-CE(NT)	41D
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
CENVAT	071/2011 C.E.	66A	31.0	0	20000	

4.DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	10000	0	6006001406201193111	6006000	10000

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	500000
GAR-7 Challan Payments made in the month (in aggregate) :	0
Total Amount Available :	500000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	0
Closing Balance :	500000

5.DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	150000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods on Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	150000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment.	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	150000	0	0	0	0	0	0	0	0	0

6(1).DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	1500	0	60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1500	0					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Paid Account Current	Paid Credit Account
ACFGK1367QEM001	06/05/2011	1500	0

Duty Head Breakup

SI No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	1500	0	1500

6(2).DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	500		60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	500						

6(3).DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Penalty	1200	0	60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1200	0					

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.0 was deposited vide GAR-7 Challans.

c) During the month, invoices bearing following S.No. were issued.

SI. No	Invoice No. From	Invoice No. to
1	300	499

d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing following S.No. were issued.

SI. No	Transfer challan S. No.From	Transfer challan S. No To
1	2000	1500

and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing following S.No. were issued.

SI. No	Transfer challan S. No.From	Transfer challan S. No To
1	1000	1500

CHALLAN DETAILS

SI. No	GAR-7 Challan Number	Challan Date	BSR Code	Amount(Rs.)
1	60060001406201193111	14/06/2011	6006000	10000
2	60060001406201193111	14/06/2011	6006000	5000
3	60060001406201193111	14/06/2011	6006000	2500

Date :	07/05/2012		Place :	New Delhi
Remarks :	Remarks			

Submit Modify Cancel Print

Figure – 2.9: ER-1 - A part of Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-1 Return.
- Click on the Modify button to go back to the return form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the application.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference.
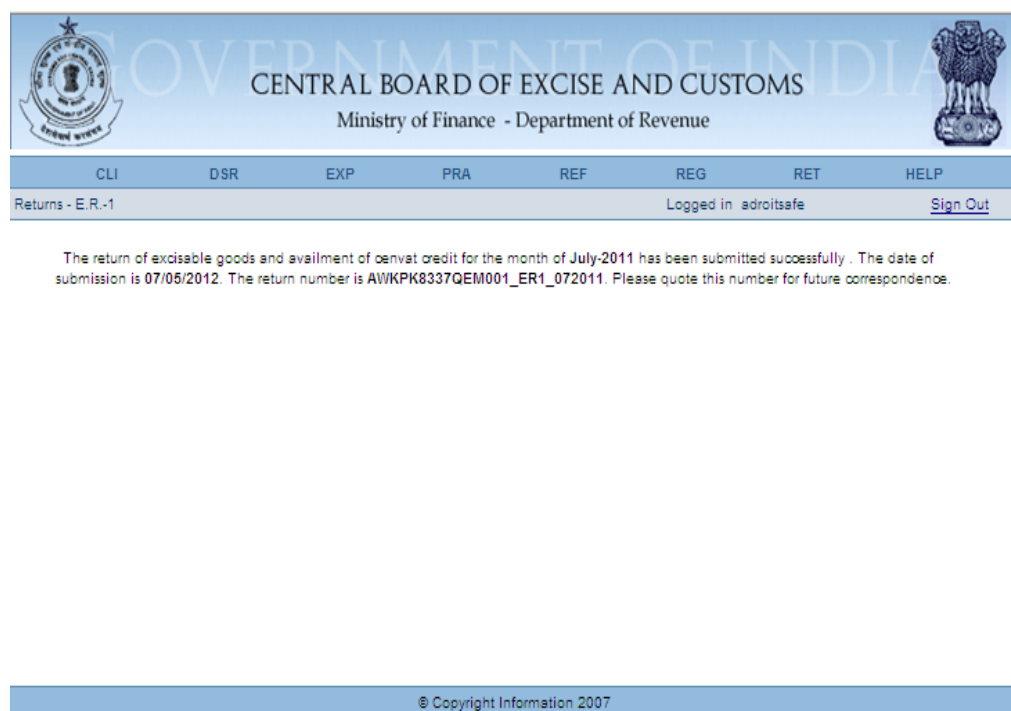
Figure – 2.10: Response screen
Table – 1: Field Descriptions for filing ER-1 – Manufacture and clearance details

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Name	The name of the unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Address	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD

			GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	– BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Information pertaining to the return			
Year	year of filing of return.	The Assessee can file missing returns. The range for this field is→ [the year of registration, the current year]. The field is a whole number.	2011
Month	The month of filing of return. The month can be selected from a drop down list.	A month ahead of the current month as present in the system date (seen in conjunction with the year filled in the previous filed) cannot be chosen. The month entered is verified against the returns filed by the user to check for the last return he had filed. The last return should be for the month exactly preceding the one for which the return is being filed. If this is not the case, the user is prompted that he has missed a return. If the user still persists he is allowed to go ahead. For a month in which a return is already filed ,filing of another return is not permissible.	July
Check for NIL Return	This is to indicate whether assessee is filing NIL return.	Check box to be checked in case of NIL Return.	Checked / Unchecked
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	85016460
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is automatically populated when the user searches and selects the CETSH. In case, he manually enters the	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING

		CETSH, he has to enter description too.	SETS) - AC GENERATORS (ALTERNATORS): - OF AN OUTPUT EXCEEDING 750 KVA: OF AN OUTPUT EXCEEDING 75,000 KVA BUT NOT EXCEEDING 1,37,500 KVA
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the Assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff, otherwise system will throw up error message, but allowing the assessee to continue further	U
Opening Balance	Opening Balance	This is a positive real number with upto two decimal places.	100
Quantity manufactured	The quantity manufactured of the item selected.	This is a positive real number with upto two decimal places.	500
Quantity Cleared	The quantity cleared of the item selected (on which duty would be paid).	This is a positive real number with upto two decimal places.	200
Closing Balance	Closing Balance	This is a positive real number with upto two decimal places.	100
Assessable Value	The self-assessed value of the cleared goods.	This is a whole number.	100000
Type of Clearance	The Assessee enters the type of clearance whether pertaining to export under bond or export under LUT or Home Clearance etc.	A drop down appears for Type of Clearance and the Assessee needs to select one of these.	Export/Rebate or Export/Bond etc.
Details of Clearance			
N.T. Notification Availed	Non-Tariff Notification used for clearance.	This should be in the proper format i.e. NNN/YYYY CE (NT) or NNN/YYYY C.E.(N.T.) or NNN/YYYY-	021/2011 CE(NT)

		C.E.(N.T.) or NNN/YYYY-CE(NT)as prescribed by the Central Excise. This field is mandatory to fill if goods are exported under bond or LUT	
N.T. Notification Sl. No.	Serial number in the non-tariff notification used for clearance.	No validation is performed by the System.	31A
Details of Duty Payable For Clearance			
Duty Head	This field points to one element in the set of duty heads that are applicable to the particular clearance under that CETSH.	The user is presented with the list of applicable duty heads for a particular CETSH. The user can also add duty heads. Duty Heads cannot be repeated for a clearance.	CENVAT
Notification availed	This is the set of notifications that are applicable to that particular CETSH under a particular duty head.	Notification availed should be entered in web based filing. This should be in the proper format i.e. NNN/YYYY C.E.	071/2011 C.E.
Serial number in the notification	The serial number in the notification entered in the previous field.	Serial number should be entered in web based filing.	66A
Rate of duty – Ad Valorem	The figure which would be multiplied to the assessable value to get the duty liability.	This is a non-negative real number within the range 0-99.99.	31.0
Rate of duty – specific	The figure which would be multiplied to the quantity cleared to get the duty liability.	This is a non-negative real number.	0
Duty payable (Rs.)	This is the duty liability of the Assessee as computed and entered by the Assessee.	This is a whole number.	20000
Provisional assessment number	This refers to the provisional assessment numbers that are present in the dataset of the Assessee.	Provisional assessment order numbers should be still active against the Assessee and are validated from the database	TEMPA0232XXM001_PRA_004
Clearance Details Of Inter Unit Transfer Of Intermediate Goods Without Payment Of			

Duty Under Sub Rule(1) Of Rule 12bb

Registration No. of Recipient Unit	This is the Registration No. of Unit receiving the goods.	This is 15 digits Code.	AAWFS3227RXM001
Name and Address of Recipient Unit	This is the name and address of Unit receiving the goods.	This is auto-populated by the system once Registration No. is entered.	Sita Nagar, Rambagh, Agra
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	87149590
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is automatically populated when the user searches and selects the CETSH. In case, he manually enters the CETSH, he has to enter description too.	Engine Parts
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff.	KG
Quantity Cleared	The quantity cleared of the item selected	This is a positive real number with upto two decimal places.	100

Receipt Details Of Intermediate Goods Received From Other Premises Under Sub Rule(1) Of Rule 12bb

Registration No. of Recipient Unit	This is the Registration No. of Unit receiving the goods	This is 15 digits Code.	AAWPP7154JXM002
Name and Address of Recipient Unit	This is the for the name and address of Unit receiving the goods	This is auto-populated by the system once Registration No. is entered.	Sita Nagar, Rambagh, Agra
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	87089100
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is automatically populated when the user searches and selects the CETSH. In case, he manually enters the CETSH, he has to enter description too.	Screw Parts
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance	KG

	previous field.	should be the same as mentioned in base tariff. If it does not match, an error message will be displayed, but allowing the assessee to proceed further.	
Quantity Received	The quantity received of the item selected	This is a positive real number with upto two decimal places.	200
Details of duty Paid			
Duty Code	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return	This is a set of all duty heads against which there is a liability indicated in the previous section of the current return.	CENVAT
Credit account	The amount of duty defrayed through credit account under a particular duty head	This is a whole number.	10000
Account current	The amount of duty defrayed through account current under a particular duty head	This is a whole number.	0
GAR-7 Challan number	The unique number of the Challan against which duty is paid	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	6006000140620110 93111 (BSR Code:6006000, Challan Date: 14/06/2011, Running Serial Number: 93111)
BSR code	The unique code of the branch in which the Challan was paid	The number should be in the format of the BSR code.	6006000
Total duty paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns); the system informs the user of any discrepancy in the computed figures and the ones he has entered.	10000
Abstract of Account-Current (Cash Payment)			
Opening Balance	Opening Balance	This is a whole number. No	500000

		validation is performed by the System.	
GAR-7 Challan Payments made in the month (in aggregate)	GAR-7 Challan Payments made in the month (in aggregate).	This is a whole number. GAR-7 Challan Payments made on Paid sheet should match with the amount in Challan details.	0
Adjustment of excess duty paid during previous period under subrule (2) of rule 12BB (in case of LT)	Adjustment of excess duty paid during previous period under subrule (2) of rule 12BB (in case of LT).	This is a whole number. This field will appear only for LTU Assessees.	0
Total Amount Available	Total Amount Available	This is a whole number and is auto populated by the system.	500000
Utilization towards Payment of Duties on excisable goods during the month	Utilization towards Payment of Duties on excisable goods during the month (vide. Details furnished under col. no.3 in Sl.No. (4) of the Return).	This is a whole number. This should match with the Duty Paid through Account Current in Duty Paid Section.	0
Utilization towards Other Payments Made during the month	Utilization towards Other Payments Made during the month (vide. Details furnished under Sl.No. (6) of the Return).	This is a whole number. This should match with the Other Payments made through Account Current.	0
Closing Balance	Closing Balance	This is a whole number and is auto populated by the system.	500000
Details of CENVAT Credit Availed and Utilized			
Opening balance	The opening balance of credit available for utilization under each of the duty heads that figure in Rule3, CENVAT Credit Rules, 2004.	This is equal to the closing balance of the return last filed. The field is kept editable to accommodate the fact that the balance might have changed in case the Assessee has missed filing a return. If there is any discrepancy, the system throws an error message and marks the return for review	150000
Credit taken on inputs on invoices issued by manufacturers	The amount of credit taken on inputs under a particular duty	This is a whole number.	0

	head.		
Credit taken on inputs on invoices issued by I or II stage dealers	The amount of credit taken on inputs under a particular duty head.	This is a whole number.	0
On Imported Inputs	The amount of credit taken on Imported Inputs.	This is a whole number.	0
Credit taken on Capital Goods on Invoices issued by manufacturers or by I or II stage dealers	The amount of credit taken on capital goods on Invoices issued by manufacturers or by I or II stage dealers, under a particular duty head.	This is a whole number.	0
On Imported Capital Goods	The amount of credit taken on Imported Capital Goods.	This is a whole number.	0
Credit taken on input services	The amount of credit taken on input services.	This is a whole number.	0
Credit Taken On Inter-Unit transfer of Credit by LTU	The amount of credit taken on Inter-Unit transfer of Credit by LTU. Only LTU Assessee will be able to modify these fields.	This is a whole number. This field will appear only for LTU Assessees.	0
Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002	The amount of credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002. Only LTU Assessee will be able to modify these fields.	This is a whole number. This field will appear only for LTU Assessees.	0
"Credit taken from inter unit transfer of credit under Rule 10A of Cenvat Credit Rules, 2004"	The amount of credit taken on Special Additional duty of Customs (SAD) under Rule 10A of Cenvat Credit Rules, 2004	This is a whole number. Only the SAD (ADC_3_5 in ACES) column would be enabled for entering the value	0
Total credit taken	This is the sum of the opening	The system computes the sum.	150000

	balance, credit availed on inputs, capital goods and input services.		
Credit utilized for payment of duty on goods	Duty defrayed amount through credit account under a particular duty head.	This is a whole number. This is validated with duty paid amount.	0
Credit utilized when inputs goods are removed as such	The reversal of credit when inputs goods are removed as such.	This is a whole number.	0
Credit utilized when capital goods are removed as such	The reversal of credit when capital goods are removed as such.	This is a whole number.	0
Credit utilized for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004	The amount of credit utilized for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	This is a whole number.	0
Credit utilized for other payment	The amount of credit utilized for other payment.	This is a whole number. This is validated with other payment paid through CENVAT.	0
Credit utilized for payment of tax on services	The service tax duty defrayed.	This is a whole number.	0
Credit Utilized For Inter-Unit transfer by LTU	Amount of credit Utilized For Inter-Unit transfer by LTU. Only LTU Assessee will be able to modify these fields.	This is a whole number. This field will appear only for LTU Assessees.	0
Credit utilized towards inter unit transfer of credit under Rule 10A of Cenvat Credit Rules, 2004"	The amount of credit utilized towards inter unit transfer of credit on Additional Duty of Customs (SAD) under Rule 10A of Cenvat Credit Rules, 2004	This is a whole number. Only the SAD (ADC_3_5 in ACES) column would be enabled for entering the value	0
Closing balance	For a particular duty head this is the difference of the sum of all available credit (including	The system computes the closing balance.	150000

	opening balance) and the credit utilized.		
Details of Other Payments Made – Arrears			
Payments	Arrears of duty under Rule 8 → The list would include {11A, 11D, Rule 8 cases, 11A(2B)}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Rule 8
Amount paid - Account current	Arrears paid through account current.	This is a whole number.	1500
Amount paid - Credit account	Arrears paid through credit account.	This is a whole number.	0
GAR-7 Challan number	The Challan number vides which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	600600014062011 93111
Date on Challan	Date of the Challan number	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	14/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	AGFGK1366CE001 _ER1_082011
Date on source document number	The date of the source document number that has been selected.	This is the date of the source document number selected. The system does not perform any validations on this date.	06/05/2011
Details of Other Payments Made – Interest			
Payments	The list would include {11A, 11D, Rule 8 cases, 11A(2B)}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Rule 8
Amount paid - Account current	Interest liability that is paid	This is a whole number.	350
GAR-7 Challan	The Challan	The number should be in the	600600014062011

number	number vide which payment is made.	format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	93111
Date of submitting Challan	Date of the Challan number	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	14/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assessee with the document reference numbers generated from various modules in ACES	AGFGK1366CE001 _ER1_082011
Date on source document Number	The date of the source document number that has been selected.	This is the date of the source document number selected.	06/05/2011
Details of Other Payments Made – Miscellaneous			
Payments	The list would include {Fine, Penalty, Others}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Fine
Amount paid - Account current {6(2A)}	Payments like fines and penalties – the user can make multiple selections.	This is a whole number.	250
Amount paid - Credit account	Arrears paid through credit account and only allowed if Payments is "Others".	This is a whole number.	0
GAR-7 Challan number	The Challan number vide which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	600600014062011 93111
Date of submitting Challan	Date of the Challan number	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	14/06/2011
BSR code	The unique code of branch in which the	The number should be in the format of the BSR code.	6006000

	Challan was paid.		
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assessee with the document reference numbers generated from various modules in ACES	AGFGK1366CE001 _ER1_082011
Date on source document Number	The date of the source document number that has been selected.	The system does not perform any validations on this date.	06/05/2011
Duty Head wise breakup of Other Payments Made – Arrears			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which there is a liability indicated in the previous section of the current return.	CENVAT
Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	1500
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number. The system shows an instruction to the Assessee alerting him that the amount mentioned as duty defrayed through his credit account should not be more than the credit utilized under that head shown against Details of Other payments under Details of Cenvat Credit availed and utilized table	0
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	1500
Duty Head wise breakup of Other Payments Made – Miscellaneous - Others			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	BED, SED, AED

Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	1000
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number. The system shows an instruction to the Assessee alerting him that the amount mentioned as duty defrayed through his credit account should not be more than the credit utilized under that head.	500
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	1500
Challan Details			
Challan Numbers	Challan Numbers vide which payment was made.	The field can be empty if the Assessee has not paid any duty vide TR-6 Challans. Challan numbers in Duty Paid section and Other Payments section must be mentioned (if applicable) else Assessee would not be allowed to proceed to the confirmation view.	60060001406201193111
Challan Date	Date of the Challan number	The entry should be in the DD/MM/YYYY format	14/06/2011
BSR code	The unique code of the branch in which the Challan was paid	The number should be in the format of the BSR code.	6006000
Amount (Rs.)	Total cash amount deposited during the month vide that particular Challan.	This is a whole number.	10000
Self Assessment Memorandum			
Amount deposited during the month (Rs.)	Total cash amount deposited during the month vide that particular Challan.	This is a whole number.	0
Invoice No From	In the current month, invoices issued starting from serial	This is a free-text entry. The system does not perform any validations.	300

	number		
Invoice No To	In the current month, invoices issued to serial number	This is a free-text entry. The system does not perform any validations.	499
Transfer Challan S. No. From	In the current month, Transfer Challans issued starting from serial number	This is a free-text entry. The system does not perform any validations.	2000
Transfer Challan S. No. To	In the current month, Transfer Challans issued to serial number	This is a free-text entry. The system does not perform any validations.	1500
Place	Place from where the return is being filed	This is free text. The system does not perform any validations.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	Remarks

The above table to include description on "Credit taken from inter unit transfer of credit under Rule 10A of Cenvat Credit Rules, 2004" and " Credit utilized towards inter unit transfer of credit under Rule 10A of Cenvat Credit Rules, 2004"

2.6   Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The Cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Add: Assessee can add more details in the application by using ADD button.

Delete: The delete button deletes the selected row(s).

Next: On the screens on the ER-1 form the next button will take the user to the next screen.

Previous: On the screens on the ER-1 form the previous button will take the user to the previous screen.

Print: This allows the Assessee to take print out of the application form.

Modify: This will take Assessee to the first screen for any modification.

3 ER-2

3.1 Description

The ER-2 return's form is specified in the notification numbered 26/2004 Central Excise (Non Tariff). It is a monthly return for in respect of excisable goods manufactured and the receipt of inputs and capital goods by a hundred per cent export oriented unit (EOU).

3.2 Navigational Path

The ER-2 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the ER-2 sub-menu option of the File Returns menu option. As soon as he clicks on the same the system will populate the ER-2 form for the Assessee on the screen.

The navigation path for the ER-2 form is:

Logged in Assessee → RET → File Returns → ER-2
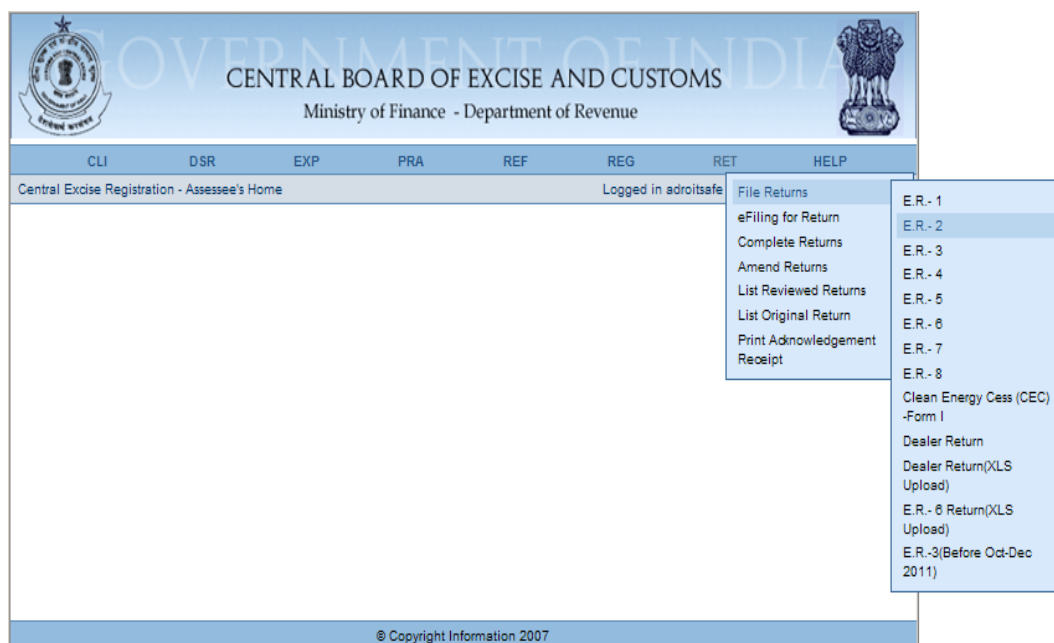
Figure – 3.1: Navigation Screen for Accessing ER-2 Form

3.3   Attachments

There are no attachments required to fill ER-2 Returns.

3.4   Approval Flow

All ER-2 Returns marked for Review and Correction are scrutinized by the jurisdictional Superintendent who forwards the same to the jurisdictional AC/DC, who approves/rejects the review and correction, as the case may be, based on the observations and notings attached by the SP. Only after AC's approval, the Return is considered for processing.

For ER-2 Returns without any error, there is no approval flow.

3.5   Operating Instructions

1. The Assessee should select Month and enter Year of Return he is going to file and Letter of Permission number along with its date.
2. The registration details along with the jurisdiction of the Assessee are automatically populated by the system.
3. The Assessee can mention if he is filing the NIL return or not.
4. The Assessee can enter details for the quantity manufactured and cleared (this figure being for the quantity cleared for home consumption). Unit of quantity selected for the clearance should be the same as mentioned in base tariff.
5. The Assessee enters Opening Balance for desired goods. Closing Balance will be calculated by Opening balance + Quantity manufactured-Quantity cleared for Physical exports-Quantity cleared for deemed exports under Para 6.9 of FTP-Quantity cleared for DTA clearances.
6. In the second page, for each clearance mentioned in first page, Assessee enters the details of clearances for DTA and deemed exports under Para 6.9 of FTP. The breakup of Quantity and Value for each clearance under different Para No. can be entered.
7. In this third page, Assessee fills Duty Payable Details for each of the clearance breakup specified in DTA and Deemed Exports Section in second page.
8. Assessee should then enter the details for Clearances as Physical Exports, Deemed Export under Para 6.9 of FTP and DTA Clearance.
9. Notifications that the Assessee enters could either belong to Central Excise or Customs.
10. The Assessee would then enter his duty liability amount, computed as per the rate of duty he has selected.
11. Assessee enters the details of Physical Exports and Export under Duty paid (if any), Section 4B.
12. The details of duty defrayed would be mentioned in a manner similar to the ER-1 form. In addition to selected Duty Heads in previous screens, CENVAT and EXPORT_DUTY Duty codes will also be present in DETAILS OF DUTY PAID section.
13. Then Assessee enters the Abstract of Account Current.

14. Details of Duty Free Indigenous Inputs Received by the Unit are then entered by the Assessee

15. Details of Duty Free Imported Inputs Received by the Unit are then entered by the Assessee

16. Details of duty free capital goods received by the unit are entered against different particulars.

17. Details of CENVAT credit would be entered in a manner similar to the ER-1 form.

18. For payments made through Customs, Assessee can select payment type as EXMPT_CUSTM, ANTI_DUMPNG and DEBOND_GDS from the dropdown.

19. For payments made through Arrears and Interest, Assessee can select any of the values such as Rule 8, Section 11A [2B], Section 11A and Section 11D from the dropdown.

20. For any miscellaneous payments made, Assessee can select Fine, Penalty and Others from the dropdown.

21. For payments made through Arrears and Miscellaneous, Assessee needs to enter the Amount Paid via Account Current and Credit Current for Duty Head Breakup.

22. Assessee enters challan details vide which all the payments are made as well as Invoice details which were issued during the month.

23. In his Self Assessment Memorandum, the Assessee can enter details of the Date, Place, Name and Remarks (if any).

Figure – 3.2: ER-2 – Details of the Manufacture, Clearances

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Enter the year for which return is being filed and select month from dropdown box.
- Select the check box if Assessee is filing nil return.
- Enter letter of permission number.
- Enter date of Letter of Permission either by clicking on calendar option or manually in DD/MM/YYYY format.
- Enter CETSH number either by using search button shown by magnifying glass or manually. Description of Goods will be auto populated after selecting CETSH Number or it can be entered manually.
- Enter unit of quantity from the drop down box.
- Enter opening balance for desired goods.
- Enter quantity manufactured and other relevant details for clearance.

- Closing Balance will be calculated by Opening balance + Quantity manufactured-Quantity cleared for Physical exports-Quantity cleared for deemed exports under Para 6.9 of FTP-Quantity cleared for DTA clearances.
- Click on Add button to add a new row to enter another manufacture and clearance details.
- Click on Delete button after selecting the check box to remove one or more rows from the returns.
- Click on Next to go to the next screen of the application form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

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FORM ER-2: MONTHLY RETURN FOR 100% EOUs IN RESPECT OF GOODS MANUFACTURED & CLEARED AND RECEIPT OF INPUTS & CAPITAL GOODS

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF AUGUST AND YEAR 2011			
Central Excise Registration Number :	AWKPK8337QEM001	Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

3. MANUFACTURE AND CLEARANCE DETAILS

Sl. No	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Details of Clearance						Closing Balance
						Physical Exports		Deemed exports Under Para 6.9 of FTP		DTA clearances		
						Quantity	Value(Rs.)	Quantity	Value(Rs.)	Quantity	Value(Rs.)	
1	86040000	RAILWAY OR	U	15000	100	100	10000	50	500	10	100	14960

4A. DETAILS OF CLEARANCES IN DTA AND DEEMED EXPORTS AND DUTY PAYABLE- (Part-I)

Select	Sl No	Para No. of FTP under which goods cleared into DTA*	CETSH No.	Description of Goods	CTSH No.*	Unit of Quantity	Quantity cleared*	Value(Rs.)*
☐	1.1	Para 6.9 ▾	86040000	RAILWAY OR	86040000	U	20	200

                              🔧 Add   ✖ Delete

3. MANUFACTURE AND CLEARANCE DETAILS

Sl. No	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Details of Clearance						Closing Balance
						Physical Exports		Deemed exports Under Para 6.9 of FTP		DTA clearances		
						Quantity	Value(Rs.)	Quantity	Value(Rs.)	Quantity	Value(Rs.)	
2	86069190	RAILWAY OR	U	10000	200	100	4000	100	500	20	200	9950

4A. DETAILS OF CLEARANCES IN DTA AND DEEMED EXPORTS AND DUTY PAYABLE- (Part-I)

Select	Sl No	Para No. of FTP under which goods cleared into DTA*	CETSH No.	Description of Goods	CTSH No.*	Unit of Quantity	Quantity cleared*	Value(Rs.)*
☐	2.1	Para 6.8 ▾	86069190	RAILWAY OR	86069190	U	10	100

                              🔧 Add   ✖ Delete

          ⬅ Previous   🔁 Reset   🔁 Cancel   ➡ Next

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Figure – 3.3: ER-2 – Details of Clearances in DTA and Deemed Exports and Duty Payable (Part-I)

Steps to be followed:
- Registration and Clearance details of the Assessee are automatically populated by the system.
- In this page, for each clearance mentioned in first screen, enter the details of clearances for DTA and deemed exports under Para 6.9 of FTP. The breakup of Quantity and Value for each clearance under different Para No. can be entered.
- Select a Para Number of FTP under which goods cleared into DTA from Dropdown box.
- The fields CETSH No., Description of Goods, CTSH No. are auto populated based on the relevant clearance. CTSH No. can be changed.
- Enter Quantity cleared. The Total Quantity cleared for a particular Clearance under Para 6.9 should match the Quantity specified in Deemed exports Under Para 6.9 in Details of Clearances section.

- Similarly, The Total Quantity cleared for a particular Clearance under all Para's other than Para 6.9 should match the Quantity specified in DTA Clearances.
- Enter Value. The Total Value for a particular Clearance Under Para 6.9 should match the Value specified in Deemed exports Under Para 6.9 in Details of Clearances section.
- Similarly, The Total Value for a particular Clearance under all Para's other than Para 6.9 should match the Value specified in DTA Clearances.
- In similar manner enter the details of clearance in DTA , deemed exports and duty payable for another manufactured and clearance details.
- Click on Add button to add a new row to enter another clearance in DTA, deemed export and duty payable details.
- Click on Delete button after selecting the check box to remove one or more rows.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.4: ER-2 - Details of Clearances in DTA and Deemed Exports and Duty Payable (Part-II)

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- In this page, fill Duty Payable Details for each of the clearance breakup specified in DTA and Deemed Exports Section.
- Select the Duty Type from dropdown box.

- Enter Tariff rate, customs or Central excise notification along with serial number, central excise notification number along with serial number for EOU and effective rate.
- Enter total amount payable in rupees. Total CENVAT payable will be auto populated when assessee enter BCD, CVD and SAD duty type. This will be equal to the sum of Duty Payable for BCD, CVD and SAD.
- In similar manner enter the details of clearance in DTA, deemed exports and duty payable for other entered goods.
- Click on Add button to add a new row.
- Click on Delete button after selecting the check box to remove one or more rows.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure–3.5: ER-2 – Details of Physical Exports and Exports Duty Paid

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Physical Exports and Export Duty Paid, for each Clearance, where clearance is made through Physical Exports in Screen1. The breakup of Quantity and Value for each clearance under different CTSH No. or Rates can be entered.
- The fields CTSH No., Description of Goods, Unit of Quantity, Quantity Exported and FOB value are auto populated based on the relevant

clearance specified in Screen1. Among these, CTSH No., Quantity Exported and FOB value fields can be changed.

- Enter CTSH No, Quantity Exported, FOB value of exports for the month, Export Duty (if any paid), Cumulative FOB value of exports up to the month in the current financial year and 5 years.
- Check if Export Duty Paid Under Bond / Letter of Undertaking.
- In a similar manner enter the details of physical exports and export duty paid for another manufacture and clearance details.
- Click on Add button to add a new row.
- Click on Delete button after selecting the check box to remove one or more rows.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.6: Form ER-2 – Details of Duty Paid

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Enter the relevant details of duty paid.
- Enter the relevant details for Abstract of Account-Current.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.7: Form ER-2 – Details of Duty Free Indigenous Inputs Received by the Unit

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- In this page fill the details of duty free indigenous inputs received by the unit. The details of each major indigenous input which independently accounts for 10% or more of the total value of raw materials consumed should be given separately by adding rows, and all other inputs should be given together in category "others".
- Enter CETSH No, Description of Goods. Select the Unit of Quantity from Dropdown menu.
- Enter Provisions under which inputs received.
- Enter other relevant details, if required. In similar manner fill other fields of this section.
- Click on Add button to add a new row.
- Click on Delete button after selecting the check box to remove one or more rows.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.8: Form ER-2 – Details of Duty Free Imported Inputs Received by the Unit

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- This page captures the details of duty free imported inputs received by the unit. The details of each major imported input which independently accounts for 10% or more of the total value of raw materials consumed should be given separately by adding rows, and all other inputs should be given together in category "others".
- Enter CETSH No, Description of Goods. Select the Unit of Quantity from Dropdown menu.
- Enter Provisions under which inputs received should be mentioned.
- Enter Opening Balance, Quantity, Value and Duty Forgone for Receipt during the month, Closing Balance.
- Enter other relevant details, if required. In similar manner fill the details in 'Others' section.
- Click on Add button to add a new row.
- Click on Delete button after selecting the check box to remove one or more rows.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.9: Form ER-2 – Details of Duty Free Capital Goods Received by the Unit

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- This page captures the details of Duty Free Capital Goods received by the unit. In this, original value at the time of import / procurement has to be indicated against particular capital goods whether cleared or destroyed.
- Enter the value of Imported capital goods and Indigenous capital goods received by the unit ,cleared as such into DTA, cleared under inter unit transfer, destroyed along with the opening balance and closing balance .
- Closing balance should be equal to Opening balance + Received during the month - Cleared as such into DTA - Cleared under inter Unit transfer – Destroyed.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

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FORM ER-2: MONTHLY RETURN FOR 100% EOUs IN RESPECT OF GOODS MANUFACTURED & CLEARED AND RECEIPT OF INPUTS & CAPITAL GOODS

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF AUGUST AND YEAR 2011

Registration Number : AWKPK8337QEM001	Assessee's Name : ADROIT DIESEL LIMITED
Address of Registered Unit : 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211	
Commissionerate : BHUBANESHWAR-I	Division : BHUBANESWAR Range : BHUBANESWAR-I (CX)

8. DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

Details of Credit	CENVAT (Rs.)	AED_TTA (Rs.)	NCCD (Rs.)	ADE_LVD_CL_85 (Rs.)	SAD (Rs.)	EDU_CESS (Rs.)	SEC_EDU_CESS (Rs.)	SERVICE_TAX (Rs.)	EDU_CESS_ST (Rs.)	SEC_EDU_CESS_ST (Rs.)
Opening Balance :	10000	2000	200	100	50	100	300	150	100	120
Credit Taken On Inputs on invoices issued by manufacturers	1200	200	100	500	400	120	200	100	120	2100
Credit Taken On Inputs on invoices issued by I or II stage dealers	100	200	120	140	600	300	200	100	200	400
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods on Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	11300	2400	420	740	1050	520	700	350	420	2620
Credit Utilized For Payment Of Duty On Goods	100	200	300	400	100	100	100	150	230	500
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	450
Credit Utilized When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	11200	2200	120	340	950	420	600	200	190	1670

Previous   Reset   Cancel   Next

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Figure – 3.10: ER-2 – Details of CENVAT Credit Availed and Utilized

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the details of CENVAT Credit Availed and Utilized – Duty Heads are automatically populated by the system, enter Credit Availed by various means, Total of CENVAT credit availed is automatically calculated by the system. Enter credit utilized by various means. Total of Closing Balance is automatically calculated by the system.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.11: ER-2 – Details of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Other Payments Made Customs/ Arrears/ Interest/ Miscellaneous – Payments, Amount Paid under Account Current as well as via credit account, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.

- Click on Add button to add a new row.
- Click on Delete button after selecting the check box to remove one or more rows.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.12: ER-12 – Duty Head Wise Breakup of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Other Payments Made Arrears and Miscellaneous - Others are automatically populated by the system. Duty Head of Duty Head Breakup are automatically populated by the system - Fill the details of Amount Paid under Account Current as well as via credit account for both the sections, Total Amount Paid will automatically populated by the system after calculation.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.

- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 3.13: ER-2 - Challans, Invoices Details

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the Challan details vide which all the payments are made as well as Invoice details which were issued during the month.
- Click on the Add button to add another row and click on Delete button after selecting a row to remove the row from the application form.
- Click on Save to go to the confirmation screen of the application.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.

- To cancel the process and return back to the homepage, click on the Cancel button.

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FORM ER-2: MONTHLY RETURN FOR 100% EOUs IN RESPECT OF GOODS MANUFACTURED & CLEARED AND RECEIPT OF INPUTS & CAPITAL GOODS

Following issues have been found in your return :
- The Return is filed after last date of filing !!
- The challan(s) quoted by you does not exist in the database , 60060002206201193111, 12378962607201186725, 60060001406201193111
- The Quantity cleared for Deemed exports Under Para 6.9 of FTP in Details of Clearance section , does not match the Total Quantity cleared for Deemed exports in Details of Clearances in Dta and Deemed Exports and Duty Payable- (Part-I) section.
- Figures of CENVAT credit utilized for Payments of Duty on Goods (2180) and the sum of duty paid (including arrears if any) through credit for all duty heads (8000) do not match!!
- The Value cleared for Deemed exports Under Para 6.9 of FTP in Details of Clearance section, does not match the Total Value cleared for Deemed exports in Details of Clearances in Dta and Deemed Exports and Duty Payable- (Part-I) section.
- Total duty liability (10500) and total duty paid (cash + credit) figures (4000) does not match. !!
- The Quantity cleared for DTA clearances in Details of Clearance section, does not match the Total Quantity cleared for DTA clearances in Details of Clearances in Dta and Deemed Exports and Duty Payable- (Part-I) section.
- Abstract of Account Current - TR-6/GAR-7 Challan Payments made on Paid sheet (0) does not match with the amount in Challan details (25000)
- The Value cleared for DTA clearances in Details of Clearance section, does not match the Total Value cleared for DTA clearances in Details of Clearances in Dta and Deemed Exports and Duty Payable-(Part-I) section.
- Abstract of Account Current - Utilization towards Payment of Duties on excisable goods (0) does not match with the Duty Paid through Account Current in Duty Paid Section (3000)
- Figures of the opening balance in the current return and the closing balance in the previous filed return do not match (CENVAT, AED_TTA, NCCD, ADE_LVD_CL_85, SAD, EDU_CESS, SEC_EDU_CESS, SERVICE_TAX, EDU_CESS_ST, SEC_EDU_CESS_ST).
- Abstract of Account Current - Utilization towards Other Payments (0) does not match with the Other Payments made through Account Current (7000)
- The source document number(s) you have entered does not exist in the database , AAAAK0203GST002, AAAAK0203GST002, AAAAK0203GST002

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF AUGUST AND YEAR 2011

1. Central Excise Registration Number :	AWKPK8337QEM001		2. Assessee's Name :	ADROIT DIESEL LIMITED	
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211				
Commissionerate :	BHUBANESHWAR-I		Division :	BHUBANESWAR	Range :	BHUBANESWAR-I (CX)

3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE

DETAILS OF CLEARANCE

Sl. No	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Physical Exports		Deemed exports Under Para 6.9 of FTP		DTA clearances		Closing Balance
						Quantity	Value(Rs.)	Quantity	Value(Rs.)	Quantity	Value(Rs.)	
1	86040000	RAILWAY OR	U	15000	100	100	10000	50	500	10	100	14960

4A. DETAILS OF CLEARANCES IN DTA AND DEEMED EXPORTS AND DUTY PAYABLE- (Part-I)

Sl No	Para No. of FTP under which goods cleared into DTA	CETSH No.	Description of Goods	CTSH No.	Unit of Quantity	Quantity cleared	Value(Rs.)
1.1	Para 6.9	86040000	RAILWAY OR TRAM	86040000	U	20	200

4A. DETAILS OF CLEARANCES IN DTA AND DEEMED EXPORTS AND DUTY PAYABLE- (Part-II)

Sl No	Duty Type	Tariff Rate	Customs/C.Ex. Notification		C.Ex.(EOU) Notification		Effective Rate	Amount Payable (Rs.)
			No.	Sl. No.	No.	Sl.No.		
1.1.1	BCD	2.0	112/2011 CE	133A	112/2011 CE	125A	10.0	2000
1.1.2	CVD	3.25	113/2011 CE	155e	113/2011 CE	111d	20.0	4000

Total Cenvat Payable : (Sum of Amount Payable - BCD,CVD and SAD)	6000

4B. DETAILS OF PHYSICAL EXPORTS AND EXPORT DUTY PAID,IF ANY

Sl.No	CTSH No.	Description of Goods	Unit of Quantity	Quantity Exported	FOB value of exports for the month (Rs.)	Export Duty,if any paid		Cumulative FOB value of exports up to the month in the current financial year (Rs.)	Cumulative FOB value of exports up to the month for the block of 5 Years(Rs.)	Under Bond / Letter of Undertaking
						Effective Rate	Duty Paid			
1.1	86040000	RAILWAY OR	U	100	10000	10.0	15	5000	1000	No

DETAILS OF CLEARANCE

Sl. No	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Physical Exports		Deemed exports Under Para 6.9 of FTP		DTA clearances		Closing Balance
						Quantity	Value(Rs.)	Quantity	Value(Rs.)	Quantity	Value(Rs.)	
2	86069190	RAILWAY OR	U	10000	200	100	4000	100	500	20	200	9950

4A. DETAILS OF CLEARANCES IN DTA AND DEEMED EXPORTS AND DUTY PAYABLE- (Part-I)

Sl No	Para No. of FTP under which goods cleared into DTA	CETSH No.	Description of Goods	CTSH No.	Unit of Quantity	Quantity cleared	Value(Rs.)
2.1	Para 6.8	86069190	RAILWAY OR TRAM	86069190	U	10	100

4A. DETAILS OF CLEARANCES IN DTA AND DEEMED EXPORTS AND DUTY PAYABLE- (Part-II)

Sl No	Duty Type	Tariff Rate	Customs/C.Ex. Notification		C.Ex.(EOU) Notification		Effective Rate	Amount Payable (Rs.)
			No.	Sl. No.	No.	Sl.No.		
2.1.1	BCD	1.75	114/2011 CE	43b	114/2011 CE	32a	12.0	1500
2.1.2	SAD	2.25	115/2011 CE	11b	115/2011 CE	21d	15.0	3000

Total Cenvat Payable : (Sum of Amount Payable - BCD,CVD and SAD)	4500

4B. DETAILS OF PHYSICAL EXPORTS AND EXPORT DUTY PAID,IF ANY

Sl.No	CTSH No.	Description of Goods	Unit of Quantity	Quantity Exported	FOB value of exports for the month (Rs.)	Export Duty,if any paid		Cumulative FOB value of exports up to the month in the current financial year (Rs.)	Cumulative FOB value of exports up to the month for the block of 5 Years(Rs.)	Under Bond / Letter of Undertaking
						Effective Rate	Duty Paid			
2.1	86069190	RAILWAY OR	U	100	4000	15.0	10	7000	2000	No

4C.DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty code	Credit Account(Rs.)	Account current (Rs.)	TR-6/GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	0	1000	60060001406201193111	6006000	1000
EXPORT_DUTY	1000	2000	12378962607201186725	1237896	3000

5.ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

| Summary Particulars	Amount (Rs.)
Opening Balance :	15000
TR-6/GAR-7 Challan Payments made in the month (in aggregate) :	0
Total Amount Available :	15000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	0
Closing Balance :	15000

6A. DETAILS OF DUTY FREE INDIGENOUS INPUTS RECEIVED BY THE UNIT

Sl.No	CETSH No.	Description of Goods	Unit of Quantity	Provisions under which inputs received C.Ex. Notification No.	Provisions of FTP	Opening Balance (Qty)	Receipt during the month Qty	Value(Rs)	Duty foregone (Rs)	Consumption (Qty)	Cleared as such into DTA Qty	Value(Rs)	Inter unit transfer, if any Qty	Value(Rs)	Wastage or Destroyed (Qty)	Closing Balance (Qty)
1	86040000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	U	112/2011 CE	10	100	100	200	300	100	20	20	10	10	20	50
Others	86069190	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER	U	113/2011 CE	20	200	100	10	40	50	100	10	20	20	30	100

6B. DETAILS OF DUTY FREE IMPORTED INPUTS RECEIVED BY THE UNIT

Sl.No	CETSH No.	Description of Goods	CTSH No.	Unit of Quantity	Provisions under which inputs received Customs Notification No.	Provisions of FTP	Opening Balance (Qty)	Receipt during the month Qty	Value (Rs)	Duty foregone (Rs)	Consumption (Qty)	Cleared as such into DTA Qty	Value (Rs)	Inter unit transfer, if any Qty	Value (Rs)	Wastage or Destroyed (Qty)	Closing Balance (Qty)
1	86040000	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	86040000	U	112/2011 CE	200	200	100	50	50	50	100	10	30	20	20	100
Others	86069190	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER	86069190	U	113/2011 CE	300	200	100	20	30	50	100	10	30	20	20	100

7. DETAILS OF DUTY FREE CAPITAL GOODS RECEIVED BY THE UNIT

Particulars	Value(Rs) Import	Indigenous
Opening Balance :	10000	15000
Received (including Inter unit transfer) during the month :	500	1000
Cleared as such into DTA :	300	1000
Cleared under inter Unit transfer :	800	500
Destroyed :	400	500
Closing Balance :	9000	14000

8.DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	SAD	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	10000	2000	200	100	50	100	300	150	100	120
Credit Taken On Inputs on invoices issued by manufacturers	1200	200	100	500	400	120	120	100	120	2100
Credit Taken On Inputs on invoices issued by I or II stage dealers	100	200	120	140	600	300	200	100	200	400
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods on Invoices Issued By Manufacturers Or By I or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	11300	2400	420	740	1050	520	700	350	420	2620
Credit Utilized For Payment Of Duty On Goods	100	200	300	400	100	100	100	150	230	500
Credit Utilized When Inputs Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	450
Credit Utilized When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	11200	2200	120	340	950	420	600	200	190	1670

9.DETAILS OF OTHER PAYMENTS MADE - CUSTOMS

Payments	Amount Paid (Rs.) Account Current	Credit Account	TR-6/GAR-7 Challan No.	Date	BSR Code	Source Document No.	Date
EXMPT_CUSTM	10000		6006000220620119311	22/06/2011	6006000	AAAAK0203GST002	22/08/2011

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.) Account Current	Credit Account	TR-6/GAR-7 Challan No.	Date	BSR Code	Source Document No.	Date
Rule 8	5000	5000	6006000220620119311	22/06/2011	6006000	AAAAK0203GST002	22/08/2011

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS
DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Paid Account Current	Paid Credit Account
AAAAK0203GST002	22/08/2011	5000	5000

Duty Head Breakup

Sl No.	Duty Head	Amount Paid Account Current	Credit Account	Total Amount Paid
1	CENVAT	5000	5000	10000

DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.) Account Current	Credit Account	TR-6/GAR-7 Challan No.	Date	BSR Code	Source Document No.	Date
Section 11A	3000		6006000220620119311	22/06/2011	6006000	AAAAK0203GST002	22/08/2011

DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.) Account Current	Credit Account	TR-6/GAR-7 Challan No.	Date	BSR Code	Source Document No.	Date
Others	2000	2000	6006000220620119311	22/06/2011	6006000	AAAAK0203GST002	22/08/2011

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - MISCELLANEOUS - OTHERS
DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS - OTHERS

Source Document Number	Date	Paid Account Current	Paid Credit Account
AAAAK0203GST002	22/08/2011	2000	2000

Duty Head Breakup

Sl No.	Duty Head	Amount Paid Account Current	Credit Account	Total Amount Paid
1	CENVAT	2000	2000	4000

10.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. 0** was deposited vide TR-6/GAR-7 Challans.
c) During the month, invoices bearing **1001** to **1999** were issued.

