



# **ACES**

# Automation of Central Excise and Service Tax

**User Manual** 

For

# **Central Excise - Returns**

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# USER MANUAL – CE RETURNS

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USER MANUAL - CE RETURNS

#### 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

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 Assesses 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 30 <sup>th</sup> 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 30 <sup>th</sup> 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 10 <sup>th</sup> 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



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#### 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

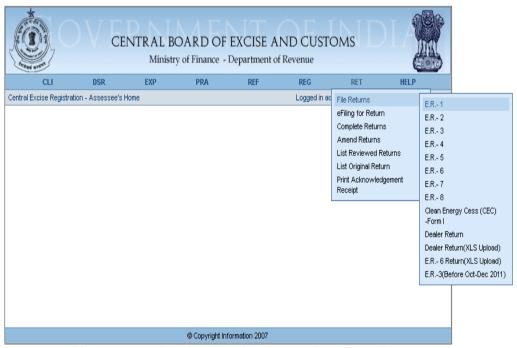


Figure – 2.1: Navigation for Accessing ER-1 Form

#### 2.3 Attachments

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



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#### 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



#### USER MANUAL - CE RETURNS

- 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



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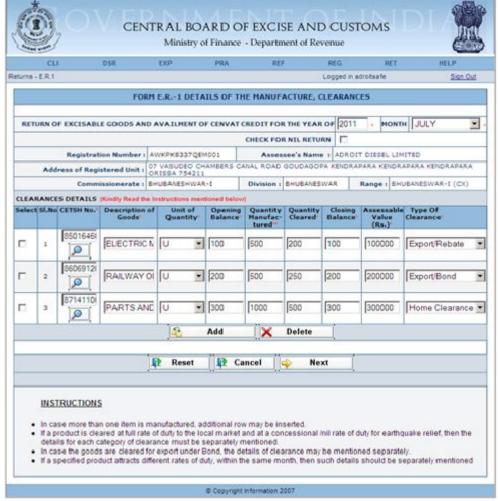


Figure - 2.2: Form ER-1 - Details of the Manufacture, Clearances screen

- 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.



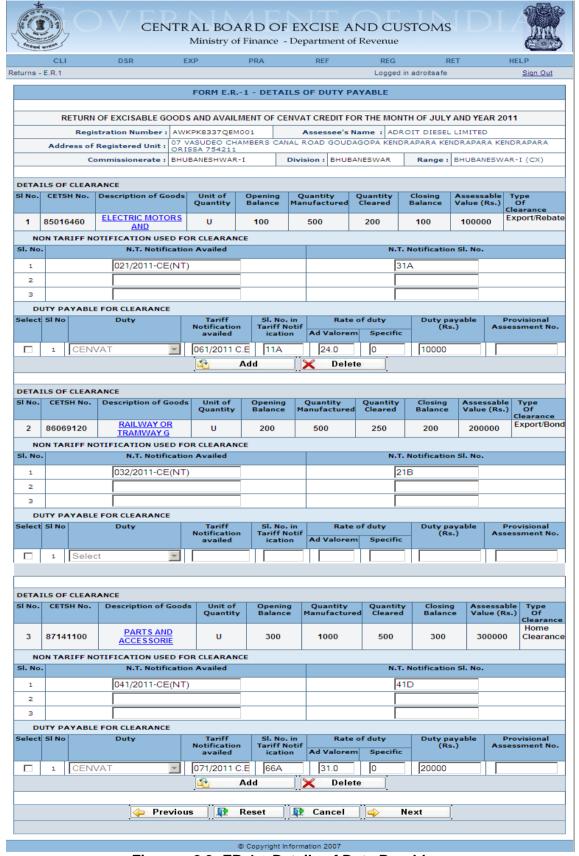


Figure – 2.3: ER-1 – Details of Duty Payable



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- 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.



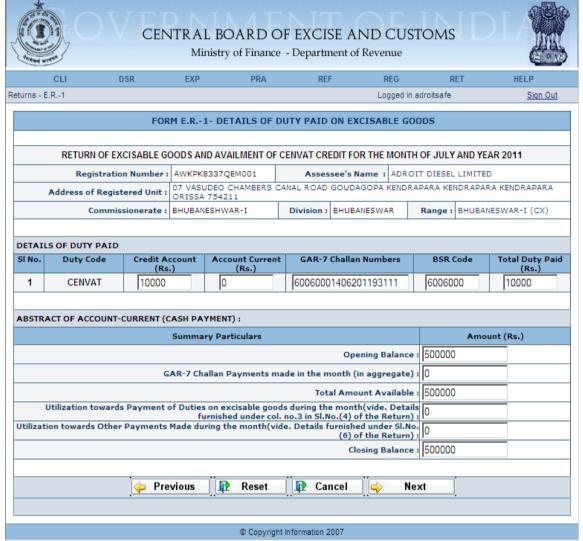


Figure - 2.4.1: ER-1 - Details of Duty Paid on Excisable Goods



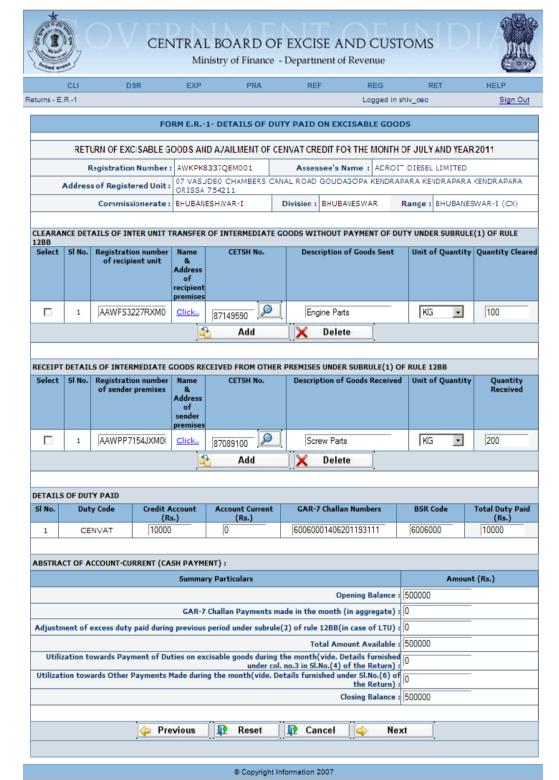


Figure – 2.4.2: ER-1 – Details of Duty Paid on Excisable Goods (LTU Assessees have two additional sections)



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- 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.



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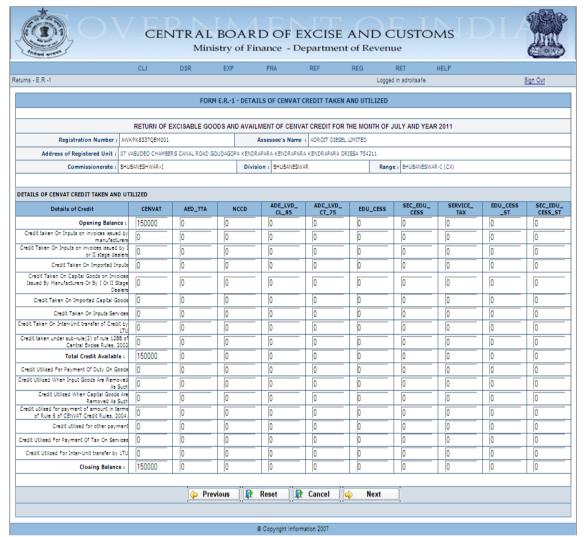


Figure – 2.5: ER-1 – Details of CENVAT Credit Availed and Utilized

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"

- 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.



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

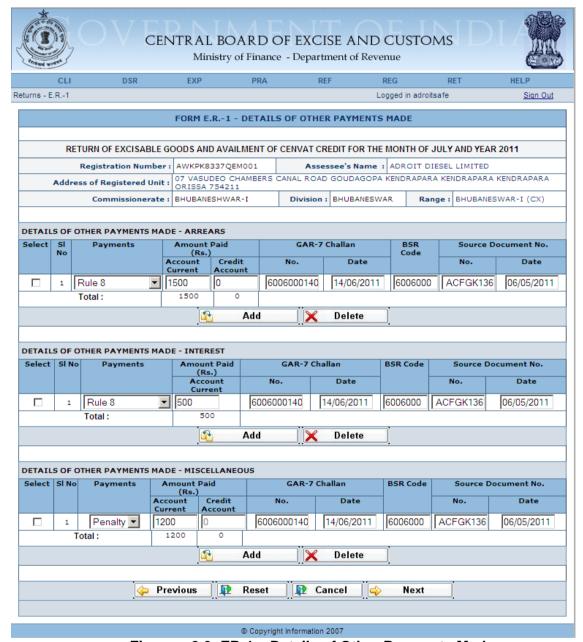


Figure – 2.6: ER-1 – Details of Other Payments Made

- 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.

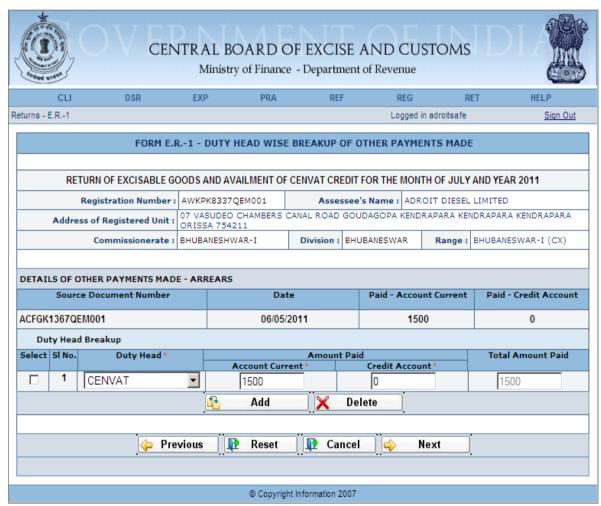


Figure – 2.7: ER-1 – Duty Head Breakup of Other Payments Made



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- 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.



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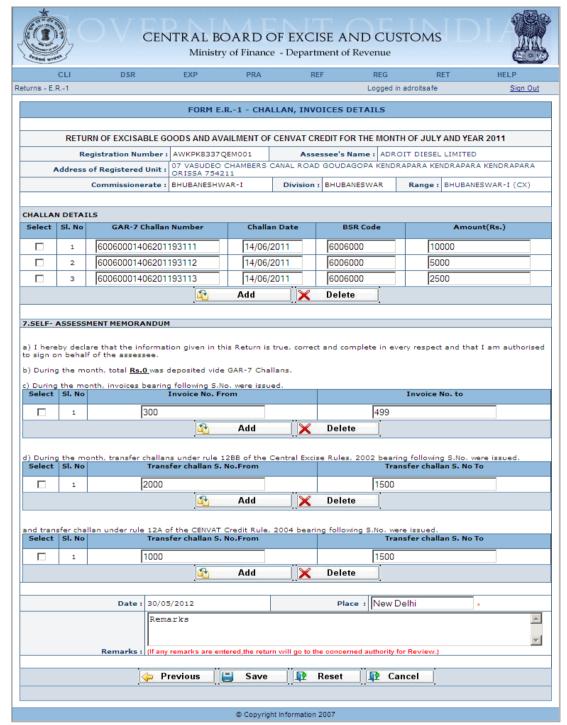
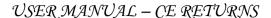


Figure – 2.8: ER-1 – Challan, Invoices Details

- 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.







#### CENTRAL BOARD OF EXCISE AND CUSTOMS





Logged in adroitsafe 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 act match with the Other Payments made through Account Current (3200)!!