CHALLAN DETAILS

Sl. No	Challan Type	TR-6/GAR-7 Challan No.	Challan Date	BSR Code	Amount(Rs.)
1	TR6	6006000220620119311	22/06/2011	6006000	10000
2	TR6	12378962607201186725	26/07/2011	1237896	5000
3	TR6	6006000140620119311	14/06/2011	6006000	10000

INVOICE DETAILS

Sl. No	Invoice No. From	Invoice No. to
1	1001	1999

Date :	09/05/2012	Place :	New Delhi
Name :	Rahul Prabhakar		
Remarks :			

Submit | Modify | Cancel | Print

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Figure – 3.14: ER-2 - A part of Confirmation View

Steps to be followed:
- The entries in the red on this page represent issues which need corrections and can be amended by clicking on modify button. Even without modifying, return can be submitted which will be marked to jurisdictional superintendent for review and correction.
- Click on Submit button to submit the ER-2 Return.
- Click on the Modify button to go back to the return form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the filed ER2 return.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference.
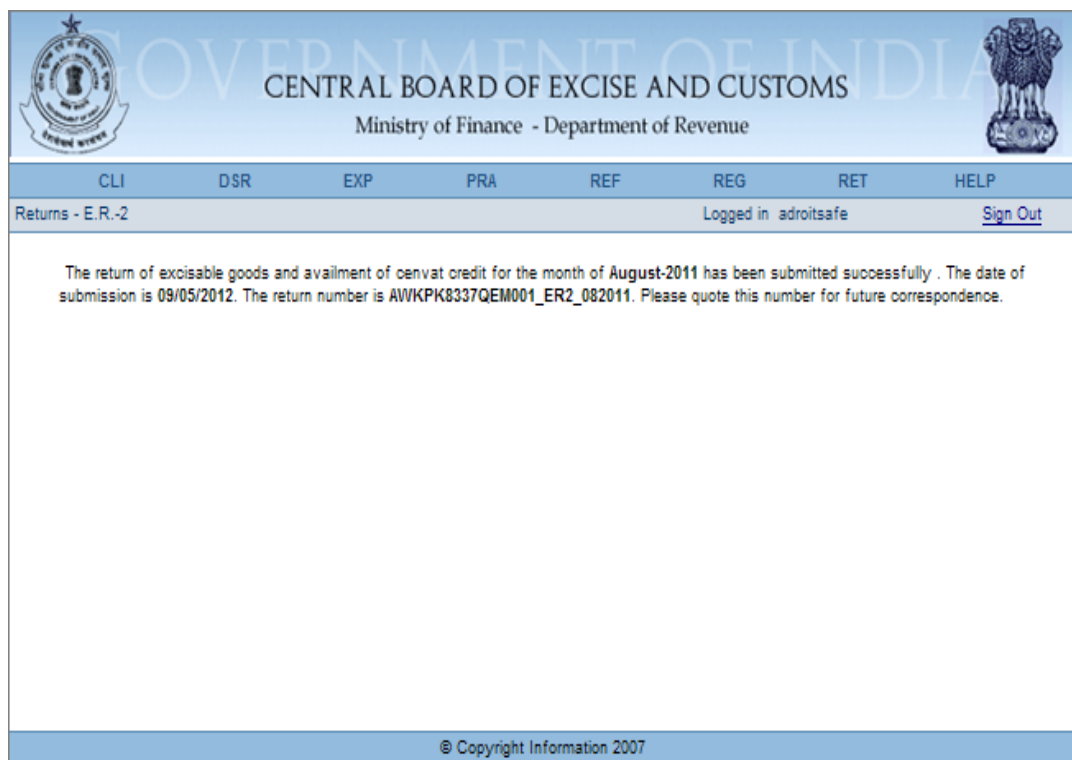
Figure – 3.15: Response Screen

Table – 2: Field Descriptions for filing ER-2

Field Name	**Description**	**Validation**	**Example**
Information pertaining to the Assessee			
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee	Automatically fetched and populated by the system.	AWKPK8337QEM001
Name	The name of the unit that is	Automatically fetched and populated by the	ADROIT DIESEL LIMITED

	registered	system.	
Address	The address of the registered unit	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissione rate	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Details pertaining to the Return			
Year	Year of filing of return	The Assessee can file missing returns. The range for this field is→ [the year of registration, the current year]. The field is a whole number.	2011
Month	The month of filing of return. The month can be selected from a drop down list.	A month ahead of the current month as present in the system date (seen in conjunction with the year filled in the previous field) cannot be chosen. The month entered is verified against the returns filed by the user to check for the last return he had filed. The last return should be for the month exactly preceding the one for which the return is being filed. If this is not the case, the user is prompted that he has missed a return. If the user still persists he is allowed to go ahead. For a month in which a return is already filed no new returns are	August

		permissible.	
Check For Nil Return	This is to mention whether assessee is filing NIL return	Check box to be checked in case of NIL Return.	Checked/Unchecked
Letter of Permission Number	This is Letter of Permission Number	An alphanumeric mandatory field	100009826
Date	Date on which Letter of Permission issued	To be entered in the DD/MM/YYYY format or to be selected using calendar utility	09/01/2012

Details of Manufacture and Clearance			
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86040000
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is automatically populated when the user searches and selects the CETSH. In case, he manually enters the CETSH, he has to enter description too.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the Assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff	U
Opening Balance	Opening Balance	This is a positive real number with upto two decimal places.	15000
Quantity manufactured	The quantity manufactured of the item selected.	This is a positive real number with upto two decimal places.	100
Physical Exports (Quantity)	Quantity of Physical Export.	This is a positive real number with upto two decimal places.	100
Physical	Value of Physical	This is a whole	10000

Exports (Value)	Export.	number	
Deemed Exports Under Para 6.9 of FTP (Quantity)	Quantity of Deemed Exports Under Para 6.9 of FTP.	This is a positive real number with upto two decimal places.	50
Deemed Exports Under Para 6.9 of FTP (Value)	Value of Deemed Exports Under Para 6.9 of FTP.	This is a whole number	500
DTA Clearance (Quantity)	Quantity of DTA Clearance.	This is a positive real number with upto two decimal places.	10
DTA Clearance (Value)	Value of DTA Clearance.	This is a whole number	100
Closing Balance	Closing Balance	Closing Balance is a positive number upto two decimal places and is calculated by the system.	14960
Details of Clearances in DTA and Deemed Exports and Duty Payable (Part-I)			
Para No. of FTP under which goods cleared in DTA	Para No. of FTP under which goods cleared in DTA.	Value to be selected from the dropdown as [Para 6.8 and Para 6.9).	Para 6.9
CETSH	The 8 digit Central Excise Tariff.	Auto populated by the system.	86040000
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is automatically populated by the system.	PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 1503
CTSH	The 8 digit Customs Tariff.	The CTSH is mandatory field to be entered.	86040000
Unit of quantity	The unit of measure applicable (as per the tariff) to the CETSH selected.	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff.	U
Quantity Cleared	The quantity cleared of the	This is a positive number upto two	20

		item selected (on which duty would be paid).	decimal places. The Quantity cleared for Deemed exports Under Para 6.9 of FTP in Details of Clearance section, should match with the Total Quantity cleared for Para 6.9. Also, the Quantity cleared for DTA Clearances, should match the Total Quantity cleared for Para Nos. other than 6.9.	
Value	The value cleared for Deemed exports Under Para 6.9 of FTP.	The value cleared for Deemed exports Under Para 6.9 of FTP in Details of Clearance section, should match the Total Value for Para 6.9. Also, the Value cleared for DTA Clearances, should match the Total Value for Para Nos. other than 6.9.	200	
Details of Clearances in DTA and Deemed Exports and Duty Payable (Part-II)				
Duty Type	The type of duty.	To be selected from the dropdown	BCD	
Tariff Rate	The rate of tariff.	This is a positive real number with upto two decimal places.	2.0	
Customs/CEx Notification No.	Customs or Central Excise Notification No.	To be entered in prescribed format.	156c	
Sl. No. of Customs/CEx Notification	Sl. No. of Customs or Central Excise Notification,	To be entered in prescribed format.	112/2011 C.E.	
C.Ex. (EOU) Notification	Central Excise notification	To be entered in prescribed format.	133A	
Effective Rate	Effective rate of duty.	This is a positive real number with upto two decimal places.	10.0	
Amount Payable (Rs.)	Amount payable on against the duty.	This is a whole number	2000	
Total CENVAT Payable	Total CENVAT payable	Total CENVAT payable will be auto populated when assessee enter BCD,	6000	

		CVD and SAD duty type. This will be equal to the sum of Duty Payable for BCD, CVD and SAD.	
Details of Physical Exports and Export Duty Paid (If Any)			
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86069190
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is automatically populated by the system.	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER
Unit of quantity	The unit of measure applicable (as per the tariff) to the CETSH selected.	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff.	U
Quantity Exported	This is the exported quantity.	This is a positive real number with upto two decimal places.	100
FOB value of exports for the month	This is FOB value of exports for the current month.	This is a whole number	4000
Effective Rate of Export Duty	This is effective rate of export duty.	This is a positive real number with upto two decimal places.	15.0
Duty Paid on Export	This is duty paid on export.	This is a positive real number with upto two decimal places.	10
Cumulative FOB value of Export up to the month in the current fiscal year	This is cumulative FOB value of export up to the month in the current fiscal year.	This is a whole number	7000
Cumulative FOB value of Export up to the month for the block of 5 years	This is cumulative FOB value of export up to the month for the block of 5 years.	This is a whole number	2000
Under Bond	This is to	Checkbox is to be	Checked/unchecked

/Letter of Undertaking	determine if this is under Bond or LOU.	checked or unchecked.	
Details of Duty Paid			
Duty Code	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return. In addition to selected Duty Heads in previous screens, CENVAT and EXPORT_DUTY Duty codes will also be present in DETAILS OF DUTY PAID section.	CENVAT
Credit Account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number.	0
Account Current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	1000
Challan Numbers	The unique number of the Challan against which duty is paid.	The number should be in the format of the TR-6/GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	600600014062011931 11(BSR Code: 6006000, Challan Date: 14/06/2011, Running Serial Number: 93111)
BSR Code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Total Duty Paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns); the system informs the	1000

		user of any discrepancy in the computed figures and the ones he has entered.	
Abstract of Account Current			
Opening Balance	Opening Balance	This is a whole number. No validation is performed by the System.	15000
TR-6/GAR-7 Challan Payments made in the month (in aggregate)	TR-6/GAR-7 Challan Payments made in the month (in aggregate).	This is a whole number. TR-6/GAR-7 Challan Payments made on Paid sheet should match with the amount in Challan details.	0
Total Amount Available	Total Amount Available	This is a whole number and is auto populated by the system.	15000
Utilization towards Payment of Duties on excisable goods during the month	Utilization towards Payment of Duties on excisable goods during the month (vide. Details furnished under col. no.3 in Sl.No. (4) of the Return).	This is a whole number. This should match with the Duty Paid through Account Current in Duty Paid Section.	0
Utilization towards Other Payments Made during the month	Utilization towards Other Payments Made during the month (vide. Details furnished under Sl.No. (6) of the Return).	This is a whole number. This should match with the Other Payments made through Account Current.	0
Closing Balance	Closing Balance	This is a whole number and is auto populated by the system.	15000
Details of Duty Free Indigenous Inputs Received by the Unit			
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database	86040000
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is free text.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE,

			WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
Unit of quantity	The unit of measure applicable (as per the tariff) to the CETSH selected.	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff.	U
Provisions under which inputs received-C.Ex. Notification No.	C.Ex. Notification No. under which inputs received.	To be entered in prescribed format	112/2011 CE
Provisions under which inputs received-Provisions of FTP	Provisions of FTP under which inputs received.	This is a whole number.	10
Opening Balance (Qty)	Quantity of Opening Balance.	This is a positive real number with upto two decimal places.	100
Receipt During the Month - Qty	Quantity of Receipt During the Month.	This is a positive real number with upto two decimal places.	100
Receipt During the Month – value	Value of receipt during the month.	This is a whole number.	200
Receipt During the Month – Duty Forgone	Duty forgone of receipt during the month.	This is a whole number.	300
Consumption (Qty)	Quantity of consumption.	This is a positive real number with upto two decimal places.	100
Cleared as such in DTA-Qty	Quantity cleared as such in DTA.	This is a positive real number with upto two decimal places.	20
Cleared as such in DTA-	Value cleared as such in DTA.	This is a whole number.	20

Value			
Inter Unit Transfer (If any)- Qty	Quantity for inter unit transfer.	This is a positive real number with upto two decimal places.	10
Inter Unit Transfer (If any)-Value	Value for inter unit transfer.	This is a whole number.	10
Wastage or Destroyed (Qty)	Quantity that was wasted or destroyed.	This is a positive real number with upto two decimal places.	20
Closing Balance (Qty)	Quantity of Closing Balance.	This is a positive real number with upto two decimal places.	50
Details of Duty Free Imported Inputs Received by the Unit			
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86040000
Description of the Goods	Description of the product manufactured and cleared.	Description of Goods is free text.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
Unit of quantity	The unit of measure applicable (as per the tariff) to the CETSH selected.	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff.	U
Provisions under which inputs received- C.Ex. Notification No.	C.Ex. Notification No. under which inputs received.	To be entered in prescribed format.	112/2011 CE
Provisions under which inputs received-	Provisions of FTP under which inputs received.	This is a whole number.	200

Provisions of FTP			
Opening Balance (Qty)	Quantity of opening balance.	This is a positive real number with upto two decimal places.	200
Receipt During the Month - Qty	Quantity of receipt during the month.	This is a positive real number with upto two decimal places.	100
Receipt During the Month – value	Value of receipt during the month.	This is a whole number.	50
Receipt During the Month – Duty Forgone	Duty forgone of receipt during the month.	This is a whole number.	50
Consumption (Qty)	Quantity of consumption.	This is a positive real number with upto two decimal places.	50
Cleared as such in DTA-Qty	Quantity cleared as such in DTA.	This is a positive real number with upto two decimal places.	100
Cleared as such in DTA-Value	Value cleared as such in DTA.	This is a whole number.	10
Inter Unit Transfer (If any)- Qty	Quantity for inter unit transfer.	This is a positive real number with upto two decimal places.	30
Inter Unit Transfer (If any)-Value	Value for inter unit transfer.	This is a whole number.	20
Wastage or Destroyed (Qty)	Quantity that was wasted or destroyed.	This is a positive real number with upto two decimal places.	20
Closing Balance (Qty)	Quantity of closing balance.	This is a positive real number with upto two decimal places.	100
Details of Duty Free Capital Goods Received by the Unit			
Opening Balance-Import	Opening balance-import	This is a whole number	10000
Opening Balance-Indigenous	Opening balance-indigenous	This is a whole number	15000
Received during the month-Import	Received during the month-import	This is a whole number	500
Received during the month-Indigenous	Received during the month-indigenous.	This is a whole number	1000

Cleared as such in DTA-Import	Cleared as such in DTA- Import.	This is a whole number	300
Cleared as such in DTA-Indigenous	Cleared as such in DTA- Indigenous.	This is a whole number	1000
Cleared under Inter Unit Transfer-Import	Cleared under Inter Unit Transfer-Import.	This is a whole number	800
Cleared under Inter Unit Transfer - Indigenous	Cleared under Inter Unit Transfer – Indigenous.	This is a whole number	500
Destroyed-Import	Destroyed- Import	This is a whole number	400
Destroyed-Indigenous	Destroyed- Indigenous	This is a whole number	500
Closing Balance-Import	Closing Balance-Import	This is a whole number and it should be equal to Opening balance + Received during the month - Cleared as such into DTA - Cleared under inter Unit transfer - Destroyed.	9000
Closing Balance-Indigenous	Closing Balance-Indigenous	This is a whole number and should be equal to Opening balance + Received during the month - Cleared as such into DTA - Cleared under inter Unit transfer - Destroyed.	14000
Details of CENVAT Credit Availed and Utilized			
Opening balance	The opening balance of credit available for utilization under each of the duty heads that figure in Rule3, CENVAT Credit Rules, 2004.	This is equal to the closing balance of the return last filed. The field is kept editable to accommodate the fact that the balance might have changed in case the Assessee has missed filing a return.	10000
Credit taken on inputs on invoices issued by	The amount of credit taken on inputs under a particular duty	This is a whole number.	1200

manufacturer	head.		
Credit taken on inputs on invoices issued by I or II stage dealers	The amount of credit taken on inputs under a particular duty head.	This is a whole number.	100
On Imported Inputs	The amount of credit taken on imported inputs.	This is a whole number.	0
Credit taken on Capital Goods on Invoices issued by manufacturers or by I or II stage dealers	The amount of credit taken on capital goods on invoices issued by manufacturers or by I or II stage dealers, under a particular duty head.	This is a whole number.	200
On Imported Capital Goods	The amount of credit taken on imported capital goods.	This is a whole number.	0
Credit taken on input services	The amount of credit taken on input services.	This is a whole number.	0
Total credit taken	This is the sum of the opening balance, credit availed on inputs, capital goods and input services.	The system computes the sum.	11300
Credit utilized for payment of duty on goods	Duty defrayed amount through credit account under a particular duty head.	This is a whole number. This is validated with duty paid amount.	100
Credit utilized when inputs goods are removed as such	The reversal of credit when inputs goods are removed as such.	This is a whole number.	0
Credit utilized when capital goods are removed as such	The reversal of credit when capital goods are removed as such.	This is a whole number.	0
Credit utilized for payment of amount in terms of Rule	The amount of credit utilized for payment of amount in terms of Rule 6 of CENVAT Credit	This is a whole number.	0

6 of CENVAT Credit Rules, 2004	Rules, 2004.		
Credit utilized for other payment	The amount of credit utilized for other payment.	This is a whole number. This is validated with other payment paid through CENVAT in "Details of other payments" section.	0
Credit utilized for payment of tax on services	The service tax duty defrayed.	This is a whole number.	0
Credit Utilized For Inter-Unit transfer by LTU	Amount of credit Utilized For Inter-Unit transfer by LTU.	This is a whole number.	0
Closing balance	For a particular duty head this is the difference of the sum of all available credit (including opening balance) and the credit utilized.	The system computes the closing balance. Closing Balance is arrived by calculating Opening balance + credit taken under various categories – credit utilized under various categories for each duty head	11200
Details of Other Payments Made – Customs			
Payments	The list would include EXMPT_CUSTM, ANTI_DUMPNG and DEBOND_GDS	A drop down appears for Payments types and the Assessee chooses from amongst these.	EXMPT_CUSTM
Amount paid - Account current	Custom liability that is paid.	This is a whole number.	10000
Challan number	The Challan number vides which payment is made.	The number should be in the format of the TR-6 / GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	6006000220620119311 1

Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	22/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assessee with the document reference numbers generated from various modules in ACES	TEMPA0203GST002_ER2_082010
Date on source document Number	The date of the source document number that has been selected.	This is the date of the source document number entered	22/08/2011
Details of Other Payments Made – Arrears			
Payments	Arrears of duty under Rule 8 → The list would include {11A, 11D, Rule 8 cases, 11A(2B)}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Rule 8
Amount paid - Account current	Arrears paid through account current.	This is a whole number.	5000
Amount paid - Credit account	Arrears paid through credit account.	This is a whole number.	5000
Challan number	The Challan number vides which payment is made.	The number should be in the format of the TR-6 / GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	60060002206201193111
Date on Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	22/06/2011
BSR code	The unique code of the branch in which	The number should be in the format of	6006000

	the Challan was paid.	the BSR code.	
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	TEMPA0203GST002_ER2_082010
Date on source document Number	The date of the source document number that has been selected.	This is the date of the source document number entered The system does not perform any validations on this date.	22/08/2011
Details of Other Payments Made – Interest			
Payments	The list would include {11A, 11D, Rule 8 cases, 11A(2B)}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Section 11A
Amount paid - Account current	Interest liability that is paid.	This is a whole number.	3000
Challan number	The Challan number vides which payment is made.	The number should be in the format of the TR-6 GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	6006000220620119311 11
Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	22/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference	TEMPA0203GST002_ER2_082010

		numbers generated from various modules in ACES	
Date on source document Number	The date of the source document number that has been selected.	This is the date of the source document number entered	22/08/2011
Details of Other Payments Made – Miscellaneous			
Payments	The list would include {Fine, Penalty, Others}	A drop down appears for Payment types and the Assessee chooses from amongst these.	Others
Amount paid - Account current {6(2A)}	Payments like fines and penalties – the user can make multiple selections.	This is a whole number.	2000
Amount paid - Credit account	Arrears paid through credit account and only allowed if Payments is "Others".	This is a whole number.	2000
Challan number	The Challan number vides which payment is made.	The number should be in the format of the TR-6 / GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	60060002206201193111
Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	22/06/2011
BSR code	The unique code of branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assessee with the document reference numbers generated from various modules in ACES	TEMPA0203GST002_ER2_082010
Date on source	The date of the source document	The system does not perform any	22/08/2011

document Number	number that has been entered	validations on this date.	
Duty Head wise breakup of Other Payments Made- Arrears			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CENVAT
Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	5000
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number. The system shows an instruction to the Assessee alerting him that the amount mentioned as duty defrayed through his credit account should not be more than the credit utilized under that head.	5000
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	10000
Duty Head wise breakup of Other Payments Made- Miscellaneous - Others			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CENVAT
Account current	The amount of duty defrayed through	This is a whole number.	2000

	account current under a particular duty head.		
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number. The system shows an instruction to the Assessee alerting him that the amount mentioned as duty defrayed through his credit account should not be more than the credit utilized under that head.	2000
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	4000
Challan Details			
Challan Type	Type of Challan i.e. GAR-7 or TR6.	To be selected from the dropdown.	TR6
Challan Numbers	Challan Numbers vide which payment was made.	The field can be empty if the Assessee has not paid any duty vide TR-6 Challans. Challan numbers in Duty Paid section and Other Payments section must be mentioned (if applicable) else Assessee would not be allowed to proceed to the confirmation view for submitting the return.	60060001406201193111
Challan Date	Date of the Challan number.	The entry should be in the DD/MM/YYYY format.	14/06/2011

BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Amount (Rs.)	Total cash amount deposited during the month vide that particular Challan.	This is a whole number.	10000
Invoices Details			
Invoice No From	In the current month, invoices issued starting from serial number.	This is a free-text entry. The system does not perform any validations.	1001
Invoice No To	In the current month, invoices issued to serial number.	This is a free-text entry. The system does not perform any validations.	1999
Self Assessment Memorandum			
Date	Date of return being filed.	The entry in the DD/MM/YYYY format is auto populated.	09/05/2012
Place	Place from where the return is being filed.	This is free text. The system does not perform any validations.	New Delhi
Name	Name of the assessee.	This is free text. The system does not perform any validations.	Rahul Prabhakar
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	

3.6 Button Descriptions

Save: On clicking the save button, user is taken to the confirmation screen.

Submit: With this button Assessee submits the document.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Add: Assessee can add more details in the application by using ADD button.

Delete: The delete button deletes the selected row(s) in the section.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Print: This allows the Assessee to take print out of the view of his application.

Modify: This will take Assessee to the first screen for any modification.

4 ER-3

4.1   Description

The ER-3 returns form is specified in the notification numbered 25/2004 Central Excise (Non Tariff).

As per Rule 12 of the Central Excise Rules, 2002, when an Assessee is
1. Availing an exemption under a notification based on value of clearances in a financial year (General Exemptions 1 and 2 which bring under their ambit Assessee whose clearances in a financial year are less than rupees four crores); or
2. Manufacturing processed yarn and unprocessed fabrics falling under chapters 50, 51, 52, 53, 54, 55, 58 or 60 of the First Schedule of the Central Excise Tariff Act; or

3. Manufacturing readymade garments falling under chapter 61 or 62 of the First Schedule of the Central Excise Tariff Act, which before 1st April 2003 was availing an exemption under a notification based on the value of clearances in a financial year.

The Assessee can file a quarterly ER-3 return within ten days of the close of the quarter to which the return relates.

4.2 Navigational Path

The ER-3 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the ER-3 sub-menu option of the File Returns menu option. As soon as he clicks on the same, the system will populate the ER-3 form for the Assessee on the screen.

The navigation path for the ER-3 form is:
Logged in Assessee → RET → File Returns → ER-3
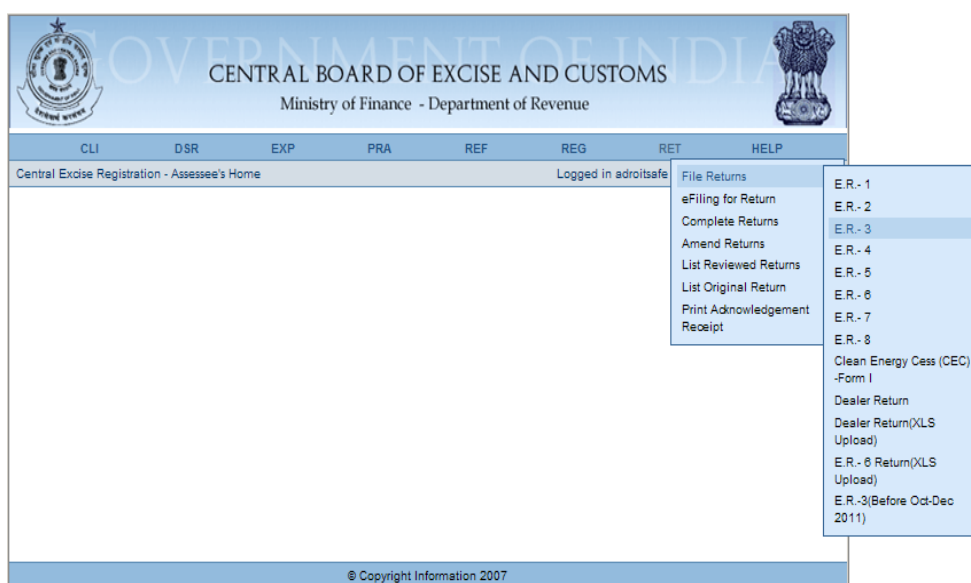
Figure – 4.1: Navigation Screen for Accessing ER-3 Form

4.3 Attachments

There are no attachments required to fill ER-3 Returns.

4.4 Approval Flow

All ER-3 Returns marked for Review and Correction are scrutinized by the juridictional Superintendent who forwards the same to the particular AC/DC. Based on the observations and notings attached by the Superintendent, AC/DC either approves or sends back the Return to the Superintendent, but he cannot reject the Return. Only after AC's approval, the Return is considered for processing.

For ER-3 Returns without any error, there is no approval flow.

4.5 Operating Instructions

Instructions Steps:

1. The form is similar to the ER-1 form in all respects save for the fact that it is filed on a quarterly basis and the information of the goods manufactured and cleared, duty paid and CENVAT credit availed and utilized is to be captured for three months on the whole.
2. The system populates the registration number and name of the Assessee.
3. The Assessee fills in the year and quarter of filing the return. In case the due month is July, the system displays a single table for the quarter April-June for the Assessee to enter details of production and clearance, duty paid and CENVAT credit. Similarly if the due month is October, the system displays a single table for July-September and so on.
4. The Assessee can mention if he is filing the NIL return or not.
5. In the self-assessment memorandum, the Assessee can enter CINs of Challans vide which duty payments were made during the quarter and the range of the numbers of invoices that were issued during the quarter.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

| CLI | DSR | EXP | PRA | REF | REG | RET | HELP |

Returns - E.R.-3   Logged in adroitsafe   Sign Out

FORM E.R.-3 - DETAILS OF THE MANUFACTURE, CLEARANCES

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE YEAR OF **2011** *   QUARTER   **Oct - Dec** *

CHECK FOR NIL RETURN ☐

Registration Number :	AWKPK8337QEM001
Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate :	BHUBANESHWAR-I Division : BHUBANESWAR Range : BHUBANESWAR-I (CX)

CLEARANCES DETAILS – OCT-DEC (Kindly Read the Instructions mentioned below)

Select	Sl.No	CETSH No.*	Description of Goods*	Unit of Quantity*	Opening Balance*	Quantity Manufac-tured**	Quantity Cleared*	Closing Balance*	Assessable Value (Rs.)*	Type Of Clearance*
☐	1	8604000 🔍	RAILWAY OF	U	500	200	300	500	400	Export/Bond
☐	2	8606109 🔍	RAILWAY OF	U	2500	1500	1000	2500	1000	Home Clearance

📤 Add   ✖ Delete

📥 Reset   📥 Cancel   ⇨ Next

INSTRUCTIONS

- In case more than one item is manufactured, additional row may be inserted.
- 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.
- In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately.
- If a specified product attracts different rates of duty, within the same quarter, then such details should be separately mentioned
- This format of ER-3 is applicable for filing returns of Oct-Dec 2011 onwards only. For filing returns of previous quarter please select the old format of ER-3 from menu : RET->File Returns->E.R.-3(Before Oct-Dec 2011).

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Figure – 4.2: Form ER-3 – Details of the Manufacture, Clearances

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Select the check box if Assessee is filing nil return.
- Fill the details related to the Clearances i.e. CETSH Number, Unit of Quantity, Opening Balance, Quantity Manufactured, Quantity Cleared, Closing Balance, Assessable Value and and Type of Clearance.
- Click on the search icon to search the CETSH Nos. and select the applicable CETSH No. Description of Goods would be automatically populated when the CETSH selection is made. In case, if CETSH No. is entered manually, description of Goods is required to be entered manually.
- Click on the Add button to add another row for Clearance Details.
- Click on Delete button after selecting a row to remove the selected row for Clearance Details from the application form.

- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 4.4: ER-3 – Details of Duty Paid on Excisable Goods

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Duty Codes are automatically populated by the system. Enter Duty Paid using Credit Account, Current Account, Challan Numbers and BSR Code. Total Duty Paid is automatically populated.
- Fill the Details of Abstract of Account Current (Cash Payment) for the quarter.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 4.5: ER-3 – Details of CENVAT Credit Availed and Utilized

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the details of CENVAT Credit Availed and Utilized – Duty Heads are automatically populated by the system, enter Credit Availed by various means, Total of CENVAT credit availed is automatically calculated by the system, enter credit utilized by various mean. Closing Balance is automatically populated by the system.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 4.6: ER-3 – Details of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Select the month and the payment type for which the payment is made.
- Fill the details of other payments made i.e. Arrears/Interest/ Miscellaneous – Payments, Amount Paid under Account Current as well as via credit account, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form.

- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 4.7: ER-3 – Duty Head Wise Breakup of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- For the payment of arrears and miscellaneous payments (Others), Duty Heads are available for selection from the drop down for providing the duty head wise breakup of arrears and miscellaneous payments - Fill the details of Amount Paid under Account Current as well as via credit account for both the sections, Total Amount Paid will be automatically populated by the system after calculation.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form.

- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 4.8: ER-3 – Challans, Invoices Details

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the Challan details vide which all the payments are made as well as Invoice details.
- Enter Place and Remarks (if required).
- Click on Save to go to the confirmation screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.

- To cancel the process and return back to the homepage, click on the Cancel button.

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Ministry of Finance - Department of Revenue

Returns - E.R.3 | Logged in adroitsafe

FORM - E.R.-3

Following issues have been found in your return :
- The Return is filed after last date of filing !!
- The following challan(s) quoted by you does not exist in the database , 60060001412201112311
- Provisional assessment order no. is not valid!!
- Following Challan number(s) do not belong to this Assessee , 12345670109201112349
- Non Tariff Notification number entered by the user against export under bond rebate clearance are not valid/not entered!!
- Figures of CENVAT credit utilized for Payment of Duty on Goods (0) and the Sum of Duty Paid through Credit (2500) do not match!!
- Non Tariff Notification number entered by the user does not exist in the Database!!
- Figures of CENVAT credit utilized for Other Payments (0) and the Sum of Other Payments paid through Cenvat (4000) do not match!!
- Figures of the opening balance in the current return and the closing balance in the previous filed return do not match (CENVAT, AED_TTA, NCCD, ADE_LVD_CL_85, ADC_LVD_CT_75, EDU_CESS, SEC_EDU_CESS, SERVICE_TAX, EDU_CESS_ST, SEC_EDU_CESS_ST) !!
- Abstract of Account Current - Utilization towards Payment of Duties on excisable goods (1500) does not match with the Duty Paid through Account Current in Duty Paid Section (2500) !!
- The source document number(s) you have entered does not exist in the database , AJOPP1286AXM002, AAACY1160EXM008, ABFPK0801KXM001
- Abstract of Account Current - Utilization towards Other Payments (100) does not match with the Other Payments made through Account Current (6000) !!
- As Remarks are entered by the Assessee,the Return has been Marked for Review.

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE QUARTER OF OCT-DEC AND YEAR 2011

1. Registration Number :	AWKPK8337QEM001		2. Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211			
Commissionerate :	BHUBANESHWAR-I	Division :	BHUBANESWAR	Range : BHUBANESWAR-I (CX)

3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
86040000	RAILW	U	500	200	300	500	400	Export/Bond

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	110/2011 C.E.(N.T.)	11A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
			0.0	0	0	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
86061090	RAILW	U	2500	1500	1000	2500	1000	Home Clearance

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	111/2011 C.E.(N.T.)	21A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
CENVAT	120/2011 C.E.	21A	16.0	4	5	AADCS3679RXD001_PRA_011

4.DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	2500	2500	60060001412201112311	6006000	5000

5.ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	2500
GAR-7 Challan Payments made in the quarter (in aggregate) :	100
Total Amount Available :	2600
Utilization towards Payment of Duties on excisable goods during the quarter(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	1500
Utilization towards Other Payments Made during the quarter(vide. Details furnished under Sl.No.(6) of the Return) :	100
Closing Balance :	1000

6.DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	15000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods on Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	15000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such.	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such.	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment.	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	15000	0	0	0	0	0	0	0	0	0

7(1).DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Section 11A[2B]	2500	2500	60060001412201112311	14/12/2011	6006000	AJOPP1286AXM002	12/09/2011
Total :	2500	2500					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Paid Account Current	Paid Credit Account
AJOPP1286AXM002	12/09/2011	2500	2500

Duty Head Breakup

Sl No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	2500	2500	5000

7(2).DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Section 11A	2000		60060001412201112311	14/12/2011	6006000	AAACY1160EXM008	12/09/2011
Total :	2000						

7(3).DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Others	1500	1500	60060001412201112311	14/12/2011	6006000	ABFPK0801KXM001	12/09/2011
Total :	1500	1500					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - MISCELLANEOUS - OTHERS

DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS - OTHERS

Source Document Number	Date	Paid Account Current	Paid Credit Account
ABFPK0801KXM001	12/09/2011	1500	1500

Duty Head Breakup

Sl No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	1500	1500	3000

CHALLAN DETAILS

Sl. No	GAR-7 Challan Number	Challan Date	BSR Code	Amount(Rs.)
1	60060001412201112311	14/12/2011	6006000	5000
2	12345670109201112349	01/09/2011	1234567	8000

8.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 quarter, total Rs.100 was deposited vide GAR-7 Challans.

c) During the quarter, invoices bearing following S.No. were issued.

INVOICE DETAILS

Sl. No	Invoice S. No. From	Invoice S. No. to
1	1001	100

Date :	10/05/2012	Place :	New Delhi
Remarks :	Rahul Prabhakar		

Submit	Modify	Cancel	Print
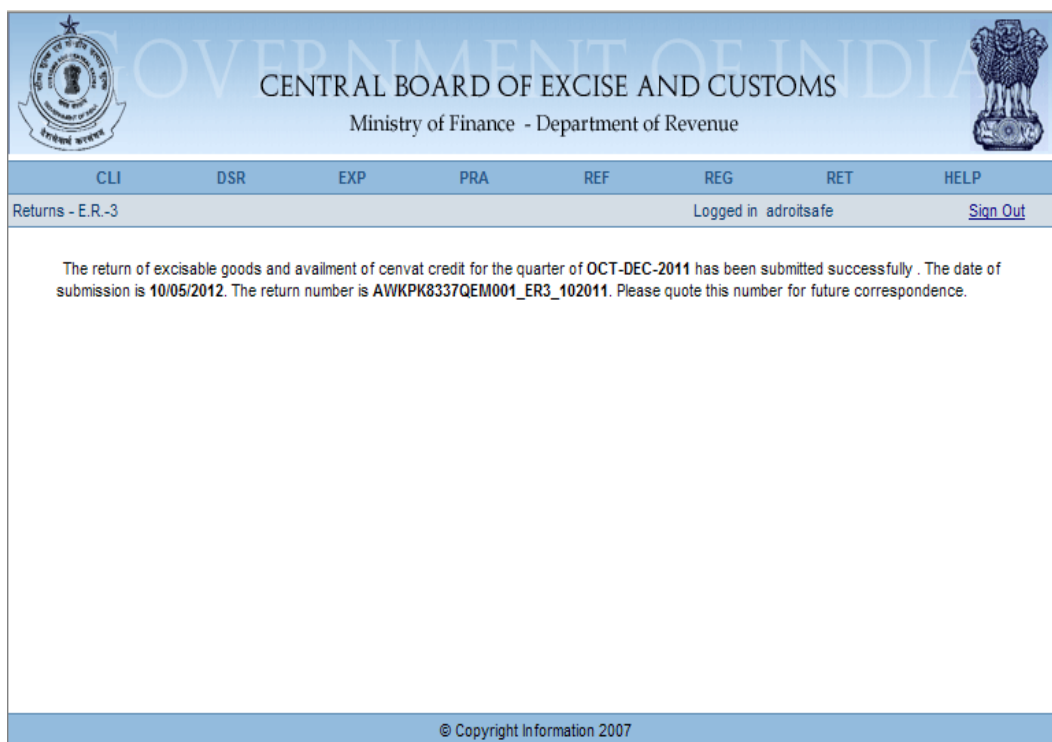
Figure – 4.9: ER-3- A part of Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-3 Return.

- Click on the Modify button to go back to the application form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the application.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference.

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Returns - E.R.-3   Logged in adroitsafe   Sign Out

The return of excisable goods and availment of cenvat credit for the quarter of OCT-DEC-2011 has been submitted successfully . The date of submission is 10/05/2012. The return number is AWKPK8337QEM001_ER3_102011. Please quote this number for future correspondence.

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Figure – 4.10: Form ER-3 – Response screen

Table – 3: Field Descriptions for filing ER – 3

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Name	The name of the unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Address	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA

			ORISSA 754211
Commissioner ate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Information pertaining to the Return			
Year	The year of filing of return.	The Assessee can file missing returns. The range for this field is→ [the year of registration, the current year]. The field is a whole number.	2011
Quarter	The quarter of filing of return. The quarter can be selected from a drop down list.	A quarter ahead of the current quarter as present in the system date (seen in conjunction with the year filled in the previous filed) cannot be chosen. The quarter entered is verified against the returns filed by the user to check for the last return he had filed. The last return should be for the quarter exactly preceding the one for which the return is being filed. If this is not the case, the user is prompted that he has missed a return. If the user still persists he is allowed to go ahead. For a quarter in which a return is already filed no new returns are permissible.	Oct-Dec
Check for NIL Return	This is to mention whether assessee is filing NIL return.	Check box to be checked in case of NIL Return.	Checked / Unchecked
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	8604000
Description of the Goods	Description of the product manufactured and cleared.	This is a text field and no validations are performed by the system.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-

			PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the Assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff	U
Opening Balance	Opening Balance	This is a positive real number with upto two decimal places.	500
Quantity manufactured	The quantity manufactured of the item selected.	This is a positive real number with upto two decimal places.	200
Quantity Cleared	The quantity cleared of the item selected (on which duty would be paid).	This is a positive real number with upto two decimal places.	300
Closing Balance	Closing Balance	This is a positive real number with upto two decimal places.	500
Assessable Value	The self-assessed value of the cleared goods.	This is a whole number.	400
Type of Clearance	The Assessee enters the type of clearance whether pertaining to export under bond or export under LUT or Home Clearance etc.	A drop down appears for Type of Clearance and the Assessee needs to select one of these.	Export/Bond or Export/LUT etc.
Details of Clearance			
N.T. Notification Availed	Non-Tariff Notification used for clearance.	This should be in the proper format i.e. NNN/YYYY CE(NT) or NNN/YYYY C.E.(N.T.) or NNN/YYYY-C.E.(N.T.) or NNN/YYYY-CE(NT)as prescribed by the Central Excise. This field is	110/2011 CE(N.T.)

		mandatory to fill if goods are exported under bond or LUT.	
N.T. Notification Sl. No.	Serial number in the non-tariff notification used for clearance.	.	11A
Details of Duty Payable For Clearance			
Duty Head	This field points to one element in the set of duty heads that are applicable to the particular clearance under that CETSH.	The user is presented with the list of applicable duty heads for a particular CETSH. The user can also add duty heads. Duty Heads cannot be repeated for a clearance.	CENVAT
Notification availed	This is the set of notifications that are applicable to that particular CETSH under a particular duty head.	Notification availed should be entered in web based filing. This should be in the proper format i.e. NNN/YYYY C.E.	110/2011 C.E.
Serial number in the notification	The serial number in the notification entered in the previous field.	Serial Number should be entered in web based filing.	21A
Rate of duty – ad valorem	The figure which would be multiplied to the assessable value to get the duty liability.	This is a non-negative real number, within the range 0-99.99.	16.0
Rate of duty – specific	The figure which would be multiplied to the quantity cleared to get the duty liability.	This is a non-negative real number.	4
Duty payable (Rs.)	This is the duty liability of the Assessee as computed and entered by the Assessee.	This is a whole number.	5
Provisional assessment number	This refers to the provisional assessment numbers that are present in the dataset of the Assessee.	Provisional assessment order numbers should be still active against the Assessee and are validated from the database.	AADCS3679REM001_PRA_004
Details of duty Paid			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CENVAT
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number.	2500

Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	2500
GAR-7 Challan number	The unique number of the Challan against which duty is paid.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	600600014122011 12311
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Total duty paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns); the system informs the user of any discrepancy in the computed figures and the ones he has entered.	5000
Abstract of Account-Current (Cash Payment)			
Opening Balance	Opening Balance	This is a whole number. No validation is performed by the System.	2500
GAR-7 Challan Payments made in the month (in aggregate)	GAR-7 Challan Payments made in the month (in aggregate).	This is a whole number. GAR-7 Challan Payments made on Paid sheet should match with the amount in Challan details.	100
Total Amount Available	Total Amount Available	This is populated by the system. This is a whole number. This should be equal to the sum of opening balance and GAR-7 Challan Payments made in the month.	2600
Utilization towards Payment of Duties on excisable goods during the month	Utilization towards Payment of Duties on excisable goods during the month (vide. Details furnished under col. no.3 in Sl.No.(4) of the Return).	This is a whole number. This should match with the Duty Paid through Account Current in Duty Paid Section.	1500
Utilization towards Other Payments	Utilization towards Other Payments Made during the month (vide.	This is a whole number. This should match with the Other Payments made	100

Made during the month	Details furnished under Sl.No.(6) of the Return).	through Account Current.	
Closing Balance	Closing Balance	This is a whole number. This is populated by the system.	1000
Details of CENVAT availed and utilized			
Opening balance	The opening balance of credit available for utilization under each of the duty heads that figure in Rule3, CENVAT Credit Rules, 2004.	This is equal to the closing balance of the return last filed. The field is kept editable to accommodate the fact that the balance might have changed in case the Assessee has missed filing a return.	15000
Credit taken on inputs on invoices issued by manufacturer	The amount of credit taken on inputs under a particular duty head.	This is a whole number.	0
Credit taken on inputs on invoices issued by I or II stage dealers	The amount of credit taken on inputs under a particular duty head.	This is a whole number.	0
Credit taken on capital Goods on Invoices issued by manufacturers or by I or II stage dealers	The amount of credit taken on capital Goods on Invoices issued by manufacturers or by I or II stage dealers under a particular duty head.	This is a whole number.	0
Credit taken on input services	The amount of credit taken on input services.	This is a whole number.	0
Credit taken on Imported Inputs	The amount of credit taken on Imported Inputs.	This is a whole number.	0
Credit taken on Imported Capital Goods	The amount of credit taken on Imported Capital Goods.	This is a whole number.	0
Total credit taken	This is the sum of the opening balance, credit taken on inputs, capital goods and input services.	The system computes the sum.	15000
Credit utilized for payment of duty on goods	This is the duty defrayed amount through credit account under a particular duty head.	This is a whole number. This is validated with duty paid amount against credit account.	0
Credit utilized	The reversal of credit	This is a whole number.	0

when inputs goods are removed as such	when inputs goods are removed as such.		
Credit utilized when capital goods are removed as such	The reversal of credit when capital goods are removed as such.	This is a whole number.	0
Credit utilized for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004	The amount of credit utilized for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	This is a whole number.	0
Credit utilized for other payment	The amount of credit utilized for other payment.	This is a whole number. This is validated with other payment paid through CENVAT.	0
Credit utilized for payment of tax on services	The service tax duty defrayed.	This is a whole number.	0
Closing balance	For a particular duty head this is the difference of the sum of all available credit (including opening balance) and the credit utilized.	The system computes the closing balance.	15000
Details of Other Payments Made – Arrears			
Payments	Arrears of duty under Rule 8 → The list would include {11A, 11D, Rule 8 cases, 11A(2B)}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Section 11A[2B]
Amount paid - Account current	Arrears paid through account current.	This is a whole number.	2500
Amount paid - Credit account	Arrears paid through credit account.	This is a whole number.	2500
Challan number	The Challan number vide which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	6006000141220111 2311
Date on Challan	Date of the Challan number	The entry should be in the DD-MM-YYYY format	14/12/2011

		Usual checks for date fields are made.	
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	AJOPP1286XXM001_ER3_082010
Date on source document number	The date of the source document number that has been selected.	This is the date of the source document number selected. The system does not perform any validations on this date.	12/09/2011
Details of Other Payments Made – Interest			
Payments	The list would include {11A, 11D, Rule 8 cases, 11A(2B)}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Section 11A
Amount paid - Account current	Interest liability that is paid.	This is a whole number.	350
Challan number	The Challan number vide which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	60060001412201112311
Date on Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	14/12/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	AJOPP1286XXM001_ER3_082010
Date on source document number	The date of the source document number that has been selected.	This is the date of the source document number entered.	12/09/2011
Details of Other Payments Made – Miscellaneous			
Payments	The list would include	A drop down appears for	Others

	{Fine, Penalty, Others}	Payment types and the Assessee chooses from amongst these.	
Amount paid - Account current {6(2A)}	Payments like fines and penalties – the user can make multiple selections.	This is a whole number.	250
Amount paid - Credit account	Arrears paid through credit account.	This is a whole number and is only allowed to be filled if Payment type is "Others".	0
Challan number	The Challan number vide which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	6006000141220111 2311
Date on Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	14/12/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	AJOPP1286XXM00 1_ER3_082010
Date on source document number	The date of the source document number that has been selected.	The system does not perform any validations on this date.	12/09/2011
Duty Head wise breakup of Other Payments Made- Arrears			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	Cenvat
Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	2500
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number. The system shows an instruction to the Assessee alerting him that the amount mentioned as duty	2500

		defrayed through his credit account should not be more than the credit utilized under that head.	
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	5000
Duty Head wise breakup of Other Payments Made - Miscellaneous - Others			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CENVAT
Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	1500
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number. The system shows an instruction to the Assessee alerting him that the amount mentioned as duty defrayed through his credit account should not be more than the credit utilized under that head.	1500
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	3000
Challan Details			
Challan Numbers	Challan Numbers vide which payment was made.	The field can be empty if the Assessee has not paid any duty vide TR-6 Challans. Challan numbers in Duty Paid section and	6006000141220111 2311

		Other Payments section must be mentioned (if applicable) else Assessee would not be allowed to proceed to the confirmation view.	
Challan Date	Date of the Challan number.	The entry should be in the DD/MM/YYYY format.	14/12/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	6006000
Amount (Rs.)	Total cash amount deposited during the month vide that particular Challan.	This is a whole number.	5000
Invoice Details			
Invoice No From	In the current month, invoices issued starting from serial number.	This is a free-text entry. The system does not perform any validations.	1001
Invoice No To	In the current month, invoices issued to serial number.	This is a free-text entry. The system does not perform any validations.	100
Place	Place from where return is being filed.	This is the free text and no validation is performed by the system.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	Rahul Prabhakar

4.6   Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits the document for further processing.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Add: Assessee can add more rows in any segment using ADD button.

Delete: The delete button deletes the selected row(s).

Reset: The Reset button will reset the fields to their original values.

Print: This allows the Assessee to take print out of the view of his application.

Modify: This will take Assessee to the first screen for any modification.

5 ER-4

5.1 Description

This return is proposed vide notification number 36/2004 C.E. (N.T.) exercising the powers conferred by Rule 12{2(a)} of the Central Excise Rules, 2002. This return is to be filed by units who have paid duties of excise above rupees one hundred lakhs during the preceding financial year.

5.2 Navigational Path

The ER-4 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the ER-4 sub-menu option of the File Returns menu option. As soon as he clicks on the same the system will populate the ER-4 form for the Assessee on the screen.

The navigation path for the ER-4 form is:

Logged in Assessee → RET → File Returns → ER-4
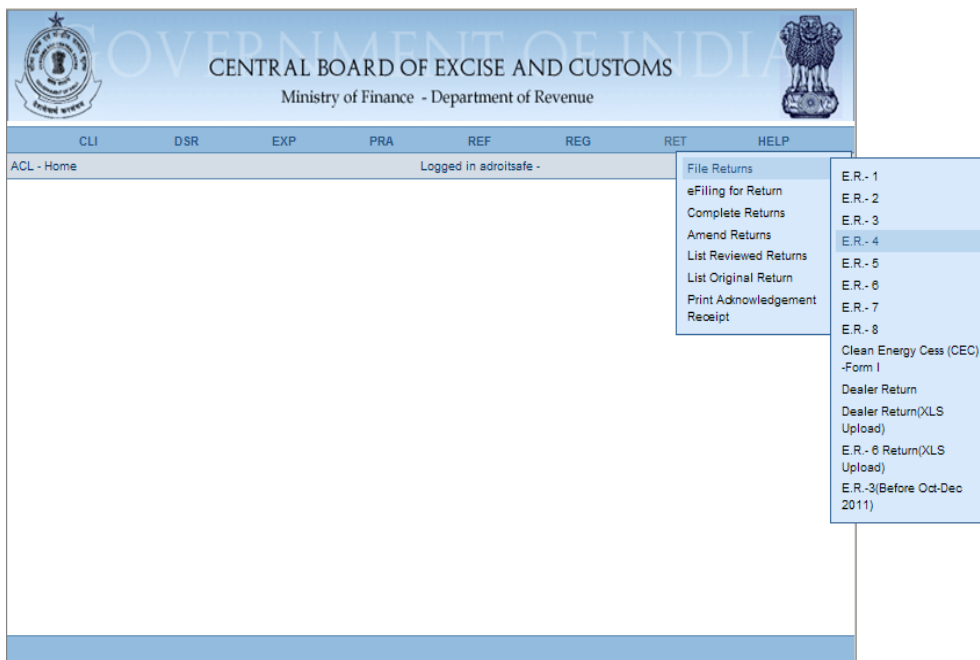
Figure – 5.1: Form ER-4 – Navigation Screen for Accessing ER-4 Form

5.3 Attachments

There are no attachments required to fill ER-4 Returns.

5.4 Approval Flow

There is no marking of ER-4 Returns for Review and Correction and hence no approval flow is required.

5.5 Operating Instructions

Figure – 5.2: ER-4 – Details of Expenditure – Raw materials

Steps to be followed:
- Enter the Financial Year for which ER-4 Return is to be filed.
- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Inputs including Packaging Material and Components used for Manufacture.
- Enter details of the Raw Material Consumed in the Manufacture of the Goods – CETSH, Raw material description, Unit of Quantity, Description of the final product. Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the application form. There should be atleast one row present.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.
- **Upload xls** option is provided when more entries are to be made for this section

Figure – 5.3: ER-4 – Details of Expenditure – Value and Quantity of Raw materials

Steps to be followed:
- Registration details of the Assessee and details of the Raw Material Consumed in the Manufacture of the Goods are automatically populated by the system.
- Fill the value and the Quantity details of each major Raw Material Consumed in the Manufacture of the Goods.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.
- Click on Next to go to the next screen of the return form.

Figure – 5.4: ER-4 – Details of Expenditure – Other expenditure, Job Work

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the Details of other expenditure.
- Enter the details of Goods manufactured by the Assessee through Job Workers.
- Select the checkboxes wherever required.
- Click on Previous to go back to the previous screen of the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 5.5: ER-4 – Details of Income – Finished Goods, Traded Goods

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the Details of other expenditure.
- Enter Total Sales Value as per profit and Loss Account.
- Enter Details of Major Manufactured Finished Goods and Traded Goods – CETSH Number, Description and UOQ (Unit of Quantity).
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the application form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.
- **Upload xls** option is provided when more entries are to be made for this section

Figure – 5.6: ER-4 – Details of Income – Value and Quantity of Finished Goods

Steps to be followed:
- Registration details of the Assessee and Details of Major Manufactured Finished Goods are automatically populated by the system.
- Fill the value and the Quantity details of each Major Manufactured Finished Goods.
- Click on Previous to go back to the previous screen of the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

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Ministry of Finance - Department of Revenue

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Returns - ER-4   Logged in adroitsafe   Sign Out

FORM E.R.-4 - DETAILS OF INCOME - VALUE AND QUANTITY OF TRADED GOODS		
ANNUAL FINANCIAL INFORMATION STATEMENT FOR THE FINANCIAL YEAR 2011-2012		
Registration Number : AWKPK8337QEM001	**Assessee's Name :** ADROIT DIESEL LIMITED	
Address of Registered Unit : 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate : BHUBANESHWAR-I	**Division :** BHUBANESWAR	**Range :** BHUBANESWAR-I (CX)

DETAILS OF TRADED GOODS

Sl. No.	CETSH Number	Description		UOQ
1	86069190	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER : COVERED AND CLOSED : OTHER		U
		Quantity *	**Value (Rs. in Lakhs)** *	
Opening Stock Of Trading Goods :		100	450	
Purchase Of Trading Goods :		120	120	
(-) Closing Stock Of Trading Goods :		100	100	
Trading Goods Sold :		120	470	

*(All The Fields Marked With * Are Mandatory.)*

⬅ Previous   🔄 Reset   🔄 Cancel   ➡ Next

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Figure – 5.7: ER-4 – Details of Income – Value and Quantity of Traded Goods

Steps to be followed:
- Registration details of the Assessee and Details of Traded Goods are automatically populated by the system.
- Fill the value and the Quantity details of Traded Goods.
- Click on Previous to go back to the previous screen of the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 5.8: Form ER-4 – Details of Income for Sales

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- In this page enter the details of income for sales.
- Click on Previous to go back to the previous screen of the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 5.9: ER-4 – Details of Income – Other Income, Job Work, CENVAT Credit

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the Details of Other Income.
- Enter the details of Job Work undertaken by the Assessee for Others.
- Select the checkboxes wherever required.
- Enter the details of CENVAT credit.
- Enter Place and remarks in the declaration.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.
- Click on Save to go to the confirmation screen of the return form.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

Returns - ER-4   Logged in adroitsafe

FORM E.R.4

ANNUAL FINANCIAL INFORMATION STATEMENT FOR THE FINANCIAL YEAR 2011-2012

Registration Number :	AWKPK8337QEM001	**Assessee's Name :**	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	**Division :** BHUBANESWAR	**Range :** BHUBANESWAR-I (CX)

All figure relating to value and amount is in Rs. Lakhs

DETAILS OF EXPENDITURE

DETAILS OF INPUTS INCLUDING PACKING MATERIAL AND COMPONENTS USED FOR MANUFACTURE	Value(Rs. in Lakhs)
Total Value Of Inputs Including Packing Materials And Components Used For Manufacturing On Which CENVAT Credit Availed (Value As Per Purchase Invoice Or Import Document Excluding All Taxes).	500
Total value of inputs including packing materials used for manufacturing on which CENVAT credit not availed.	200
Value of raw material including packing material and components consumed as per Profit and loss account	100

RAW MATERIAL CONSUMED IN THE MANUFACTURE OF GOODS

Sl. No.	CETSH Number	Raw Material Description	UOQ	Description of Final Product
1	86073090	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK HOOKS AND OTHER COUPLING DEVICES, BUFFERS AND PARTS THEREOF; OTHER	U	Raw material

	Quantity	Value (Rs. in Lakhs)
Opening Stock Of Raw material :	100	850.0
(+) Purchase Of Raw Material :	400	750.0
(-) Closing Stock Of Raw Material :	200	200.0
Raw Material Consumption :	300	1400.0

DETAILS OF OTHER EXPENDITURE

Sl. No.	Expenditure	Amount (Rs. in Lakhs)
(a)	Total Inward Freight	1000.0
(b)	Total Outward Freight	800.0
(c)	Advertisement / Sales Promotion	100.0
(d)	Total R & D expenditure	255.0
(e)	Commission Paid For Sales Of Manufactured goods	300.0
(f)	Wages	120.0
(g)	Power & Fuel	300.0
(h)	Other Expenses (Excluding (a) to (g))	100.0

DETAILS OF GOODS GOT MANUFACTURED BY THE ASSESSEE THROUGH JOB WORKERS

(a)	Whether goods are got manufactured through job worker?	Yes
(b)	Whether any raw material/inputs are supplied to job worker?	Yes
(c)	Whether any raw material/inputs are used by the job worker which are not supplied by the assessee?	No
(d)	Total amount paid by the assessee to jobworker :	600.0

DETAILS OF INCOME :

Total Sales value (Gross) as per Profit & Loss account (Rs. in Lakhs)	500

DETAILS OF VALUE AND QUANTITY OF EACH MAJOR MANUFACTURED FINISHED GOODS SOLD

Sl. No.	CETSH Number	Description	UOQ
1	86073090	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK HOOKS AND OTHER COUPLING DEVICES, BUFFERS AND PARTS THEREOF; OTHER	U

	Quantity	Value (Rs. in Lakhs)
Opening Stock Of Finished Goods :	100	450.0
Production Of Finished Goods :	120	500.0
(-) Closing Stock Of Finished Goods :	120	600.0
Finished Goods Sold :	100	350.0

DETAILS OF TRADED GOODS

Sl. No.	CETSH Number	Description	UOQ
1	86069190	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER; COVERED AND CLOSED ; OTHER	U

	Quantity	Value (Rs. in Lakhs)
Opening Stock Of Trading Goods :	100	450.0
Purchase Of Trading Goods :	120	120.0
(-) Closing Stock Of Trading Goods :	100	100.0
Trading Goods Sold :	120	470.0

SALES

	Value(Rs. in Lakhs)
Sale value of non-excisable and fully exempted goods (excluding the goods exported) cleared during the financial year :	100
Value of goods exported under Bond :	120
Value of goods exported under claim for rebate :	100
Total value of sale of waste and scrap :	50

Value of inputs on which CENVAT credit has been availed and cleared as such

(a)	On payment of amount equal to the credit availed :	120
(b)	Without payment of any such amount to job worker (excluding the value of both the inputs as such or the inputs used in job worked goods, received back by the assessee from job worker) :	250
	Total Sales Tax paid :	350

Details of other income

Sl No.	Category	Amount(Rs. in Lakhs)
1.	Warranty charges from buyers	12
2.	Advertisement / Marketing Expenditure recovered from customers	80
3.	Handling, storage, packing & forwarding charges	30
4.	Pre-delivery inspection charges	10
5.	Product development, Drawing, design and development charges	45
6.	Transportation charges received	20
7.	Erection & Commissioning charges received	11
8.	Technical, Engineering, Consultancy etc. charges received	100
9.	Other receipts/income {excluding (1) to (8) above}	10
	Total Other income as per Profit and Loss Account.	200

Details of job work undertaken by the assessee for others:

(a)	Whether any such job work activity carried out by the assessee?	Yes
(b)	Whether job work done using own raw material / inputs (i.e. other than those supplied by the person for whom job-work is done).	Yes
(c)	Whether job work goods are cleared on payment of duty or without payment of duty	No
(d)	Total amount of job work charges received during the financial year	500

CENVAT CREDIT DETAILS :

	Credit Availed (Rs. in Lakhs)	Credit Utilised (Rs. in Lakhs)
On Inputs	100	80
On Capital Goods	120	100
On Taxable Input Service	95	100

DECLARATION

(i) I/We **ADROIT DIESEL LIMITED** declare that the particulars declared above have been compared with the records and books of my/our factory/warehouse and the same are true and correct to the best of my/our knowledge.

(ii) I/we am/are authorized to sign this return.

Date : 11/05/2012	**Place :** New Delhi
Remarks : All supporting documents are attached	

📧 Submit	📝 Modify	🔁 Cancel	🖨 Print

Figure – 5.10: ER-4 – Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-4 Return.

- Click on the Modify button to go back to the application form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the application.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference.

Figure – 5.11: Response Screen

Table – 4: Field Descriptions for filing ER –4

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Name of the Assessee	The name of the Assessee/unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Address of the registered unit	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211

Commissionerate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	– BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Information pertaining to the return			
Annual financial information statement for the financial year	The financial year for which the return is filed.	The year entered has to be within the range [year of registration, previous financial year]. It cannot be equal to the year entered in the last return filed.	2011-2012
Details of expenditure			
Details of inputs including packing material and components used for manufacture (rupees)			
Total value of inputs including packing materials and components used for manufacturing on which CENVAT credit availed (value as per purchase invoice or import document excluding all taxes)	Total value of inputs including packing materials and components used for manufacturing on which CENVAT credit availed (value as per purchase invoice or import document excluding all taxes).	This is the real value in lakhs.	500
Total value of inputs including packing materials and components used for manufacturing on which CENVAT credit not availed	Total value of inputs including packing materials and components used for manufacturing on which CENVAT credit not availed.	This is the real value in lakhs.	200
Value of raw material including packing material and components consumed as per Profit and loss account	Value of raw material including packing material and components consumed as per Profit and loss account.	This is the real value in lakhs.	100
Raw Material consumed in the manufacture of goods			
Raw Material Description	Description of the raw material.	The entry is not validated in the system.	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR

			ROLLING-STOCK HOOKS AND OTHER COUPLING DEVICES, BUFFERS AND PARTS THEREOF: OTHER
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86073090
Unit of measure	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field	A drop down appears for unit of quantity and the assessee chooses from amongst these.	U
Description of finished product(s) made from this raw material	Description of finished product.	No validations are performed.	Raw Material
Value and quantity of each major raw material consumed in the manufacture of goods (rupees)			
Opening stock of raw material – quantity	Quantity of the Opening stock of raw material.	This is a non-negative real number.	100
Opening stock of raw material – value	Value of the Opening stock of raw material.	This is a non-negative real number.	850
Purchase of raw material – quantity	Quantity of the Purchase of raw material.	This is a non-negative real number.	400
Purchase of raw material – value	Value of the Purchase of raw material.	This is a non-negative real number.	750
Closing stock of raw material – quantity	Quantity of the Closing stock of raw material.	This is a non-negative real number.	200
Closing stock of raw material – value	Value of the Closing stock of raw material.	This is a non-negative real number.	200
Raw material consumption – quantity	Quantity of the Raw material consumption.	This is a non-negative real number. This is automatically populated through calculation of opening stock+purchase – closing stock of raw material (quantity)	300
Raw material consumption – value	Value of the Raw material consumption.	This is a non-negative real number. This is automatically populated through calculation of opening stock+purchase – closing stock of raw material (value)	1400

Details of other expenditure			
Total inward freight	Total Amount spent towards inward freight.	This is a non-negative real number.	1000
Total outward freight	Total Amount spent towards outward freight.	This is a non-negative real number.	800
Advertisement / sales promotion	Total Amount spent towards Advertisement / sales promotion.	This is a non-negative real number.	100
Commission paid for sale of manufactured goods	Total Amount spent towards commission paid for sale of manufactured goods.	This is a non-negative real number.	255
Total research and development expenditure	Total Amount spent towards research and development expenditure.	This is a non-negative real number.	300
Wages	Total Amount spent towards wages.	This is a non-negative real number.	120
Power and fuel	Total Amount spent towards power and fuel.	This is a non-negative real number.	300
Other expenses	Total Amount spend towards other expenses.	This is a non-negative real number.	100
Goods got manufactured through job worker?	This is a checkbox.	The Assessee selects this if he has given out goods for job work.	Check/Uncheck
Any raw material / inputs supplied to job worker?	This is a checkbox.	The Assessee selects this if he has given out goods for job work.	Check/Uncheck
Any raw material / inputs used by the job worker which are not supplied by the Assessee?	This is a checkbox.	The Assessee selects this if he has given out goods for job work.	Check/Uncheck
Total amount paid by the Assessee to the job worker	Total amount paid by the Assessee to the job worker.	This is a non-negative real number.	600
Total Sales Value			
Total sales value (gross) as per profit and loss account (rupees)	Total value of sales as per profit and loss account.	This is a non-negative real number.	500
Value and quantity of each major manufactured finished goods sold			

Description	Description of the finished goods.	The entry is not validated in the system.	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK HOOKS AND OTHER COUPLING DEVICES, BUFFERS AND PARTS THEREOF: OTHER
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86073090
Unit of measure	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the assessee chooses from amongst these.	KG
Opening stock of finished goods – quantity	Quantity of the Opening stock of finished goods.	This is a non-negative real number.	100
Opening stock of finished goods – value	Value of the Opening stock of finished goods.	This is a non-negative real number.	450
Production of finished goods – quantity	Quantity of the production of finished goods.	This is a non-negative real number.	120
Production of finished goods – value	Value of the production of finished goods.	This is a non-negative real number.	500
Closing stock of finished goods – quantity	Quantity of the Closing stock of finished goods.	This is a non-negative real number.	120
Closing stock of finished goods – value	Value of the Closing stock of finished goods.	This is a non-negative real number.	600
Finished goods sold – Quantity	Quantity of the Finished goods sold.	This is a non-negative real number. This is automatically populated through calculation of opening stock+purchase – closing stock of finished goods (quantity)	100
Finished goods sold – value	Value of the Finished goods sold.	This is a non-negative real number. This is automatically populated through calculation of opening stock+purchase – closing stock of finished goods (value)	350
Details of trading activity (excluding inputs cleared as such)			
Description	Description of the	This is a text field and no	RAILWAY OR

	trading goods.	validations are performed by the system.	TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86069190
Unit of measure	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the assessee chooses from amongst these	U
Opening stock of trading goods – quantity	Quantity of the Opening stock of trading goods.	This is a non-negative real number.	100
Opening stock of trading goods – value	Value of the Opening stock of trading goods.	This is a non-negative real number.	450
Purchase of trading goods – quantity	Quantity of the Purchase of trading goods.	This is a non-negative real number.	120
Purchase of trading goods – value	Value of the Purchase of trading goods.	This is a non-negative real number.	120
Closing stock of trading goods – quantity	Quantity of the Closing stock of trading goods.	This is a non-negative real number.	100
Closing stock of trading goods – value	Value of the Closing stock of trading goods.	This is a non-negative real number.	100
Trading goods sold – quantity	Quantity of the Trading goods sold.	This is a non-negative real number. This is automatically populated through calculation of opening stock+purchase – closing stock of trading goods (quantity)	120
Trading goods sold – value	Value of the Trading goods sold.	This is a non-negative real number. This is automatically populated through calculation of opening stock+purchase – closing stock of trading goods (quantity)	470
Sales			
Sale value of non-excisable and fully exempted goods (excluding the goods exported)	Total sale value of non-excisable and fully exempted goods.	This is a non-negative real number.	100

cleared during the financial year			
Value of goods exported under bond	Value of goods exported under bond.	This is a non-negative real number.	120
Value of goods exported under claim for rebate	Value of goods exported under claim for rebate.	This is a non-negative real number.	100
Total value of sale of waste and scrap	Total value of sale of waste and scrap.	This is a non-negative real number.	50
Value of inputs on which CENVAT credit has been availed and cleared as such On payment of amount equal to the credit availed	Value of inputs on which CENVAT credit has been availed and cleared as such on payment of amount equal to the credit availed.	This is a non-negative real number.	120
Value of inputs on which CENVAT credit has been availed and cleared as such without payment of any such amount, to the job worker (excluding the value of both the inputs as such or the inputs used in job worked goods, received back by the Assessee from the job worker)	Value of inputs on which CENVAT credit has been availed and cleared as such without payment of any such amount, to the job worker.	This is a non-negative real number.	250
Total sales tax paid	Total sales tax paid.	This is a non-negative real number.	350
Details of other income			
Warranty charges from buyers	Warranty charges from buyers.	This is a non-negative real number.	12
Advertisement / marketing expenditure recovered from customers	Advertisement / marketing expenditure recovered from customers.	This is a non-negative real number.	80
Handling, storage, packing and forwarding charges	Handling, storage, packing and forwarding charges.	This is a non-negative real number.	30
Pre-delivery inspection charges	Pre-delivery inspection charges.	This is a non-negative real number.	10
Product development,	Product development,	This is a non-negative real number.	45

drawing, design and development charges	drawing, design and development charges.		
Transportation charges received	Transportation charges received.	This is a non-negative real number.	20
Erection and commissioning charges received	Erection and commissioning charges received.	This is a non-negative real number.	11
Technical, engineering, consultancy etc. charges received	Technical, engineering, consultancy etc. charges received.	This is a non-negative real number.	100
Other receipts	Other receipts	This is a non-negative real number.	10
Total other income as per profit and loss account	Total other income as per profit and loss account.	This is a non-negative real number.	200
Any job work carried out by the Assessee?	This is a checkbox.	The Assessee selects this if he has carried out some job work.	Check/Uncheck
Any job work done using own raw material / inputs (i.e., other than those supplied by the person for whom job work is done)?	This is a checkbox.	The Assessee selects this if he has carried out some job work.	Check/Uncheck
Job work goods cleared without payment of duty?	This is a checkbox.	The Assessee selects this if he has carried out some job work.	Check/Uncheck
Total amount of job work charges received during the financial year	Total amount of job work charges received during the financial year.	This is a non-negative real number.	500
CENVAT Credit Details			
Credit availed on inputs	Credit availed on inputs (Rs. in Lakhs).	This is a non-negative real number.	100
Credit availed on capital goods	Credit availed on capital goods (Rs. in Lakhs).	This is a non-negative real number.	80
Credit availed on services	Credit availed on services (Rs. in Lakhs).	This is a non-negative real number.	120
Credit utilized for payment of duty on goods	Credit utilized for payment of duty on goods (Rs. in Lakhs).	This is a non-negative real number.	100
Credit utilized when inputs or	Credit utilized when inputs or capital	This is a non-negative real number.	95

capital goods are removed as such	goods are removed as such (Rs. in Lakhs).		
Credit utilized for payment of duty on services	Credit utilized for payment of duty on services (Rs. in Lakhs).	This is a non-negative real number.	100
Declaration			
Place	Place from where return is being filed.	This is the free text and no validation is performed by the system.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field. This is mandatory.	All supporting documents are attached

5.6   Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Add: ADD button can be used to add more entries in the relevant sections

Delete: The delete button can be used to deletes the selected row(s) in the relevant section of the return form

Print: This will print the document.

Modify: This will take Assessee to the first screen for any modification.

6 ER-5

6.1 Description

This return is proposed vide notification number 40/2004 C.E. (N.T.) exercising the powers conferred by Rule 9A (1) of the Central Excise Rules, 2002. This return is to be filed by units who have paid duties of excise above rupees one hundred lakhs during the preceding financial year.

6.2 Navigational Path

The ER-5 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the ER-5 sub-menu option of the File Returns menu option. As soon as he clicks on the same the system will populate the ER-5 form for the Assessee on the screen.

The navigation path for the ER-5 form is:

Logged in Assessee → RET → File Returns → ER-5

Figure – 6.1: Navigation Screen for Accessing ER-5 Form
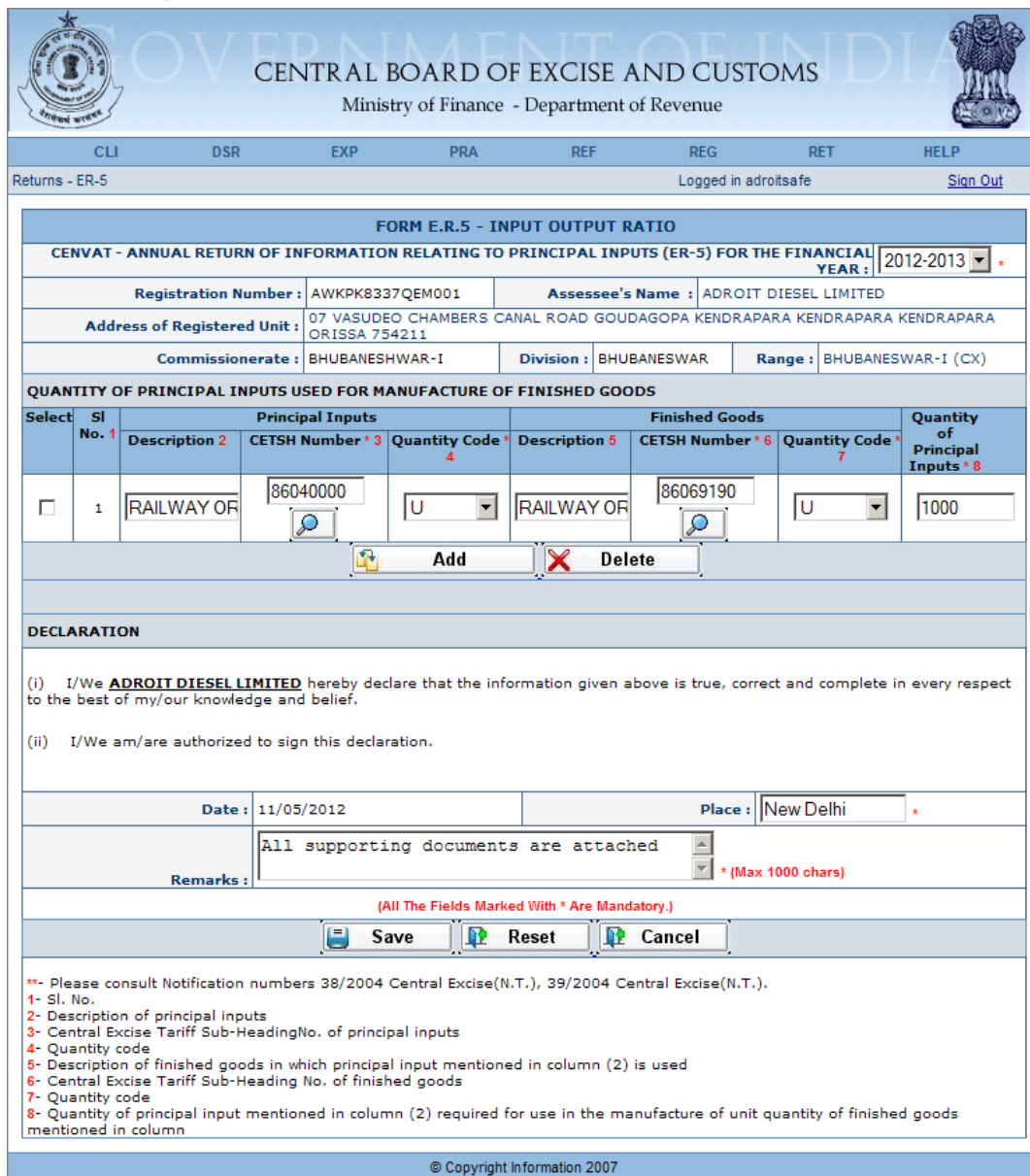
6.3 Attachments

There are no attachments required to fill ER-5 Returns.

6.4 Approval Flow

There is no marking of ER-5 Returns for Review & Correction and hence no approval flow required.

6.5 Operating Instructions

Figure – 6.2: ER-5 – Input Output Ratio

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Quantity of principal inputs used for Manufacture of finished goods i.e. Description, CETSH Number, Quantity Code – both for Principal Inputs as well as Finished Goods and Quantity of Principal Inputs.
- Enter Place and remarks in the declaration segment.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.

- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 6.3: ER-5 – Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-5 Return.
- Click on the Modify button to go back to the application form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the application.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference.

Figure – 6.4: Response Screen

Table – 5: Field Descriptions for filing ER –5

Field Name	Description	Validation	Example
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM 001
Name of the Assessee	The name of the Assessee/unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Address of the registered unit	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	– BHUBANESHWA R - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)

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Declaration for the financial year	This is the year of filing of return.	The range for this field is ◊ [the year of registration, the current year]. The field is a whole number.	2012-2013
Principal inputs			
Description	Description of the finished goods.	This entry would not be validated in the system.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
CETSH number	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86040000
Quantity Code	The Quantity Code applicable (as per the tariff) to the CETSH selected in the previous field.	Quantity Code can be selected from the drop down available	U
Finished Goods			
Description	Description of the finished goods.	This entry would not be validated in the system.	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER
CETSH number	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86069190
Quantity Code	The Quantity Code applicable (as per the tariff) to the CETSH selected in the previous field.	Quantity Code can be selected from the drop down available	U

Quantity of principal input	Quantity of principal input required for manufacture of unit quantity of finished goods.	This is a non-negative real number.	1000
Declaration			
Place	Place from where return is being filed.	This is the free text and no validation is performed by the system.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field. This is mandatory	All supporting documents are attached

6.6 Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Add: Assessee can add more details in the return form by using Add button.

Delete: The delete button deletes the selected row(s).

Print: This will print the document.

Modify: This will take Assessee to the first screen for any modification.

7 ER-6

7.1 Description

This return is proposed vide notification number 40/2004 C.E. (N.T.) exercising the powers conferred by Rule 9A (3) of the Central Excise Rules,

2002. This return is to be filed by units who have paid duties of excise above rupees one hundred lakhs during the preceding financial year.

7.2 Navigational Path

The ER-6 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu, the Assessee will click on the ER-6 sub-menu option of the File Returns menu option. As soon as he clicks on the same, the system will populate the ER-6 form for the Assessee on the screen.