Figures of the opening balance in the current return and the dosing balance in the previous filed return do not match (CENVAT, AED\_TTA, NCCD, ADE\_LVD\_CL\_95, ADC\_LVD\_CT\_75, EDU\_CESS, CE\_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 2. Assessee's Name : ADROIT DIESEL LIMITED 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 Quantity Cleared Closing Balance Assessable Value Type Of (Sx.) Clearance 85016460 NON TARIFF NOTIFICATION USED FOR CLEARANCE SI. No. N.T. Notification Availed N.T. Notification SI. No. 021/2011-CE(NT) 31A DUTY PAYABLE FOR CLEARANCE Tariff Notification availed Duty payable (Rs.) Provisional Assessment No CENVAT 061/2011 C.E. 10000 DETAILS OF CLEARANCE Quantity Cleared Closing Balance Assessable Value Type Of (Rs.) Clearance Description Of Goods Unit Of Quantity Opening Balance Quantity Manufactured 86069120 RAILW U 200 500 250 200 200000 NON TARIFF NOTIFICATION USED FOR CLEARANCE N.T. Notification Availed 21B DUTY PAYABLE FOR CLEARANCE SI. No. in Tariff Notification Description Of Goods Unit Of Quantity Opening Balance Quantity Cleared Closing Balance Assessable Value Type Of (Rs.) Clearance CETSH NO. Quantity 87141100 PARTS 300 NON TARIFF NOTIFICATION USED FOR CLEARANCE N.T. Notification Availed SI. No. N.T. Notification SI. No. 041/2011-CE(NT) 41D DUTY PAYABLE FOR CLEARANCE Tariff Notification availed Duty SI. No. in Tariff Duty payable (Rs.) Provisional Assessment No Credit Account(Rs.) Account current (Rs.) GAR-7 Challan Numbers BSR Code Total duty paid (Rs.) ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) : Opening Balance : 500000 GAR-7 Challan Payments made in the month (in aggregate) : Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in Sl.No.(4) of th

Utilization towards Other Payments Made during the month(vide. Details furnished under SI.No.(6) of the Return) :



	F CENVAT CREDIT TAKEN A	ND UTILIZED									
Credit Teli-	Details of Credit	CENVAT	AED_TTA	NC	CD ADE_LVD_	ADC_LVD_ CT_75	EDU_CESS	SEC_EDU_ CESS	SERVICE_ TAX	EDU_CESS	SEC_EDU
Credit Tek-	Opening Balan		0	0	CL_85	0 CT_75	0	CESS 0	0 TAX	<b>ST</b>	CESS_S
arcare rake	en On Inputs on invoices issue	ed by	0	0	0	0	0	0	0	0	0
	manufa ct n On Inputs on invoices issued	turers	0	0	0	0	0	0	0	0	0
	or II stage de	alers	-	-						-	-
	Credit Taken On Imported Is		0	0	0	0	0	0	0	0	0
	aken On Capital Goods on Inv y Manufacturers Or By I Or II S	Stage 0	0	0	0	0	0	0	0	0	0
	De	alers									
Credit	Taken On Imported Capital G		0	0	0	0	0	0	0	0	0
	Credit Taken On Inputs Ser		0	0	0	0	0	0	0	0	0
	Total Credit Availab	le: 150000	0	0	0	0	0	0	0	0	0
Credit Utilize	ed For Payment Of Duty On G	icods 0	0	0	0	0	0	0	0	0	0
	d When Input Goods Are Rem		0	0	0	0	0	0	0	0	0
Cred	dit Utilized When Capital Good	s Are o	0	0	0	0	0	0	0	0	0
redit utiliser	d for payment of amount in t	ierms .	0	0	0	0	0	0	0	0	0
OI NOIS	e o or conver creat rates, a	1004.	0	_			0	0	0	0	0
	Credit utilised for other payn			0	0	0		_			_
redit Utilised	d For Payment Of Tax On Ser	vices 0	0	0	0	0	0	0	0	0	0
	Closing Balanc	ce: 150000	0	0	0	0	0	0	0	0	0
-	S OF OTHER PAYMENTS MA										
	Payments	Amount Account Current	Paid (Rs.) Credit Acc	ount	GAR-7	Challan Date	BSR Co	de	Sourc No.	e Document	Date
	Rule 8	1500	0				1 60060	00 ACF	GK1367QEM001		/05/2011
	Total :	1500	0		600600014062011931	11					
BUELL		DAVIENTO	DE LOS								
	EAD BREAK UPS OF OTHER		IKEARS								
TAILS OF C	OTHER PAYMENTS MADE -										
	Source Document N	umber			Date		Paid Acc	ount Current		Paid Credit Acc	ount
	ACFGK1367QEM00	01			06/05/2011			1500		0	
Durby Hay	ad Breakup								I		
No.	Duty Head				Amo	unt Paid				Total Amount	Paid
			А	ccount C	urrent		Cree	dit Account			
1	CENVAT				1500			0		1500	
2).DETAILS	S OF OTHER PAYMENTS MA	DE - INTERESTS									
7	Payments	Amount	Paid (Rs.)			7 Challan		BSR Code		Source Docum	ent
	Rule 8	Account Current 500	Credit Acc	ount	No. 60060001406201		Oate '06/2011	6006000	1.00	No. GK1367QEM001	06/05/3
	Kule o	500			5005000140520.	14/	00/2011	6000000	ALF	GK136/QEMOU1	00/03/
	Total :	500									
	OF OTHER PAYMENTS MA				CAR	7.05.40		000.0-4-		C	
	Payments	Account Current	Paid (Rs.) Credit Acc	ount	No.	7 Challan D	ate	BSR Code		Source Docum No.	Date
	Penalty	1200	0		60060001406201	193111 14/0	06/2011	6006000	ACF	GK1367QEM001	06/05/
	Total :	1200	0								
FIE- ASSE	ESSMENT MEMORANDUM										
	clare that the information give	en in this Return is true,	correct and compl	ete in eve	ry respect and that I am	authorised to sign o	on behalf of the a	ssessee.			
I hereby dec	month, total <u>Rs.0</u> was deposi	ted vide GAR-7 Challans	1.								
		vina S.No. were issued.									
During the n	month, invoices bearing follow		o. From					Invoid	e No. to		
During the n	month, invoices bearing follow	Invoice No							499		
During the n	month, invoices bearing follow	Invoice No	0								
During the no	month, invoices bearing follow	Invoice No	0								
During the m	•	Invoice No		02 bearing	o following S.No. were is	sued.					
During the m	month, invoices bearing follow  month, transfer challans unde	Invoice No		02 bearing	g following S.No. were is	sued.		Transfer	challan S. No To		
During the m . No 1 During the m SI. No	•	Invoice No	al Excise Rules, 20 challan S. No.Fr	02 bearing om	g following S.No. were is	sued.		Transfer			
During the m  Ouring the m  1  During the m	•	Invoice No	al Excise Rules, 20	02 bearing om	g following S.No. were is	sued.		Transfer	challan S. No To		
During the m No  1  During the m SI. No	month, transfer challans unde	Invoice No 30 r rule 1288 of the Centr Transfer	al Excise Rules, 20 challan S. No.Fri 2000	om		sued.		Transfer			
During the m No  1  During the m SI. No	month, transfer challans unde	Invoice No 30 r rule 1288 of the Centr Transfer	al Excise Rules, 20 challan S. No.Fri 2000 4 bearing following	om		sued.	Transi	Transfer er challan S. No To	1500		
During the n During the m No 1 During the m SI. No 1 I transfer ch	month, transfer challans unde	Invoice No 30 r rule 1288 of the Centr Transfer ENVAT Credit Rule, 200	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	om		sued.	Transi		1500		
During the m During the m  1 During the m SI. No 1	month, transfer challans unde	Invoice No 30 r rule 1288 of the Centr Transfer ENVAT Credit Rule, 200	al Excise Rules, 20 challan S. No.Fri 2000 4 bearing following	om		sued.	Transt		1500		
During the m During the m 1 During the m SI. No 1 SI. No 1 It transfer ch 1	month, transfer challans unde hallan under rule 12A of the C Tra	Invoice No 30 r rule 1288 of the Centr Transfer ENVAT Credit Rule, 200	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	om		sued.	Transi		1500		
During the m I. No 1 During the m SI. No 1 d transfer ch SI. No 1	month, transfer challans unde hallan under rule 12A of the C Tra	Invoice No 30 reals 1288 of the Center Transfer  ENVAT Credit Rule, 200 nsfer challan S. No.Fr	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	S.No. we	re issued.	sued.			1500		
During the m I. No 1 During the m SI. No 1 d transfer ch SI. No 1	month, transfer challans unde hallan under rule 12A of the C Tra	Invoice No 30 reals 1288 of the Center Transfer  ENVAT Credit Rule, 200 nsfer challan S. No.Fr	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	S.No. we		sued.	Transt BSR Code		1500	Amount(Rs.)	
During the n During the m I. No During the m SI. No 1 transfer ch SI. No	month, transfer challans unde hallan under rule 12A of the C Tra	Invoice No 30 roule 1288 of the Centr Transfer  ENVAT Credit Rule, 2000 nafer challan S. No.Fr	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	S.No. we	re issued.	sued.			1500	Amount(Rs.)	
During the m I. No 1 During the m SI. No 1 SI. No 1 Identifier ch SI. No 1	month, transfer challans under hallan under rule 12A of the C Tra	Invoice No 30  rivel 1288 of the Centri Transfer  ENVAT Credit Rule, 200 nafer challan S. No.Fr	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	S.No. we	re issued.	sued.	BSR Code		1500		
During the m During the m I. No 1 During the m SI. No 1 1 SI. No 1 SI. No 1 Interpretable of the month of the	month, transfer challans under hallan under rule 12A of the C Tra  TAILS  GAR-7 Challan  6006000140620  6006000140620	Invoice No 30  rivele 1288 of the Centry Transfer  ENVAT Credit Rule, 200 nafer challan S. No.Fr  Number  1193111	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	Challa 14/0 14/0	re issued.  In Date 6/2011	sued.	BSR Code 6006000 6006000		1500	10000 5000	
During the m I. No 1 During the m SI. No 1 SI. No 1 SI. No 1 Id transfer ch SI. No 1	month, transfer challans under hallan under rule 12A of the C Tra  TAILS  GAR-7 Challan  6006000140620	Invoice No 30  rivele 1288 of the Centry Transfer  ENVAT Credit Rule, 200 nafer challan S. No.Fr  Number  1193111	al Excise Rules, 20 challan S. No.Fr 2000 4 bearing following om	Challa 14/0 14/0	re issued.  In Date 6/2011	sued.	BSR Code 6006000		1500	10000	
During the m  During the m  I No  1  During the m  SI. No  1  1  ALLAN DET  No  1  2	month, transfer challans under hallan under rule 12A of the C Tra  TAILS  GAR-7 Challan  6006000140620  6006000140620	Invoice No. 30  Invoice No. 30	al Ercise Rules, 20 challan S. No.Fri 2000	Challa 14/0 14/0	re issued.  In Date 6/2011	seed.	BSR Code 6006000 6006000	er chailan S. No To	1500	10000 5000	
During the m  During the m  I No  1  During the m  SI. No  1  1  ALLAN DET  No  1  2	month, transfer challans under hallan under rule 12A of the C Tra  TAILS  GAR-7 Challan  6006000140620  6006000140620	Invoice No 30  rivele 1288 of the Centry Transfer  ENVAT Credit Rule, 200 nafer challan S. No.Fr  Number  1193111	al Ercise Rules, 20 challan S. No.Fri 2000	Challa 14/0 14/0	re issued.  In Date 6/2011	sudd.	BSR Code 6006000 6006000	er chailan S. No To	1500	10000 5000	
During the m  During the m  1  During the m  SI. No  1  I transfer ch  SI. No  1  ALLAN DET  No  1	month, transfer challans under hallan under rule 12A of the C Tra  TAILS  GAR-7 Challan  6006000140620  6006000140620	Invoice No. 30  Invoice No. 30	al Ercise Rules, 20 challan S. No.Fri 2000	Challa 14/0 14/0	re issued.  In Date 6/2011	sted.	BSR Code 6006000 6006000	er chailan S. No To	1500	10000 5000	
During the m  During the m  1  During the m  SI. No  1  I transfer ch  SI. No  1  ALLAN DET  No  1	month, transfer challans under hallan under rule 12A of the C Tra  TAILS  GAR-7 Challan  6006000140620  6006000140620	Invoice No. 30  Invoice No. 30	al Ercise Rules, 20 challan S. No.Fri 2000	Challa 14/0 14/0	re issued.  In Date 6/2011	sued.	BSR Code 6006000 6006000	er chailan S. No To	1500	10000 5000	

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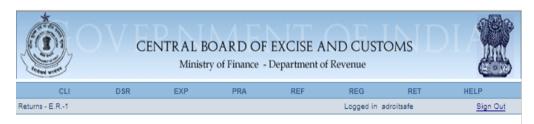
Figure – 2.9: ER-1 - A part of Confirmation View



#### USER MANUAL - CE RETURNS

#### 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.



The return of excisable goods and availment of cenvat credit for the month of July-2011 has been submitted successfully. The date of submission is 07/05/2012. The return number is AWKPK8337QEM001\_ER1\_072011. Please quote this number for future correspondence

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Figure – 2.10: Response screen

Table – 1: Field Descriptions for filing ER-1 – Manufacture and clearance details

Field Name	Description	Validation	Example						
Information pertain	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.	AWKPK8337QEM0 01						
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 pertain	ning 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.
<b>Details of Clearance</b>	е		
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)



		OF (NLT) - ANNINIO OO	T
		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	Serial number in	No validation is performed	31A
SI. No.	the non-tariff	by the System.	
	notification used for		
	clearance.		
<b>Details of Duty Pay</b>	able For Clearance		
Duty Head	This field points to	The user is presented with	CENVAT
	one element in the	the list of applicable duty	
	set of duty heads	heads for a particular	
	that are applicable	CETSH. The user can also	
	to the particular	add duty heads. Duty Heads	
	clearance under	cannot be repeated for a	
	that CETSH.	clearance.	
Notification availed	This is the set of	Notification availed should	071/2011 C.E.
	notifications that	be entered in web based	
	are applicable to	filing. This should be in the	
	that particular	proper format i.e.	
	CETSH under a	NNN/YYYY C.E.	
	particular duty		
	head.		
Serial number in	The serial number	Serial number should be	66A
the notification	in the notification	entered in web based filing.	
	entered in the		
	previous field.		
Rate of duty – Ad	The figure which	This is a non-negative real	31.0
Valorem	would be multiplied	number within the range 0-	
	to the assessable	99.99.	
	value to get the		
	duty liability.		
Rate of duty –	The figure which	This is a non-negative real	
specific	would be multiplied	number.	0
•	to the quantity		
	cleared to get the		
	duty liability.		
Duty payable	This is the duty	This is a whole number.	20000
(Rs.)	liability of the		
,	Assessee as		
	computed and		
	entered by the		
	Assessee.		
Provisional	This refers to the	Provisional assessment	TEMPA0232XXM0
assessment	provisional	order numbers should be still	01_PRA_004
number	assessment	active against the Assessee	
	numbers that are	and are validated from the	
	present in the	database	
	dataset of the	database	
	Assessee.		
Clearance Details		│ fer Of Intermediate Goods V	Vithout Payment Of
Clearance Details	Of inter Unit Transi	iei Oi intermediate Goods V	vithout Payment Of



Duty Under Sub Ru	ıle(1) Of Rule 12bb		
Registration No. of Recipient Unit	This is the Registration No. of Unit receiving the goods.	This is 15 digits Code.	AAWFS3227RXM0 01
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 O Rule(1) Of Rule 12t		ds Received From Other Pr	emises Under Sub
Registration No. of Recipient Unit	This is the Registration No. of Unit receiving the goods	This is 15 digits Code.	AAWPP7154JXM0 02
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	
	previous neid.	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	This is a positive real	200
Quantity Neceived	received of the	number with upto two	200
	item selected	decimal places.	
Details of duty Paid	l	deciriai piaces.	
Duty Code	This is the list of all	This is a set of all duty heads	
	applicable duty	against which there is a	CENVAT
	heads as per the	liability indicated in the	02
	CETSHs selected	previous section of the	
	in the previous	current return.	
	section of the return		
Credit account	The amount of duty	This is a whole number.	10000
	defrayed through		
	credit account		
	under a particular		
	duty head		
Account current	The amount of duty	This is a whole number.	0
	defrayed through		
	account current		
	under a particular		
	duty head		
GAR-7 Challan	The unique number	The number should be in the	
number	of the Challan	format of the GAR-7 Challan	600600014062011
	against which duty	numbers. i.e. 7 digit BSR	93111
	is paid	Code followed by 8 digit	
		Challan date (DDMMYYYY)	(BSR
		followed by 5 digit running	Code:6006000,
		serial number.	Challan Date:
			14/06/2011,
			Running Serial
DODI-	The sections and a st	The acceptance and the South	Number: 93111)
BSR code	The unique code of the branch in which	The number should be in the	6006000
		format of the BSR code.	
	the Challan was		
Total duty paid	paid The sum of the duty	The system computes the	10000
i otal duty palu	defrayed in account	sum. In case this sum is less	10000
	current and credit	than the total duty liability	
	account.	under that head (as per the	
	account.	details entered in the	
		previous section of the	
		returns); the system informs	
			1
		the user of any discrepancy	
		the user of any discrepancy in the computed figures and	
Abstract of Accour	nt-Current (Cash Payı	the user of any discrepancy in the computed figures and the ones he has entered.	



	Τ		
		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 SI.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 U	Itilized	
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



	hood		
Credit taken on inputs on invoices issued by I or II stage dealers	head. 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



		T	
	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.		
<b>Details of Other Pa</b>	yments Made - Arrea	ars	
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
<b>Details of Other Pa</b>	yments Made - Misc	ellaneous	
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 br	eakup of Other Payme	ents 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	This is a whole number.	1000
	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 his that the amount mentioned as duty defrayed through he credit account should not be more than the credit utilized under that head.	on m d his be d
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 inform the user of any discrepancy in the computed figures and the ones he has entered.	e ns y
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.	93111 pe
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.	he 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



### USER MANUAL - CE RETURNS

	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.

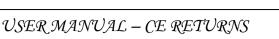
**Reset**: The reset button will reset the values of the fields to the values they held before being changed.

**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

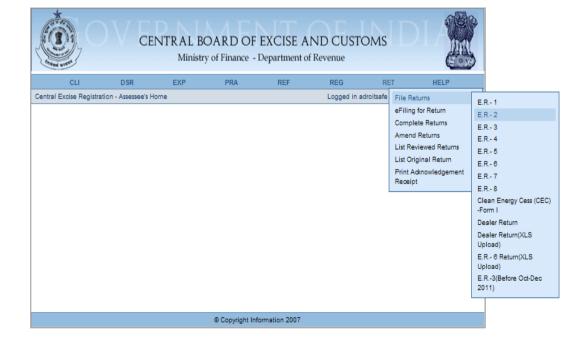
The ER-2 return's form is specified in the notification numbered 26/2004 Central Excise (Non Tariff). It is a monthly return for in respect of excisable goods manufactured and the receipt of inputs and capital goods by a hundred per cent export oriented unit (EOU).

## 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



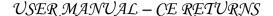




Figure – 3.1: Navigation Screen for Accessing ER-2 Form

#### 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.
- 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).



### USER MANUAL - CE RETURNS

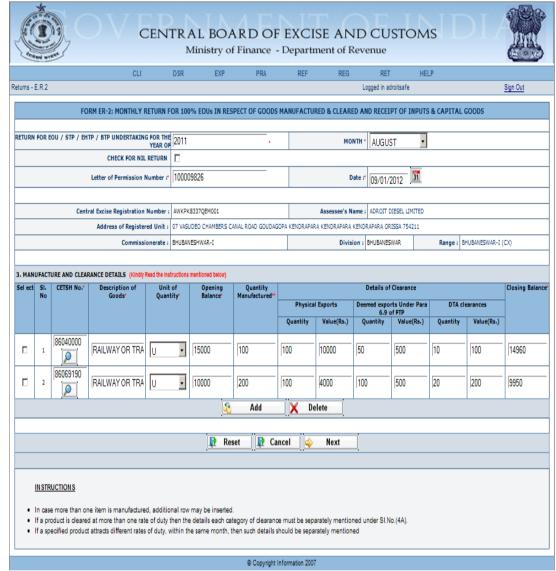


Figure - 3.2: ER-2 - Details of the Manufacture, Clearances

- 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.



### USER MANUAL - CE RETURNS

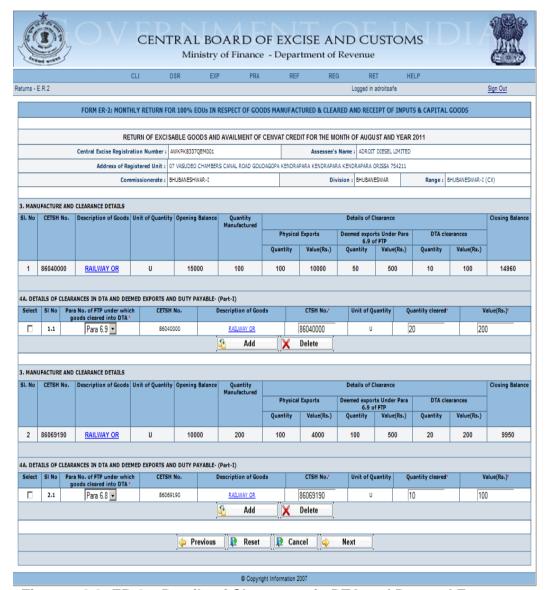


Figure – 3.3: ER-2 – Details of Clearances in DTA and Deemed Exports and Duty Payable (Part-I)

- 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.



## USER MANUAL - CE RETURNS

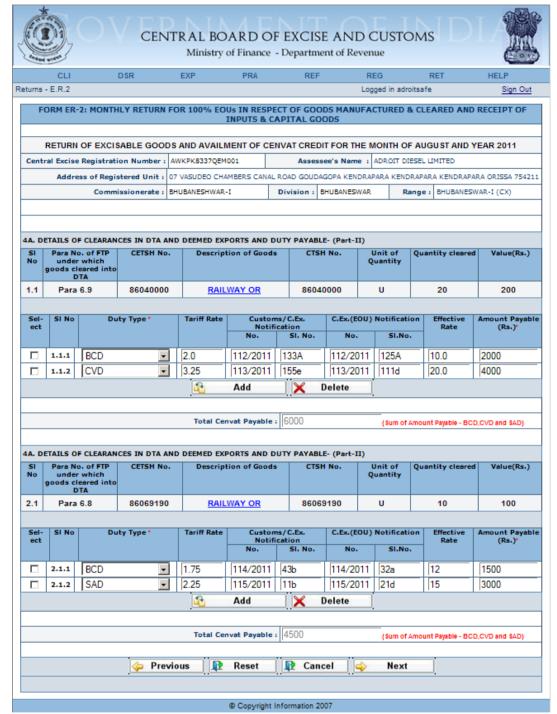


Figure – 3.4: ER-2 - Details of Clearances in DTA and Deemed Exports and Duty Payable (Part-II)

- 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.



### USER MANUAL - CE RETURNS



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

- 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.