The navigation path for the ER-6 form is:

Logged in Assessee → RET → File Returns → ER-6
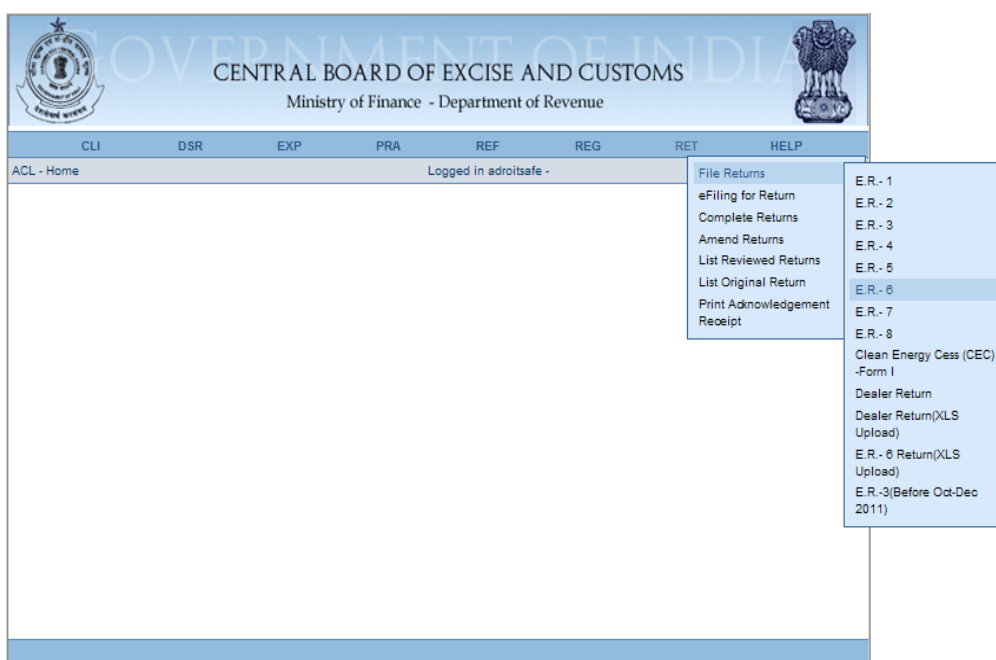
Figure – 7.1: Navigation Screen for Accessing ER-6 Form

7.3 Attachments

There are no attachments required to fill ER-6 Returns.

7.4 Approval Flow

There is no marking of ER-6 Returns for Review and Correction and hence no approval flow required.

7.5 Operating Instructions

Figure – 7.2: ER-6 – Principal Inputs

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the Year and the Month of filing of ER-6 Return.
- Fill the details of Receipt and Consumption of Principal Inputs i.e. Description of Principal Inputs, CETSH Number, Quantity Code, Opening Balance, Receipt, Taken for use, Removed as such, Closing Balance.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP

Returns - ER-6   Logged in adroitsafe   Sign Out

FORM E.R.6 - PRINCIPAL INPUTS, FINISHED GOODS
MONTHLY RETURN OF INFORMATION RELATING TO PRINCIPAL INPUTS FOR THE MONTH OCTOBER AND YEAR 2011

Registration Number :	AWKPK8337QEM001	Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

DETAILS OF RECEIPT AND CONSUMPTION OF PRINCIPAL INPUTS AND FINISHED EXCISABLE GOODS

Sl. No.	Description of Principal Inputs	CETSH Number	Quantity Code	Opening Balance	Receipt	Taken for use in the manufacture of dutiable and exempted finished goods	Removed as such for export or for home consumption	Closing Balance
1	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	86040000	U	1500	500	300	200	1500

FINISHED GOODS MANUFACTURED OUT OF INPUTS

Select	Sl. No.	Description Of Finished Goods *	CETSH Number *	# Quantity Code Of Finished Goods *	Quantity Of Finished Goods *
☐	1	RAILWAY OR TRAMWAY GOO	86069190 🔍	U ▼	1000

       Add   ✗ Delete

*(All The Fields Marked With * Are Mandatory.)*

⬅ Previous   Reset   Cancel   Next ➡

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Figure – 7.3: Form ER-6 – Details of Finished Goods Manufactured Out of Inputs

Steps to be followed:
- Registration details of the Assessee and Details of Receipt and consumption of Principal Inputs are automatically populated by the system.
- Enter the details of finished goods manufactured out of input.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 7.4: ER-6 – Waste, Scrap

Steps to be followed:
- Registration details of the Assessee and Jurisdiction are automatically populated by the system.
- Enter the details of waste and scraps arising during manufacture and cleared as such or destroyed.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.
- Click on Save to go to the confirmation screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

ER-6	Logged in adroitsafe

FORM ER-6

MONTHLY RETURN OF INFORMATION RELATING TO PRINCIPAL INPUTS FOR THE MONTH OCTOBER AND YEAR 2011

Registration Number :	AWKPK8337QEM001	Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

DETAILS OF RECEIPT AND CONSUMPTION OF PRINCIPAL INPUTS AND FINISHED EXCISABLE GOODS

Sl. No.	Description of Principal Inputs	CETSH Number	Quantity Code	Opening Balance	Receipt	Taken for use in the manufacture of dutiable and exempted finished goods	Removed as such for export or for home consumption	Closing Balance
1	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	86040000	U	1500	500	300	200	1500

FINISHED GOODS MANUFACTURED OUT OF INPUTS

Sl. No.	Description Of Finished Goods	CETSH Number	Quantity Code Of Finished Goods	Quantity Of Finished Goods
1	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER	86069190	U	1000

DETAILS OF WASTE AND SCRAP ARISING DURING MANUFACTURE AND CLEARED/DESTROYED

Sl. No.	Description of Waste And Scrap	Quantity Code	Quantity Cleared	Quantity Destoyed
1	waste of railway scraps	U	200	100

DECLARATION

(i) I/We **ADROIT DIESEL LIMITED** declare that the particulars declared above have been compared with the records and books of my/our factory/warehouse and the same are true and correct to the best of my/our knowledge.

(ii) I/we am/are authorized to sign this return.

Date :	11/05/2012	Place :	New Delhi
Remarks :	All supporting documents are attached.		

Submit	Modify	Cancel	Print

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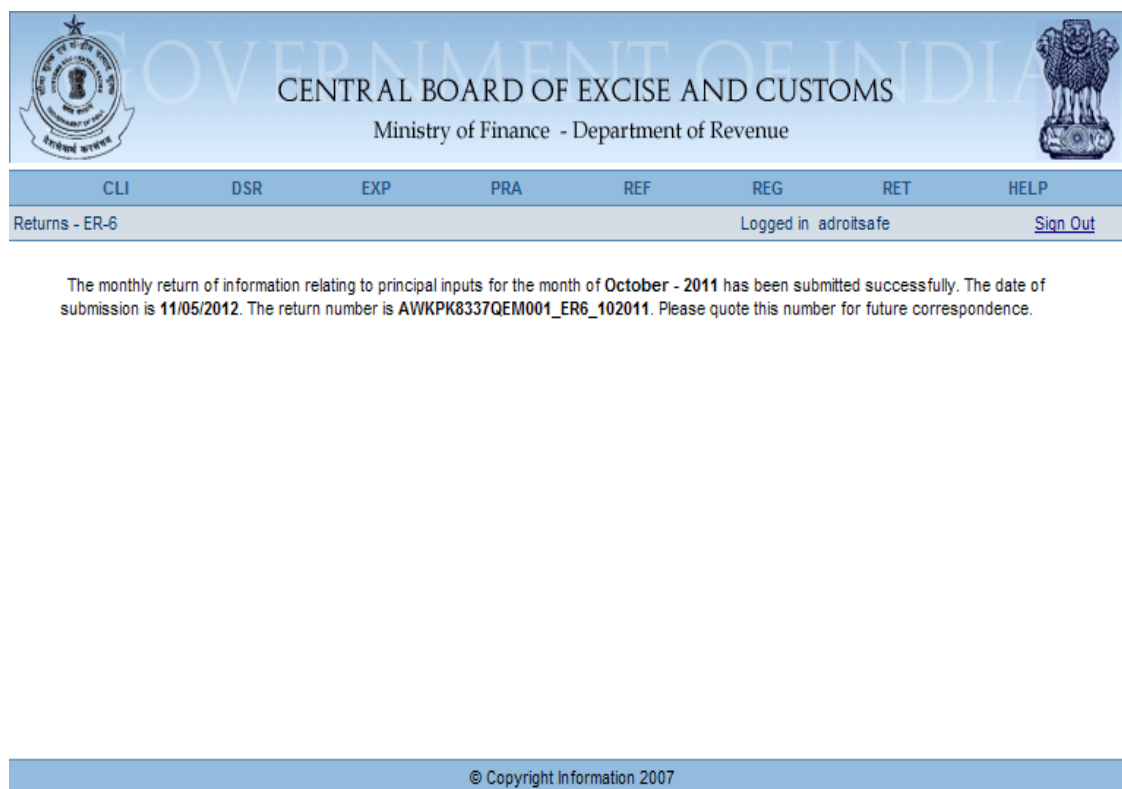
Figure – 7.5: ER-6 – Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-6 Return.
- Click on the Modify button to go back to the return form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the return.

- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference.

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

| CLI | DSR | EXP | PRA | REF | REG | RET | HELP |

Returns - ER-6   Logged in adroitsafe   Sign Out

The monthly return of information relating to principal inputs for the month of **October - 2011** has been submitted successfully. The date of submission is **11/05/2012**. The return number is **AWKPK8337QEM001_ER6_102011**. Please quote this number for future correspondence.

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Figure – 7.6: Response Screen

Table – 6: Field Descriptions for filing ER –6

Field Name	Description	Validation	Example
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Assessee's name	The name of the unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Address of the registered unit	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the	BHUBANESHWAR - I

		system.	
Division	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Month	Month to which the return relates.	This cannot be less than the month in which the Assessee had registered and cannot be more than the current month. It cannot be equal to the month in the month-year pair for which a return has already been filed.	October
Year	This is the year in which the return is being filed.	The range is [year of registration with Central Excise, current year]	2011
Principal inputs			
Description	Description of the inputs.	This entry would not be validated in the system.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86040000
Unit of Measure	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	Unit of quantity can be selected from the drop down made available	U
Opening balance	Opening balance	This is a non-negative real number.	1500

Receipt	Receipt	This is a non-negative real number.	500
Taken for use in the manufacture of dutiable and exempted finished goods	Taken for use in the manufacture of dutiable and exempted finished goods.	This is a non-negative real number.	300
Removed as such for export or for home consumption	Removed as such for export or for home consumption.	This is a non-negative real number.	200
Closing balance	Closing balance	This is a non-negative real number. This must be equal to (Opening balance + Receipt - Taken for use - Removed as such).	1500
Finished goods			
Description	Description of the finished product.	This entry is not validated in the system.	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86069190
Unit of Measure	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	Unit of quantity can be selected from the drop down made available	U
Quantity of principal input required for manufacture of unit quantity of finished goods	Quantity of principal input required for manufacture of unit quantity of finished goods.	This is a non-negative real number.	1000
Details of waste and scrap arising during manufacture and such that is cleared or destroyed			
Description of waste and scrap	Description of the waste and scrap.	This entry is not validated in the system.	waste of railway scraps
Unit of measure	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous	Unit of quantity can be selected from the drop down made available	U

	field.		
Quantity cleared	Quantity cleared	This is a non-negative real number.	200
Quantity destroyed	Quantity destroyed	This is a non-negative real number.	100
Declaration			
Place	Place from where return is being filed.	This is the free text and no validation is performed by the system.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	All supporting documents are attached

7.6 Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Next: On the return form screen the next button will take the user to the next screen.

Previous: On the return form screen the previous button will take the user to the previous screen.

Print: This will print the document.

Modify: This will take Assessee to the first screen for any modification.

8 ER-7

8.1   Description

This return is proposed vide notification number 39/2008 C.E. (N.T.) exercising the powers conferred by Sub-rule 2(A) of Rule 12 of the Central Excise Rules, 2002.

8.2   Navigational Path

The ER-7 form can be accessed by the Assessee after he has logged in successfully into the system through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the ER-7 sub-menu option of the File Returns menu option. As soon as he clicks on the same, the system will populate the ER-7 form for the Assessee on the screen.

The navigation path for the ER-7 form is:

Logged in Assessee → RET → File Returns → ER-7

Figure – 8.1: Navigation Screen for Accessing ER-7 Form

8.3   Attachments

There are no attachments required to fill ER-7 Returns.

8.4 Approval Flow

There is no marking of ER-7 Returns for Review and Correction and hence no approval flow required.

8.5 Operating Instructions

The Assessee can fill the ER-7 form as follows –
1. The system populates the form with the registration number (the 15 digit Central Excise registration number) and name of the Assessee (name of the unit which is registered under that particular registration number).
2. ER7 will be Yearly return and user can only file once in a year.
3. Assessee will provide the date for declaring Installed Capacity for filling ER7.
4. ER7 form consists of 3 sections
    a. Details of Installed capacity of the factory - Assessee provides the details of Installed capacity of the factory like CETSH No. Description of each class of Goods manufactured, Unit of measure and Annual Production capacity.
    b. Details of Main Machineries/plant - In this section, Assessee provides the details like Description of Main Machineries/plant, Technical Specification (Make, Model etc) and Year of installation.
    c. Details of Electricity Connection - In this section, Assessee provides the details like Name of electric supplying company, Total meters in factory, Electricity (Consumer No, Meter No), Sanctioned Electricity Load (UGM, Quantity).
    d. Captive power plant installed – In this section, Assessee provides the details of captive power plant –whether installed and if installed, Capacity of the power plant.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP

Returns - ER-7   Logged in adroitsafe   Sign Out

FORM E.R.7

Sub-rule 2(A) of Rule 12 of Central Excise Rules, 2002

ANNUAL INSTALLED CAPACITY STATEMENT FOR THE FINANCIAL YEAR : 2011-2012 ▼ *

Registration Number :	AWKPK8337QEM001		Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211			
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR		Range : BHUBANESWAR-I (CX)
Installed capacity as on :	31/03/2012			

1. DETAILS OF INSTALLED CAPACITY OF THE FACTORY

Select	SI No.	DESCRIPTION OF EACH CLASS OF GOODS MANUFACTURED	UNIT OF MEASURE	ANNUAL PRODUCTION CAPACITY
☐	1	Liquids Orals Drops	U ▼	30000000
☐	2	Cl. Ointments	U ▼	30000000
☐	3	Creams, Ointments, Shampoos -1	U ▼	15000000
☐	4	Liquids External Drops	U ▼	7500000

📂 **Add**   ✖ **Delete**

2. DETAILS OF MAIN PLANT AND MACHINERIES INSTALLED

Select	SI No.	DESCRIPTION OF MAIN MACHINERIES/PLANT	TECHNICAL SPECIFICATION (MAKE,MODEL,ETC)	YEAR OF INSTALLATION
☐	1	Manufacturing Vessels	Adams, 1500L capacity	2005
☐	2	Storage Vessels	Adams, 1500L capacity	2005
☐	3	Filter Press	Adams, 1500L capacity	2005
☐	4	Vaccum Pumps	Vindi Vac, 750L capacity	2005
☐	5	Colloidal Mill	Cad Mech Engineering	2005
☐	6	Wax Sterilizer	Adams, 500L capacity	2005
☐	7	Cartonator	Wimco	2005
☐	8	Sticker Labeling M/C	Maharshi Udyog Labeling	2005
☐	9	20KVA UPS	Foresight	2011
☐	10	idor. DX Coil with 8.5TR & 3Tr com	Contack Air flow	2011

📂 **Add**   ✖ **Delete**

3. DETAILS OF ELECTRICITY CONNECTION

Select	SI No.	NAME OF ELECTRIC SUPPLYING COMPANY	TOTAL METER IN FACTORY	ELECTRICITY CONSUMER NO.	METER NO.	SANCTIONED ELECTRICITY LOAD Unit Of Measurement HP,KwH, Others (specify)	QUANTITY
☐	1	BESCOM Ltd	4	RR No: F	1- 01955(	KVA	1250

📂 **Add**   ✖ **Delete**

4. DETAILS OF CAPTIVE POWER PLANT INSTALLED

Select	SI No.	CAPTIVE POWER PLANT INSTALLED		DETAILS
		INSTALLED	CAPACITY	
☐	1	No ▼		

📂 **Add**   ✖ **Delete**

DECLARATION

(i)   I/We **ADROIT DIESEL LIMITED** hereby declare that the information given above is true, correct and complete in every respect to the best of my/our knowledge and belief.

(ii)   I/We am/are authorized to sign this declaration.

Date :	14/05/2012	Place :	New Delhi *
Remarks :	All supporting documents attached.		(Max 1000 chars)

*(All The Fields Marked With * Are Mandatory.)*

💾 **Save**   🔄 **Reset**   ❌ **Cancel**

1. "Each Class of Goods" means a broad category of goods which are cleared/sold from factory. For example, for a pharmaceutical unit, all types of tablets, capsules and syrup will be regarded as different classes of goods.

2. "Main machineries/plant" means the machineries/plant producing the final product or intermediate product. For example, for a factory producing steel bar from iron ore, the kiln (used for making sponge iron), furnace (used for making ingot) and rolling mill (used for making steel bar) would be regarded as the main machinery/plant.

3. Where the excise duty is levied at specific rate, the same quantity measurement code as applicable for payment of duty shall be used for providing installed capacity.

4. In case, any substantial expansion/addition of machineries is carried out during the year resulting into increase in the installed capacity by more than 25% of one class of product, an amendment to the declaration should be filed within 30 days of commencement of production of these new machineries.

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Figure – 8.2: ER-7 – Details of Installed Capacity of the Factory, Details of Main Plant and Machineries Installed, Details of Electricity Connection & Details of Captive Power Plant Installed

Steps to be followed:
- Registration details of the Assessee and Jurisdiction are automatically populated by the system.
- Assessee provides the details of Installed capacity of the factory, Details of Main Machineries/plant, Details of Electricity Connectors and Captive power plant installed.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.
- Click on Save to go to the confirmation screen of the return.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

Returns - ER-7   Logged in adroitsafe

FORM E.R.7
Sub-rule 2(A) of Rule 12 of Central Excise Rules, 2002

	ANNUAL INSTALLED CAPACITY STATEMENT FOR THE FINANCIAL YEAR :	2011-2012

Registration Number :	AWKPK8337QEM001	Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)
Installed capacity as on :	31/03/2012		

1. DETAILS OF INSTALLED CAPACITY OF THE FACTORY

SI No.	DESCRIPTION OF EACH CLASS OF GOODS MANUFACTURED	UNIT OF MEASURE	ANNUAL PRODUCTION CAPACITY
1	Liquids Orals Drops	U	30000000
2	Cl. Ointments	U	30000000
3	Creams, Ointments, Shampoos - 1	U	15000000
4	Liquids External Drops	U	7500000

2. DETAILS OF MAIN PLANT AND MACHINERIES INSTALLED

SI No.	DESCRIPTION OF MAIN MACHINERIES/PLANT	TECHNICAL SPECIFICATION (MAKE,MODEL,ETC)	YEAR OF INSTALLATION
1	Manufacturing Vessels	Adams, 1500L capacity	2005
2	Storage Vessels	Adams, 1500L capacity	2005
3	Filter Press	Adams, 1500L capacity	2005
4	Vaccum Pumps	Vindi Vac, 750L capacity	2005
5	Colloidal Mill	Cad Mech Engineering	2005
6	Wax Sterilizer	Adams, 500L capacity	2005
7	Cartonator	Wimco	2005
8	Sticker Labeling M/C	Maharshi Udyog Labeling	2005
9	20KVA UPS	Foresight	2011
10	AHU-23 C&O 2 Filling, BW, Coridor. DX Coil with 8.5TR & 3Tr compressor	Contack Air flow	2011

3. DETAILS OF ELECTRICITY CONNECTION

SI No.	NAME OF ELECTRIC SUPPLYING COMPANY	TOTAL METER IN FACTORY	ELECTRICITY		SANCTIONED ELECTRICITY LOAD	
			CONSUMER NO.	METER NO.	Unit Of Measurement (HP/KHh/Others)	QUANTITY
1	BESCOM Ltd	4	RR No: RNHT-45	1- 01955630	KVA	1250

4. DETAILS OF CAPTIVE POWER PLANT INSTALLED

SI No.	CAPTIVE POWER PLANT INSTALLED		DETAILS
	INSTALLED	CAPACITY	
1	N		

DECLARATION

(i) I/We **ADROIT DIESEL LIMITED** hereby declare that the information given above is true, correct and complete in every respect to the best of my/our knowledge and belief.

(ii) I/We am/are authorized to sign this declaration.

Date :	14/05/2012	Place :	New Delhi
Remarks :	All supporting documents attached.		

📋 Submit	📝 Modify	↩ Cancel	🖨 Print

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Figure – 8.3: ER-7 – Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-7 Return.
- Click on the Modify button to go back to the return form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the return.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP

Returns - ER-7   Logged in adroitsafe   Sign Out

The return of information relating to principal inputs for the Year **2011-2012** has been submitted successfully. The date of submission is **14/05/2012**. The return number is **AWKPK8337QEM001_ER7_2011**. Please quote this number for future correspondence.

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Figure – 8.4: Response Screen

Table – 7: Field Descriptions for filing ER –7

Field Name	Description	Validation	Example
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Name of the Assessee	The name of the Assessee/unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Address of the	The address of the	Automatically fetched	07 VASUDEO

registered unit	registered unit.	and populated by the system.	CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Declaration for the financial year	This is the year of filing of return.	The range for this field is ◊ [the year of registration, the current year]. The field is a whole number.	2011-2012
Installed Capacity As On	This is the date till which the Assessee is providing the details.	Date should be in format DD/MM/YYYY and should not be greater than the last date of the financial year for which the return is to be filed.	31/03/2012
Details of Installed Capacity of the Factory			
Description of Each Class of Goods Manufactured	The Assessee enters all the goods that is manufactured by the Unit.	This entry would not be validated in the system.	Liquids orals drops
Unit of Measure	The Quantity Code applicable to the goods entered in the previous field.	Quantity Code selected from the drop down provided.	U
Annual Production Capacity	The annual produced capacity is entered by the Assessee.	This is a numeric field.	3000000
Details of Main Plant and Machineries Installed			
Description of Main Machineries/Plant	The Assessee enters the description of the machineries that is used for manufacturing the goods.	This entry would not be validated in the system.	Manufacturing Vessels
Technical Specification(Make , Model, etc)	Technical Specifications of the machinery in the	This entry would not be validated in the system	Adams, 1500L capacity

	previous field is entered.		
Year of Installation	The year in which that machinery was installed.	The Year of Installation should be less than or equal to the financial year for which the return is filed.	2005
Details of Electricity Connection			
Name of Electric Supplying Company	Name of the Company that supplies electricity to the Assessee	There is no validation.	BESCOM Ltd
Total Meter in Factory	Total meter of electricity consumed.	This is a numeric field.	4
Electricity – Consumer No.	Consumer no. of the Assessee.	This is an alpha-numeric field.	RR No: RNHT - 45
Electricity – Meter No.	Meter no. of the Assessee.	This is an alpha-numeric field.	1-01955630
Sanctioned Electricity Load – Unit of Measurement HP, KwH, Others(capacity)	Unit measure of Electricity load sanctioned to the Assessee	No validation is applied. The unit of measurement can be in terms of HP/KwH or any other unit to be specified by the assessee.	KVA
Sanctioned Electricity Load - Quantity	Quantity of sanctioned load.	No validation is applied.	1250
Details of Captive Power Plant Installed			
Details of Captive Power Plant Installed - Installed	Whether captive power plant is installed or not.	This is a drop down with options YES or NO.	Yes or No
Details of Captive Power Plant Installed - Details	If YES in previous field then provide details. If No in previous field, this field is automatically disabled	No validation is applied.	Captive Power Plant

8.6   Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button, Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Next: On the return form screen the next button will take the user to the next screen.

Previous: On the return form screen the previous button will take the user to the previous screen.

Print: This will print the document.

Modify: This will take Assessee to the first screen for any modification.

9 ER-8

9.1 Description

The ER-8 return form is specified in the Notification No.15/2011-Central Excise (N.T.). It is a quarterly return to be filed under sub-rule 7 of Rule 9 of the CENVAT Credit Rules, 2004. This return is to be submitted by the assessee falling under sixth provison to rule 12(1) of the Central Excise Rules, 2002. This is the Return of excisable goods cleared at a specified rate of 1% or 2% duty for the quarter depending on the notification applicable to the assesse.

9.2 Navigational Path

The ER-8 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu, the Assessee will click on the ER-8 sub-menu option of the File Returns menu option. As soon as he clicks on the same, the system will populate the ER-8 form for the Assessee on the screen.

The navigation path for the ER-8 form is:

Logged in Assessee→RET →File Returns →ER-8
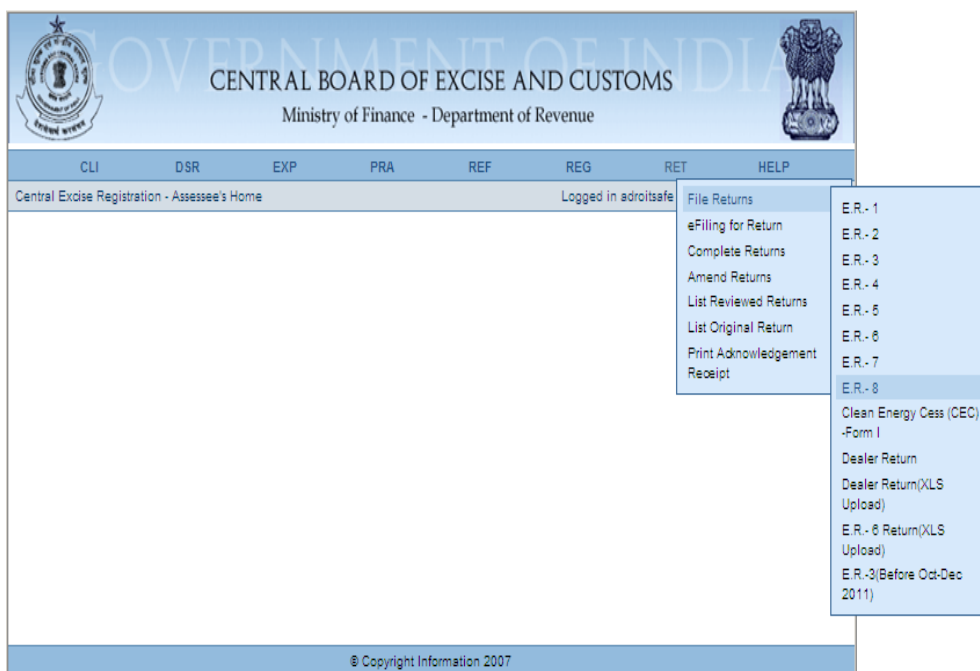
Figure – 9.1: Navigation for Accessing ER-1 Form

9.3 Attachments

There are no attachments required to fill ER-8 Returns.

9.4 Approval Flow

There might be errors in the return, in the way the details might have been entered by the Assessee. These errors need to be corrected to ensure an accurate defrayal of duty liability. All such ER-8 Returns are marked for Review and Correction which is done by the juridictional Superintendent and then Approved/Rejected by AC/DC, as the case may be, based on the observations and notings of the SP. Only after AC's approval, the Return is considered for processing.

For ER-8 Returns without any error, there is no approval flow.

9.5 Operating Instructions

The Assessee can fill the ER-8 form as follows –

1. The system populates the form with the registration number (the 15 digit Central Excise registration number) and name of the Assessee (name of the unit which is registered under that particular registration number).
2. The Assessee can enter the year and the quarter for which he is filing the return.
3. The Assessee can mention if he is filing NIL return or not.
4. The assessee then enters a CETSH (Central Excise Tariff Sub-Heading) number.
5. A drop down appears for unit of quantity and the assessee chooses from amongst these.
6. The assessee enters values of quantity manufactured, notification number, serial number of the notification, Unit of Quantity, Opening balance, Quantity cleared,Closing balance,Assessable Value (Rs.),Excise duty payable @ 1% or 2%, Education cess and Secondary Education Cess. Total Duty payable will be autopopulated summing up Excise duty and Cess.
7. Type of clearance will be a dropdown.
8. The assessee then enters the Excise duty payable @ 1% or 2% of Assessable Value, Education cess (2% of duty) and Secondary Education Cess (1% of duty) as per his own computation. At the time of computation, the system can warn the assessee if he has made a computation error, but to preserve the legality of the return, system cannot rectify the error on its own. If the assessee does not rectify his mistake even upon warning, the system allows him to continue further.
   In the Details of duty paid on excisable goods section,the assessee can enter his duty defrayal. There will be separate columns for capturing duty paid under the heads CENVAT, Education Cess and Secondary Education Cess. Total duty paid will then be auto-populated. .
9. Thereafter, the assessee enters details of any other payments made by him.
10. The assessee enters details of arrears under Rule 8, Central Excise Rules, 2002 or otherwise, Interest payments under Rule 8, Central Excise Rules, 2002 or otherwise and miscellaneous payments.
11. In addition to the figures of the amounts paid, the assessee enters the Challan Identification Numbers (CINs) of the challans vide which these payments have been made.

12. In his self-declaration memorandum, the assessee enters details of the CINs against which he has made payments and the invoices numbers (the range) which he has issued.

13. The system checks that the format of the CIN should be a valid one and that all challans mentioned should be present against the assessee. However, if some challans mentioned are not present in the system or does not belong to the Assessee, system will throw warning message. If the assessee does not rectify his mistake even upon warning, the system allows him to submit the erroneous return. This error (and others, if any) is marked for review by SP.

14. In his self-declaration memorandum, the Assessee can enter details of the CINs against which he has made payments, the invoice numbers (the range) which he has issued, Place and Remarks.

Figure – 9.2: Details of Clearance

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.

- Select the check box if Assessee is filing nil return.
- Fill the details related to the Clearances i.e. CETSH Number, Unit of Quantity, Notification no. and sl.no., opening Balance, Quantity Manufactured, Quantity Cleared, Closing Balance, Assessable Value, Type of Clearance, Excise Duty Payable, Education Cess Payable, Secondary Education Cess Payable and Total Duty Payable.
- Click on the search icon to search the CETSH Nos. and select the applicable CETSH No. Description of Goods would be automatically populated when the CETSH selection is made. In case, if CETSH No. is entered manually, description of Goods is required to be entered manually.
- Click on the Add button to add another row for Clearance Details.
- Click on Delete button after selecting a row to remove the selected row for Clearance Details from the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 9.3: Details of Duty Paid on Excisable Goods

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Enter the duty paid details under the heads CENVAT, EDU_CESS and SEC_EDU_CESS Challan Numbers, Challan date, Bank Code and Branch Code.
- Click on the Add button to add another row for Duty Paid Details.
- Click on Delete button after selecting a row to remove the selected row for Duty Paid Details from the return form.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 9.4: Details of Other Payments Made

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Other Payments Made (Arrears)– Section/Rules under which the Payments are due and is being paid can be selected from the drop down list. Correspondingly, details of Amount Paid in cash and the details of GAR-7 Challan number vide which payment is made, Date of tender of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Fill the details of Other Payments Made (Interest)– Section/Rules under which the Payments are due and is being paid can be selected from the drop down list. Correspondingly, details of, Amount Paid in cash and the details of GAR-7 Challan number vide which payment is made, Date of tender of Challan, BSR Code, Source Document

Number against which the payment is made, and the arrear effective date for the particular source document number.

- Fill the details of Other Payments Made (Miscellaneous)– Section/Rules under which the Payments are due and is being paid can be selected from the drop down list. Correspondingly, details of Amount Paid in cash and the details of GAR-7 Challan number vide which payment is made, Date of tender of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 9.5: Duty Head Breakup of Other Payments Made
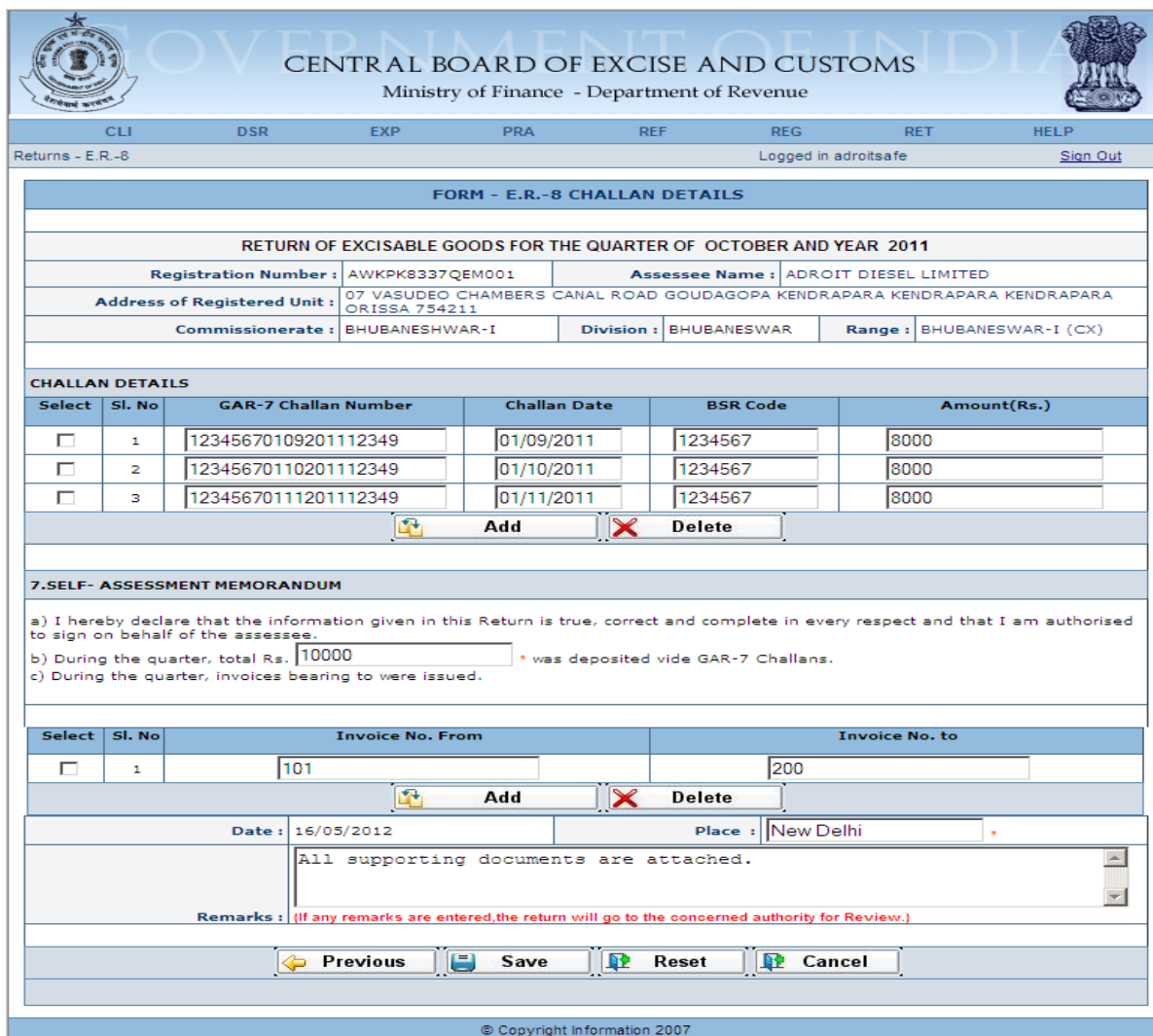
Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Other Payments Made in respect of Arrears are automatically populated by the system. Duty Head of Duty Head Breakup are automatically populated by the system - Fill the details of Amount Paid.

- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage click on the Cancel button.

Figure – 9.6: Details of Challans/Invoices

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the Challan details vide which all the payments are made and Total Amount Paid vide all the Challans.
- Fill the Invoice details which were issued during the month.
- Enter Place and Remarks (if required).
- Click on Save to go to the confirmation screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.

▪ To cancel the process and return back to the homepage, click on the Cancel button.
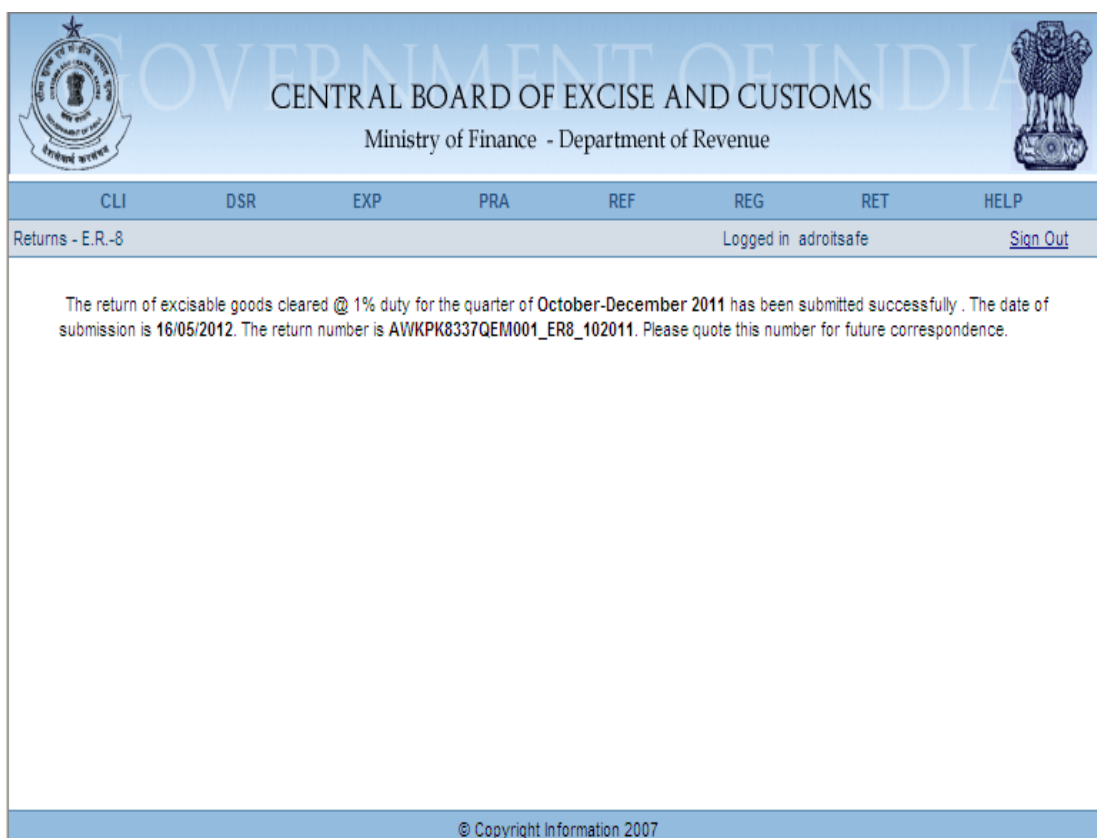
CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

Returns - E.R.8 — Logged in adroitsafe

FORM - ER8

Following issues have been found in your return :
- Quarter-Year which you are filing RETURN, last RETURN RECORD NOT EXISTS!!
- The following challan(s) quoted by you does not exist in the database . , 12345670110201112349, 12345670111201112349
- There are calculation errors in the duty payable amount!!
- Following Challan number(s) do not belong to this Assessee , 12345670109201112349
- The Return is filed after last date of filing !!
- The amount you have declared as paid by challans in self assessment memorendum (10000) does not match with the challan amount recieved during quarter (0)
- Following Notification number(s) does not exist in the Database 011/2011 C.E. ,Serial Number 11A, 012/2011 C.E.,Serial Number 12C,
- As Remarks are entered by the Assessee,the Return has been Marked for Review.
- The source document number(s) you have entered does not exist in the database , ACQPB7329BXM001, AAACB5985CXD001, AAACB5724HXD002

RETURN OF EXCISABLE GOODS FOR THE QUARTER OF OCTOBER AND YEAR 2011

1. Registration Number :	AWKPK8337QEM001		2. Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211			
Commissionerate :	BHUBANESHWAR-I	Division :	BHUBANESWAR	Range : BHUBANESWAR-I (CX)

3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Notification Number	Serial Number	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Excise Duty Payable @1%	Education Cess Payable @2%	Secondary Education Cess Payable @1%	Total Duty Payable	Type Of Clearance
86040000	RAILW	U	011/2011 C.E.	11A	1000	500	500	800	100	0	0	0	0	Export/LUT

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Notification Number	Serial Number	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Excise Duty Payable @1%	Education Cess Payable @2%	Secondary Education Cess Payable @1%	Total Duty Payable	Type Of Clearance
86069190	RAILW	U	012/2011 C.E.	12C	1500	1000	500	1200	500	5	2	3	10	Home Clearance

4.DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty code	Amount (Rs.)	Challan Identification No.(CIN)	BSR Code	Total duty paid (Rs.)
CENVAT	1000	12345670109201112349	1234567	1000
EDU_CESS	1500	12345670109201112349	1234567	1500
SEC_EDU_CESS	600	12345670109201112349	1234567	600

6(1).DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.)	Challan Identification No.(CIN) No.	Date	BSR Code	Source Document No.	Date
Section 11A	2500	12345670109201112349	01/09/2011	1234567	ACQPB7329BXM001	11/09/2011
Total :	2500					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Amount Paid (Rs.)
ACQPB7329BXM001	11/09/2011	2500

Duty Head Breakup

SI No.	Duty Head	Amount Paid (Rs.)
1	CENVAT	2500

6(2).DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.)	Challan Identification No.(CIN) No.	Date	BSR Code	Source Document No.	Date
Section 11A	4000	12345670109201112349	01/09/2011	1234567	AAACB5985CXD001	11/09/2011
Total :	4000					

6(3).DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.)	Challan Identification No.(CIN) No.	Date	BSR Code	Source Document No.	Date
Fine	1000	12345670109201112349	01/09/2011	1234567	AAACB5724HXD002	11/09/2011
Total :	1000					

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 quarter, total **Rs. 10000** was deposited vide challans.

c) During the Quarter, invoices bearing following S.No. were issued.