### USER MANUAL - CE RETURNS

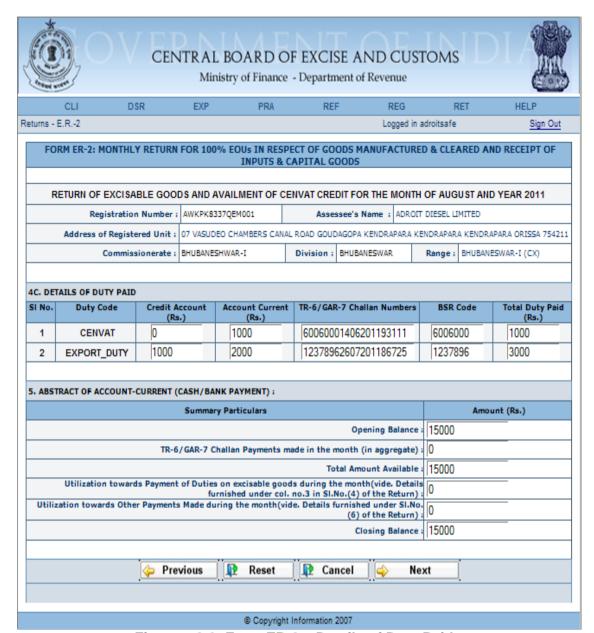


Figure – 3.6: Form ER-2 – Details of Duty Paid

- 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.



### USER MANUAL - CE RETURNS

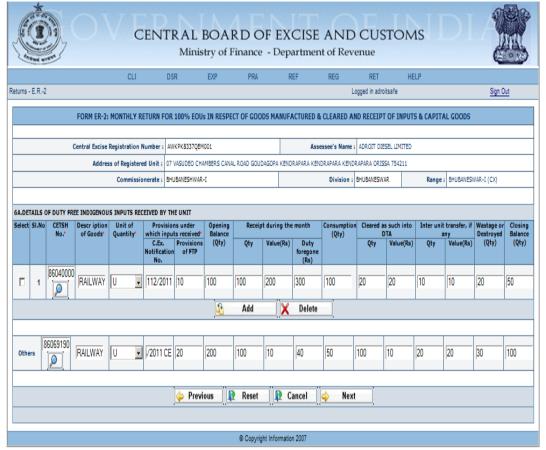


Figure – 3.7: Form ER-2 – Details of Duty Free Indigenous Inputs Received by the Unit

- 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.



### USER MANUAL - CE RETURNS

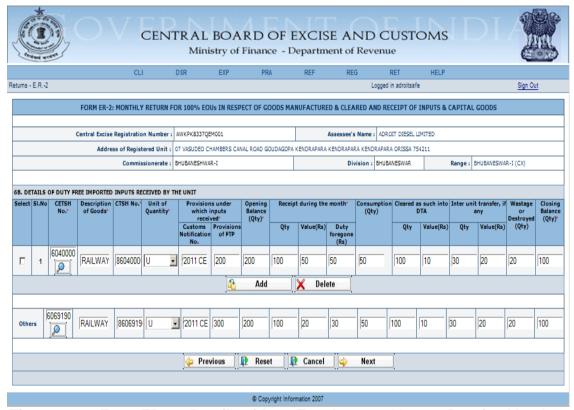


Figure – 3.8: Form ER-2 – Details of Duty Free Imported Inputs Received by the Unit

- 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.



## USER MANUAL - CE RETURNS

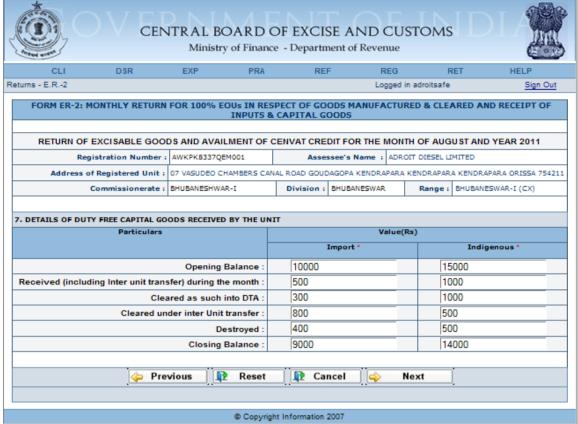


Figure – 3.9: Form ER-2 – Details of Duty Free Capital Goods Received by the Unit

- 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.



### USER MANUAL - CE RETURNS

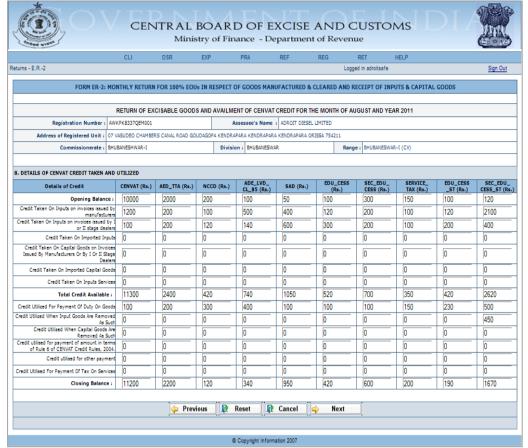


Figure - 3.10: ER-2 - Details of CENVAT Credit Availed and Utilized

- 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.



### USER MANUAL - CE RETURNS

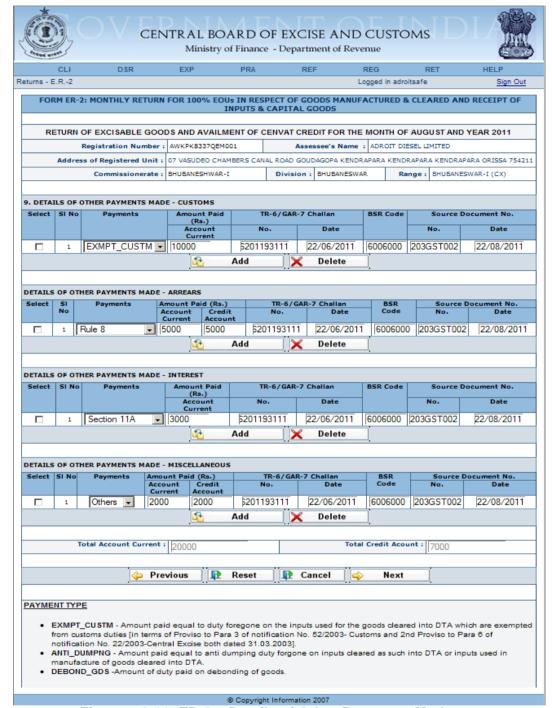


Figure – 3.11: ER-2 – Details of Other Payments Made

- 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.



### USER MANUAL - CE RETURNS

- 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.

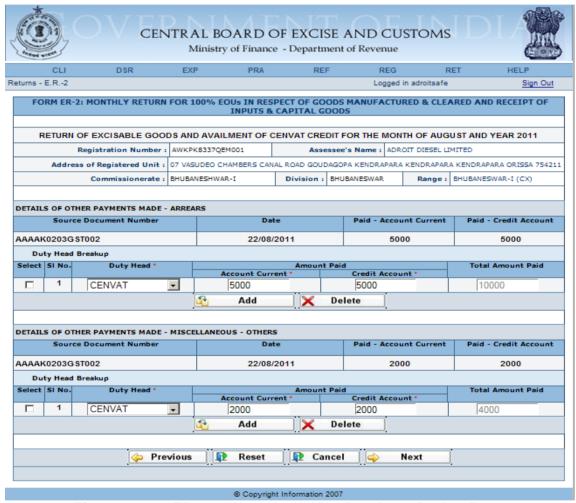


Figure – 3.12: ER-12 – Duty Head Wise Breakup of Other Payments Made

- 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.



### USER MANUAL - CE RETURNS

- 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.

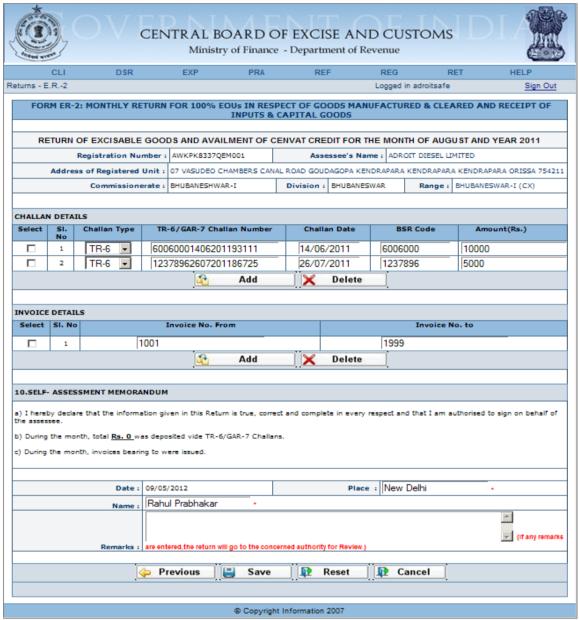


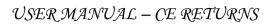
Figure - 3.13: ER-2 - Challans, Invoices Details

- 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.



# USER MANUAL – CE RETURNS

 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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• Figu	ires of the open	ing balance in	the current	return and the	e closing ba	alance in	the previous fi	led return do	not match	(CENVAT	, AED_TTA, NO	CD, ADE_L	VD_CL_85,	SAD, EDU_CESS,	
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	source docume														
			RETUR	N OF EXCISE	BLE GOOD	OS AND A	AVAILMENT OF	CENVAT CR	EDIT FOR	THE MON	TH OF AUGUST	AND YEAR	2011		
	1. Central Eve	ise Registration	d												
		Number :	AWKF KOJS	•				Assessee's N							
		gistered Unit :			ANAL ROAD GO	OUDAGOPA	A KENDRAPARA K		NDRAPARA	ORISSA 754					
	Con	nmissionerate :	BHUBANESH	WAR-I			Division : B	HUBANESWAR			Range : BHI	JBANESWAR-	(CX)		
	ILS OF THE MAN														
3.DETAI	ILS OF THE MAN	UFACTURE, CLE	ARANCE ANI	DUIY PAYA	BLE										
SI. No	AILS OF CLEAR		C				0				Details of Clear				Clarity Bullion
SI. No	CEISH No.	Description of	Goods Uni	t of Quantity	Opening Bi	alance	Quantity Manufactured								Closing Balance
									cal Export		eemed exports ( 6.9 of F)	TP P		clearances	
								Quantity	Valu	e(Rs.)	Quantity	Value(Rs.)	Quantity	Value(Rs.)	
1	86040000	RAILWAY	OR	U	15000	0	100	100	10	000	50	500	10	100	14960
													<u> </u>		
	AILS OF CLEAR				D DUTY PAY										
SI No	Para No. of Fi goods clea	P under which red into DTA	CE	ISH No.		Descript	tion of Goods		CTSH	No.	Unit of Quan	tity Q	uantity clear	ed V	alue(Rs.)
1.1	Para	6.9	86	040000		RAILWA	Y OR TRAM		86040	0000	U		20		200
	TAILS OF CLEARA		ND DEEMED												
SI No		Duty Type		Tariff	Rate		oms/C.Ex. Noti				Notification	Effe	ctive Rate	Amount Pa	yable (Rs.)
						No.	•	SI. No.		No.	SI.No.				
1.1.1		BCD		2.0	)	112/201	1 CE	133A	112/2	011 CE	125A		10.0	20	00
1.1.2		CVD		3.2	5	113/201	1 CE	155e	113/2	011 CE	111d		20.0	40	00
			Total C	envat Payable	: (Sum of Am	nount Payab	ole - BCD,CVD and	SAD) 6000							
4B DET	TAILS OF PHYSIC	CAL EVROPTE AL	ND EVENET	DUTY DATE TE	ANV										
SI.No	CTSH No.		scription of		Unit of Q	Quantity	Quantity	FOB va	lue of	Export Du	ty,if any paid	Cumulati	ive FOB	Cumulative FOB	Under Bond /
							Exported	exports month	for the (Rs.)	ffective Rat	e Duty Paid	value of ex to the mor current fina	ports up   v	value of exports up the month for the lock of 5 Years(Rs.	Letter of Undertaking
											,	current fina (Rs	.)	lock of 5 Years(Rs.	,
1.1	86040000		RAILWAY	<u>OR</u>	U	J	100	100	00	10.0	15	500	00	1000	No
	TAILS OF CLEAR														
SI. No	CETSH No.	Description of	Goods Uni	t of Quantity	Opening B	alance	Quantity Manufactured				Details of Clear				Closing Balance
								Physi	cal Export		eemed exports t 6.9 of FT	P	DTA	clearances	
								Quantity	Valu	e(Rs.)	Quantity	Value(Rs.)	Quantity	Value(Rs.)	
2	86069190	RAILWAY	OR	U	10000	0	200	100	40	000	100	500	20	200	9950
									_						
	TAILS OF CLEAR				D DUTY PAY										
SI No	Para No. of Fi	TP under which red into DTA	CE	ISH No.		Descript	tion of Goods		CTSH	No.	Unit of Quan	tity Q	uantity clear	ed V	alue(Rs.)
2.1		6.8		069190		RAILWA	Y OR TRAM		86069	9190	U		10		100
											•				
	TAILS OF CLEAR	NCES IN DTA A	ND DEEMED												
SI No				Tariff	Rate		oms/C.Ex. Noti				Notification	Effe	ctive Rate	Amount Pa	yable (Rs.)
		Duty Type				No.	•	SI. No.	,	No.	SI.No.				
		Duty Type									32a		12.0	15	00
2.1.1		Duty Type  BCD		1.7	5	114/201	11 CE	43b	114/2	UII CE	320				
				1.7		114/201		43b		011 CE	21d		15.0	30	
2.1.1		BCD		2.2	5	115/201	11 CE	11b						30	
2.1.1		BCD	Total C	2.2	5	115/201		11b						30	
2.1.1		BCD SAD		2.2 envat Payable	5 : (Sum of Am	115/201	11 CE	11b						30	
2.1.1 2.1.2 4B. DET	TAILS OF PHYSIC	BCD SAD	ND EXPORT	2.2 Cenvat Payable	5 E : (Sum of Am	115/201 nount Payab	11 CE	11b	115/2	011 CE	21d	Cumulati	15.0		00
2.1.1	TAILS OF PHYSIC CTSH No.	BCD SAD		2.2 Cenvat Payable	5 : (Sum of Am	115/201 nount Payab	11 CE	11b SAD) 4500	115/2	Export Du	21d	Cumulativalue of exto the more	15.0	Cumulative FOB	Under Bond /
2.1.1 2.1.2 4B. DET		BCD SAD	ND EXPORT	2.2 Cenvat Payable	5 E : (Sum of Am	115/201 nount Payab	ti CE	11b	115/2	011 CE	21d	to the mor current fina	ive FOB ports up v thin the tonicial year b		Under Bond / Letter of Undertaking
2.1.1 2.1.2 4B. DET		BCD SAD	ND EXPORT I	2.2 cenvat Payable DUTY PAID,IF Goods	5 E : (Sum of Am	115/201 nount Payab	ti CE	11b SAD) 4500	115/2 lue of for the (Rs.)	Export Du	21d	to the mor	ive FOB ports up the in the incial year b	Cumulative FOB value of exports up to the month for the	Under Bond / Letter of Undertaking
2.1.1 2.1.2 4B. DET	CTSH No.	BCD SAD	ND EXPORT	2.2 cenvat Payable DUTY PAID,IF Goods	e : (Sum of Am ANY Unit of Q	115/201 nount Payab	Quantity Exported	SAD) 4500  FOB va exports month	115/2 lue of for the (Rs.)	Export Du	21d ty,if any paid e Duty Paid	value of ex to the mor current fina (Rs	ive FOB ports up the in the incial year b	Cumulative FOB value of exports up to the month for the lock of 5 Years (Rs.,	Under Bond / Letter of Undertaking
2.1.1 2.1.2 4B. DET SI.No	CTSH No.	SAD  CAL EXPORTS AI	ND EXPORT I	2.2 cenvat Payable DUTY PAID,IF Goods	e : (Sum of Am ANY Unit of Q	115/201 nount Payab	Quantity Exported	SAD) 4500  FOB va exports month	115/2 lue of for the (Rs.)	Export Du	21d ty,if any paid e Duty Paid	value of ex to the mor current fina (Rs	ive FOB ports up the in the incial year b	Cumulative FOB value of exports up to the month for the lock of 5 Years (Rs.,	Under Bond / Letter of Undertaking
2.1.1 2.1.2 4B. DET SI.No	CTSH No. 86069190	SAD  CAL EXPORTS AI	RAILWAY	2.2 cenvat Payable DUTY PAID,IF Goods	S : (Sum of Am  ANY  Unit of Q	115/201 nount Payab Quantity	Quantity Exported	SAD) 4500  FOB va exports month	115/2 lue of for the (Rs.)	Export Du	21d  ty,if any paid  e Duty Paid  10	value of ex to the mor current fina (Rs 700	ive FOB ports up the in the incial year b	Cumulative FOB ralue of exports up the month for the lock of 5 Years (Rs., 2000	Under Bond / Letter of Undertaking
2.1.1 2.1.2 4B. DET SI.No	86069190 AILS OF DUTY P	SAD  CAL EXPORTS AI	RAILWAY	2.2 cenvat Payable DUTY PAID,IF	S : (Sum of Am  ANY  Unit of Q	115/201 nount Payab Quantity	Quantity Exported	SAD) 4500  FOB va exports month	115/2 live of for the (Rs.) E	Export Du	ty,if any paid e Duty Paid 10	value of ex to the mor current fina (Rs 700	ive FOB ports up this in the tennical year -)	Cumulative FOB value of exports up the month for the lock of 5 Years (Rs., 2000	Under Bond / Letter of Undertaking
2.1.1 2.1.2 4B. DET SI.No	86069190 AILS OF DUTY P	SAD  SAD  CAL EXPORTS AI  Des	RAILWAY  BLE GOODS  Credit #	2.2 Cenvat Payable DUTY PAID,IF Goods OR	S : (Sum of Am  ANY  Unit of Q	115/201 nount Payab Quantity J	Quantity Exported  100	SAD) 4500  FOB va exports month  400	115/2 live of for the (Rs.) E	Export Du  Effective Rat  15.0	21d  ty,if any paid  Duty Paid  10	value of ex to the mor current fina (Rs 700	15.0  ive FOB sports up the in the to the control year year control year year control year year year year year year year year	Cumulative FOB ralue of exports up the month for the month for lock of 5 Years (Rs., 2000	Under Bond / Letter of Undertaking No
2.1.1 2.1.2 4B. DET SI.No	86069190  AILS OF DUTY P  Duty code	SAD  SAD  CAL EXPORTS AI  Des	RAILWAY  BLE GOODS  Credit #	2.2 Cenvat Payable DUTY PAID,IF Goods OR	S : (Sum of Am  ANY  Unit of Q	115/201 nount Payab Quantity J	Quantity Exported  100	SAD) 4500  FOB va exports month  400	115/2 live of for the (Rs.) E	Export Du Effective Rat 15.0 Challan Num	21d  ty,if any paid  Duty Paid  10	value of ex to the mor current fina (Rs 700	ive FOB ports up the in the incial year -) 00 R Code	Cumulative FOB ralue of exports up the month for the month for lock of 5 Years (Rs., 2000	Under Bond / Letter of Undertaking No
2.1.1 2.1.2 4B. DET SI.No 2.1	86069190  AILS OF DUTY P  Duty code	BCD SAD  EAL EXPORTS AID Designation of the second of the	RAILWAY  BLE GOODS  Credit #	2.2 Cenvat Payable DUTY PAID, IF Goods OR Account(Rs.) 0	S : (Sum of Am  ANY  Unit of Q	115/201 nount Payab Quantity J	Quantity Exported  100	SAD) 4500  FOB va exports month  400	115/2 live of for the (Rs.) E	Export Du Effective Rat 15.0 Challan Num	21d  ty,if any paid  Duty Paid  10	value of ex to the mor current fina (Rs 700	ive FOB ports up the in the incial year -) 00 R Code	Cumulative FOB ralue of exports up the month for the month for lock of 5 Years (Rs., 2000	Under Bond / Letter of Undertaking No
2.1.1 2.1.2 4B. DET SI.No 2.1	86069190  AILS OF DUTY P  Duty code  CENVAT  EXPORT_DUT	BCD SAD  EAL EXPORTS AID Designation of the second of the	RAILWAY  BLE GOODS  Credit #	2.2 Cenvat Payable DUTY PAID, IF Goods OR Account(Rs.) 0	S : (Sum of Am  ANY  Unit of Q	115/201 Dount Payab Quantity J Locount co	Quantity Exported  100  100  100  100  100  100	SAD) 4500  FOB va exports month  400	115/2 live of for the (Rs.) E	Export Du Effective Rat 15.0 Challan Num	21d  ty,if any paid  Duty Paid  10	value of ex to the mor current fina (Rs 700	ive FOB ports up the in the incial year -) 00 R Code	Cumulative FOB ralue of exports up lock of 5 Years(Rs., 2000	Under Bond / Letter of Undertaking No
2.1.1 2.1.2 4B. DET SI.No 2.1	86069190  AILS OF DUTY P  Duty code  CENVAT  EXPORT_DUT	BCD SAD  EAL EXPORTS AID Designation of the second of the	RAILWAY  BLE GOODS  Credit #	2.2 Cenvat Payable DUTY PAID, IF Goods OR Account(Rs.) 0	S : (Sum of Am  ANY  Unit of Q	115/201 nount Payab Quantity J	Quantity Exported  100  100  100  100  100  100	SAD) 4500  FOB va exports month  400	115/2 live of for the (Rs.) E	Export Du Effective Rat 15.0 Challan Num	21d  ty,if any paid  Duty Paid  10	value of ex- to the mor current fina (Rs 700 BSS 60	ive FOB ports up the in the incial year -) 00 R Code	Cumulative FOB ralue of exports up the month for the month for lock of 5 Years (Rs., 2000	Under Bond / Letter of Undertaking No

Total Amount Available: 3500

Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in SI.No.(4) of the Return) = 0

Utilization towards Other Payments Made during the month(vide. Details furnished under SI.No.(6) of the Return) = 0



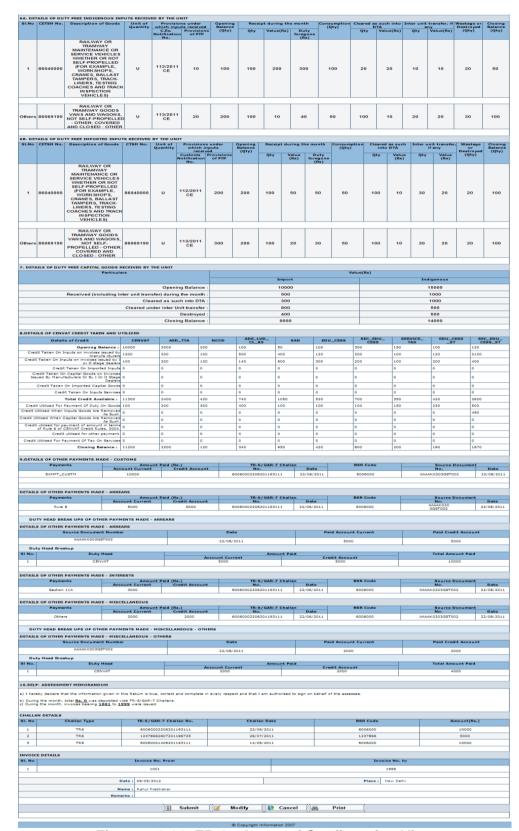
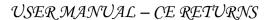


Figure – 3.14: ER-2 - A part of Confirmation View





- 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.