SI. No	Invoice No. From	Invoice No. to
1	101	200

CHALLAN DETAILS

SI. No	Challan Identification No.(CIN)	Challan Date	BSR Code	Amount(Rs.)
1	12345670109201112349	01/09/2011	1234567	6000
2	12345670110201112349	01/10/2011	1234567	6000
3	12345670111201112349	01/11/2011	1234567	6000

Date :	16/05/2012		Place :	New Delhi
Remarks :	All supporting documents are a			

Submit — Modify — Cancel — Print

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Figure – 9.7: A part of Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-8 Return.
- Click on the Modify button to go back to the return form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the return.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP

Returns - E.R.-8   Logged in adroitsafe   Sign Out

The return of excisable goods cleared @ 1% duty for the quarter of **October-December 2011** has been submitted successfully . The date of submission is **16/05/2012**. The return number is **AWKPK8337QEM001_ER8_102011**. Please quote this number for future correspondence.

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Figure – 9.8: Response Screen

Table – 8: Field Descriptions for filing ER-8 – Manufacture and clearance details

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Name	The name of the unit that is	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED

			registered.
Address	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Information pertaining to the return			
Year	Year of filing of return.	The Assessee can file missing returns. The range for this field is→ [the year of registration, the current year]. The field is a whole number.	2011
Quarter	The quarter of filing of return. The quarter can be selected from a drop down list.	A quarter ahead of the current quarter as present in the system date (seen in conjunction with the year filled in the previous filed) cannot be chosen. The quarter entered is verified against the returns filed by the user to check for the last return he had filed. The last return should be for the quarter exactly preceding the one for which the return is being filed. If this is not the case, the user is prompted that he has missed a return. If the user still persists he is allowed to go ahead. For a quarter in which a return is already filed no new returns are permissible.	Oct-Dec
Check for NIL Return	This is to mention whether assessee is filing NIL return.	Check box to be checked in case of NIL Return.	Checked / Unchecked
Clearance Details			
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86040000

Description of the Goods	Description of the goods in clearance details.	Description of Goods is automatically populated when the user searches and selects the CETSH. In case he manually enters the CETSH, he has to enter description too.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff.	U
Notification Number	Notification number used.	Alpha-numeric field in the format NNN/YYYY C.E.	011/2011 C.E.
Serial number in the notification	Serial number of notification number.	Alpha-numeric field	11A
Opening Balance	Opening balance of the good	This is a positive number up to two decimal places. This is mandatory	1000
Quantity manufactured	The quantity manufactured of the item selected.	This is a positive number up to two decimal places. This is mandatory	500
Quantity Cleared	The quantity cleared of the item selected (on which duty would be paid).	This is a positive number up to two decimal places. This is mandatory.	500
Closing Balance	Closing balance of the goods.	This is a positive number up to two decimal places. This is mandatory.	800
Assessable Value	The self-assessed value of the cleared goods.	This is a whole number. This is mandatory.	100
Type of Clearance	The Assessee enters the type of clearance whether pertaining to export under bond or	A drop down appears for Type of Clearance and the Assessee needs to select one of these.	Export/Bond or Export/LUT etc.

	export under LUT or Home Clearance etc		
Excise Duty Payable	This is the duty liability of the assessee as computed and entered by the assessee.	This is a numeric field. This is mandatory.	5
Education Cess Payable	This is 2% of the excise duty payable, which has been entered by the user.	This is a numeric field. This is mandatory.	2
Secondary Education Cess Payable	This is 1% of the excise duty payable, which has been entered by the user.	This is a numeric field. This is mandatory.	3
Total Duty Payable	This will be sum of excise duty payable, education cess and secondary education cess.	This is a numeric field. This is mandatory.	1000
Details of Duty Paid on Excisable Goods			
CENVAT	This is the amount of duty paid for duty heads such as CENVAT, education cess, secondary education cess.	This is a numeric field. This is mandatory.	1000
EDU_CESS	This is the amount of duty paid for duty heads such as CENVAT, education cess, secondary education cess.	This is a numeric field. This is mandatory.	1500
SEC_EDU_CESS	This is the amount of duty paid for duty heads such as CENVAT, education cess, secondary education cess.	This is a numeric field. This is mandatory.	600
Challan number	The unique number of the challan against which duty is paid.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY)	123456701092011 12349 (BSR Code: 1234567, Challan Date:

		followed by 5 digit running serial number.	01/09/2011, Running Serial Number: 12349)
Challan date	The date on the Challan.	The entry should be in the DD/MM/YYYY format. Usual checks for date fields are made.	01/09/2011
Bank code	The unique code of the bank in which the Challan was paid.	The number should be in the format of the Bank code.	123
Branch code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the Branch code.	4567
Details of Other Payments Made – Arrears			
Payments	This is a drop down. User can select the rule/section under which payments are made.	A drop down appears for Payments types and the Assessee chooses from amongst these.	Section 11A
Amount paid	Arrears paid through account current.	This is a whole number.	2500
GAR-7 Challan number	The Challan number vide which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	12345670109201112349
Date on Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format. Usual checks for date fields are made.	01/09/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1234567
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	ACQPB7325XXM001_ER8_082011
Date on source document number	The date of the source document number that has been selected.	This is the date of the source document number entered. The system does not perform any validations on this date.	11/09/2011
Details of Other Payments Made – Interest			

Payments	This is a drop down. User can select the rule/section under which payments are made.	A drop down appears for Payments types and the Assessee chooses from amongst these.	Section 11A
Amount paid	Interest liability that is paid.	This is a whole number.	4000
GAR-7 Challan number	The Challan number vide which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	1234567010920111 12349
Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	01/09/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1234567
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	ACQPB7325XXM0 01_ER8_082011
Date on source document Number	The date of the source document number that has been selected.	This is the date of the source document number entered.	11/09/2011
Details of Other Payments Made – Miscellaneous			
Payments	This is a drop down. User can select the rule/section under which payments are made.	A drop down appears for Payments types and the Assessee chooses from amongst these.	Fine
Amount paid	Payments like fines and penalties – the user can make multiple selections	This is a whole number.	1000
GAR-7 Challan number	The Challan number vides which payment is made.	The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	1234567010920111 12349
Date of submitting	Date of the Challan	The entry should be in the	01/09/2011

Challan	number.	DD-MM-YYYY format. Usual checks for date fields are made.	
BSR code	The unique code of branch in which the Challan was paid.	The number should be in the format of the BSR code.	1234567
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	ACQPB7325XXM001_ER8_082011
Date on source document number	The date of the source document number that has been selected.	The system does not perform any validations on this date.	11/09/2011
Duty Head wise breakup of Other Payments Made - Arrears			
Duty head	This is the list of all applicable duty heads as per the CETSH selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CENVAT
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	2500
Challan Details			
GAR-7 Challan Numbers	Challan Numbers vide which payment was made.	The field can be empty if the Assessee has not paid any duty vide GAR-7 Challans. Challan numbers in Duty Paid section and Other Payments section must be mentioned (if applicable), else Assessee would not be allowed to proceed to the confirmation view.	12345670109201112349
Challan Date	Date of the Challan number.	The entry should be in the DD/MM/YYYY format.	01/09/2010
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1234567
Amount (Rs.)	Total cash amount deposited during the	This is a whole number.	8000

	month vide that particular Challan.		
Self Assessment Memorandum			
Amount deposited during the quarter (Rs.)	Total cash amount deposited during the quarter vide that particular Challan.	This is a whole number.	10000
Invoice No From	In the current month, invoices issued starting from serial number.	This is a free-text entry. The system does not perform any validations.	101
Invoice No To	In the current month, invoices issued to serial number.	This is a free-text entry. The system does not perform any validations.	200
Place	Place from where the return is being filed.	This is free text. The system does not perform any validations.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	All supporting documents are attached

9.6 Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The Cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Add: Assessee can add more details in the relevant sections in the return form by using ADD button.

Delete: The delete button deletes the selected row(s).

Next: On the screens on the ER-8 form the next button will take the user to the next screen.

Previous: On the screens on the ER-8 form the previous button will take the user to the previous screen.

Print: This allows the Assessee to take print out of the filled up return form.

Modify: This will take Assessee to the first screen for any modification.

10 Clean Energy Cess (CEC) – Form I

10.1 Description

This return is proposed vide notification number 07/2010 exercising the powers conferred by section 84 of the Finance Act, 2010 (14 of 2010). This is a return filed by assessees liable to Clean Energy Cess in respect of clearances made by them every month before 10th of the second succeeding month.

10.2 Navigational Path

The CEC form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. Here RET is the label for returns menu. In the RET menu the Assessee will click on the CEC sub-menu option of the File Returns menu option. As soon as he clicks on the same, the system will populate the CEC form for the Assessee on the screen.

The navigation path for the CEC form is:

Logged in Assessee→RET →File Returns →Clean Energy Cess (CEC) – Form I.

Figure – 10.1: Navigation for Accessing CEC Form

10.3 Attachments

There are no attachments required to fill CEC Returns.

10.4 Approval Flow
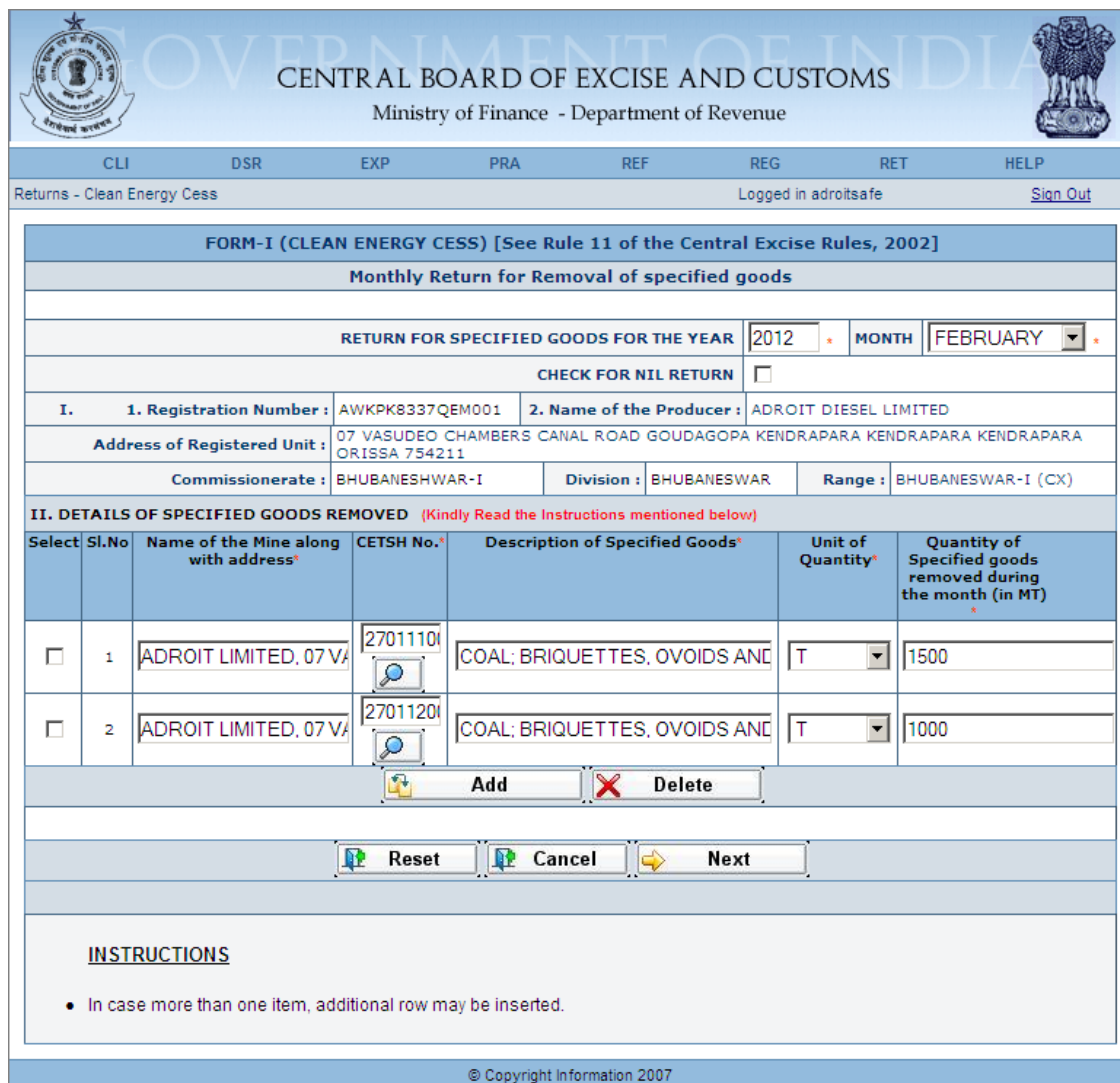
There might be errors in the return, in the way the details might have been entered by the Assessee. These errors need to be corrected to ensure an accurate defrayal of duty liability. All such CEC Returns are marked for Review and Correction.   The review and correction is done by the jurisdictional Superintendent, which is then Approved/Rejected by AC/DC, as the case may be, based on the observations and notings attached by the SP. Only after AC's approval, the Return is considered for processing.

For CEC Returns without any error, there is no approval flow.

10.5 Operating Instructions

The Assessee can fill the CEC form as follows –

1. The system populates the form with the registration number (the 15 digit Central Excise registration number) and name of the Assessee (name of the unit which is registered under that particular registration number).
2. The Assessee can enter the year and the month for which he is filing the return.
3. The Assessee can mention if he is filing the NIL return or not.
4. The assessee enters the name of the mine along with address.
5. The assessee then enters a CETSH (Central Excise Tariff Sub-Heading) number and Description of specified goods.
6. A drop down appears for unit of quantity and the assessee chooses from amongst these.
7. The assessee enters values of Quantity of specified goods removed during the month (in MT), Rate of cess per tonne (Rs. per tonne) , Notification availed, S.No. in notification and Total cess payable as per billing (Rs.).
8. In the section Details of payments, the Assessee can enter his duty defrayal.
9. Thereafter the Assessee enters details of other payments made by him.
10. The Assessee enters details of arrears under Rule 6, Other arrears, Interest payment under rule 6(4), Other interest payments and miscellaneous payments. Miscellaneous payments include penalty, pre-deposit and redemption fine.
11. In addition to the figures of the amounts paid, the assessee enters the Challan Identification Numbers (CINs) of the challans vide which these payments have been made. The Source document wise duty head breakup shall be captured.
12. The Assessee enters details of the CINs against which he has made payments .
13. The system checks that the format of the CIN should be a valid one and that all challans mentioned should be present against the Assessee. However, if some challans mentioned are not present in the system or does not belong to the Assessee, system will throw a warning. If the assessee does not rectify his mistake even after the warning, the system will allow him to submit the erroneous return. These errors (and others, if any) are marked for review by SP during the review and correction exercise.

14. In his self-assessment memorandum, the Assessee can enter the total amount paid during the month, the invoices numbers (the range) which he has issued, Place and Remarks.

Figure – 10.2: Form CEC – Details of the Specified Goods Removed
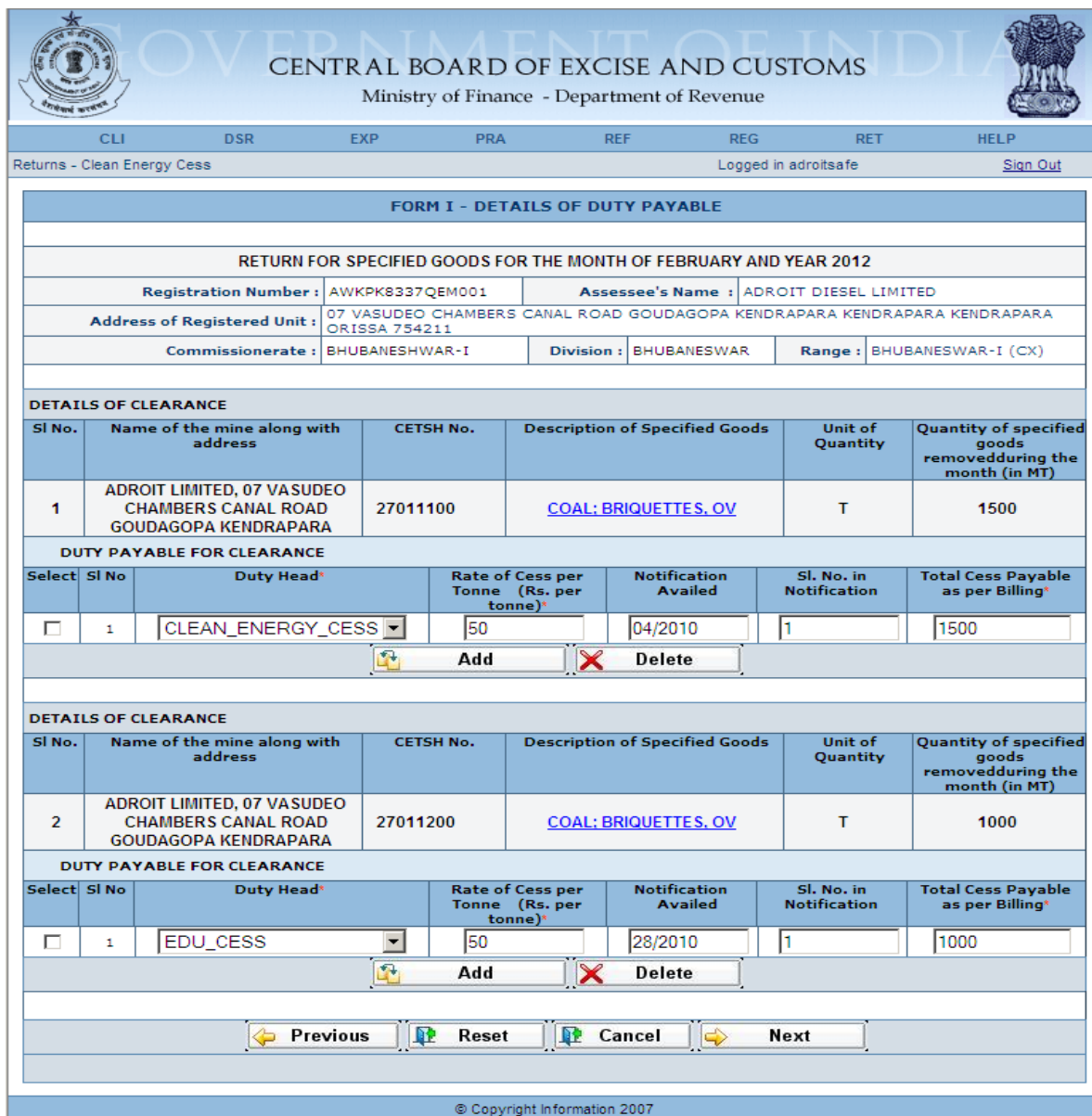
Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Select the check box if Assessee is filing NIL return.
- Fill the details related to the clearance of specified goods i.e. Name of the Mine along with address, CETSH Number, Unit of Quantity and Quantity of specified goods removed during the month.
- Click on the search icon to search the CETSH Nos. and select the applicable CETSH No. Description of Goods would be automatically populated when the CETSH selection is made. In case CETSH No. is entered manually, description of Goods is required to be entered manually.

- Click on the Add button to add another row for Clearance Details.
- Click on Delete button after selecting a row to remove the selected row for Removal Details from the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 10.3: CEC – Details of Clearance

Steps to be followed:
- Registration and Clearance details of the Assessee are automatically populated by the system.

- Fill the details of Clearance – Duty Head, Rate of Cess per Tonne, Notification Availed, Notification Serial Number and Total Cess Payable.
- Click on the Add button to add another row (for additional duty head, if any) for Duty Payable for Clearance.
- Click on Delete button after selecting a row to remove the row for Duty Payable for Clearance from the application form.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 10.4: CEC – Details of Payment

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.

- Enter the Payment details of Duty Head EDU_CESS and SEC_EDU_CESS – Total Cess Paid, Amount of clean energy cess adjusted during the month if excess payment was made during the previous month, Source Document, Cess Code, Challan Numbers (CIN) and Remarks.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 10.5: CEC – Details of Other Payments Made

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.

- Fill the details of Other Payments Made (Arrears)– Payments, Amount Paid, GAR-7 Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Fill the details of Other Payments Made (Interest)– Payments, Amount Paid, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Fill the details of Other Payments Made (Miscellaneous)– Payments, Amount Paid, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 10.6: CEC – Duty Head Breakup of Other Payments Made

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Other Payments Made Arrears are automatically populated by the system. Fill the details of Duty Headwise Breakup of Amount Paid.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 10.7: CEC – Challan, Invoices Details

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the Challan details vide which all the payments are made.
- Fill the total amount deposited vide GAR-7 Challan during the month.

- Fill the Invoice details which were issued during the month.
- Enter Place and Remarks (if required).
- Click on Save to go to the confirmation screen of the return form.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the return form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

Returns - Clean Energy Cess   Logged in adroitsafe

CLEAN ENERGY CESS (CEC) -FORM - I

Following issues have been found in your return :

- Month-Year which you are filing RETURN, last RETURN RECORD DOES NOT EXIST!!
- The following challan(s) quoted by you does not exist in the database , 12312330103201212345, 12312330103201212385
- The Return is filed after last date of filing !!
- The amount you have declared as paid (6000) does not match with the cash (2500) you have deposited. !!
- There are calculation errors in the duty payable amount!!
- The amount you have declared as paid by challans in self assessment memorendum (150000) does not match with the challan amount recieved during month (0)
- The entered rate of duty does not exist as a valid rate of duty!!
- As Remarks are entered by the Assessee,the Return has been Marked for Review.
- The entered notification number is a conditional notification 004/2010,
- The source document number(s) you have entered does not exist in the database , AACCS2285XXM001_CEC_082011, AACCS2285XXM001_CEC_082011
- Incorrect Cess Code is mentioned.Correct Cess Code is 00380173
- The source document number(s) you have entered does not exist in the database , AAACP9993XXM001_CEC_082011, AAACP9993XXM001_CEC_082011

RETURN FOR SPECIFIED GOODS FOR THE MONTH OF FEBRUARY AND YEAR 2012

I.	1. Registration Number :	AWKPK8337QEM001	2. Assessee's Name :	ADROIT DIESEL LIMITED
	Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
	Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

II. DETAILS OF SPECIFIED GOODS REMOVED

DETAILS OF CLEARANCE

Name of the Mine along with address*	CETSH No.*	Description of Specified Goods*	Unit of Quantity*	Quantity of Specified goods removed during the month (in MT)*
ADROIT LIMITED, 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA	27011100	COAL;	T	1500

DUTY PAYABLE FOR CLEARANCE

Duty Head*	Rate of Cess per Tone (Rs. per tonne)*	Notification Availed	Sl. No. in Notification	Total Cess Payable as per Billing*
CLEAN_ENERGY_CESS	50	004/2010	1	1500

DETAILS OF CLEARANCE

Name of the Mine along with address*	CETSH No.*	Description of Specified Goods*	Unit of Quantity*	Quantity of Specified goods removed during the month (in MT)*
ADROIT LIMITED, 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA	27011200	COAL;	T	1000

DUTY PAYABLE FOR CLEARANCE

Duty Head*	Rate of Cess per Tone (Rs. per tonne)*	Notification Availed	Sl. No. in Notification	Total Cess Payable as per Billing*
EDU_CESS	50	028/2010	1	1000

III. DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty Head	Total Cess paid (in Rs.)	Amount of Cess adjusted during the month under Rule 6(3)	Source Document	Cess Code	Challan No. (CIN)	Remarks
CLEAN_ENERGY_CESS	1500	1000	AACCS2285XXM001_CEC_082011	02587451	12312330103201212345	Total Payment
EDU_CESS	1000	1000	AACCS2285XXM001_CEC_082011	02587551	12312330103201212385	Total Payment

IV(a). DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.)	Challan Identification No.(CIN)		BSR Code	Source Document	
		No.	Date		No.	Date
Rule 6	1500	12312330103201212345	01/03/2012	1231233	AAACP9993XXM001_CEC_082011	01/01/2012
Total :	1500					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Amount Paid (Rs.)
AAACP9993XXM001_CEC_082011	01/01/2012	1500

Duty Head Breakup

Sl No.	Duty Head	Amount Paid (Rs.)
1	CLEAN_ENERGY_CESS	1500

IV(b). DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.)	Challan Identification No.(CIN)		BSR Code	Source Document	
		No.	Date		No.	Date
Interest Rule 6 [4]	1000	12312330103201212345	01/03/2012	1231233	AAACP9993XXM001_CEC_082011	01/01/2012
Total :	1000					

IV(c). DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.)	Challan Identification No.(CIN)		BSR Code	Source Document	
		No.	Date		No.	Date
Predeposit	1000	12312330103201212345	01/03/2012	1231233	AAACP9993XXM001_CEC_082011	01/01/2012
Total :	1000					

CHALLAN DETAILS

Sl. No	Challan Identification No.(CIN)	Challan Date	BSR Code	Amount(Rs.)
1	12312330103201212345	01/03/2012	1231233	1500
2	12312330103201212385	01/03/2012	1231233	1000

V. 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. 150000** was deposited vide challans.

c) During the month, invoices bearing following S.No. were issued.

INVOICE DETAILS

Sl. No	Name of the Mine along with Address	Invoice No. From	Invoice No. to
1	ADROIT LIMITED, 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA	001	005

Date :	30/05/2012	Place :	New Delhi
Remarks :	All supporting documents are a		

Submit	Modify	Cancel	Print

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Figure – 10.8: CEC - A part of Confirmation View

Steps to be followed:
- Click on Submit button to submit the CEC Return.
- Click on the Modify button to go back to the return form for any modifications.

- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the return.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference

Figure – 10.9: Response screen

Table – 9: Field Descriptions for filing CEC –Clearance details

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Name	The name of the unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Address	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA

			KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Information pertaining to the return			
Year	Year of filing of return.	The Assessee can file missing returns. The range for this field is→ [the year of registration, the current year]. The field is a whole number.	2012
Month	The month of filing of return. The month can be selected from a drop down list.	A month ahead of the current month as present in the system date (seen in conjunction with the year filled in the previous filed) cannot be chosen. The month entered is verified against the returns filed by the user to check for the last return he had filed. The last return should be for the month exactly preceding the one for which the return is being filed. If this is not the case, the user is prompted that he has missed a return. If the user still persists, he is allowed to go ahead. For a month in which a return is already filed, no new returns are permissible.	January
Check for NIL Return	This is to mention whether assessee is filing NIL return.	Check box to be checked in case of NIL Return.	Checked / Unchecked
Details of specified goods removed			
Name of the Mine along with address	Address details of the mine.	This is an alpha-numeric field. This field is mandatory.	Adroit Limited, 07 Vasudeo Chambers Canal Road Goudagopa
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	27011100
Description of the	Description of the	Description of Goods is	COAL;

Goods	product manufactured and cleared.	automatically populated when the user searches and selects the CETSH. In case he manually enters the CETSH, he has to enter description too.	BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL - COAL, WHETHER OR NOT PULVERISED, BUT NOT AGGLOMERATED: ANTHRACITE
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff.	T
Quantity of specified goods removed during the Month (in MT)	Quantity removed during month.	This is a positive number up to two decimal places.	1500

Details of Clearance

Duty Head	This field points to one element in the set of duty heads that are applicable to the particular clearance under that CETSH.	The user is presented with the list of applicable duty heads for a particular CETSH. The user can also add duty heads. Duty Heads cannot be repeated for a clearance.	CLEAN ENERGY CESS
Rate of Cess per Tonne	The rate to be used for duty calculations.	This is a numeric field. This field is mandatory	50
Notification availed	Notification Availed for removal (if any).	Notification availed should be entered in web based filing. This should be in the proper format i.e. NNN/YYYY CEC This should exist in database.	04/2010
Serial number in the notification	The serial number in the notification entered in the previous field.	Serial number should be entered in web based filing. This should exist in database	1
Total Cess Payable as per billing	Final cess payable for clearance.	This is a whole number. This will be validated against system calculated values.	1500

Details of Payment

Total Cess Paid	Cess Paid during month.	This is a whole number. Will be validated against payable amount. (Return will be marked for review in case of	1500

		mismatch)	
Amount of Cess Adjusted during the Month under rule 6(3)	Amount of Cess adjusted during the month under Rule 6(3).	This is a numeric field. This field is mandatory.	1000
Source Document	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	AACCS2285XXM001_CEC_082011
Cess Code	The 8 digit Cess Code.	8 digit code	02587451
Challan Number (CIN)	The Challan number vide which payment is made.	The number should be in the format of the Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	12312330103201212345
Remarks	Any remarks by the Assessee.	No validation is applied.	Total Payment
Details of Other Payments Made – Arrears			
Payments	This is a drop down. User can select the rule/section under which payments are made.	A drop down appears for Payments types and the Assessee chooses from amongst these.	Rule 6
Amount paid	Arrears paid	This is a whole number.	1500
Challan number	The Challan number vide which payment is made.	The number should be in the format of the Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	12312330103201212345
Date on Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	01/03/2012
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assessee with the document reference numbers generated from various modules in ACES	AAACP9993XXM001_CEC_082011
Date on source	The date of the	This is the date of the source	01/01/2012

document Number	source document number that has been entered.	document number entered. The system does not perform any validations on this date.	
Details of Other Payments Made – Interest			
Payments	This is a drop down. User can select the rule/section under which payments are made.	A drop down appears for Payments types and the Assessee chooses from amongst these.	Interest Rule 6[4]
Amount paid	Interest liability that is paid.	This is a whole number.	1000
Challan number	The Challan number vide which payment is made.	The number should be in the format of the Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	12312330103201212345
Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	01/03/2012
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assessee with the document reference numbers generated from various modules in ACES	AAACP9993XXM001_CEC_082011
Date on source document number	The date of the source document number that has been entered.	This is the date of the source document number entered.	01/01/2012
Details of Other Payments Made – Miscellaneous			
Payments	This is a drop down. User can select the rule/section under which payments are made.	A drop down appears for Payments types and the Assessee chooses from amongst these.	Predeposit
Amount paid	Payments like fines and penalties – the user can make multiple selections.	This is a whole number.	1000
Challan number	The Challan number vide which payment is made.	The number should be in the format of the Challan numbers. i.e. 7 digit BSR	12312330103201212345

		Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	
Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	01/03/2012
BSR code	The unique code of branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES	AAACP9993XXM0 01_CEC_082011
Date on source document number	The date of the source document number that has been selected.	The system does not perform any validations on this date.	01/01/2012
Duty Head wise breakup of Other Payments Made - Arrears			
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CLEAN_ENERGY_ CESS
Amount paid in cash	The sum of the duty defrayed in account.	This is a number.	1500
Challan Details			
GAR-7 Challan Numbers	Challan Numbers vide which payment was made.	The field can be empty if the Assessee has not paid any duty vide GAR-7 Challans. Challan numbers in Payable section and Other Payments section must be mentioned (if applicable) else Assessee would not be allowed to proceed.	123123301032012 12345
Challan Date	Date of the Challan number.	The entry should be in the DD/MM/YYYY format.	01/03/2012
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Amount (Rs.)	Total cash amount deposited during the month vide that particular Challan.	This is a whole number.	1500
Self Assessment Memorandum			

Amount deposited during the month (Rs.)	Total cash amount deposited during the month vide that particular Challan.	This is a whole number. This field is mandatory	150000
Name of the Mine along with address	Name and Address are mentioned here.	This field is mandatory.	Adroit Limited, 07 Vasudeo Chambers Canal Road Goudagopa
Invoice No From	In the current month, invoices issued starting from serial number.	This is a free-text entry. The system does not perform any validations.	001
Invoice No To	In the current month, invoices issued to serial number.	This is a free-text entry. The system does not perform any validations.	005
Place	Place from where the return is being filed.	This is free text. The system does not perform any validations.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	All supporting documents are attached

10.6 Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The Cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Add: Assessee can add more details in the application by using ADD button.

Delete: The delete button deletes the selected row(s).

Next: On the screens on the CEC form the next button will take the user to the next screen.

Previous: On the screens on the CEC-1 form the previous button will take the user to the previous screen.

Print: This allows the Assessee to take print out of the return form.

Modify: This will take Assessee to the first screen for any modification.

11 Dealer Returns

11.1 Description

This return is proposed vide notification number 73/2003 C.E. (N.T.) exercising the powers conferred by Rule 7(6) of the CENVAT Credit Rules, 2004.

11.2 Navigational Path

The Dealer Returns form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the Dealer Returns sub-menu option of the File Returns menu option. As soon as he clicks on the same, the system will populate the Dealer Returns form for the Assessee on the screen.

Assessee can also file Dealer Return as a NIL Return.

The navigation path for the Dealer Returns form is:

Logged in Assessee → RET → File Returns → Dealer Returns
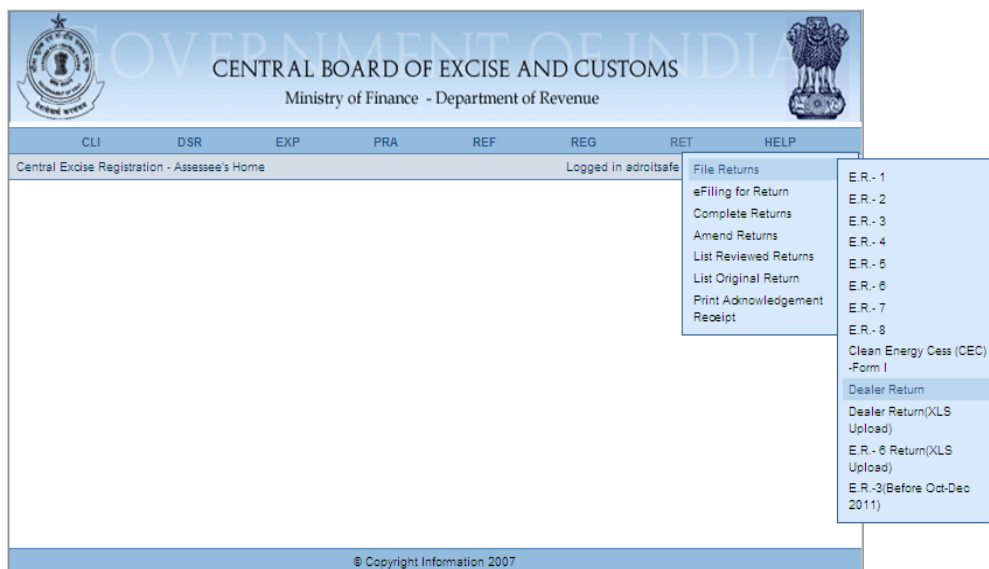
Figure – 11.1: Navigation Screen for Accessing Dealer Form
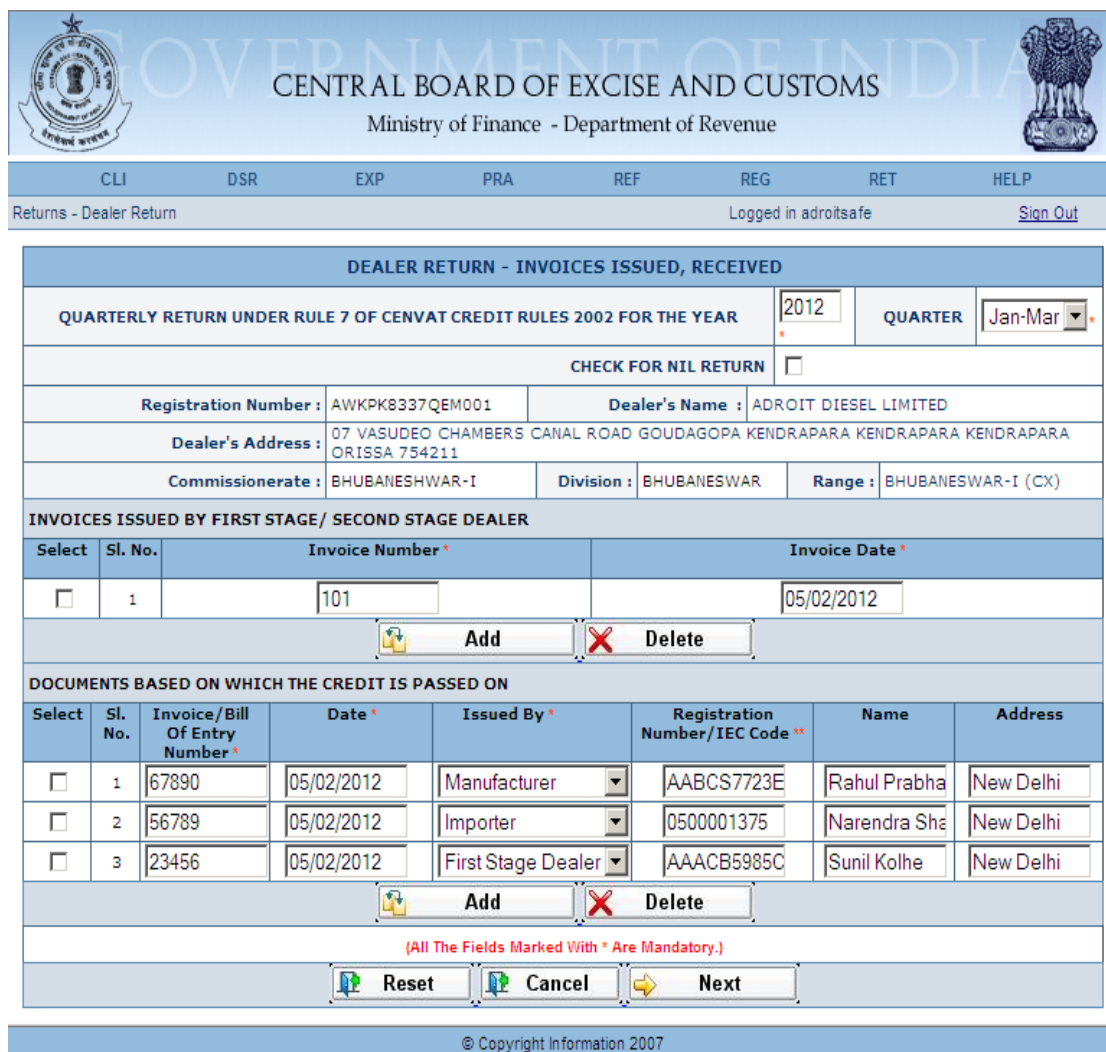
11.3 Attachments

There are no attachments required to fill Dealer Returns.

11.4 Approval Flow

There is no marking of Dealer Returns for Review and Correction and hence no approval flow involved.

11.5 Operating Instructions

Figure – 11.2: Dealer Return – Invoices Issued, Received

Steps to be followed:
- Enter Year and Quarter for which the Dealer Return is being filed.
- The Assessee can mention if he is filing a NIL return or not.
- Registration details of the Assessee are automatically populated by the system.
- Fill the Invoices Issued by First Stage/Second Stage Dealers – Invoice Numbers along with Date.
- Fill the details of the documents based on which the credit is passed on – Invoice/Bill of Entry Number, Date, Issued By-Manufacturer/Importer/Dealer, Registration Number, Name and Address. In case, Manufacturer or Dealer is selected, the dealer should enter the Central Excise Registration number of the Manufacturer/Dealer, as available in the database. In case, Importer is selected, the dealer should enter the Importer-Exporter Code (IEC)

of the importer supplying the goods.In case the dealer is a self-importer, he should enter his IEC in the column against registration number.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.
- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 11.3: Dealer Return – Particulars of Invoices issued by First Stage/Second Stage Dealer

Steps to be followed:
- Registration details of the Assessee and the particulars of Invoices issued by the first stage/second stage dealer are automatically populated by the system.
- Fill the Main Items in the Invoice – Description of Goods, CETSH Number, Quantity Code, Quantity, Amount of Duty Involved.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.

- Click on Next to go to the next screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 11.4: Dealer Return –Documents based on which Credit is passed on

Steps to be followed:
- Registration details of the Assessee and the details of the documents based on which the credit is passed on are automatically populated by the system.

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- Fill the Main Items in the Invoice– Description of Goods, CETSH Number, Quantity Code, Quantity, Amount of Duty Involved.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from the return form.
- Click on Save to go to the confirmation screen of the return.
- Click on Previous to go back to the previous screen of the return form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

Returns - Dealer Return   Logged in adroitsafe

DEALER RETURN
QUARTERLY RETURN UNDER RULE 7 OF CENVAT CREDIT RULES 2002 FOR THE QUARTER JANUARY - MARCH AND YEAR 2012

Registration Number :	AWKPK8337QEM001	**Dealer's Name :**	ADROIT DIESEL LIMITED
Dealer's Address :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	**Division :** BHUBANESWAR	**Range :** BHUBANESWAR-I (CX)

PARTICULARS OF INVOICES ISSUED BY FIRST STAGE/SECOND STAGE DEALER

Sl. No.	Invoice Number	Invoice Date
1	101	05/02/2012

MAIN ITEMS IN THE INVOICE

Sl. No.	Description Of Goods	CETSH Number	Quantity Code	Quantity	Amount of Duty Involved (Rs)
1	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	86040000	U	1000	500

DOCUMENTS BASED ON WHICH THE CREDIT IS PASSED ON

Sl. No.	Invoice/Bill Of Entry Number	Date	Issued By	Registration Number	Name	Address
1	67890	05/02/2012	Manufacturer	AABCS7723EXM004	Rahul Prabhakar	New Delhi

MAIN ITEMS IN THE INVOICE

Sl. No.	Description Of Goods	CETSH Number	Quantity Code	Quantity	Amount of Duty Involved (Rs)
1	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	86040000	U	1200	100

DOCUMENTS BASED ON WHICH THE CREDIT IS PASSED ON

Sl. No.	Invoice/Bill Of Entry Number	Date	Issued By	Registration Number	Name	Address
2	56789	05/02/2012	Importer	0500001375	Narendra Shaw	New Delhi

MAIN ITEMS IN THE INVOICE

Sl. No.	Description Of Goods	CETSH Number	Quantity Code	Quantity	Amount of Duty Involved (Rs)
1	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED - OTHER: COVERED AND CLOSED : OTHER	86069190	U	1100	300

DOCUMENTS BASED ON WHICH THE CREDIT IS PASSED ON

Sl. No.	Invoice/Bill Of Entry Number	Date	Issued By	Registration Number	Name	Address
3	23456	05/02/2012	First Stage Dealer	AAACB5985CXD001	Sunil Kolhe	New Delhi

MAIN ITEMS IN THE INVOICE

Sl. No.	Description Of Goods	CETSH Number	Quantity Code	Quantity	Amount of Duty Involved (Rs)
1	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF HEADING 8604 OTHER	86039000	U	1220	110

* GIVEN DETAILS WITH RESPECT TO THE ITEM WITH MAXIMUM DUTY COVERED BY THE DOCUMENT

DECLARATION

Date :	16/05/2012	**Place :**	New Delhi
Remarks :	All supporting documents are attached.		