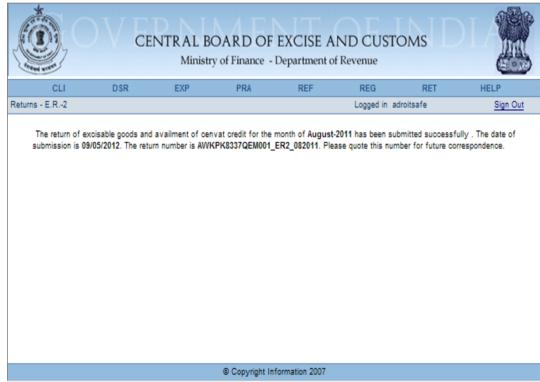


Figure - 3.15: Response Screen

Table – 2: Field Descriptions for filing ER-2

Field Name	Description	Validation	Example
Information pe	ertaining to the Asse	ssee	
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  Details pertail	Jurisdiction under which the Assessee falls ning to the Return	Automatically fetched and populated by the system.	BHUBANESWAR – I (CX)
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	This is to mention	Check box to be	Checked/Unchecked
Return	whether assessee	checked in case of NIL	
	is filing NIL return	Return.	
Letter of	This is Letter of	An alphanumeric	100009826
Permission	Permission	mandatory field	
Number	Number		
Date	Date on which Letter of Permission issued	To be entered in the DD/MM/YYYY format	09/01/2012
	Permission issued	or to be selected using calendar utility	

<b>Details of Man</b>	ufacture and Cleara	ance	
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



	T		T
Exports	Export.	number	
(Value) 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 Clea	arances in DTA and	Deemed Exports and D	uty 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 Clea	arances in DTA and	Deemed Exports and D	uty Pavable (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.	Central Excise Notification No.	To be entered in prescribed format.	156c
SI. No. of Customs/CEx Notification	SI. 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 CAD duty	T
		CVD and SAD duty	
		type. This will be	
		equal to the sum of	
		Duty Payable for	
Dataila of Disc	-:	BCD, CVD and SAD.	
		xport Duty Paid (If Any)	
CETSH	The 8 digit Central	The entered CETSH	86069190
	Excise Tariff.	should exist in the	
		database.	
Description of	Description of the	Description of Goods	RAILWAY OR
the Goods	product	is automatically	TRAMWAY GOODS
	manufactured and	populated by the	VANS AND WAGONS,
	cleared.	system.	NOT SELF-
			PROPELLED -
			OTHER: COVERED
			AND CLOSED :
			OTHER
Unit of	The unit of	A drop down appears	U
quantity	measure	for unit of quantity and	
	applicable (as per	the assessee chooses	
	the tariff) to the	from amongst these.	
	CETSH selected.	Unit of quantity	
		selected for the	
		clearance should be	
		the same	
		as mentioned in base	
		tariff.	
Quantity	This is the	This is a positive real	100
Exported	exported quantity.	number with upto two	
		decimal places.	
FOB value of	This is FOB value	This is a whole	4000
exports for	of exports for the	number	
the month	current month.		
Effective	This is effective	This is a positive real	15.0
Rate of	rate of export duty.	number with upto two	
Export Duty		decimal places.	
Duty Paid on	This is duty paid	This is a positive real	10
Export	on export.	number with upto two	
		decimal places.	
Cumulative	This is cumulative	This is a whole	7000
FOB value of	FOB value of	number	
Export up to	export up to the		
the month in	month in the		
the current	current fiscal year.		
fiscal year			
Cumulative	This is cumulative	This is a whole	2000
FOB value of	FOB value of	number	
Export up to	export up to the		
the month for	month for the		
the block of 5	block of 5 years.		
		1	T I
years Under Bond	This is to	Checkbox is to be	Checked/unchecked



/Letter of Undertaking	determine if this is under Bond or	checked or unchecked.	
Dataila of Dat	LOU.		
Details of Dut	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



		T -	Ţ
		user of any	
		discrepancy in the	
		computed figures and the ones he has	
		entered.	
Abstract of Ac	count Current	entered.	
Opening	Opening Balance	This is a whole	15000
Balance	Opening Balance	number. No validation	13000
Daianos		is performed by the	
		System.	
TR-6/GAR-7	TR-6/GAR-7	This is a whole	0
Challan	Challan Payments	number. TR-6/GAR-7	
Payments	made in the month	Challan Payments	
made in the	(in aggregate).	made on Paid sheet	
month (in		should match with the	
aggregate)		amount in Challan	
T	T	details.	45000
Total Amount	Total Amount	This is a whole	15000
Available	Available	number and is auto	
		populated by the	
Utilization	Utilization towards	system. This is a whole	0
towards	Payment of Duties	number. This should	0
Payment of	on excisable	match with the Duty	
Duties on	goods during the	Paid through Account	
excisable	month (vide.	Current in Duty Paid	
goods during	Details furnished	Section.	
the month	under col. no.3 in		
	SI.No. (4) of the		
	Return).		
Utilization	Utilization towards	This is a whole	0
towards	Other Payments	number. This should	
Other	Made during the	match with the Other	
Payments	month (vide.	Payments made	
Made during	Details furnished	through Account	
the month	under Sl.No. (6) of the Return).	Current.	
Closing	Closing Balance	This is a whole	15000
Balance	Closing Dalance	number and is auto	13000
Dalarioc		populated by the	
		system.	
Details of Dut	y Free Indigenous Ir	puts Received by the U	Init
CETSH	The 8 digit Central	The entered CETSH	86040000
	Excise Tariff.	should exist in the	
		database	
Description of	Description of the	Description of Goods	RAILWAY OR
the Goods	product	is free text.	TRAMWAY
	manufactured and		MAINTENANCE OR
	cleared.		SERVICE VEHICLES
			WHETHER OR NOT
			SELF-PROPELLED
			(FOR EXAMPLE,



		T	, ·
			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	Quantity for inter	This is a positive real	10
Transfer (If	unit transfer.	number with upto two	
any)- Qty	arm transfer.	decimal places.	
Inter Unit	Value for inter unit	This is a whole	10
Transfer (If	transfer.	number.	10
any)-Value	transier.	Hamber.	
Wastage or	Quantity that was	This is a positive real	20
Destroyed	wasted or	number with upto two	20
(Qty)	destroyed.	decimal places.	
Closing	Quantity of Closing	This is a positive real	50
	Balance.	•	30
Balance (Qty)	Dalance.	number with upto two	
Dataila of Dut	. Cusa luen suta d'Inne	decimal places.	4
		uts Received by the Uni	
CETSH	The 8 digit Central	The entered CETSH	86040000
	Excise Tariff.	should exist in the	
		database.	
Description of	Description of the	Description of Goods	RAILWAY OR
the Goods	product	is free text.	TRAMWAY
	manufactured and		MAINTENANCE OR
	cleared.		SERVICE VEHICLES
			WHETHER OR NOT
			SELF-PROPELLED
			(FOR EXAMPLE,
			WORKSHOPS,
			CRANES, BALLAST
			TAMPERS, TRACK-
			LINERS, TESTING
			COACHES AND
			TRACK INSPECTION
			VEHICLES)
Unit of	The unit of	A drop down appears	U
quantity	measure	for unit of quantity and	
4	applicable (as per	the assessee chooses	
	the tariff) to the	from amongst these.	
	CETSH selected.	Unit of quantity	
	OL 1011 boloblod.	selected for the	
		clearance should be	
		the same	
		as mentioned in base	
		tariff.	
Provisions	C.Ex. Notification	To be entered in	112/2011 CE
under which	No. under which		112/2011 GE
		prescribed format.	
inputs	inputs received.		
received-			
C.Ex.			
Notification			
No.	<b>5</b>		
Provisions	Provisions of FTP	This is a whole	200
under which	under which inputs	number.	
inputs	received.		
received-			



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	y Free Capital Good	s 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



		,
		300
DTA- Import.	number	
		1000
DTA- Indigenous.	number	
		800
	number	
Import.		
Ola ana di un dan	This is a subsite	500
		500
	number	
- inalgenous.		
Doctroyed Import	This is a whole	400
Destroyed- Import		400
Dostrovod-		500
•		300
		9000
		3000
Import		
	DTA - Cleared under	
	inter Unit transfer -	
	Destroyed.	
Closing Balance-	This is a whole	14000
Indigenous	number and should be	
	equal to Opening	
	•	
VAT 0!!- A!!!		
		10000
. •	-	10000
	•	
<u> </u>		
-		
2. Juli 1 (4100, 200 fi		
	_	
The amount of	This is a whole	1200
credit taken on	number.	
inputs under a		
	VAT Credit Availed The opening balance of credit available for utilization under each of the duty heads that figure in Rule3, CENVAT Credit Rules, 2004.  The amount of credit taken on	Cleared as such in DTA- Indigenous.  Cleared under Inter Unit Transfer-Import.  Cleared under Inter Unit Transfer-Import.  Cleared under Inter Unit Transfer Indigenous.  Destroyed- Import Indigenous  Closing Balance-Import Import Insi is a whole number  Closing Balance-Import Insi is a whole number Inter Unit transfer and it should be equal to Opening balance + Received during the month - Cleared as such into DTA - Cleared under inter Unit transfer - Destroyed.  Closing Balance-Indigenous Insi 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.  VAT Credit Availed and Utilized Insi is equal to the closing balance of the return last filed. The opening balance of credit available for utilization under each of the duty heads that figure in Rule3, CENVAT Credit Rules, 2004.  The amount of credit taken on This is a whole number.



manufacturer	head.		
Credit taken	The amount of	This is a whole	100
	credit taken on	number.	100
on inputs on invoices		Tidriber.	
	inputs under a		
issued by I or	particular duty		
II stage	head.		
dealers	<del></del>		
On Imported	The amount of	This is a whole	0
Inputs	credit taken on	number.	
	imported inputs.		
Credit taken	The amount of	This is a whole	200
on Capital	credit taken on	number.	
Goods on	capital goods on		
Invoices	invoices issued by		
issued by	manufacturers or		
manufacturer	by I or II stage		
s or by I or II	dealers, under a		
stage dealers	particular duty		
	head.		
On Imported	The amount of	This is a whole	0
Capital	credit taken on	number.	
Goods	imported capital		
00000	goods.		
Credit taken	The amount of	This is a whole	0
on input	credit taken on	number.	Ĭ
services	input services.	Tidilibot.	
Total credit	This is the sum of	The system	11300
taken	the opening	computes the sum.	11300
laneii	balance, credit	Computes the sum.	
	availed on inputs,		
	capital goods and		
Credit	input services.	This is a whole	100
	Duty defrayed		100
utilized for	amount through	number. This is	
payment of	credit account	validated with duty	
duty on	under a particular	paid amount.	
goods	duty head.		
Credit	The reversal of	This is a whole	0
utilized when	credit when inputs	number.	
inputs goods	goods are removed		
are removed	as such.		
as such			
Credit	The reversal of	This is a whole	0
utilized when	credit when capital	number.	
capital goods	goods are removed		
are removed	as such.		
as such			
Credit	The amount of	This is a whole	0
utilized for	credit utilized for	number.	
payment of	payment of amount		
amount in	in terms of Rule 6		
terms of Rule	of CENVAT Credit		
LOTTIO OF INDIC	O OLIVALI OICUIL	İ	



6 of CENVAT Credit Rules,	Rules, 2004.		
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
<b>Details of Oth</b>	er 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.	600600022062011931



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 Oth	er Payments Made -		
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.	600600022062011931 11
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
<b>Details of Oth</b>	er 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.	600600022062011931
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



	T		<del></del> _
		numbers generated	
		from various modules in ACES	
Date on	The date of the	This is the date of the	22/08/2011
source	source document	source document	22/00/2011
document	number that has	number entered	
Number	been selected.	Hamber Chicica	
	er Payments Made –	Miscellaneous	
Payments	The list would	A drop down appears	Others
	include (Fine,	for Payment types	
	Penalty, Others}	and the Assessee	
	•	chooses from	
		amongst these.	
Amount paid	Payments like fines	This is a whole	2000
- Account	and penalties – the	number.	
current	user can make		
{6(2A)}	multiple selections.		
Amount paid	Arrears paid	This is a whole	2000
- Credit	through credit	number.	
account	account and only		
	allowed if		
	Payments is "Others".		
Challan	The Challan	The number should	600600022062011931
number	number vides	be in the format of	11
Tidiniboi	which payment is	the TR-6 / GAR-7	
	made.	Challan numbers. i.e.	
		7 digit BSR Code	
		followed by 8 digit	
		Challan date	
		(DDMMYYYY)	
		followed by 5 digit	
		running serial	
D	D ( (1 0) "	number.	00/00/0044
Date of	Date of the Challan	The entry should be	22/06/2011
submitting	number.	in the DD-MM-YYYY	
Challan		format Usual checks for date fields are	
		made.	
BSR code	The unique code of	The number should	6006000
DOLY CORE	branch in which the	be in the format of	000000
	Challan was paid.	the BSR code.	
Source	The set of source	The system validates	TEMPA0203GST002_
document	document numbers	the source document	ER2_082010
number	that figure against	number entered by	_
	the name of the	the assessee with the	
	Assessee.	document reference	
		numbers generated	
		from various modules	
		in ACES	22/22/22
Date on	The date of the	The system does not	22/08/2011
source	source document	perform any	



al a a coma a mat	an una la a u Ala a Alla a a	validations on this	1
document Number	number that has been entered	date.	
		Payments Made- Arrea	re
Duty head	This is the list of all	This is a set of all	CENVAT
Duty flead	applicable duty heads as per the CETSHs selected in the previous section of the return.	duty heads against which a liability figures in the previous section of the current return.	CLIVAT
Account	The amount of duty	This is a whole	5000
current	defrayed through account current under a particular duty head.	number.	3000
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 wis	se breakup of Other F	Payments Made- Misce	llaneous - 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 Detail	S	1	
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.	600600014062011931
Challan Date	Date of the Challan number.	The entry should be in the DD/MM/YYYY format.	14/06/2011



### USER MANUAL - CE RETURNS

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
<b>Invoices Deta</b>	ils		
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 Assessm	ent 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.