Submit	Modify	Cancel	Print

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Figure – 11.5: Dealer Return – Confirmation View

Steps to be followed:

- Click on Submit button to submit the Dealer Return
- Click on the Modify button to go back to the return form for any modifications.

- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the return.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference

Figure – 11.6: Response Screen

Table – 10: Field Descriptions for filing Dealer Returns

Field Name	Description	Validation	Example
Information pertaining to the dealer			
Name	The name of the unit that is registered.	Automatically fetched and populated by the system.	
Address	The address of the unit that is registered.	Automatically fetched and populated by the system.	
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	
Commissionerate	Jurisdiction under which the	Automatically fetched and populated by the	BHUBANESHWAR - I

	Assessee falls.	system.	
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Information pertaining to the return			
Year	This is the year in which the return is being filed.	The range is [year of registration with Central Excise, current year]	2012
Quarter	Quarter to which the return relates	This is selected from a drop-down list. The range is [the quarter-year combination when the dealer was registered, previous quarter]	Jan-Mar
Check for NIL Return	This is to mention whether assessee is filing NIL Return.	Check box to be checked in case of NIL Return.	Checked / Unchecked
Invoice number	Invoice number	This entry is not validated in the system.	101
Invoice date	Date of issuance of the Invoice.	This should be a valid date and cannot be less than date of registration of the dealer and more than the current system date.	05/02/2012
Main Items in Invoice			
Invoice / Bill of entry number	Invoice / Bill of entry number	This entry would not be validated in the system.	67890
Date	Date of the invoice	This is in format DD/MM/YYYY.	05/02/2012
Issued By	This is the person by whom credit is issued.	This entry needs to be selected from the dropdown.	Manufacturer
Registration number	This is the 15 digit Central Excise registration number.	This is entered by the assessee and would be validated with the registration database	AABCS7723EXM001
Name of the manufacturer / importer or the first stage dealer (as the case may be)	Name of the manufacturer / importer or the first stage dealer.	This entry would not be validated in the system.	Rahul Prabhakar

Address of the manufacturer / importer or the first stage dealer (as the case may be)	Name of the manufacturer / importer or the first stage dealer.	This entry would not be validated in the system.	New Delhi
For the Main Items in the document and Main Items in Invoice			
Description	Description of the goods received.	This entry is not validated in the system.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86040000
Unit of Measure	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	Unit of quantity for the particular CETSH should be selected from the drop down available for UOM.	U
Quantity	Quantity	This is a non-negative real number.	1000
Amount of duty involved (Rs.)	Amount of duty involved in Rupees.	This is a whole number.	500
Declaration			
Place	Place from where the return is being filed.	This is free text. The system does not perform any validations.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	All supporting documents are attached

11.6 Button Descriptions

Save: On clicking the save button, details entered on the return from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Next: On the return form screen the next button will take the user to the next screen.

Previous: On the return form screen the previous button will take the user to the previous screen.

Print: This will print the document.

Modify: This will take Assessee to the first screen for any modification.

12 Dealer Return (XLS Upload)

12.1 *Description*

Assessee can also file their dealer return using Offline XLS File by downloading the same by clicking on Dealer Return (XLS Upload) option of File Returns submenu under RET menu through login in the ACES application.

12.2 Navigational Path

The sample XLS File can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the File Returns sub-menu option.

The navigation path for downloading XLS upload Utility through the ACES application is:
Logged in Assessee→RET →File Returns→Dealer Return (XLS Upload)

12.3 Attachments

Assessee should attach the duly-filled sample XLS File.

12.4 Approval Flow

No approval flow is involved.

12.5 Operating Instructions

The Assessee should follow the following steps for using offline utility:
- Download the sample XLS File.
- Prepare the Dealer Return.
- Upload the XLS File.

These processes have been described in detail as follows:

Download the Sample XLS File:

Figure 12.1: Navigation Screen for Downloading the XLS

Steps to be followed:
- Click on the RET→File Returns → Dealer Return(XLS Upload)

Figure – 12.2: Second screen of Download XLS

Steps to be followed:
  ▪ Select the Download Sample XLS File by clicking on hyperlink and save the XLS on the computer.

Prepare the Dealer Return XLS File:

There are few Pre-requisites / Pre-conditions for the Assessee before he begins with XLS File:

• The system should have Microsoft Office Excel 2003 or above.
• The system should have file compression software to unzip excel utility file.
• Ensure that the latest XLS File has been downloaded.
• Ensure that the System Date is correct.

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Instructions for preparing the Dealer Return XLS File:

Once the XLS is saved onto the computer as described above, open the XLS and refer the detailed Instruction Sheet embedded within the Zip before using the same. After extracting the Zip, the Assessee will find three files –

- DealerReturnSample.xls (which the Assessee needs to upload after filling accordingly)
- CETSH-UOM.xls (contains the list of Cetsh Numbers and their valid UOM).
- readMe.doc (contains the instruction for filling the XLS and detailed description of all the fields and their valid inputs).
- The sample XLS contain two sheets – one for entering the details of invoices issued by the dealer and the second one for entering the details of documents based on which credit is passed on
- Do not attempt to change the header or the format of the XLS sample file. Only fill the required data in the relevant fields by following the instructions given in readMe.doc

Upload XLS:

To upload the XLS click on Dealer Return (XLS Upload) option of File Returns submenu under RET menu.
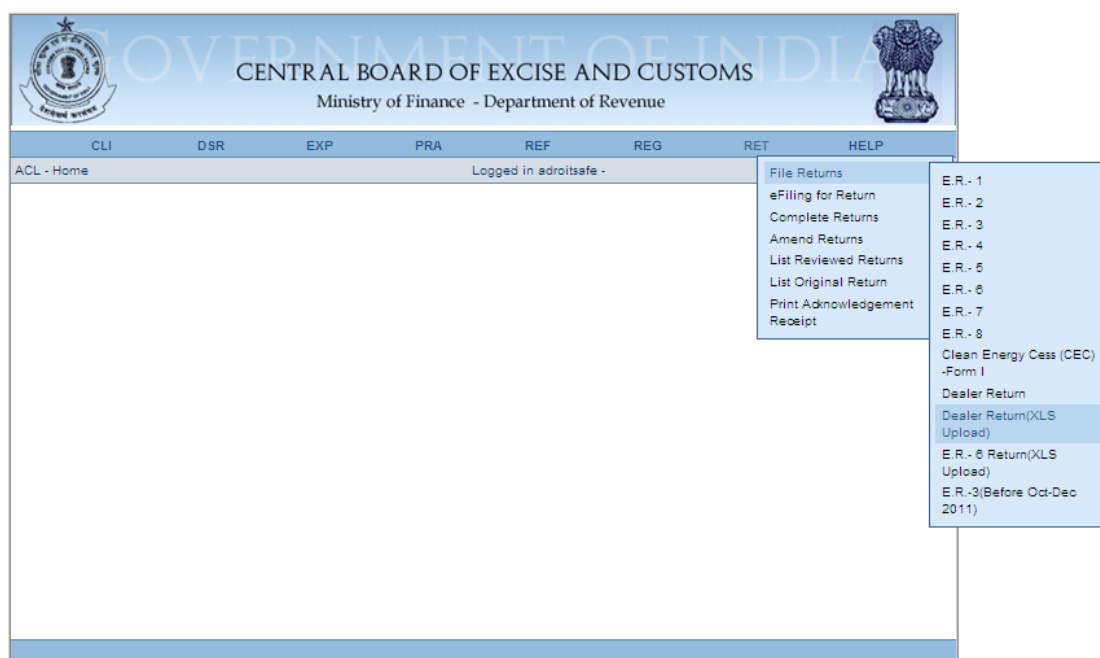
Figure – 12.3: Navigation Screen for uploading the Return

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Ministry of Finance - Department of Revenue

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Returns - Dealer Return XLS Upload   Logged in adroitsafe   Sign Out

DEALER RETURN - INVOICES ISSUED, RECEIVED

QUARTERLY RETURN UNDER RULE 7 OF CENVAT CREDIT RULES 2002 FOR THE YEAR [2011] QUARTER [Oct-Dec ▼]

Registration Number :	AWKPK8337QEM001	Dealer's Name :	ADROIT DIESEL LIMITED
Dealer's Address :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

UPLOAD SECTION FOR INVOICES ISSUED BY FIRST STAGE/ SECOND STAGE DEALER AND DOCUMENTS BASED ON WHICH THE CREDIT IS PASSED ON

Upload(XLS Only): `C:\Documents and Settings\shivpsin\Desktop\New Fol` [Browse...] *

Download Sample XLS File

DECLARATION

Date :	24/05/2012	Place :	New Delhi *
Remarks :	All supporting documents are attached.		* {Max 1000 chars}

*(All The Fields Marked With * Are Mandatory.)*

[▤ Submit] [⬛ Reset] [⬛ Cancel]

Instructions

- Make sure you have not left any mandatory field blank in Excel Sheet.
- Data entered should not be beyond the allowed maximum length of fields.
- Do not enter your own Registration number in Document details.
- Eight digit CETSH No. should be Valid.
- Correct Invoice Date format is DD/MM/YYYY.Please do not enter date for future period.
- In the column Issued By only three values are allowed (Dealer, Manufacturer, and Importer). Only first letter should be capital, rest in small letters.
- Quantity Code should be as per standard values. Please refer to CETSH-UOM.xls file provided with this document for correct code.Enter UOM Value in Capital letters only.
- Format of Excel cells should be text.
- Quantity accepts only up to 2 decimal places only.
- Do not enter decimals in Amount.
- If you want to delete data from a particular row in excel then delete the entire row. Just deleting the data will not suffice.
- Do not leave blank rows in between.
- Please use Ctrl+F key combination for searching the erroneous data in your excel sheet.
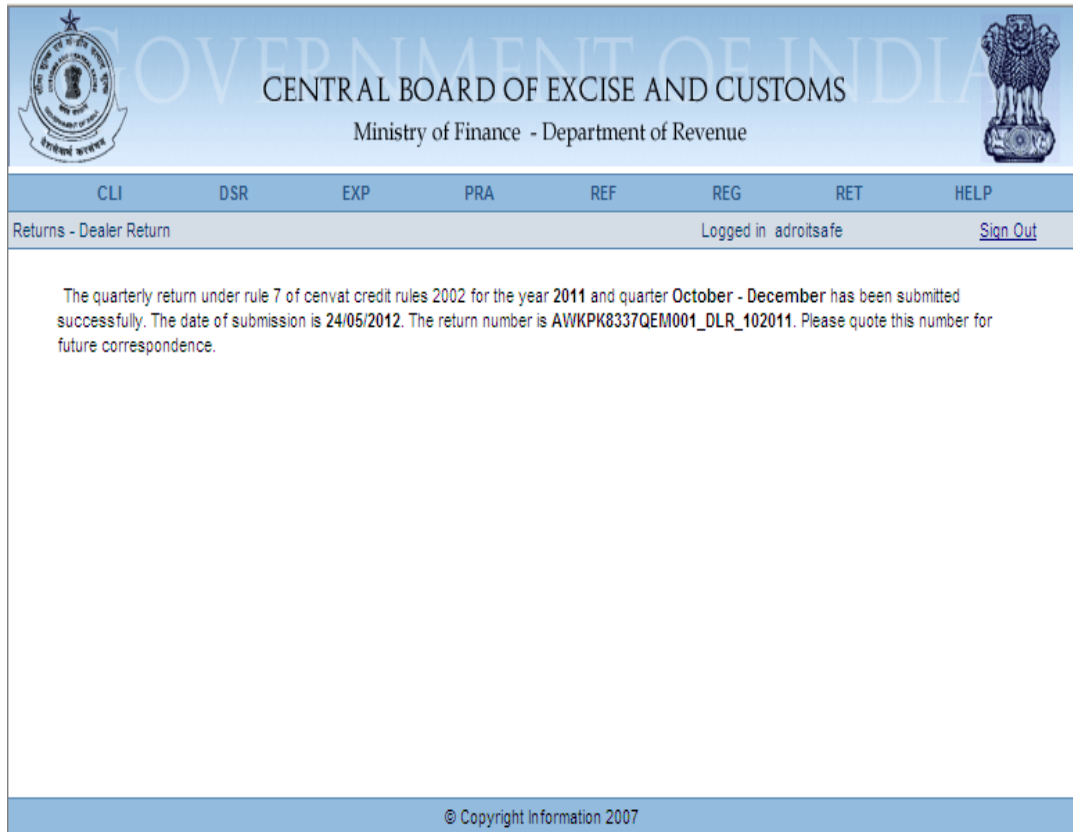
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Figure – 12.4: Main Screen to upload the Return in XLS format

Steps to be followed:
- Registration details and Jurisdiction of the Assessee are auto-populated in this page.
- In this page, select the period and year of return for which assessee is uploading the return.
- Click Browse button to select the XLS file of the Return.
- Click on Submit to file the return.
- Click on Reset to enter the details afresh.
- Click on Cancel to cancel the process of uploading the return.
- If there are errors in the XLS file uploaded, the system will throw up relevant error messages mentioning the row numbers and the field names. This will help the assessee to correct the errors immediately and upload the corrected XLS and submit the return successfully

Figure – 12.5: Response Page

12.6 Button Descriptions

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Cancel: Click on Cancel to cancel the process of uploading the return

Submit: Click on Submit to freeze the return

Modify: Click on Modify to modify the contents of the fields entered.

Search: Click on Search to view the status of Return submitted.

Close: Click on Close to stop the action for searching the status.

13 ER-6 Return (XLS Upload)

13.1 *Description*

Assessee can also file their ER-6 return using Offline XLS File by downloading the same by clicking on ER-6 Return (XLS Upload) option of File Returns submenu under RET menu through login in the ACES application.

13.2 Navigational Path

The sample XLS File can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the File Returns sub-menu option.

The navigation path for downloading e-Filling Excel Utility through the ACES application is:
Logged in Assessee→RET →File Returns→ER-6 Return (XLS Upload)

13.3 Attachments

Assessee should attach the duly-filled sample XLS File.

13.4 Approval Flow

No approval flow is involved.

13.5 Operating Instructions

The Assessee should follow the following steps for using offline utility:
- Download the sample XLS File.
- Prepare the ER-6 Return.
- Upload the XLS File.

These processes have been described in detail as follows:
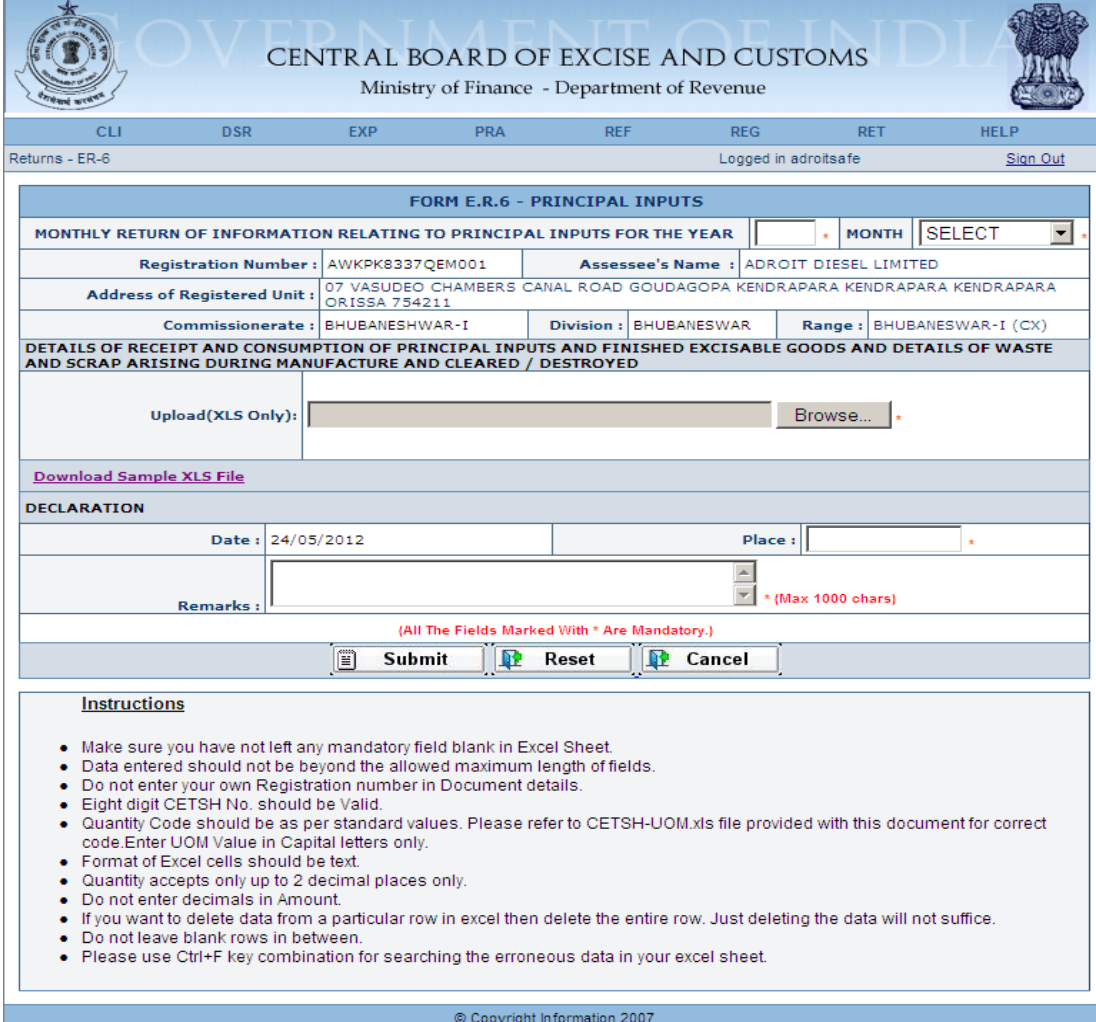
Download the Sample XLS File:
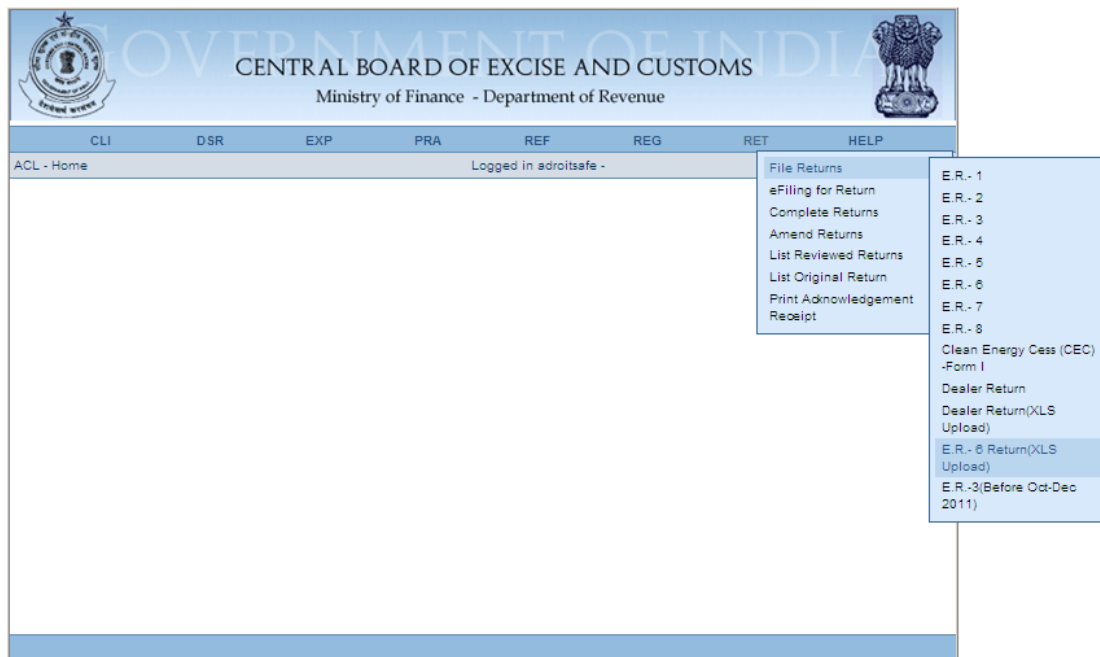
Figure 13.1: Navigation Screen for Downloading the XLS

Steps to be followed:
- Click on the RET→File Returns → ER-6 Return (XLS Upload)

Figure – 13.2: Second screen of Download XLS

Steps to be followed:
- Select the Download Sample XLS File by clicking on hyperlink and save the XLS on the computer.

Prepare the ER-6 Return XLS File:

There are few Pre-requisites / Pre-conditions for the Assessee before he begins with XLS File:

- The system should have Microsoft Office Excel 2003 or above.
- The system should have file compression software to unzip excel utility file.
- Ensure that the latest XLS File has been downloaded.
- Ensure that the System Date is correct.

Instructions for preparing the ER6 Return XLS File:

Once the XLS is saved onto the computer as described above, open the XLS and refer the detailed Instruction Sheet embedded within the Zip before using the same. After extracting the Zip, the Assessee will find three files –

- REGASE_ER6_UPLOAD_TEMPLATE.xls (which the Assessee needs to upload after filling it accordingly).
- CETSH-UOM.xls (contains the list of Cetsh Numbers and their valid UOM).
- readMe.doc (contains the instruction for filling the XLS and detailed description of all the fields and their valid inputs).

Upload XLS:

To upload the XLS click on ER-6 Return (XLS Upload) option of File Returns submenu under RET menu.

Figure – 13.3: Navigation Screen for uploading the Return

Figure – 13.4: Main Screen to upload the Return in XLS format

Steps to be followed:

- Registration details and Jurisdiction of the Assessee are auto-populated in this page.
- In this page, select the period and year of return for which assessee is uploading the return
- Click Browse button to select the XLS file of the Return.
- Click on Submit to freeze the return
- Click on Reset to enter the details afresh.
- Click on Cancel to cancel the process of uploading the return

Figure – 13.5: Response Page

13.6 Button Descriptions

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Cancel: Click on Cancel to cancel the process of uploading the return

Submit: Click on Submit to freeze the return

Modify: Click on Modify to modify the contents of the fields entered.

Search: Click on Search to view the status of Return submitted.

Close: Click on Close to stop the action for searching the status.

14 ER-3 (before Oct-Dec 2011)

14.1 Description

The ER-3 returns form is specified in the notification numbered 25/2004 Central Excise (Non Tariff).

As per Rule 12 of the Central Excise Rules, 2002, when an Assessee is
1. Availing an exemption under a notification based on value of clearances in a financial year (General Exemptions 1 and 2 which bring under their ambit Assessee whose clearances in a financial year are less than rupees four crores); or
2. Manufacturing processed yarn and unprocessed fabrics falling under chapters 50, 51, 52, 53, 54, 55, 58 or 60 of the First Schedule of the Central Excise Tariff Act; or
3. Manufacturing readymade garments falling under chapter 61 or 62 of the First Schedule of the Central Excise Tariff Act, which before 1st April 2003 was availing an exemption under a notification based on the value of clearances in a financial year.

The Assessee can file a quarterly ER-3 return within twenty days of the close of the quarter to which the return relates.

14.2 Navigational Path

The ER-3 form can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item; here RET is the label for returns menu. In the RET menu the Assessee will click on the ER-3 sub-menu option of the File Returns menu option. As soon as he clicks on the same, the system will populate the ER-3 form for the Assessee on the screen.

The navigation path for the ER-3 form is:
Logged in Assessee → RET → File Returns → ER-3

Figure – 14.1: Navigation Screen for Accessing ER-3 Form

14.3 Attachments

There are no attachments required to fill ER-3 Returns.

14.4 Approval Flow

All ER-3 Returns marked for Review and Correction are scrutinized by the regional Superintendent who forwards the same to the particular AC/DC. Based on the observations and notings attached by the Superintendent, AC/DC either approves or sends back the Return to the Superintendent but he cannot reject the Return Only after AC's approval, the Return is considered for processing.

For ER-3 Returns without any error, there is no approval flow.

14.5 Operating Instructions

Instructions Steps:
- The form is similar to the ER-1 form in all respects save for the fact that it is filed on a quarterly basis and yet the information of the goods manufactured and cleared, duty defrayed and CENVAT credit availed and utilized is to be captured month-wise.
- The system populates the registration number and name of the Assessee.
- The Assessee files in the year and month of filing the return. In case the due month is July, the system displays three tables each for the months of April, May and June for the Assessee to enter details of production and clearance, duty defrayed and CENVAT credit. Similarly if the due month is October, the system displays tables for July, August and September and so on.
- In the self-assessment memorandum, the Assessee can enter CINs of Challans vide which duty payments were made during the quarter and the range of the numbers of invoices that were issued during the quarter.

Figure – 14.2: Form ER-3 – Details of the Manufacture, Clearances

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the details related to the Clearances i.e. CETSH Number, Unit of Quantity, Opening Balance, Quantity Manufactured, Quantity Cleared, Closing Balance, Assessable Value and whether the product was exported under Bond or not.
- Click on the search icon to search the CETSH Nos. and select the applicable CETSH No. description of goods would be automatically populated when the CETSH selection is made. In case, if CETSH No.

is entered manually, description of goods is required to be entered manually.

- Click on the Add button to add another row for Clearance Details.
- Click on Delete button after selecting a row to remove the selected row for Clearance Details from the application form.
- Click on Next to go to the next screen of the application form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 14.3: ER-3 – Details of Duty Payable for the first month

Steps to be followed:

- Registration and Clearance details of the Assessee are automatically populated by the system.
- Fill the details of Duty Payable – Non Tariff/Tariff Notifications used (if any) along with their respective serial numbers, Rate of Duty – Ad Valorem and Specific, Duty Payable, Provisional Assessment Number (if any).

- Click on the Add button to add another row for Duty Payable for Clearance.
- Click on Delete button after selecting a row to remove the row for Duty Payable for Clearance from the application form.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 14.4: ER-3 – Details of Duty Payable for the second month

Steps to be followed:
- Registration and Clearance details of the Assessee are automatically populated by the system.
- Fill the details of Duty Payable – Non Tariff/Tariff Notifications used (if any) along with their respective serial numbers, Rate of Duty – Ad Valorem and Specific, Duty Payable, Provisional Assessment Number (if any).
- Click on the Add button to add another row for Duty Payable for Clearance.
- Click on Delete button after selecting a row to remove the row for Duty Payable for Clearance from the application form.

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- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 14.5: ER-3 – Details of Duty Payable for the third month

Steps to be followed:
- Registration and Clearance details of the Assessee are automatically populated by the system.
- Fill the details of Duty Payable – Non Tariff/Tariff Notifications used (if any) along with their respective serial numbers, Rate of Duty – Ad Valorem and Specific, Duty Payable, Provisional Assessment Number (if any).
- Click on the Add button to add another row for Duty Payable for Clearance.
- Click on Delete button after selecting a row to remove the row for Duty Payable for Clearance from the application form.
- Click on Next to go to the next screen of the application form.

- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

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Ministry of Finance - Department of Revenue

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Returns - E.R.-3   Logged in adroitsafe   Sign Out

FORM E.R.-3- DETAILS OF DUTY PAID ON EXCISABLE GOODS

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF APRIL AND YEAR 2011

Registration Number :	AWKPK8337QEM001	Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

DETAILS OF DUTY PAID FOR APRIL

Sl No	Duty Code	Credit Account (Rs.)	Account Current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total Duty Paid (Rs.)

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - APRIL

Summary Particulars	Amount (Rs.)
Opening Balance :	2500
GAR-7 Challan Payments made in the month (in aggregate) :	100
Total Amount Available :	2600
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	200
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No. (6) of the Return) :	100
Closing Balance :	2300

DETAILS OF DUTY PAID FOR MAY

Sl No	Duty Code	Credit Account (Rs.)	Account Current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total Duty Paid (Rs.)
1	CENVAT	0	0			0

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - MAY

Summary Particulars	Amount (Rs.)
Opening Balance :	1500
GAR-7 Challan Payments made in the month (in aggregate) :	300
Total Amount Available :	1800
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	500
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No. (6) of the Return) :	200
Closing Balance :	1100

DETAILS OF DUTY PAID FOR JUNE

Sl No	Duty Code	Credit Account (Rs.)	Account Current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total Duty Paid (Rs.)
1	CENVAT	1500	1000	12312330106201112345	1231233	2500

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - JUNE

Summary Particulars	Amount (Rs.)
Opening Balance :	3000
GAR-7 Challan Payments made in the month (in aggregate) :	500
Total Amount Available :	3500
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	1000
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No. (6) of the Return) :	300
Closing Balance :	2200

⇐ Previous	Reset	Cancel	⇒ Next

Figure – 14.6: ER-3 – Details of Duty Paid on Excisable Goods

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Duty Codes are automatically populated by the system. Enter Duty Paid using Credit Account, Current Account, Challan Numbers and BSR Code. Total Duty Paid is automatically populated.
- Fill the Details of Abstract of Account Current (Cash Payment) for each of the month.
- Click on Next to go to the next screen of the return form.
- Click on Previous to go back to the previous screen of the return form
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

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Returns - E.R.-3   Logged in adroitsafe   Sign Out

FORM E.R.-3 - DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF APRIL AND YEAR 2011

Registration Number :	AWKPK8337QEM001
Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate :	BHUBANESHWAR-I
Division :	BHUBANESWAR
Range :	BHUBANESWAR-I (CX)

DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED - APRIL

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	1000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods On Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	1000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	1000	0	0	0	0	0	0	0	0	0

DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED - MAY

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	1000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods On Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	1000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	1000	0	0	0	0	0	0	0	0	0

DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED - JUNE

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	1000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods On Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	1000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	1000	0	0	0	0	0	0	0	0	0

  ⇐ Previous   Reset   Cancel   Next ⇒

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Figure – 14.7: ER-3 – Details of CENVAT Credit Availed and Utilized

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the details of CENVAT Credit Availed and Utilized – Duty Heads are automatically populated by the system, enter Credit Availed by various means, Total of CENVAT credit availed is automatically calculated by the system, enter credit utilized by various mean. Closing Balance is automatically populated by the system.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 14.8: ER-3 – Details of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Select the month and the payment type for which the payment is made.
- Fill the details of other payments made i.e. Arrears/ Interest/ Miscellaneous – Payments, Amount Paid under Account Current as well as via credit account, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 14.9: Form ER-3 – Details of Other Payment Made- Arrears

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Other Payments Made i.e. Arrears – Duty Head Breakup and Miscellaneous - Others – Duty Head Breakup.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 14.10: ER-3 – Challans, Invoices Details

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the Challan details vide which all the payments are made as well as Invoice details which were issued during the month.
- Enter Place and Remarks (if required).
- Click on Save to go to the confirmation screen of the application.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

Returns - E.R.3   Logged in adroitsafe

FORM - ER3

Following issues have been found in your return :
- Non Tariff Notification number entered by the user for the first month not exists in the Database!!
- Non Tariff Notification number entered by the user against export under bond rebate clearance for the first month are not valid/not entered!!
- Non Tariff Notification number entered by the user for the second month not exists in the Database!!
- Provisional assessment order No. for the second month IS NOT valid!!
- Non Tariff Notification number entered by the user for the third month not exists in the Database!!
- Provisional assessment order No. for the third month IS NOT valid!!
- The source document number(s) you have entered does not exist in the database , AAACB5985CXM013, AAACB5985CXM013, AAACB5985CXM013
- Following challan(s) quoted by you does not exist in the database OR does not belong to you , 1231233010620111112345, 12312330106201112345, 12312330106201112345
- The amount you have declared as paid through account current (5500) does not match with the cash (5000) you have deposited. !!
- Total duty liability (1500) and total duty paid (cash + credit) figures (0) does not match for the second month!!
- Abstract of Account Current - Utilization towards Other Payments (600) does not match with the Other Payments made through Account Current (4500) !!
- Abstract of Account Current - Utilization towards Payment of Duties on excisable goods (200) does not match with the Duty Paid through Account Current (0) in Duty Paid Section for the First Month
- Abstract of Account Current - Utilization towards Payment of Duties on excisable goods (500) does not match with the Duty Paid through Account Current (0) in Duty Paid Section for the Second Mo
- Figures of CENVAT credit utilized for Payment of Duty on Goods (0) and the Sum of Duty Paid through Credit (1500) do not match!!
- Figures of CENVAT credit utilized for Other Payments (0) and the Sum of Other Payments paid through Cenvat (3000) do not match!!
- As Remarks are entered by the Assessee,the Return has been Marked for Review.

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF APRIL AND YEAR 2011

1. Registration Number :	AWKPK8337QEM001		2. Assessee's Name :	ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211			
Commissionerate :	BHUBANESHWAR-I	Division :	BHUBANESWAR	Range : BHUBANESWAR-I (CX)

3(a). DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE FOR APRIL

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type of Clearance
86040000	RAILW	U	2500	500	500	2500	1000	Export

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	10/2011 C.E.(N.T.)	01
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
			0.0	0	0	

3(b). DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE FOR MAY

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type of Clearance
86040000	RAILW	U	1500	500	500	1500	1500	Export/R

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	10/2011 C.E.(N.T.)	02
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
CENVAT	10/2011 C.E.	02	10.0	10	1500	AABCK3593QXM001

3(c). DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE FOR JUNE

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type of Clearance
86040000	RAILW	U	1500	300	300	1500	1200	Ho Clea

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	10/2011 C.E.(N.T.)	03
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment
CENVAT	10/2011 C.E.	03	10.0	10	1500	AABCK3593QXM001

4(a). DETAILS OF DUTY PAID ON EXCISABLE GOODS - APRIL

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - APRIL

Summary Particulars	Amount (Rs.)
Opening Balance :	2500
GAR-7 Challan Payments made in the month (in aggregate) :	100
Total Amount Available :	2600
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	200
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	100
Closing Balance :	2300

4(b). DETAILS OF DUTY PAID ON EXCISABLE GOODS - MAY

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	0	0			0

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - MAY

Summary Particulars	Amount (Rs.)
Opening Balance :	1500
GAR-7 Challan Payments made in the month (in aggregate) :	300
Total Amount Available :	1800
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	500
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	200
Closing Balance :	1100

4(c). DETAILS OF DUTY PAID ON EXCISABLE GOODS - JUNE

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	1500	1000	1231233010620111112345	1231233	2500

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - JUNE

Summary Particulars	Amount (Rs.)
Opening Balance :	3000
GAR-7 Challan Payments made in the month (in aggregate) :	500
Total Amount Available :	3500
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	1000
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	300
Closing Balance :	2200

5(a). DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED FOR APRIL

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_ED_CESS_
Opening Balance :	1000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturer	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods On Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Input Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	1000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilised When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	1000	0	0	0	0	0	0	0	0	0

5(b). DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED FOR MAY

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_ED_CESS_
Opening Balance :	1000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturer	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods On Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Input Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	1000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilised When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	1000	0	0	0	0	0	0	0	0	0

5(c). DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED FOR JUNE

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_ED_CESS_
Opening Balance :	1000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturer	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods On Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Input Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	1000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilised When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	1000	0	0	0	0	0	0	0	0	0

6(1).DETAILS OF OTHER PAYMENTS MADE - ARREARS

Month	Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
		Account Current	Credit Account	No.	Date		No.	Date
April	Section 11A[2B]	1500	1000	12312330106201112345	01/06/2011	1231233	AAACB5985CXM013	01/04/2011
	Total :	1500	1000					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Paid Account Current	Paid Credit Account
AAACB5985CXM013	01/04/2011	1500	1000

Duty Head Breakup

Sl No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	1500	1000	2500

6(2).DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Month	Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
		Account Current	Credit Account	No.	Date		No.	Dat
May	Section 11A	1000		12312330106201112345	01/06/2011	1231233	AAACB5985CXM013	01/04
	Total :	1000						

6(3).DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Month	Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
		Account Current	Credit Account	No.	Date		No.	Dat
June	Others	2000	2000	12312330106201112345	01/06/2011	1231233	AAACB5985CXM013	01/04
	Total :	2000	2000					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - MISCELLANEOUS - OTHERS

DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS - OTHERS

Source Document Number	Date	Paid Account Current	Paid Credit Account
AAACB5985CXM013	01/04/2011	2000	2000

Duty Head Breakup

Sl No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	2000	2000	4000

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.900 was deposited vide GAR-7 Challans.
c) During the month, invoices bearing 001 to 003 were issued.

CHALLAN DETAILS

Sl. No	GAR-7 Challan No.	Challan Date	BSR Code	Amount(Rs.)
1	12312330106201112345	01/06/2011	1231233	2500
2	12312330106201112345	01/06/2011	1231233	1000
3	12312330106201112345	01/06/2011	1231233	1500

INVOICE DETAILS

Sl. No	Month	Invoice No. From	Invoice No. to
1	April	001	003

Date :	23/05/2012		Place :	New Delhi
Remarks :	All supporting documents are a			

Submit	Modify	Cancel	Print

Figure – 14.11: ER-3- A part of Confirmation View

Steps to be followed:
- Click on Submit button to submit the ER-3 Return.
- Click on the Modify button to go back to the return form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the return form.
- After successful submission of the return, the system provides an acknowledgement screen with a reference number for the return filed and date of submission of the return, which can be used for future reference

Figure – 14.12: Form ER-3 – Details of the Manufacture, Clearances screen

Table – 11: Field Descriptions for filing ER – 3

Field Name	Description	Validation	Example
Information pertaining to the Assessee			
Registration number	This is the 15 digit Central Excise registration number allotted to the Assessee.	Automatically fetched and populated by the system.	AWKPK8337QEM001
Name	The name of the unit that is registered.	Automatically fetched and populated by the system.	ADROIT DIESEL LIMITED
Address	The address of the registered unit.	Automatically fetched and populated by the system.	07 VASUDEO CHAMBERS CANAL ROAD

			GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissioner ate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESHWAR - I
Division	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
Information pertaining to the Return			
Year	The year of filing of return.	The Assessee can file missing returns. The range for this field is→ [the year of registration, the current year]. The field is a whole number.	2011
Quarter	The quarter of filing of return. The quarter can be selected from a drop down list.	A quarter ahead of the current quarter as present in the system date (seen in conjunction with the year filled in the previous filed) cannot be chosen. The quarter entered is verified against the returns filed by the user to check for the last return he had filed. The last return should be for the quarter exactly preceding the one for which the return is being filed. If this is not the case, the user is prompted that he has missed a return. If the user still persists he is allowed to go ahead. For a quarter in which a return is already filed, no new returns are permissible.	Apr-Jun
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	86040000
Description of the Goods	Description of the product manufactured and cleared.	This is a text field and no validations are performed by the system.	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR

			NOT SELF-PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACK-LINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)
Unit of Quantity	The unit of measure applicable (as per the tariff) to the CETSH selected in the previous field.	A drop down appears for unit of quantity and the Assessee chooses from amongst these. Unit of quantity selected for the clearance should be the same as mentioned in base tariff only in the event of a rate of duty which is a specific rate, a combination of the two or an either or case. Following validations will be done on Duty Payable screen- 1. If Provisional Assessment Order is mentioned, the UOM will be validated with Notification number if effective, else with base tariff. 2. If Provisional Assessment Order is not mentioned, and entered Notification Number is valid, then the UOM will be validated based on Tariff Notification. 3. If mentioned Notification Number is not valid/not effective for the specified period, then the UOM will not be validated. 4. If Clearance is made for Export Under Bond, then the UOM will be validated with the base tariff.	U
Opening	Opening Balance	This is a positive number	2500

Balance		upto two decimal places.	
Quantity manufactured	The quantity manufactured of the item selected.	This is a positive number upto two decimal places.	500
Quantity Cleared	The quantity cleared of the item selected (on which duty would be paid).	This is a positive number upto two decimal places.	500
Closing Balance	Closing Balance	This is a positive number upto two decimal places.	2500
Assessable Value	The self-assessed value of the cleared goods.	This is a whole number.	1000
Type of Clearance	The Assessee enters the type of clearance whether pertaining to export under bond or export under LUT or Home Clearance etc.	A drop down appears for Type of Clearance and the Assessee needs to select one of these.	Export/Bond
N.T. Notification Availed	Non-Tariff Notification used for clearance.	This should be in the proper format i.e. nnn/YYYY CE (N.T.) as prescribed by the Central Excise. This field is mandatory to fill if goods are exported under bond.	10/2011 CE(N.T.)
N.T. Notification Sl. No.	Serial number in the non-tariff notification used for clearance.	The serial number must be in the format NNNX i.e. three digits followed by an alphabet.	01
Duty Head	This field points to one element in the set of duty heads that are applicable to the particular clearance under that CETSH.	The user is presented with the list of applicable duty heads for a particular CETSH. The user can also add duty heads. Duty Heads cannot be repeated for a clearance.	CENVAT
Notification availed	This is the set of notifications that are applicable to that particular CETSH under a particular duty head.	Notification availed should be entered in web based filing.	10/2011 C.E.
Serial number in the notification	The serial number in the notification entered in the previous field.	Serial Number should be entered in web based filing.	02
Rate of duty – ad valorem	The figure which would be multiplied to the assessable value to get the duty liability.	This is a non-negative real number, within the range 0-99.99.	10.0
Rate of duty – specific	The figure which would be multiplied to the	This is a non-negative real number.	10.0

	quantity cleared to get the duty liability.		
Duty payable (Rs.)	This is the duty liability of the Assessee as computed and entered by the Assessee.	This is a whole number.	1500
Provisional assessment number	This refers to the provisional assessment numbers that are present in the dataset of the Assessee.	Provisional assessment order numbers should be still active against the Assessee and are validated from the database.	AABCK3593QXM001_PRA_004
Details of duty paid			
Duty head	This is the list of all applicable duty heads as per the CETSH selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CENVAT
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number.	1500
Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	1000
Challan number	The unique number of the Challan against which duty is paid.	The number should be in the format of the TR-6 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	12312330106201112345
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Total duty paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns); the system informs the user of any discrepancy in the computed figures and the ones he has entered.	2500
Abstract of Account-Current (Cash Payment)			
Opening Balance	Opening Balance	This is a whole number. No validation is performed	3000

		by the System.	
TR-6/GAR-7 Challan Payments made in the month (in aggregate)	TR-6/GAR-7 Challan Payments made in the month (in aggregate).	This is a whole number. TR-6/GAR-7 Challan Payments made on Paid sheet should match with the amount in Challan details.	500
Total Amount Available	Total Amount Available	This is populated by the system. This is a whole number. This should be equal to the sum of opening balance and TR-6/GAR-7 Challan Payments made in the month.	3500
Utilization towards Payment of Duties on excisable goods during the month	Utilization towards Payment of Duties on excisable goods during the month (vide. Details furnished under col. no.3 in Sl.No.(4) of the Return).	This is a whole number. This should match with the Duty Paid through Account Current in Duty Paid Section.	1000
Utilization towards Other Payments Made during the month	Utilization towards Other Payments Made during the month (vide. Details furnished under Sl.No.(6) of the Return).	This is a whole number. This should match with the Other Payments made through Account Current.	300
Closing Balance	Closing Balance	This is a whole number. This is populated by the system.	2200
Details of CENVAT availed and utilized			
Opening balance	The opening balance of credit available for utilization under each of the duty heads that figure in Rule3, CENVAT Credit Rules, 2004.	This is equal to the closing balance of the return last filed. The field is kept editable to accommodate the fact that the balance might have changed in case the Assessee has missed filing a return.	1000
Credit taken on inputs on invoices issued by manufacturer	The amount of credit taken on inputs under a particular duty head.	This is a whole number.	0
Credit taken on inputs on invoices issued by I or II stage dealers	The amount of credit taken on inputs under a particular duty head.	This is a whole number.	
Credit taken on capital Goods	The amount of credit taken on capital Goods	This is a whole number.	0

on Invoices issued by manufacturers or by I or II stage dealers	on Invoices issued by manufacturers or by I or II stage dealers under a particular duty head.		
Credit taken on input services	The amount of credit taken on input services.	This is a whole number.	0
Credit taken on Imported Inputs	The amount of credit taken on Imported Inputs.	This is a whole number.	0
Credit taken on Imported Capital Goods	The amount of credit taken on Imported Capital Goods.	This is a whole number.	0
Total credit taken	This is the sum of the opening balance, credit taken on inputs, capital goods and input services.	The system computes the sum.	1000
Credit utilized for payment of duty on goods	This is the duty defrayed amount through credit account under a particular duty head.	This is a whole number. This is validated with duty paid amount.	0
Credit utilized when inputs goods are removed as such	The reversal of credit when inputs goods are removed as such.	This is a whole number.	0
Credit utilized when capital goods are removed as such	The reversal of credit when capital goods are removed as such.	This is a whole number.	0
Credit utilized for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004	The amount of credit utilized for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	This is a whole number.	0
Credit utilized for other payment	The amount of credit utilized for other payment.	This is a whole number. This is validated with other payment paid through CENVAT.	0
Credit utilized for payment of tax on services	The service tax duty defrayed.	This is a whole number.	0
Closing balance	For a particular duty head this is the difference of the sum of all available credit	The system computes the closing balance.	1000

	(including opening balance) and the credit utilized.		
Details of Other Payments Made – Arrears			
Month	The month for which the other payments made. The month can be selected from a drop down list.	The month should be within the quarter of the Return filed.	April
Payments	Arrears of duty under Rule 8 → The list would include {11A, 11D, Rule 8 cases, 11A(2B)}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Section 11A[2B]
Amount paid - Account current	Arrears paid through account current.	This is a whole number.	1500
Amount paid - Credit account	Arrears paid through credit account.	This is a whole number.	1000
Challan number	The Challan number vides which payment is made.	The number should be in the format of the TR-6 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	12312330106201111 2345
Date on Challan	Date of the Challan number	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	01/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system presents a list of the source document numbers that are present against the name of the Assessee.	AAACB5985XXM00 1_ER3_022011
Date on source document number	The date of the source document number that has been selected.	This is the date of the source document number selected. The system does not perform any validations on this date.	01/04/2011
Details of Other Payments Made – Interest			
Month	The month for which the other payments made. The month can be selected from a drop down list.	The month should be within the quarter of the Return filed.	May
Payments	The list would include {11A, 11D, Rule 8	A drop down appears for Payments types and the	Section 11A

	cases, 11A(2B)}	Assessee chooses from amongst these.	
Amount paid - Account current	Interest liability that is paid.	This is a whole number.	1000
Challan number	The Challan number vide which payment is made.	The number should be in the format of the TR-6 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	12312330106201112345
Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	01/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system presents a list of the source document numbers that are present against the name of the Assessee.	AAACB5985XXM001_ER3_022011
Date on source document number	The date of the source document number that has been selected.	This is the date of the source document number selected.	01/04/2011
Details of Other Payments Made – Miscellaneous			
Month	The month for which the other payments made. The month can be selected from a drop down list.	The month should be within the quarter of the Return filed.	May
Payments	The list would include {Fine, Penalty, Others}	A drop down appears for Payments types and the Assessee chooses from amongst these.	Others
Amount paid - Account current {6(2A)}	Payments like fines and penalties – the user can make multiple selections.	This is a whole number.	2000
Amount paid - Credit account	Arrears paid through credit account.	This is a whole number and is only allowed to be filled if Payments is "Others".	2000
Challan number	The Challan number vide which payment is made.	The number should be in the format of the TR-6 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by	12312330106201112345

		5 digit running serial number.	
Date of submitting Challan	Date of the Challan number.	The entry should be in the DD-MM-YYYY format Usual checks for date fields are made.	01/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Source document number	The set of source document numbers that figure against the name of the Assessee.	The system presents a list of the source document numbers that are present against the name of Assessee.	AAACB5985XXM001_ER3_022011
Date on source document number	The date of the source document number that has been selected.	The system does not perform any validations on this date.	01/04/2011
Duty head	This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	This is a set of all duty heads against which a liability figures in the previous section of the current return.	CENVAT
Account current	The amount of duty defrayed through account current under a particular duty head.	This is a whole number.	1500
Credit account	The amount of duty defrayed through credit account under a particular duty head.	This is a whole number. The system shows an instruction to the Assessee alerting him that the amount mentioned as duty defrayed through his credit account should not be more than the credit utilized under that head.	1000
Total Amount paid	The sum of the duty defrayed in account current and credit account.	The system computes the sum. In case this sum is less than the total duty liability under that head (as per the details entered in the previous section of the returns), the system informs the user of any discrepancy in the computed figures and the ones he has entered.	2500
Challan Details			
Challan numbers used for depositing this amount	CIN – Challan identification number.	The field can be empty if the Assessee has not paid any duty vide TR-6 Challan. The number	12312330106201112345

		should be in the format of the TR-6 Challan numbers. i.e. 7 digit BSR Code followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.	
Challan Date	Date of the Challan number.	The entry should be in the DD/MM/YYYY format	01/06/2011
BSR code	The unique code of the branch in which the Challan was paid.	The number should be in the format of the BSR code.	1231233
Amount deposited during the month (Rs.)	Total cash amount deposited during the month vide that particular Challan.	This is a whole number.	2500
Invoice Details			
Month	The month for which the Invoices made. The month can be selected from a drop down list.	The month should be within the quarter of the Return filed.	April
Invoice No From	In the current month, invoices issued starting from serial number.	This is a free-text entry. The system does not perform any validations.	001
Invoice No To	In the current month, invoices issued to serial number.	This is a free-text entry. The system does not perform any validations.	003
Place	Place from where return is being filed.	This is the free text and no validation is performed by the system.	New Delhi
Remarks	The Assessee can enter his remarks in this field. In case he is paying duty under protest, the same can be entered here.	The system does not validate entries made in this field.	All supporting documents are attached

14.6 Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits the document for further processing.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Add: Assessee can add more rows in any segment using ADD button.

Delete: The delete button deletes the selected row(s).

Reset: The Reset button will reset the fields to their original values.

Print: This allows the Assessee to take print out of the view of his application.

Modify: This will take Assessee to the first screen for any modification.

15 Amend Return ER-5

15.1 Description

Assessees have option to modify their ER5 returns after the submission. Assessee can amend ER5 return latest by 30th November of current financial year for which ER5 return was filed.

15.2 Navigational Path

To amend ER5 return, Assessee should click on ER-5 option of Amend Returns sub menu under RET main menu.

The navigation path for amending the ER5 Return is:

Logged in Assessee → RET → Amend Return → E.R.-5
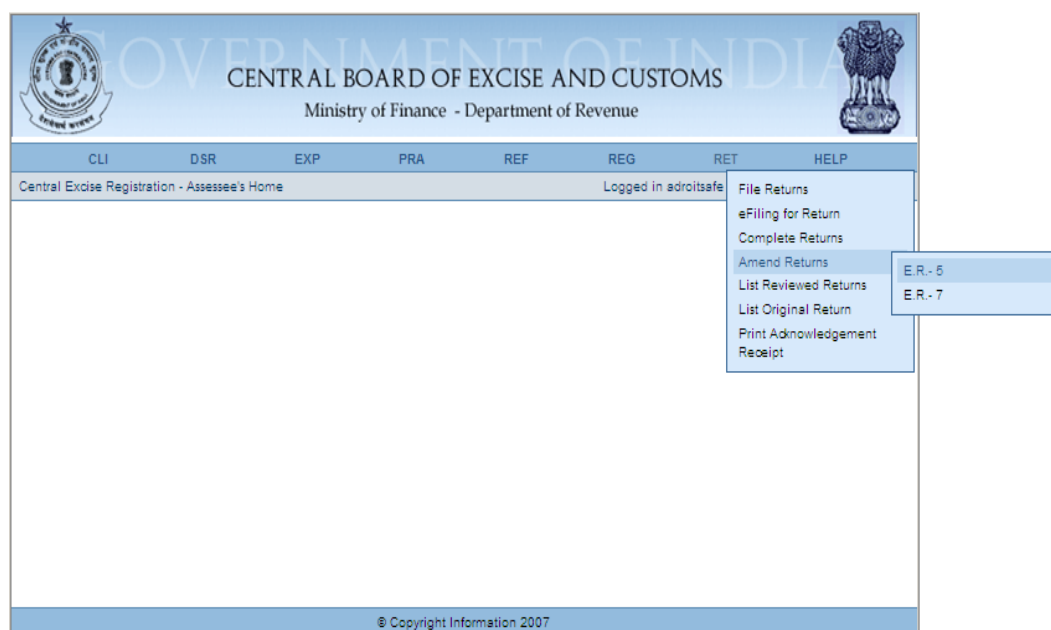
Figure – 15.1: Navigation for Accessing ER-5 Return for Amendment
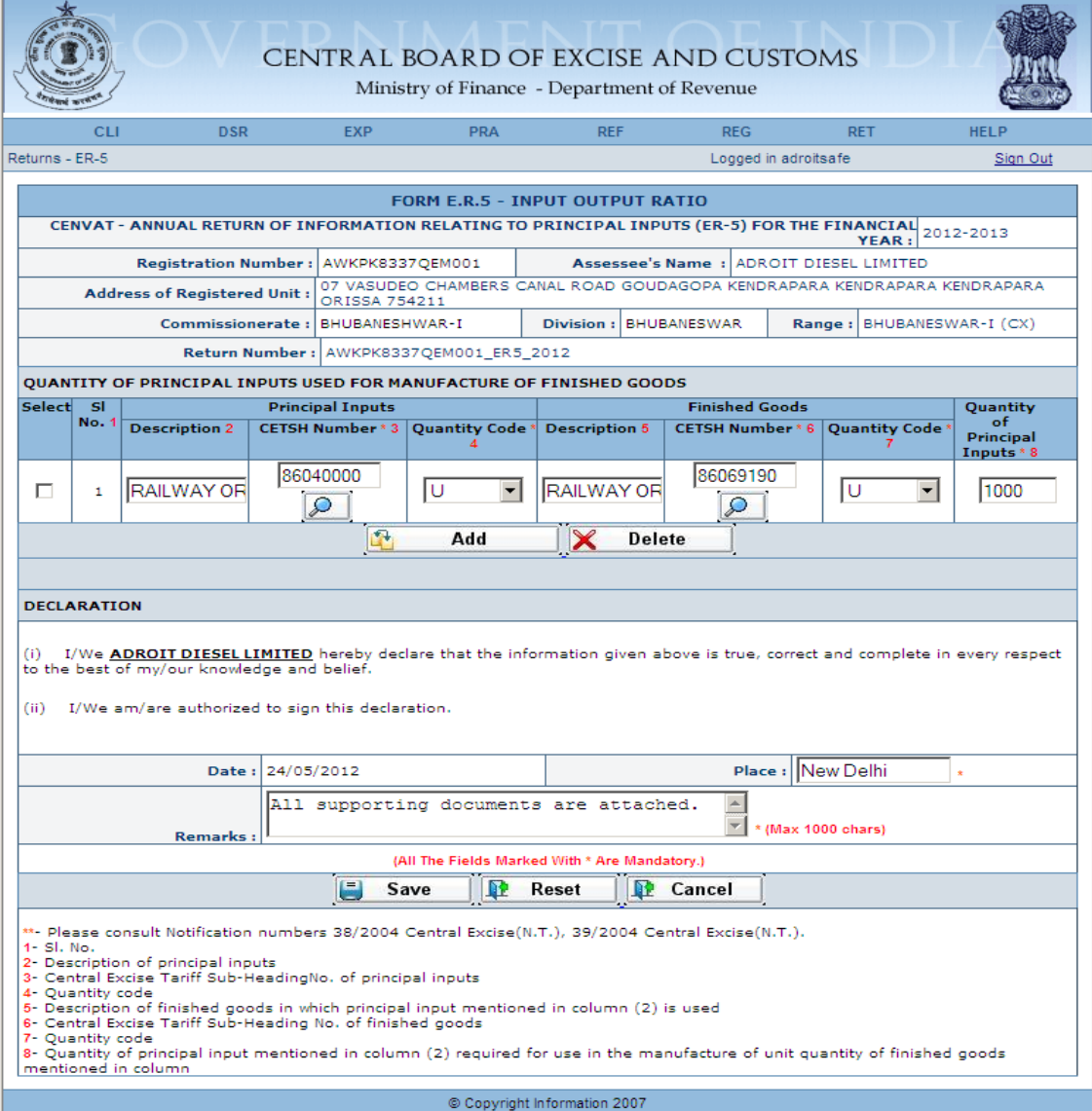
15.3 Attachments

There are no attachments required to amend the Return.

15.4 Approval Flow

There is no marking of ER5 Return for Review & Correction and hence no approval flow involved.

15.5 Operating Instructions

Figure – 15.2: Amend ER-5 Return

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Assessee can amend all the details except he cannot change the year of the return and date in declaration section.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove selected row.
- Click on Reset to reset all the entries in the form.

- To cancel the process and return back to the homepage, click on the Cancel button.
- Click on Save to go to the confirmation screen of the application.

Figure – 15.3: Confirmation View

Steps to be followed:
- Click on Submit button to submit the amended ER-5 Return.
- Click on the Modify button to go back to the application form for any modifications.

- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the application.
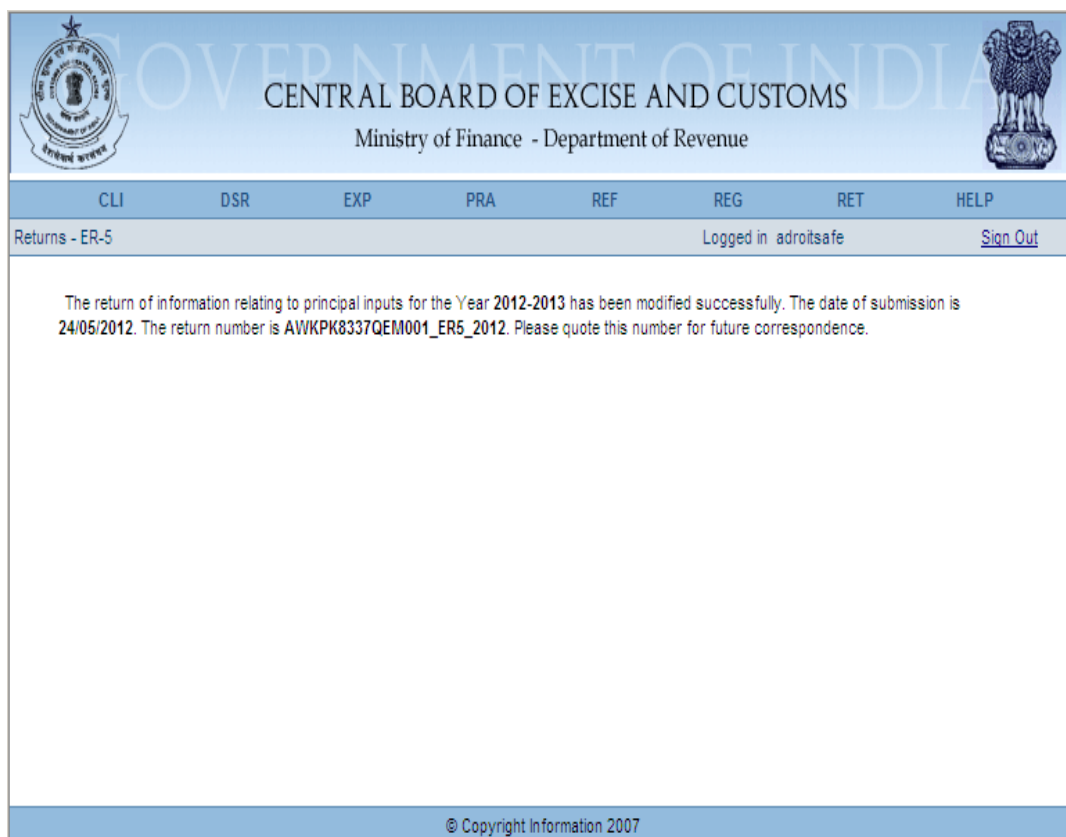
Figure – 15.4: Response Screen

15.6 Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Print: This will print the document.

Modify: This will take Assessee to the first screen for any modification.

16 Amend Return ER-7

16.1 Description

Assessees have option to modify their ER7 returns after the submission. Amendment of ER7 return will be allowed to only for the latest eligible financial year. The returns of old financial years cannot be amended.

16.2 Navigational Path

To amend ER7 return, Assessee should click on ER-7 option of Amend Returns sub menu under RET main menu.

The navigation path for amending the ER7 Return is:

Logged in Assessee → RET → Amend Return → E.R.-7
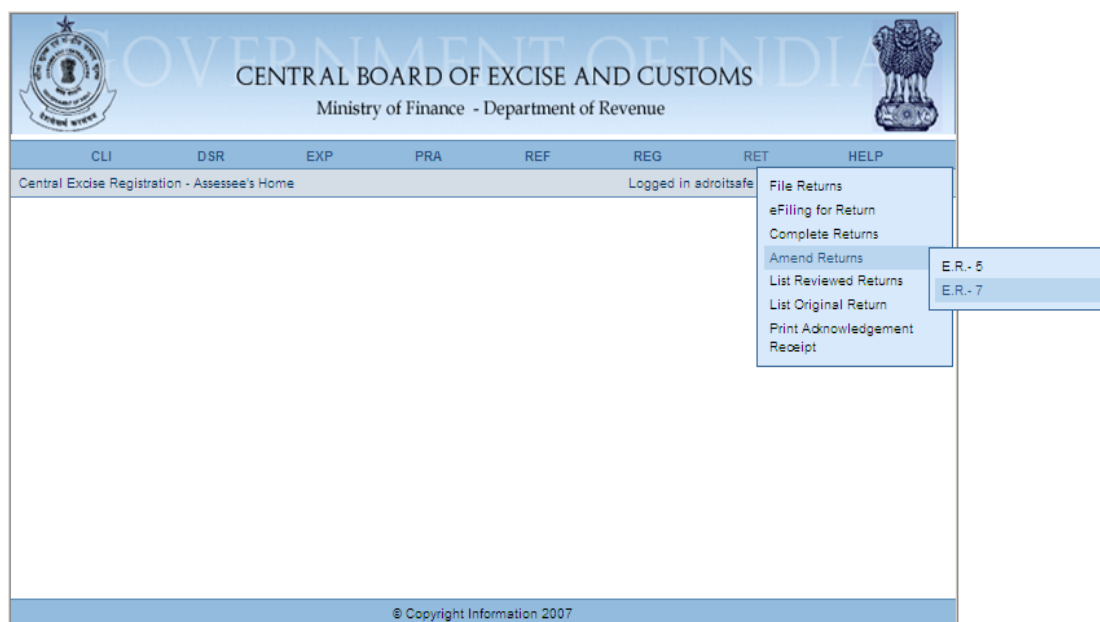
Figure – 16.1: Navigation for Accessing ER-7 Return for Amendment

16.3 Attachments

There are no attachments required to amend the Return.

16.4 Approval Flow

There is no marking of ER7 Return for Review & Correction and hence no approval flow involved.

16.5 Operating Instructions

Figure – 16.2: Amend ER-7 Return

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Assessee can amend all the details except he cannot change the year of the return and date in declaration section.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove selected row.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.
- Click on Save to go to the confirmation screen of the application.

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

Returns - ER-7 | Logged in adroitsafe

FORM E.R.7

Sub-rule 2(A) of Rule 12 of Central Excise Rules, 2002

ANNUAL INSTALLED CAPACITY STATEMENT FOR THE FINANCIAL YEAR :	2011-2012

Registration Number : AWKPK8337QEM001	**Assessee's Name :** ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate : BHUBANESHWAR-I	**Division :** BHUBANESWAR	**Range :** BHUBANESWAR-I (CX)
Installed capacity as on : 31/03/2012	

1. DETAILS OF INSTALLED CAPACITY OF THE FACTORY

SI No.	DESCRIPTION OF EACH CLASS OF GOODS MANUFACTURED	UNIT OF MEASURE	ANNUAL PRODUCTION CAPACITY
1	Liquids Orals Drops	U	300000
2	Cl. Ointments	U	300000
3	Creams, Ointments, Shampoos -1	U	100000
4	Liquids External Drops	U	750000

2. DETAILS OF MAIN PLANT AND MACHINERIES INSTALLED

SI No.	DESCRIPTION OF MAIN MACHINERIES/PLANT	TECHNICAL SPECIFICATION (MAKE,MODEL,ETC)	YEAR OF INSTALLATION
1	Manufacturing Vessels	Adams, 1500L capacity	2005
2	Storage Vessels	Adams, 1500L capacity	2005
3	Filter Press	Adams, 1500L capacity	2005
4	Vaccum Pumps	Vindi Vac, 750L capacity	2005
5	Colloidal Mill	Cad Mech Engineering	2005
6	Wax Sterilizer	Adams, 500L capacity	2005
7	Cartonator	Wimco	2005
8	Sticker Labeling M/C	Maharshi Udyog Labeling	2005
9	20KVA UPS	Foresight	2011
10	AHU-23 C&O 2 Filling, BW, Coridor. DX Coil with 8.5TR & 3Tr compressor	Contack Air flow	2011

3. DETAILS OF ELECTRICITY CONNECTION

SI No.	NAME OF ELECTRIC SUPPLYING COMPANY	TOTAL METER IN FACTORY	ELECTRICITY CONSUMER NO.	METER NO.	SANCTIONED ELECTRICITY LOAD Unit Of Measurement (HP/KHh/Others)	QUANTITY
1	BESCOM Ltd	4	RR No: RNHT-45	1- 01955630	KVA	1250.0

4. DETAILS OF CAPTIVE POWER PLANT INSTALLED

SI No.	CAPTIVE POWER PLANT INSTALLED		DETAILS
	INSTALLED	CAPACITY	
1	N		

DECLARATION

(i) I/We **ADROIT DIESEL LIMITED** hereby declare that the information given above is true, correct and complete in every respect to the best of my/our knowledge and belief.

(ii) I/We am/are authorized to sign this declaration.

Date : 16/05/2012	**Place :** New Delhi
Remarks : All supporting documents attached.	

Submit	Modify	Cancel	Print

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Figure – 16.3: Confirmation View

Steps to be followed:
- Click on Submit button to submit the amended ER-7 Return.

- Click on the Modify button to go back to the application form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the application.
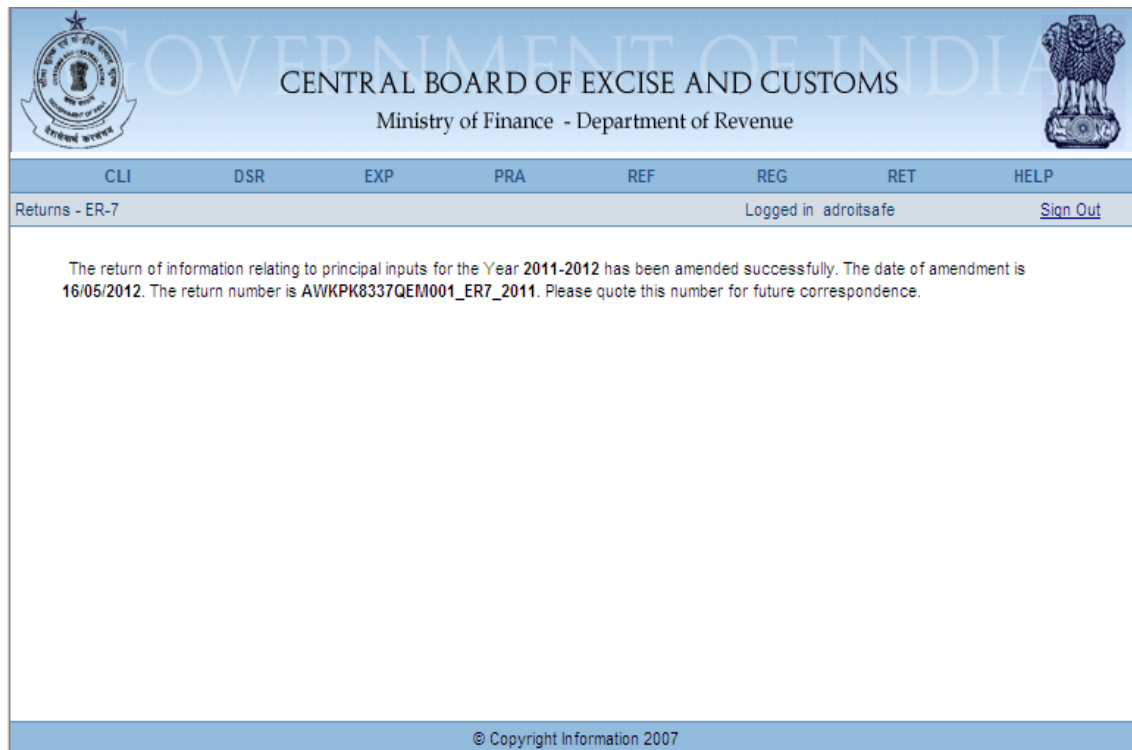
Figure – 16.4: Response Screen

16.6 Button Descriptions

Save: On clicking the save button, details entered on the application from will be saved to the confirmation screen.

Submit: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

Cancel: The cancel button will cancel the process and take the user back to the homepage screen.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Print: This will print the document.

Modify: This will take Assessee to the first screen for any modification.

17 Offline Utility for CE Returns

17.1 *Description*

Assessee can also file their CE returns using Offline Excel Utility by downloading the same from ACES homepage or clicking on Download eFiling Utility option of e Filing for Return submenu under RET menu through login in the ACES application.

17.2 Navigational Path

Offline Excel Utility can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the e Filing for Return sub-menu option.

The navigation path for downloading e-Filling Excel Utility through the ACES application is:
Logged in Assessee→RET →e Filing for Return→Download eFiling Utility

The navigation path for downloading Offline Excel Utility through the ACES Homepage is:
www.aces.gov.in →Download Button→ Excel Utility for Central Excise

17.3 Attachments

Assessee should attach the XML generated by the system for the Excel Utility which he has filed successfully.

17.4 Approval Flow

No approval flow is involved.

17.5 Operating Instructions

The Assessee should follow the following steps for using offline utility:
- Download the Excel Utility.
- Prepare the CE Returns.
- Validate each of the worksheets in the Excel Utility.
- Validate Return and generate XML.
- Upload XML.
- Check the status.

These processes have been described in detail as follows:

Download the Excel Utility:

To download the utility, access the ACES website homepage www.aces.gov.in, press Download Button and then download the utility by clicking on hyperlink

for Excel Utility for Central Excise. Alternatively, click on Download excel utility hyperlink to download the excel utility on your computer.
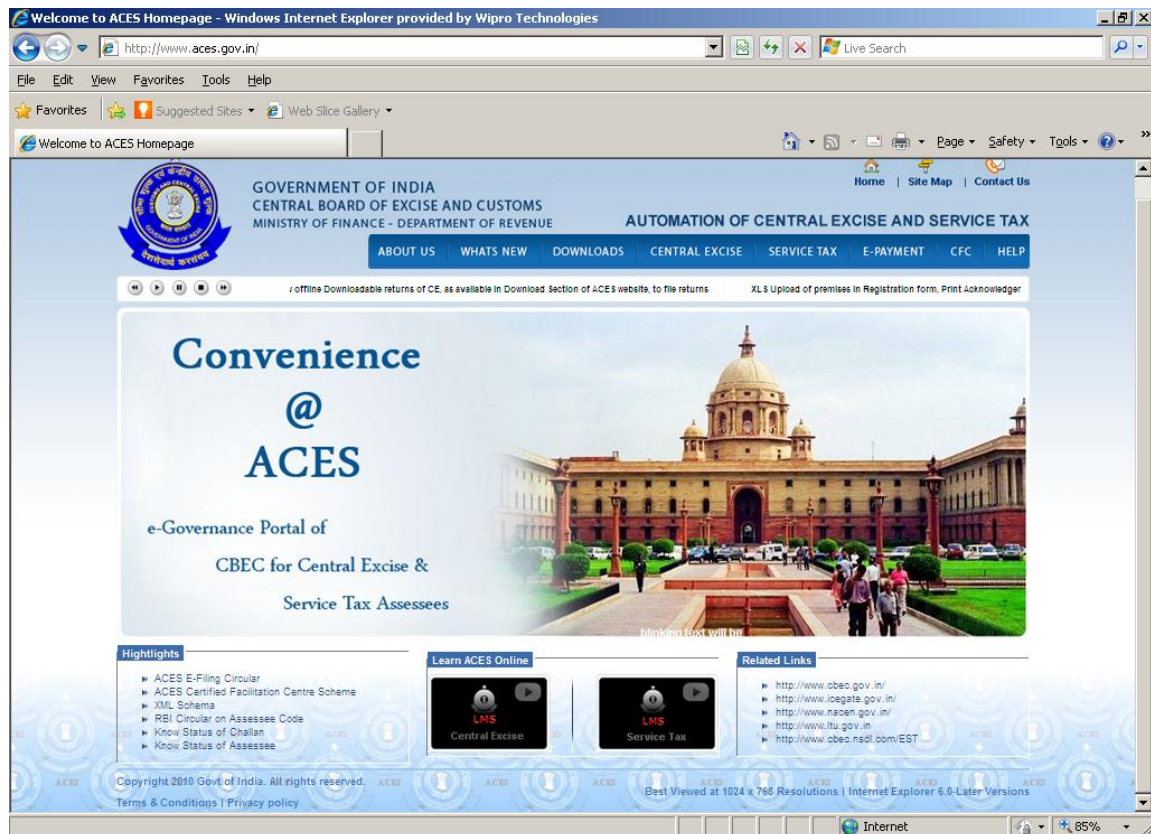
Figure 17.1: ACES Homepage for Downloading the Utility

Steps to be followed:
- Type www.aces.gov.in in the Internet Browser and press enter.
- Press the Download button.
- Click on the hyperlink for 'Excel Utility for Central Excise'.
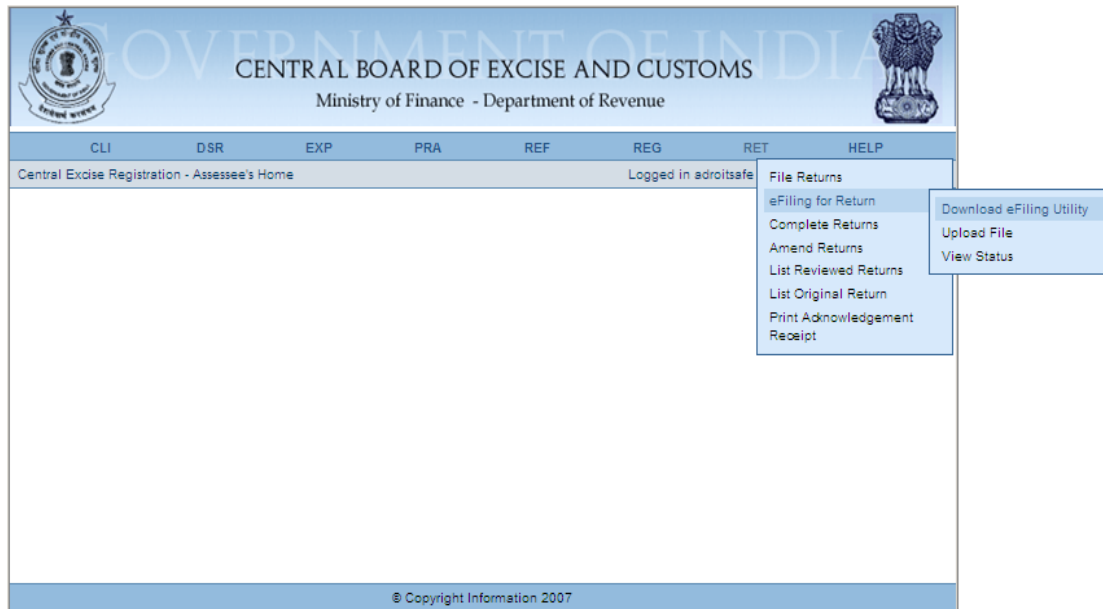
Figure 17.2: Navigation Screen for Downloading the Utility

Steps to be followed:
- Click on the RET→e Filing for Return → Download eFiling Utility
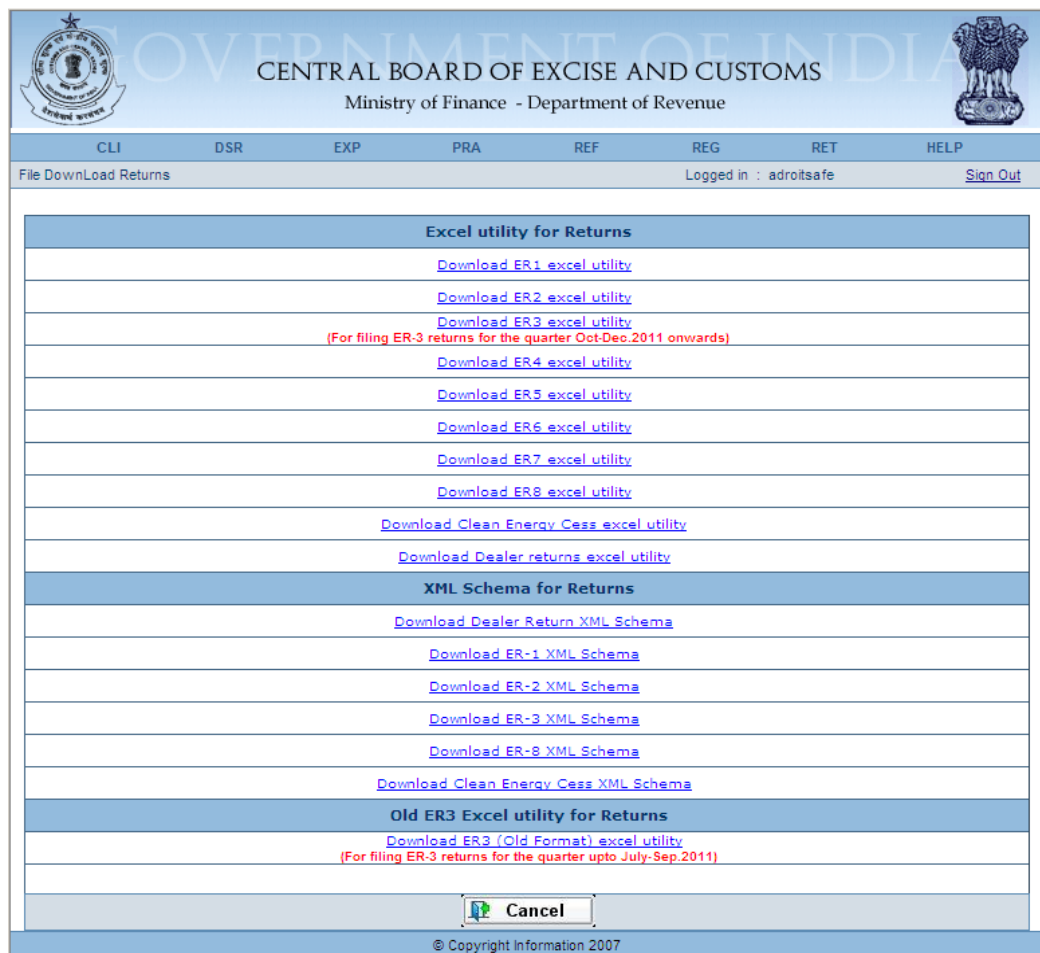
Figure – 17.3: Second screen of Download Excel Utility

Steps to be followed:
- ▪ Select the respective Return by clicking on hyperlink and save the Excel on computer.

Prepare the CE Returns:

There are few Pre-requisites / Pre-conditions for the Assessee before he begins with Excel Utility:

- The system should have Microsoft Office Excel 2003 or above.
- The system should have file compression software to unzip excel utility file.
- Ensure that the latest Excel Utility has been downloaded.
- Ensure that the Macros are enabled in the Excel.
- Ensure that the System Date is correct.

Once utility is saved onto the computer as described above, open the utility and refer the detailed Instructions Sheet embedded within the utility before using the same.
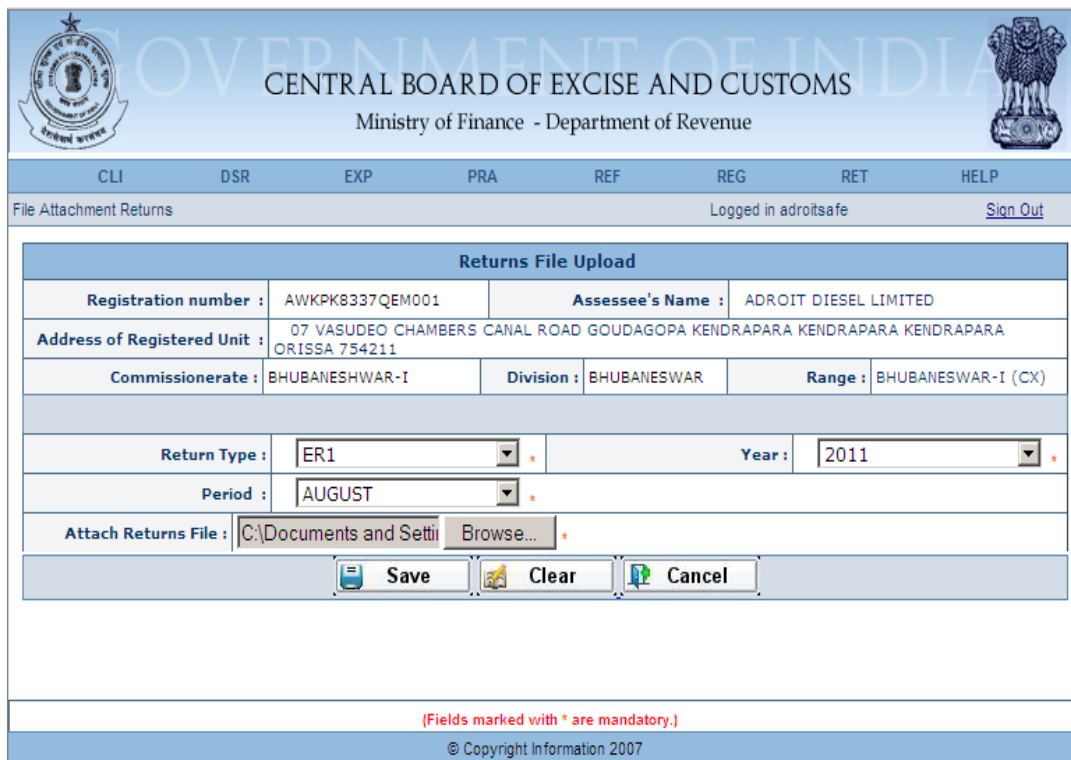
Use the excel utility to prepare CE returns and click on **Validate & Submit** button on the last page to generate XML file. The XML file will be saved in the same folder where the download utility is saved by the Assessee.

Upload XML:

To upload the CE returns click on Upload File option of e-Filing for Return submenu under RET menu.

Figure – 17.4: Navigation Screen for uploading the Return

Figure – 17.5: Main Screen to upload the Return in XML format

Steps to be followed:

- Registration details and Jurisdiction of the Assessee are auto-populated in this page.
- In this page, select the period and year of return for which assessee is uploading the return.
- Click Browse button to select the XML file of the Return. In case of uploading the revised return select the check box.
- Select the option whether the Assessee is submitting revised return or original.
- Click on Save to see the confirmation screen for uploading file.
- Click on Reset to enter the details afresh.
- Click on Cancel to cancel to process of uploading the return.

Figure – 17.6: Confirmation View: Upload XML file

Steps to be followed:
- Click on Save to fill the returns for other premises.
- Click on Modify to modify the contents of the fields entered.
- Click on Submit to freeze the return.
- Click on Cancel to cancel to process of uploading the return.
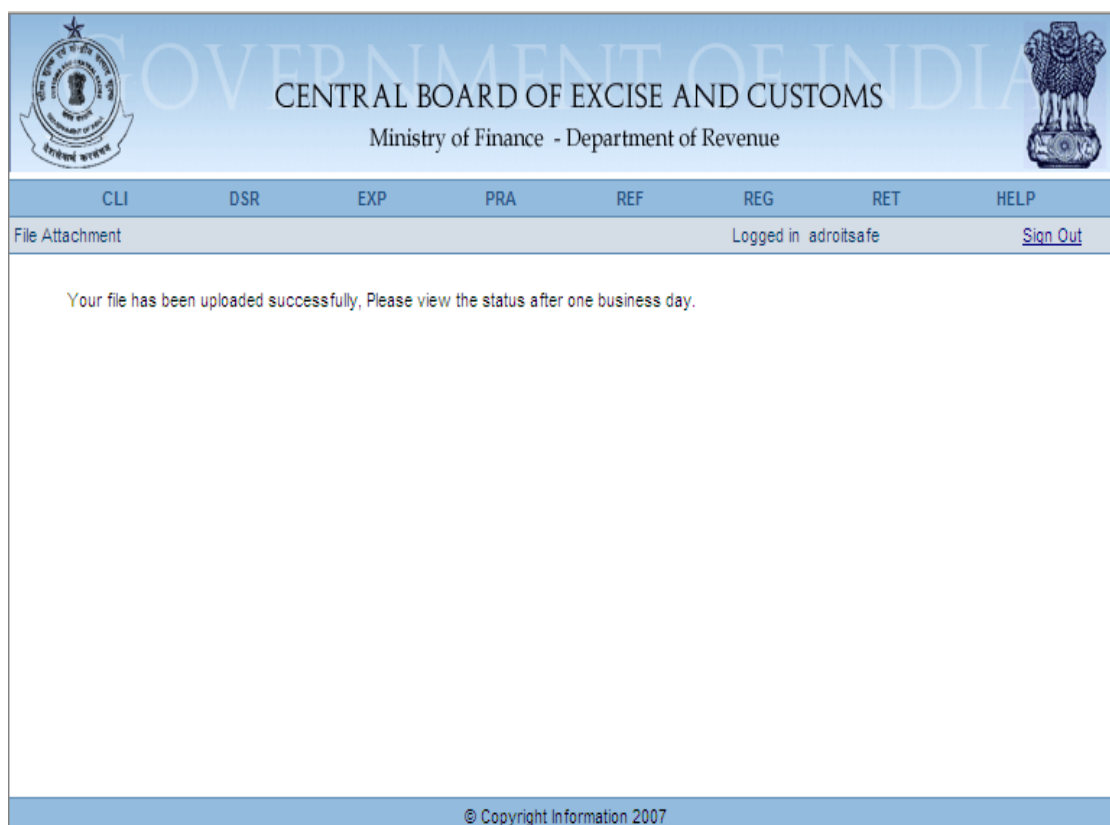
Figure – 17.7: Response Page

<u>Check Status</u>:

The status of CE returns submitted can be viewed after one business day of submission. The status of return can be either 'Uploaded' or 'Filed' or 'Rejected'.

To view the status of submitted CE returns click on View Status option of e-Filing for Return submenu under RET menu.
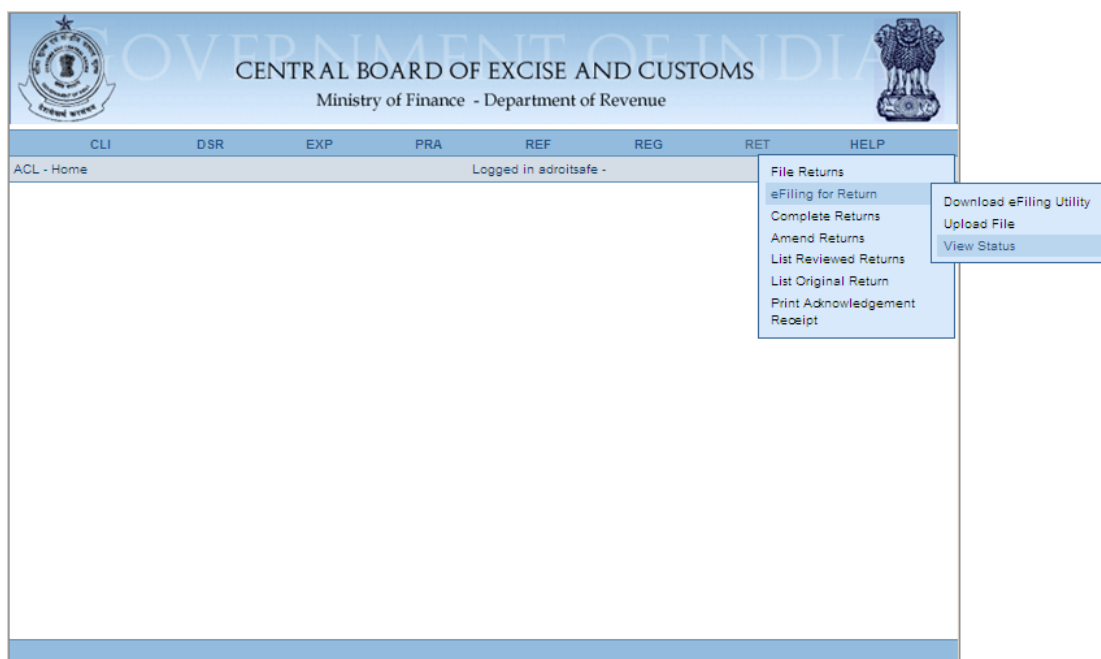
Figure – 17.8: Navigation Screen for viewing Status

Figure – 17.9: Search Screen for listing up the Status

Steps to be followed:
- Registration details and Jurisdiction of Assessee are auto-populated in this page.

- Select the 'Month From' and 'Month To', the period for which the Assessee wants to search the Status.
- Click on Search to view the status of Return(s) submitted through e-Filing.
- Click on Close to stop the action and take the user to the homepage.

Figure – 17.10: Screen showing various Status

Steps to be followed:
- Registration details and Jurisdiction of Assessee are auto-populated in this page.
- Status **Uploaded** denotes that the return is under processing by the system.
- The status **Filed** denotes that the return has been accepted by the system.
- The status **Rejected** denotes that the return during validation of Registration Number, Year or Period of Return contained errors and was rejected. Returns which are rejected can be amended and re-submitted.
- Click on the hyperlink for Return Number to see the reason of rejection of the Return.
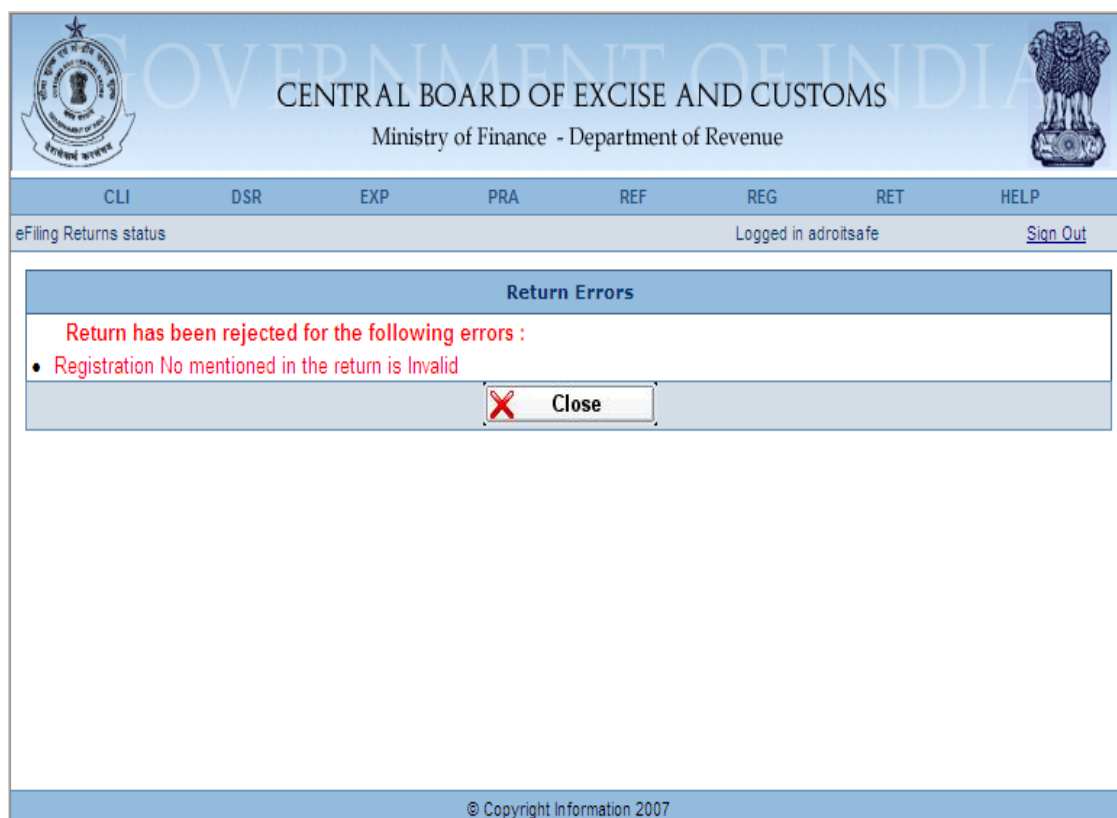
Figure – 17.11: Screen showing reason of rejection of Return by the system

17.6 Button Descriptions

Save: Click on Save to upload the Return File.

Reset: The reset button will reset the values of the fields to the values they held before being changed.

Cancel: Click on Cancel to cancel to process of uploading the return.

Submit: Click on Submit to freeze the return.

Modify: Click on Modify to modify the contents of the fields entered.

Search: Click on Search to view the status of Return submitted.

Close: Click on Close to stop the action for searching the status.

18 Complete Returns

18.1 Description

Assessee can complete the previously saved online returns. This option shows the list of returns for ER1, ER2, ER3, ER4, ER6, ER7, ER8, CEC and DLR.

18.2 Navigational Path for ER1 Complete Returns

Assessee can view such returns by clicking on Complete Returns sub menu under RET main menu.

The navigation path for the Complete Return for ER1 is:

Logged in as Assessee → RET → Complete Returns

Figure – 18.1: Navigation Screen

Figure to show the Search Screen:

Figure – 18.2: Search Screen

Figure – 18.3: Search Result Screen

Steps to be followed:
- Click on Return hyperlink to view the Return.
- To close the current page and return back to the homepage click on the Close button.

Figure – 18.4: Form ER-1 – Details of the Manufacture, Clearances screen

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Select the check box if Assessee is filing NIL return.
- Fill the details related to the Clearances i.e. CETSH Number, Unit of Quantity, Opening Balance, Quantity Manufactured, Quantity Cleared, Closing Balance, Assessable Value and whether the product was exported under Bond or not.
- Click on the search icon to search the CETSH Nos. and select the applicable CETSH No. Description of Goods would be automatically populated when the CETSH selection is made. In case, if CETSH No. is entered manually, description of Goods is required to be entered manually.
- Click on the Add button to add another row for Clearance Details.

- Click on Delete button after selecting a row to remove the selected row for Clearance Details from the application form.
- Click on Next to go to the next screen of the application form.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

| CLI | DSR | EXP | PRA | REF | REG | RET | HELP |

Returns - E.R.1   Logged in adroitsafe   Sign Out

FORM E.R.-1 – DETAILS OF DUTY PAYABLE

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

Registration Number : AWKPK8337QEM001	**Assessee's Name :** ADROIT DIESEL LIMITED
Address of Registered Unit : 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211	
Commissionerate : BHUBANESHWAR-I	**Division :** BHUBANESWAR **Range :** BHUBANESWAR-I (CX)

DETAILS OF CLEARANCE

Sl No.	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
1	85016460	ELECTRIC MOTORS AND	U	100	500	200	100	100000	Export/Rebate

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	021/2011-CE(NT)	31A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Select	Sl No	Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No.
☐	1	CENVAT	061/2011 C.E	11A	24.0	0	10000	

Add   Delete

DETAILS OF CLEARANCE

Sl No.	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
2	86069120	RAILWAY OR TRAMWAY G	U	200	500	250	200	200000	Export/Bond

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	032/2011-CE(NT)	21B
2		
3		

DUTY PAYABLE FOR CLEARANCE

Select	Sl No	Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No.
☐	1	Select						

DETAILS OF CLEARANCE

Sl No.	CETSH No.	Description of Goods	Unit of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
3	87141100	PARTS AND ACCESSORIE	U	300	1000	500	300	300000	Home Clearance

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	041/2011-CE(NT)	41D
2		
3		

DUTY PAYABLE FOR CLEARANCE

Select	Sl No	Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No.
☐	1	CENVAT	071/2011 C.E	66A	31.0	0	20000	

Add   Delete

Previous   Reset   Cancel   Next

Figure – 18.5: ER-1 – Details of Duty Payable

Steps to be followed:
- Registration and Clearance details of the Assessee are automatically populated by the system.
- Fill the details of Duty Payable – Non Tariff/Tariff Notifications used (if any) along with their respective serial numbers, Rate of Duty – Ad Valorem and Specific, Duty Payable, Provisional Assessment Number (if any).
- Click on the Add button to add another row for Duty Payable for Clearance.
- Click on Delete button after selecting a row to remove the row for Duty Payable for Clearance from the application form.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP

Returns - E.R.-1   Logged in adroitsafe   Sign Out

FORM E.R.-1- DETAILS OF DUTY PAID ON EXCISABLE GOODS

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

Registration Number :	AWKPK8337QEM001 Assessee's Name : ADROIT DIESEL LIMITED
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate : BHUBANESHWAR-I	Division : BHUBANESWAR Range : BHUBANESWAR-I (CX)

DETAILS OF DUTY PAID

Sl No.	Duty Code	Credit Account (Rs.)	Account Current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total Duty Paid (Rs.)
1	CENVAT	10000	0	60060001406201193111	6006000	10000

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	500000
GAR-7 Challan Payments made in the month (in aggregate) :	0
Total Amount Available :	500000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No. (6) of the Return) :	0
Closing Balance :	500000

   ⬅ Previous   🔁 Reset   🔁 Cancel   ➡ Next

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Figure – 18.6: ER-1 – Details of Duty Paid on Excisable Goods

Figure – 18.7: ER-1 – Details of Duty Paid on Excisable Goods (LTU Assesses have two additional sections)

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.

- Enter the clearance details of Inter Unit Transfer of Intermediate Goods without Payment of Duty Under Sub Rule(1) of Rule 12bb and also receipt details of Intermediate Goods Received From Other Premises Under Sub Rule(1) of Rule 12bb. These two sections are unique for LTU Assesses and will not appear in case of a Non-LTU Assessee.
- Duty Codes are automatically populated by the system. Enter Duty Paid using Credit Account, Current Account, Challan Numbers, BSR Code. Total Duty Paid is automatically populated.
- Fill the Details of Abstract of Account Current i.e. Cash Payment.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 18.8: ER-1 – Details of CENVAT Credit Availed and Utilized

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the details of CENVAT Credit Availed and Utilized – Duty Heads are automatically populated by the system, enter Credit Availed by various means, Total of CENVAT credit availed is automatically

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calculated by the system, enter credit utilized by various means. Closing Balance is auto calculated by the system.

- This screen will have three additional fields – Credit Taken on Inter-Unit Transfer of Credit by LTU, Credit Taken under sub-rule (2) of rule 12BB of Central Excise Rules, 2002 and Credit Utilized for Inter-Unit transfer by LTU for LTU Assesses only.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.
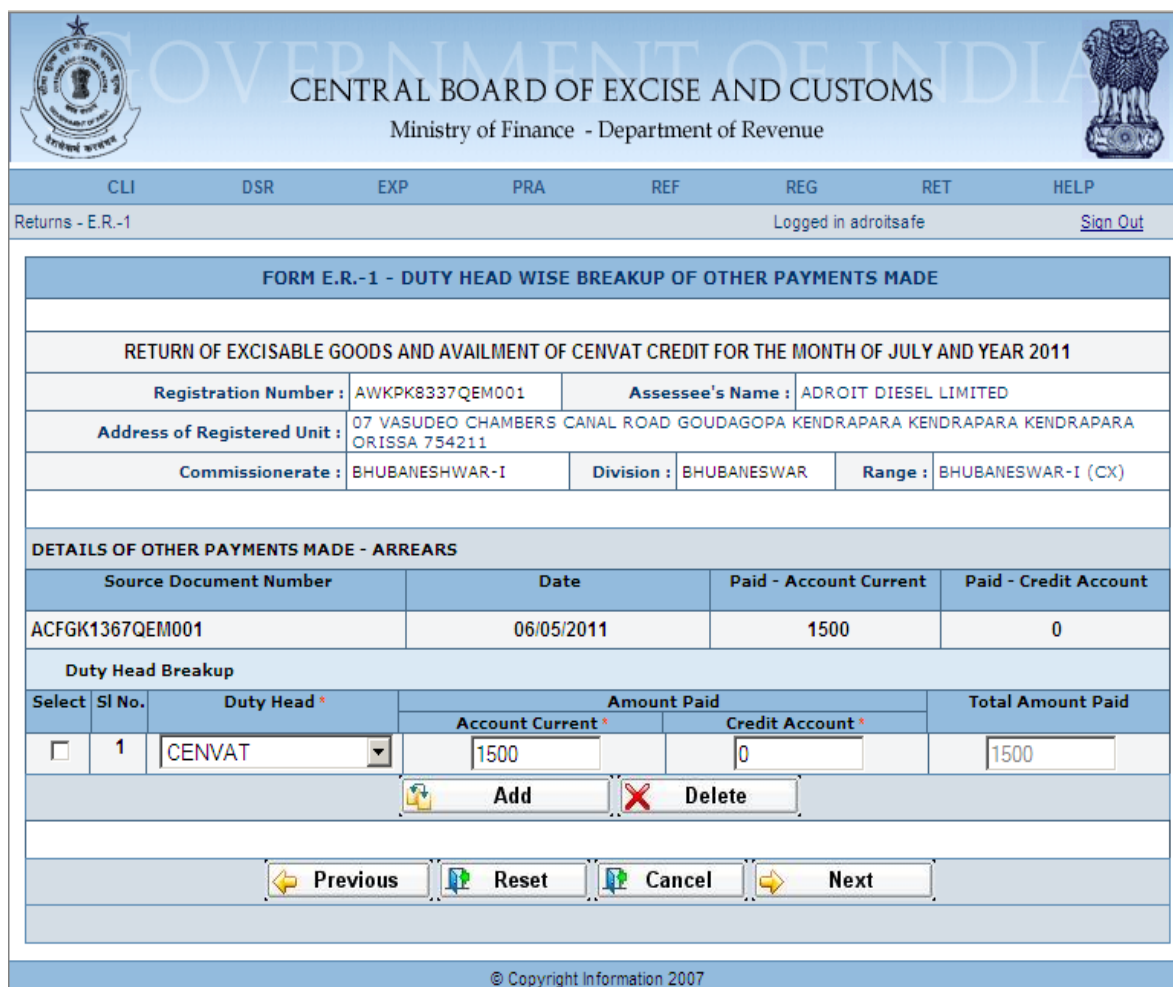
Figure – 18.9: ER-1 – Details of Other Payments Made

Steps to be followed:

- Registration details of the Assessee are automatically populated by the system.
- Fill the details of Other Payments Made Arrears– Payments, Amount Paid under Account Current as well as via credit account, GAR-7 Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.

- Fill the details of Other Payments Made Interest– Payments, Amount Paid under Account Current, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Fill the details of Other Payments Made Miscellaneous– Payments, Amount Paid under Account Current as well as via credit account, Challan number vide which payment is made, Date of Challan, BSR Code, Source Document Number against which the payment is made, and the arrear effective date for the particular source document number.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 18.10: ER-1 – Duty Head Breakup of Other Payments Made

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.

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- Other Payments Made Arrears are automatically populated by the system. Duty Head of Duty Head Breakup are automatically populated by the system - Fill the details of Amount Paid under Account Current as well as via credit account, Total Amount Paid will automatically populated by the system after calculation.
- Click on Next to go to the next screen of the application form.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

Figure – 18.11: ER-1 – Challans, Invoices Details

Steps to be followed:
- Registration details of the Assessee are automatically populated by the system.
- Fill the Challan details vide which all the payments are made.
- Fill the Invoice details which were issued during the month.

- Fill the details of transfer Challans issued during the month, under rule 12BB of the Central Excise Rules, 2002.
- Fill the details of transfer Challans issued during the month, under Rule 12A of the CENVAT Credit Rule, 2004.
- Enter Place and Remarks (if required).
- Click on Save to go to the confirmation screen of the application.
- Click on Previous to go back to the previous screen of the application.
- Click on Reset to reset all the entries in the form.
- To cancel the process and return back to the homepage, click on the Cancel button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

Returns - E.R.1   Logged in adroitsafe

FORM - ER1

Following issues have been found in your return :
- The Return is filed after last date of filing !!
- The following challan(s) quoted by you does not exist in the database , 60060001406201193111, 60060001406201193111, 60060001406201193111
- The tariff notification number / serial number of the notification you have entered does not exist in the database!!
- Total duty liability (30000) and total duty paid (cash + credit) figures (10000) does not match. !!
- Non Tariff Notification number entered by the user against export under bond rebate clearance are not valid/not entered!!
- Figures of CENVAT credit utilized for Payment of Duty on Goods (0) and the Sum of Duty Paid through Credit (10000) do not match!!
- Non Tariff Notification number entered by the user does not exist in the Database!!
- Abstract of Account Current - Utilization towards Other Payments (0) does not match with the Other Payments made through Account Current (3200) !!
- Figures of the opening balance in the current return and the closing balance in the previous filed return do not match (CENVAT, AED_TTA, NCCD, ADE_LVD_CL_85, ADC_LVD_CT_75, EDU_CESS, SEC_EDU_CESS, SERVICE_TAX, EDU_CESS_ST, SEC_EDU_CESS_ST).
- As Remarks are entered by the Assessee,the Return has been Marked for Review.
- The source document number(s) you have entered does not exist in the database, ACFGK1367QEM001, ACFGK1367QEM001, ACFGK1367QEM001

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

1. Registration Number :	AWKPK8337QEM001		2. Assessee's Name :	ADROIT DIESEL LIMITED

Address of Registered Unit : 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211

Commissionerate :	BHUBANESHWAR-I	Division :	BHUBANESWAR	Range :	BHUBANESWAR-I (CX)

3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
85016460	ELECT	U	100	500	200	100	100000	Export/Rebate

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	021/2011-CE(NT)	31A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
CENVAT	061/2011 C.E.	11A	24.0	0	10000	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
86069120	RAILW	U	200	500	250	200	200000	Export/Bond

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	032/2011-CE(NT)	21B
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
			0.0	0	0	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
87141100	PARTS	U	300	1000	500	300	300000	Home Clearance

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	041/2011-CE(NT)	41D
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
CENVAT	071/2011 C.E.	66A	31.0	0	20000	

4.DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	10000	0	60060001406201193111	6006000	10000

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	500000
GAR-7 Challan Payments made in the month (in aggregate) :	0
Total Amount Available :	500000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	0
Closing Balance :	500000

5.DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	150000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods on Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	150000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such.	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such.	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment.	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	150000	0	0	0	0	0	0	0	0	0

6(1).DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	1500	0	60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1500	0					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Paid Account Current	Paid Credit Account
ACFGK1367QEM001	06/05/2011	1500	0

Duty Head Breakup

SI No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	1500	0	1500

6(2).DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	500		60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	500						

6(3).DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Penalty	1200	0	60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1200	0					

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.0** was deposited vide GAR-7 Challans.

c) During the month, invoices bearing following S.No. were issued.

SI. No	Invoice No. From	Invoice No. to
1	300	499

d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing following S.No. were issued.

SI. No	Transfer challan S. No.From	Transfer challan S. No To
1	2000	1500

and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing following S.No. were issued.

SI. No	Transfer challan S. No.From	Transfer challan S. No To
1	1000	1500

CHALLAN DETAILS

SI. No	GAR-7 Challan Number	Challan Date	BSR Code	Amount(Rs.)
1	60060001406201193111	14/06/2011	6006000	10000
2	60060001406201193111	14/06/2011	6006000	5000
3	60060001406201193111	14/06/2011	6006000	2500

Date :	07/05/2012	Place :	New Delhi
Remarks :	Remarks		

Submit   Modify   Cancel   Print

Figure – 18.12: ER-1 - A part of Confirmation View

Steps to be followed:

- Click on Submit button to submit the ER-1 Return.
- Click on the Modify button to go back to the application form for any modifications.
- Click on the Cancel button to cancel the process and return to the Home page.
- Click on Print button to generate a printable version of the application.

Figure – 18.13: Response screen

Similarly, Assessee can complete the previously saved online Returns for ER2, ER3, ER4, ER6, ER7, ER8, CEC and DLR.

19 List Reviewed Returns

19.1 Description

List Reviewed Returns used to display the list of return which has been reviewed by departmental users. During Review and Correction done by user in returns would reflect under the List of Reviewed Returns. This option shows the list of returns for ER1, ER2, ER3, ER8 and CEC.

19.2 Navigational Path for ER1 List Reviewed Returns

Assessee can view such returns by clicking on List Reviewed Returns sub menu under RET main menu.

The navigation path for the List Reviewed Return for ER1 is:

Logged in as Assessee → RET → List Reviewed Returns

Figure – 19.1: Navigation Screen

Figure to show the Search Screen:

Figure – 19.2: Search Screen

Figure – 19.3: Search Result Screen

Steps to be followed:
- Click on Return hyperlink to view the Return.
- To close the current page and return back to the homepage, click on the Close button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

| CLI | DSR | EXP | PRA | REF | REG | RET | HELP |

Returns - View ER-1   Logged in adroitsafe   Sign Out

FORM - ER1
RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

1. Registration Number :	AWKPK8337QEM001		2. Assessee's Name :	ADROIT DIESEL LIMITED
Return Number :	AWKPK8337QEM001_ER1_072011		Status :	Filed
Address of Registered Unit :	VASUDEO CHAMBERS 07 CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA			
Commissionerate :	BHUBANESHWAR-I	Division :	BHUBANESWAR	Range : BHUBANESWAR-I (CX)

3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
85016460	ELECT	U	100	500	200	100	100000	Export/Rebate

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	021/2011-CE(NT)	31A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
CENVAT	061/2011 C.E.	11A	24.0	0	10000	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
86069120	RAILW	U	200	500	250	200	200000	Export/Bond

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	032/2011-CE(NT)	21B
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
			0.0	0	0	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
87141100	PARTS	U	300	1000	500	300	300000	Home Clearance

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	041/2011-CE(NT)	41D
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty		Duty payable (Rs.)	Provisional Assessment No
			Ad Valorem	Specific		
CENVAT	071/2011 C.E.	66A	31.0	0	20000	

4.DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	10000	0	60060001406201193111	6006000	10000

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	500000
GAR-7 Challan Payments made in the month (in aggregate) :	0
Total Amount Available :	500000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	0
Closing Balance :	500000

5.DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	150000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods on Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	150000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment.	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	150000	0	0	0	0	0	0	0	0	0

6(1).DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	1500	0	6006000140620119311	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1500	0					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Paid Account Current	Paid Credit Account
ACFGK1367QEM001	06/05/2011	1500	0

Duty Head Breakup

Sl No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	1500	0	1500

6(2).DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	500		6006000140620119311	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	500						

6(3).DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Penalty	1200	0	6006000140620119311	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1200	0					

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.0 was deposited vide GAR-7 Challans.

c) During the month, invoices bearing following S.No. were issued.

Sl. No	Invoice No. From	Invoice No. to
1	300	499

d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing following S.No. were issued.

Sl. No	Transfer challan S. No.From	Transfer challan S. No To
1	2000	1500

and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing following S.No. were issued.

Sl. No	Transfer challan S. No.From	Transfer challan S. No To
1	1000	1500

CHALLAN DETAILS

Sl. No	GAR-7 Challan Number	Challan Date	BSR Code	Amount(Rs.)
1	6006000140620119311	14/06/2011	6006000	10000
2	6006000140620119311	14/06/2011	6006000	2500
3	6006000140620119311	14/06/2011	6006000	5000

Date :	07/05/2012		Place :	New Delhi
Remarks :	Remarks			

✖ **Close** 🖨 **Print**

Figure – 19.4: Screen showing ER1 Return Form

Similarly, Assessee can view the list of all his Reviewed returns for ER2, ER3, ER8 and CEC.

20 List Original Returns

20.1 Description

List Original Returns used to display the list of return which has been filed by Assessee originally.

20.2 Navigational Path for ER1 List Original Returns

Assessee can view such returns by clicking on List Original Returns sub menu under RET main menu.

The navigation path for the List Original Return for ER1 is:

Logged in as Assessee → RET → List Original Returns

Figure – 20.1: Navigation Screen

Figure to show the Search Screen:

Figure – 20.2: Search Screen

Figure – 20.3: Search Result Screen

Steps to be followed:
- Click on Return hyperlink to view the Return.

- To close the current page and return back to the homepage, click on the Close button.

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

CLI	DSR	EXP	PRA	REF	REG	RET	HELP

Returns - View ER-1   Logged in adroitsafe   Sign Out

FORM - ER1

RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF JULY AND YEAR 2011

1. Registration Number :	AWKPKS337QEM001	2. Assessee's Name :	ADROIT DIESEL LIMITED
Return Number :	AWKPKS337QEM001_ER1_072011	Status :	Filed
Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211		
Commissionerate :	BHUBANESHWAR-I	Division : BHUBANESWAR	Range : BHUBANESWAR-I (CX)

3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
85016460	ELECT	U	100	500	200	100	100000	Export/Rebate

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	021/2011-CE(NT)	31A
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
CENVAT	061/2011 C.E.	11A	24.0	0	10000	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
86069120	RAILW	U	200	500	250	200	200000	Export/Bond

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	032/2011-CE(NT)	21B
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
			0.0	0	0	

DETAILS OF CLEARANCE

CETSH NO.	Description Of Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleared	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
87141100	PARTS	U	300	1000	500	300	300000	Home Clearance

NON TARIFF NOTIFICATION USED FOR CLEARANCE

Sl. No.	N.T. Notification Availed	N.T. Notification Sl. No.
1	041/2011-CE(NT)	41D
2		
3		

DUTY PAYABLE FOR CLEARANCE

Duty	Tariff Notification availed	Sl. No. in Tariff Notification	Rate of duty Ad Valorem	Rate of duty Specific	Duty payable (Rs.)	Provisional Assessment No
CENVAT	071/2011 C.E.	66A	31.0	0	20000	

4.DETAILS OF DUTY PAID ON EXCISABLE GOODS

Duty code	Credit Account(Rs.)	Account current (Rs.)	GAR-7 Challan Numbers	BSR Code	Total duty paid (Rs.)
CENVAT	10000	0	60060001406201193111	6006000	10000

ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) :

Summary Particulars	Amount (Rs.)
Opening Balance :	500000
GAR-7 Challan Payments made in the month (in aggregate) :	0
Total Amount Available :	500000
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of the Return) :	0
Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.(6) of the Return) :	0
Closing Balance :	500000

5.DETAILS OF CENVAT CREDIT TAKEN AND UTILIZED

Details of Credit	CENVAT	AED_TTA	NCCD	ADE_LVD_CL_85	ADC_LVD_CT_75	EDU_CESS	SEC_EDU_CESS	SERVICE_TAX	EDU_CESS_ST	SEC_EDU_CESS_ST
Opening Balance :	150000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by I or II stage dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Inputs	0	0	0	0	0	0	0	0	0	0
Credit Taken On Capital Goods on Invoices Issued By Manufacturers Or By I Or II Stage Dealers	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Goods	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Services	0	0	0	0	0	0	0	0	0	0
Total Credit Available :	150000	0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Goods	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed As Such.	0	0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Goods Are Removed As Such.	0	0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.	0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment.	0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Services	0	0	0	0	0	0	0	0	0	0
Closing Balance :	150000	0	0	0	0	0	0	0	0	0

6(1).DETAILS OF OTHER PAYMENTS MADE - ARREARS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	1500	0	60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1500	0					

DUTY HEAD BREAK UPS OF OTHER PAYMENTS MADE - ARREARS

DETAILS OF OTHER PAYMENTS MADE - ARREARS

Source Document Number	Date	Paid Account Current	Paid Credit Account
ACFGK1367QEM001	06/05/2011	1500	0

Duty Head Breakup

Sl No.	Duty Head	Amount Paid		Total Amount Paid
		Account Current	Credit Account	
1	CENVAT	1500	0	1500

6(2).DETAILS OF OTHER PAYMENTS MADE - INTERESTS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Rule 8	500		60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	500						

6(3).DETAILS OF OTHER PAYMENTS MADE - MISCELLANEOUS

Payments	Amount Paid (Rs.)		GAR-7 Challan		BSR Code	Source Document	
	Account Current	Credit Account	No.	Date		No.	Date
Penalty	1200	0	60060001406201193111	14/06/2011	6006000	ACFGK1367QEM001	06/05/2011
Total :	1200	0					

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.0 was deposited vide GAR-7 Challans.

c) During the month, invoices bearing following S.No. were issued.

Sl. No	Invoice No. From	Invoice No. to
1	300	499

d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing following S.No. were issued.

Sl. No	Transfer challan S. No.From	Transfer challan S. No To
1	2000	1500

and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing following S.No. were issued.

Sl. No	Transfer challan S. No.From	Transfer challan S. No To
1	1000	1500

CHALLAN DETAILS

Sl. No	GAR-7 Challan Number	Challan Date	BSR Code	Amount(Rs.)
1	60060001406201193111	14/06/2011	6006000	10000
2	60060001406201193111	14/06/2011	6006000	5000
3	60060001406201193111	14/06/2011	6006000	2500

ISSUES

1	There is delay in filing of return.
2	The tariff notification number / serial number of the notification you have entered does not exist in the database!!
3	Non Tariff Notification Number entered by the user against non export under bond rebate clearance are not valid!!
4	Non Tariff Notification number entered by the user does not exists in the Database!!
5	Figures of the opening balance in the current return and the closing balance in the previous filed return do not match.
6	Source Document Number entered by the user does not exists!!
7	The challan quoted by you does not exist in the database.
8	Total duty liability and total duty paid (cash + credit) figures do not match.
9	Figures of CENVAT credit utilized for Payment of Duty on Goods and the Sum of Duty Paid through Credit do not match!!
10	Abstract of Account Current - Utilization towards Other Payments does not match with the Other Payments made through Account Current!!
11	As Remarks are entered by the Assessee,the Return has been Marked for Review.
12	Cross credit utilization is not proper

Date :	07/05/2012		Place :	New Delhi
Remarks :	Remarks			

❌ **Close**   🖨 **Print**

Figure – 20.4: Screen showing ER1 Return Form

Similarly, Assessee can view the list of Original returns for ER2, ER3, ER4, ER5, ER6, ER7, ER8, CEC and DLR which has been filed by Assessee/user.

21 Print Acknowledgement Receipt

21.1 Description

This sub-module is for the viewing of Acknowledgement Receipt of any of the filed returns in a particular duration as entered by the Assessee.

21.2 Navigational Path for Print Acknowledgement Receipt

The Acknowledgement Receipt of the filed returns can be accessed by the Assessee after he has logged successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the Print Acknowledgement Receipt sub-menu option. As soon as he clicks on the same, the system will populate the search form for the Assessee on the screen.

The navigation path for the Print Acknowledgement Receipt is:

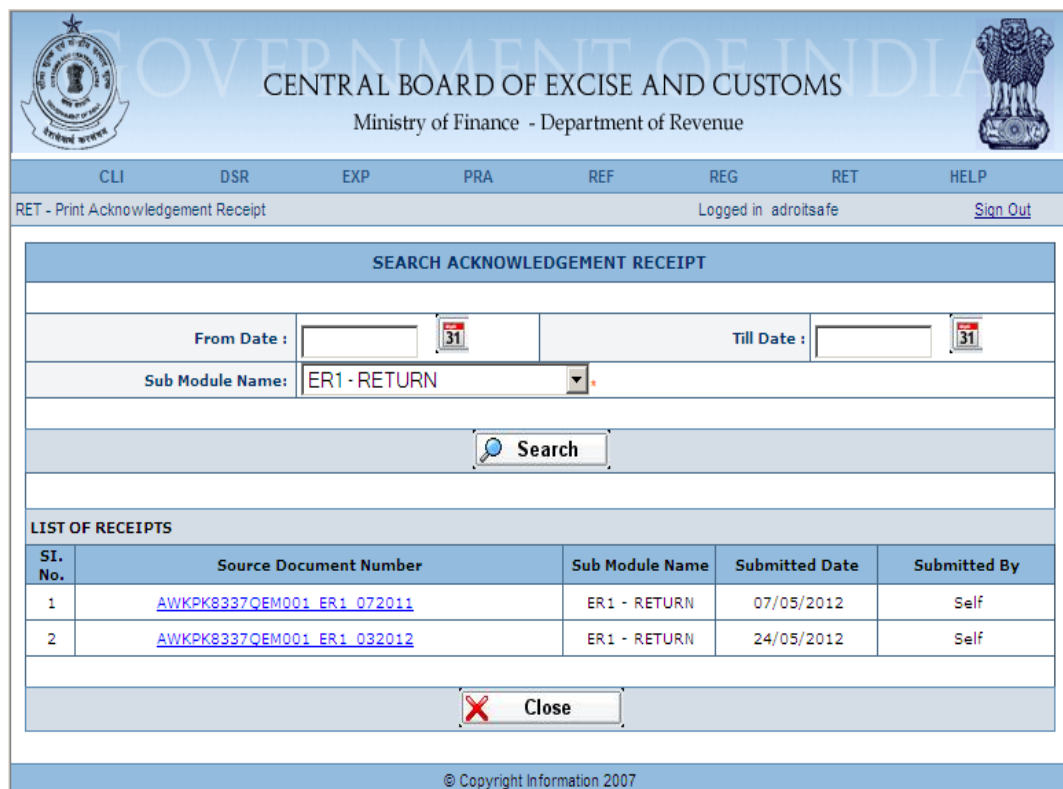Logged in as Assessee → RET → Print Acknowledgement Receipt
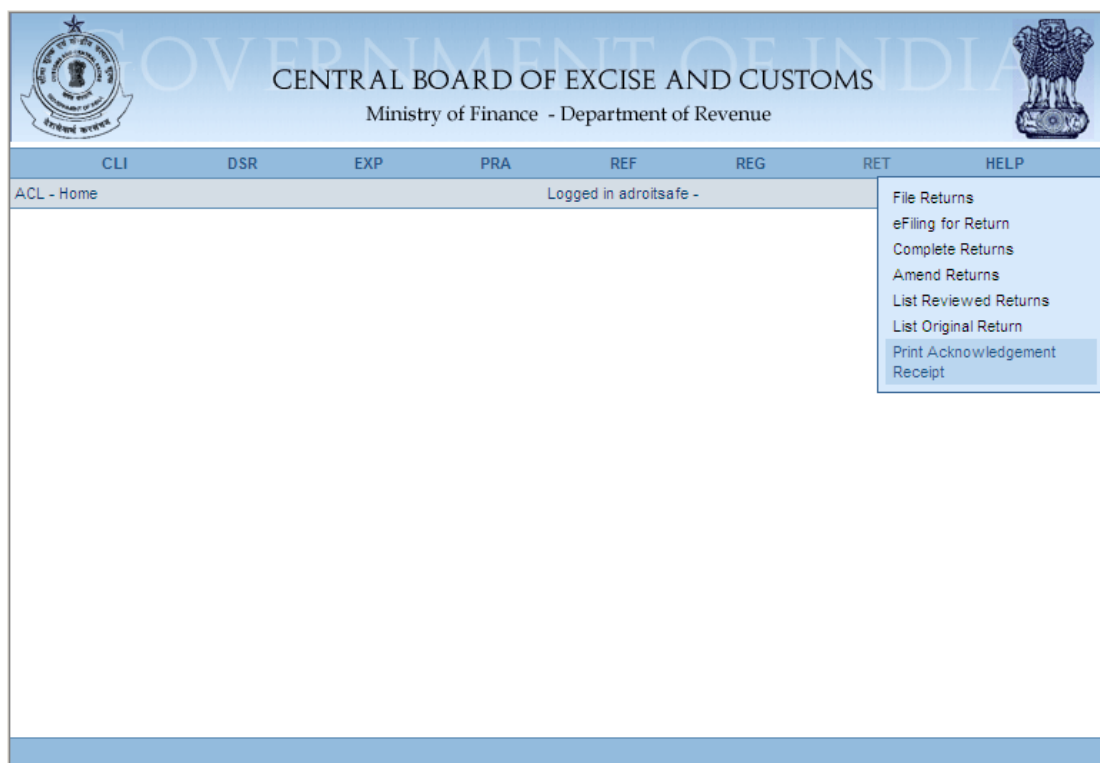
Figure – 21.1: Navigation Screen

Figure to show the Search Screen:

Figure – 21.2: Search Screen

Figure – 21.3: Search Result Screen

Steps to be followed:

- Select the Sub-Module name from the dropdown (as selected ER1-RETURN in the screenshot).
- Click on Search to populate the records based on search criteria.
- Click on Return hyperlink to view the Return.
- To close the current page and return back to the homepage, click on the Close button.

Figure – 21.4: Acknowledgement Receipt

Steps to be followed:
- The acknowledgement receipt for the selected return is displayed to the Assessee.
- Click on Print to view the Print Preview of the form in PDF format.
- Click on the Close button to close the receipt and return back to the home page.

21.3 Button Descriptions

Search: On clicking Search button, system populates all the results based upon the search criteria entered.

Print: This helps the user to take print out of the form.

Close: Close Button is used to close the receipt and return back to the home page.

Similarly, the Assessee can view the Acknowledgement Receipt for ER2, ER3, ER4, ER5, ER6, ER7, ER8, CEC and DLR which has been filed by the Assessee.