### USER MANUAL - CE RETURNS

**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.

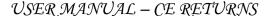
### 4 ER-3

## 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





 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

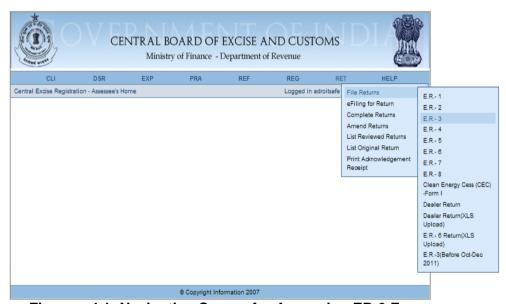


Figure – 4.1: Navigation Screen for Accessing ER-3 Form

#### 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 guarter 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
- 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.



### USER MANUAL - CE RETURNS

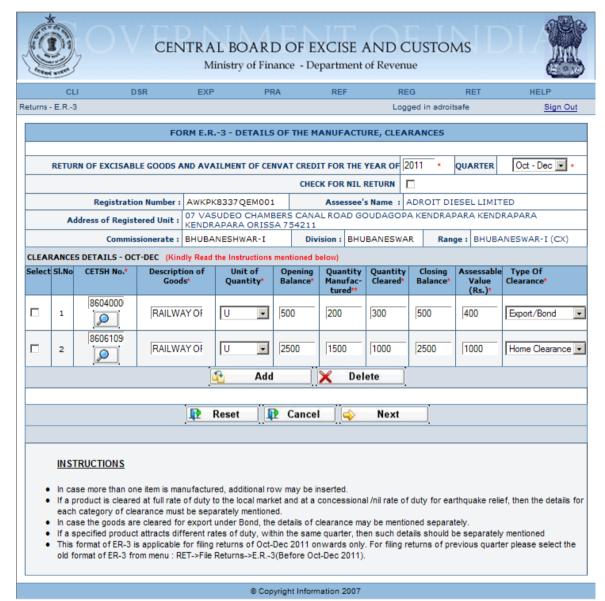


Figure – 4.2: Form ER-3 – Details of the Manufacture, Clearances

- 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.



### USER MANUAL - CE 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.

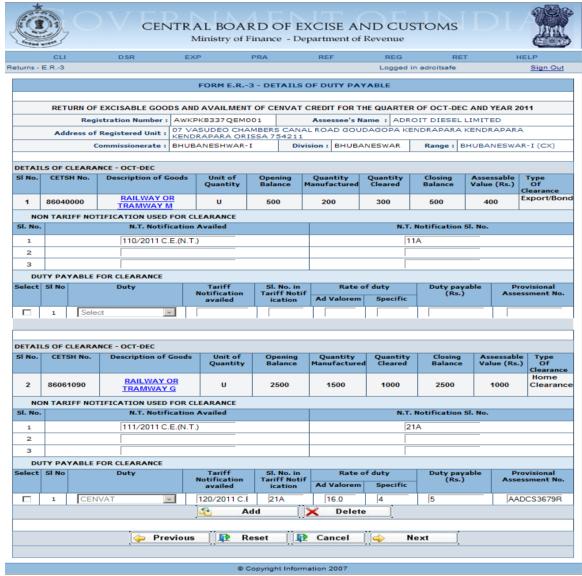


Figure - 4.3: ER-3 - Details of Duty Payable

- 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 return form.



### USER MANUAL - CE RETURNS

- 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.

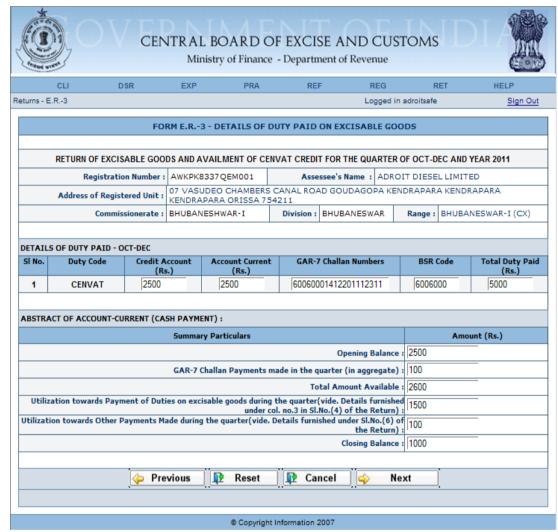


Figure – 4.4: ER-3 – Details of Duty Paid on Excisable Goods

- 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.



### USER MANUAL - CE RETURNS

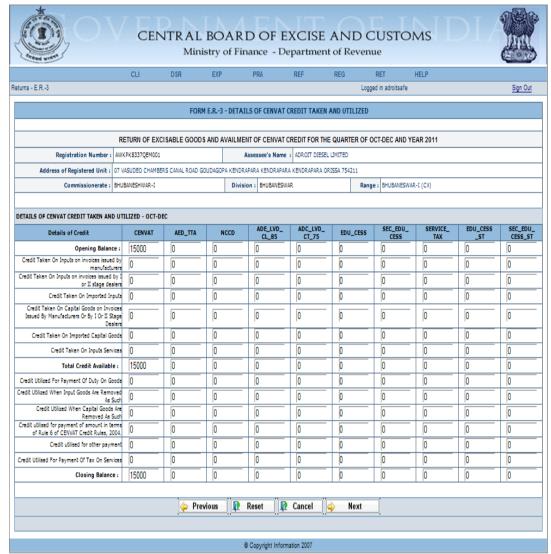


Figure - 4.5: ER-3 - Details of CENVAT Credit Availed and Utilized

- 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.



### USER MANUAL - CE RETURNS

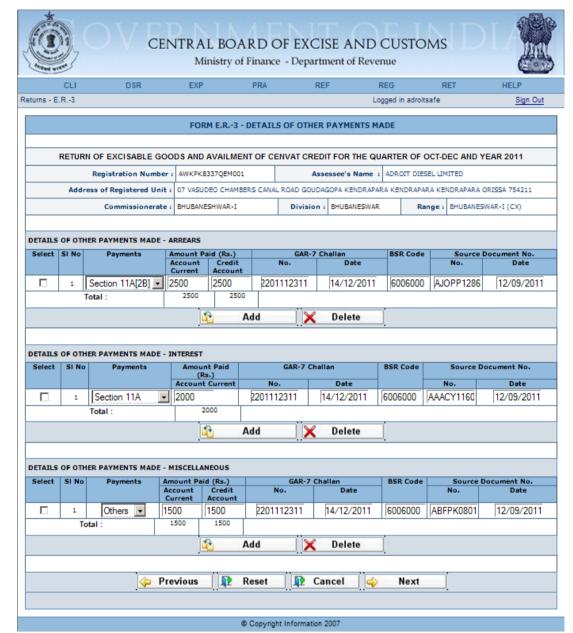


Figure – 4.6: ER-3 – Details of Other Payments Made

- 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.



### USER MANUAL - CE RETURNS

- 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.

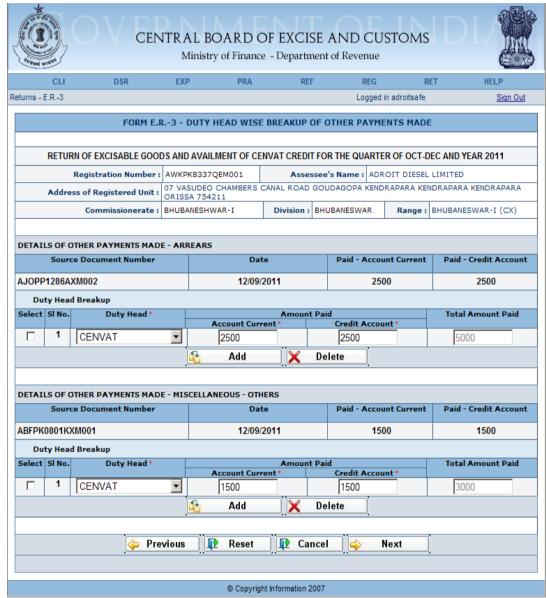


Figure – 4.7: ER-3 – Duty Head Wise Breakup of Other Payments Made

- 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.



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- 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.

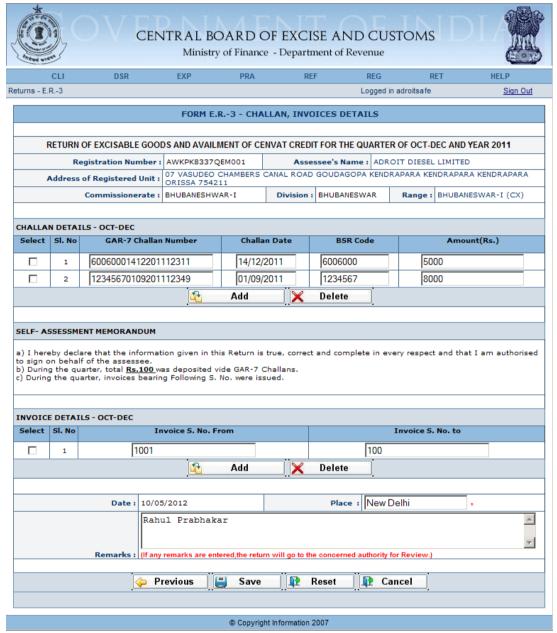
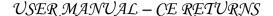


Figure – 4.8: ER-3 – Challans, Invoices Details

- 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.



#### CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue



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, AAACY1180EXM008, 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) DETAILS OF CLEARANCE Description Of Goods Unit Of Quantity Opening Balance CETSH NO. Quantity Cleared Closing Balance 86040000 RAILW u 500 200 300 500 Export/Bo NON TARIFF NOTIFICATION USED FOR CLEARANCE N.T. Notification SI. No. 110/2011 C.E.(N.T.) 11A DUTY PAYABLE FOR CLEARANCE Tariff Notification availed SI. No. in Tariff Notification Duty payable (Rs.) DETAILS OF CLEARANCE Description Of Goods Unit Of Quantity CETSH NO. Opening Balance Quantity Cleared Closing Balance 86061090 2500 1500 1000 2500 NON TARIFF NOTIFICATION USED FOR CLEARANCE 2 DUTY PAYABLE FOR CLEARANCE Tariff Notification availed Duty payable (Rs.) Provisional Assessment No SI. No. in Tariff Ad Valorem CENVAT 120/2011 C.E. 21A 16.0 AADCS3679RXD001\_PRA\_011 4.DETAILS OF DUTY PAID ON EXCISABLE GOODS Credit Account(Rs.) Account current (Rs.) GAR-7 Challan Numbers BSR Code Total duty paid (Rs.) Duty code CENVAT 60060001412201112311 5.ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT): Opening Balance : 2500 Total Amount Available : 2600 Utilization towards Payment of Duties on excisable goods during the quarter(vide. Details furnished under col. no.3 in SI.No.(4) of the Utilization towards Other Payments Made during the quarter(vide. Details furnished under SI.No.(6) of the Return): 100 Closing Balance: 1000



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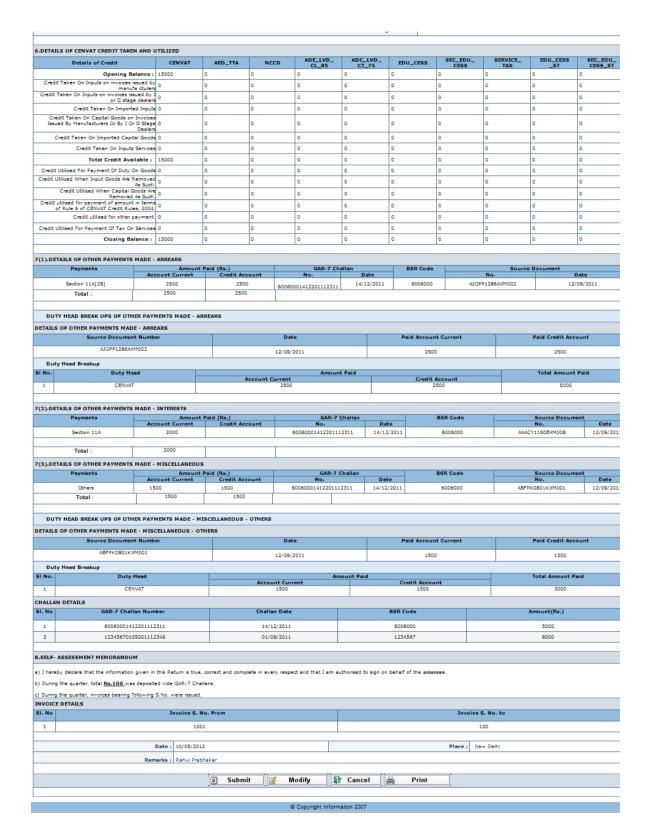
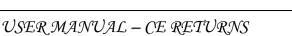


Figure – 4.9: ER-3- A part of Confirmation View

#### 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.

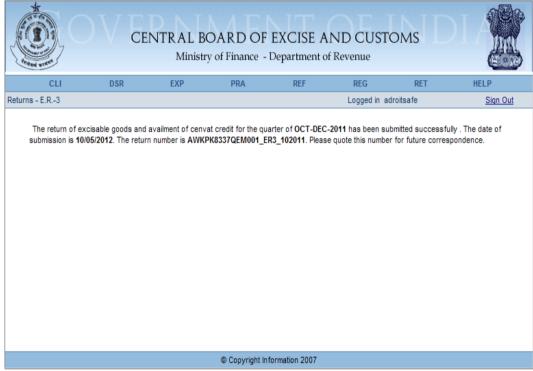


Figure - 4.10: Form ER-3 - Response screen

Table - 3: Field Descriptions for filing ER - 3

Field Name	Description	Validation	Example
Information po	ertaining 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.	AWKPK8337QEM0 01
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	Automatically fetched and populated by the system.	BHUBANESHWAR - I
Division	falls.  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 per	rtaining 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 Cleara		I <del>-</del>	110/0011 07017
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.)



	T	mandatam, to fill if mand-	<u> </u>
		mandatory to fill if goods	
		are exported under bond	
N.T.	Serial number in the	or LUT.	11A
Notification SI.	non-tariff notification		1174
No.	used for clearance.		
_	Payable For Clearance		
Duty Head	This field points to one	The user is presented with	CENVAT
Duty Ficad	element in the set of	the list of applicable duty	OLIVAI
	duty heads that are	heads for a particular	
	applicable to the	CETSH. The user can	
	particular clearance	also add duty heads. Duty	
	under that CETSH.	Heads cannot be repeated	
		for a clearance.	
Notification	This is the set of	Notification availed should	110/2011 C.E.
availed	notifications that are	be entered in web based	
	applicable to that	filing. This should be in the	
	particular CETSH	proper format i.e.	
	under a particular duty	NNN/YYYY C.E.	
	head.		
Serial number	The serial number in	Serial Number should be	21A
in the	the notification entered	entered in web based	
notification	in the previous field.	filing.	
Rate of duty –	The figure which would	This is a non-negative real	16.0
ad valorem	be multiplied to the	number, within the range	
	assessable value to get	0-99.99.	
	the duty liability.		
Rate of duty –	The figure which would	This is a non-negative real	4
specific	be multiplied to the	number.	
	quantity cleared to get		
	the duty liability.		
Duty payable	This is the duty liability	This is a whole number.	5
(Rs.)	of the Assessee as		
	computed and entered		
Daniel I	by the Assessee.	Dura de la contractor d	A A D O C O C C C C C C C C C C C C C C C C
Provisional	This refers to the	Provisional assessment	AADCS3679REM0
assessment	provisional assessment	order numbers should be	01_PRA_004
number	numbers that are	still active against the	
	present in the dataset	Assessee and are	
	of the Assessee.	validated from the	
Details of duty	Paid	database.	
Duty hood	This is the list of all	This is a set of all duty	
Duty head		This is a set of all duty	CENVAT
	applicable duty heads as per the CETSHs	heads against which a liability figures in the	OLINVAI
	selected in the	previous section of the	
	previous section of the	current return.	
	return.	Carrent return.	
Credit account	The amount of duty	This is a whole number.	2500
CIEUR ACCOUIR	defrayed through credit	This is a whole humber.	2500
	account under a		
	particular duty head.		
	Particular duty Head.	1	



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
	count-Current (Cash Pay	ment)	
Opening Balance	Opening Balance	This is a whole number.  No validation is performed by the System.	2500
GAR-7 Challan Payments	GAR-7 Challan Payments made in the	This is a whole number. GAR-7 Challan Payments	100
made in the month (in aggregate)	month (in aggregate).	made on Paid sheet should match with the amount in Challan details.	
month (in aggregate) Total Amount Available	month (in aggregate).  Total Amount Available	made on Paid sheet should match with the amount in Challan details.  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
month (in aggregate) Total Amount	month (in aggregate).	made on Paid sheet should match with the amount in Challan details.  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	1500



Made during the month	Details furnished under SI.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 CENV	/AT 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



			ı
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
<b>Details of Other</b>	Payments Made - Arrea	ars	
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



BSR code	The unique code of the branch in which the	The number should be in the format of the BSR	6006000
Challan	number.	DD-MM-YYYY format Usual checks for date fields are made.	
number  Date on	vide which payment is made.  Date of the Challan	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. The entry should be in the	2311 14/12/2011
Account current Challan	paid. The Challan number	The number should be in	6006000141220111
Amount paid -	{11A, 11D, Rule 8 cases, 11A(2B)} Interest liability that is	Payments types and the Assessee chooses from amongst these. This is a whole number.	350
Payments	The list would include	A drop down appears for	Section 11A
		not perform any validations on this date.	
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	12/09/2011
	name of the Assessee.	with the document reference numbers generated from various modules in ACES	
Source document number	Challan was paid.  The set of source document numbers that figure against the	code. The system validates the source document number entered by the assesse	AJOPP1286XXM00 1_ER3_082010
BSR code	The unique code of the branch in which the	fields are made.  The number should be in the format of the BSR	6006000



	(Fine Benelty Others)	Payment types and the	
	{Fine, Penalty, Others}	Payment types and the Assessee chooses from	
		amongst these.	
Amount paid -	Payments like fines	This is a whole number.	250
Account	and penalties – the		
current {6(2A)}	user can make multiple		
	selections.		
Amount paid -	Arrears paid through	This is a whole number	0
Credit account	credit account.	and is only allowed to be	
		filled if Payment type is	
		"Others".	
Challan	The Challan number	The number should be in	6006000141220111
number	vide which payment is	the format of the GAR-7	2311
	made.	Challan numbers. i.e. 7	
		digit BSR Code followed by 8 digit Challan date	
		(DDMMYYYY) followed by	
		5 digit running serial	
		number.	
Date on	Date of the Challan	The entry should be in the	14/12/2011
Challan	number.	DD-MM-YYYY format	
		Usual checks for date	
		fields are made.	
BSR code	The unique code of the	The number should be in	6006000
	branch in which the	the format of the BSR	
	Challan was paid.	code.	A 1000040000///M00
Source	The set of source	The system validates the	AJOPP1286XXM00
document number	document numbers that figure against the	source document number entered by the assesse	1_ER3_082010
Humber	name of the Assessee.	with the document	
	Traine of the 7.0303300.	reference numbers	
		generated from various	
		modules in ACES	
Date on source	The date of the source	The system does not	12/09/2011
document	document number that	perform any validations on	
number	accamont named that	pononin any ramadanona an	
number	has been selected.	this date.	
<b>Duty Head wise</b>	has been selected.  breakup of Other Paym	this date. ents Made- Arrears	
	has been selected.  breakup of Other Paym  This is the list of all	this date.  ents Made- Arrears  This is a set of all duty	Cenvat
<b>Duty Head wise</b>	has been selected.  breakup of Other Paym This is the list of all applicable duty heads	this date.  ents Made- Arrears  This is a set of all duty heads against which a	Cenvat
<b>Duty Head wise</b>	has been selected.  breakup of Other Paym This is the list of all applicable duty heads as per the CETSHs	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the	Cenvat
<b>Duty Head wise</b>	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the	Cenvat
<b>Duty Head wise</b>	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the	Cenvat
Duty Head wise Duty head	has been selected.  breakup of Other Paym This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the current return.	
Duty Head wise Duty head  Account	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.  The amount of duty	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the	Cenvat 2500
Duty Head wise Duty head	has been selected.  breakup of Other Paym This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the current return.	
Duty Head wise Duty head  Account	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.  The amount of duty defrayed through	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the current return.	
Duty Head wise Duty head  Account	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.  The amount of duty defrayed through account current under	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the current return.	
Duty Head wise Duty head  Account current	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.  The amount of duty defrayed through account current under a particular duty head.  The amount of duty defrayed through credit	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the current return.  This is a whole number.  This is a whole number.  The system shows an	2500
Duty Head wise Duty head  Account current	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.  The amount of duty defrayed through account current under a particular duty head.  The amount of duty defrayed through credit account under a	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the current return.  This is a whole number.  This is a whole number.  The system shows an instruction to the Assessee	2500
Duty Head wise Duty head  Account current	has been selected.  breakup of Other Paym  This is the list of all applicable duty heads as per the CETSHs selected in the previous section of the return.  The amount of duty defrayed through account current under a particular duty head.  The amount of duty defrayed through credit	this date.  ents Made- Arrears  This is a set of all duty heads against which a liability figures in the previous section of the current return.  This is a whole number.  This is a whole number.  The system shows an	2500



Total Amount paid	The sum of the duty defrayed in account current and credit account.	defrayed through his credit account should not be more than the credit utilized under that head.  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	5000
		computed figures and the	
Duty Head and	handrum of Other Ber	ones he has entered.	Othoro
		ents Made - Miscellaneous -	
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	The amount of duty	This is a whole number.	1500
current	defrayed through 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.	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
<b>Challan Details</b>			
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



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		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.

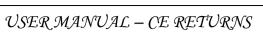
**Submit**: With help of this button Assessee submits the document for further processing.

**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



### USER MANUAL - CE RETURNS

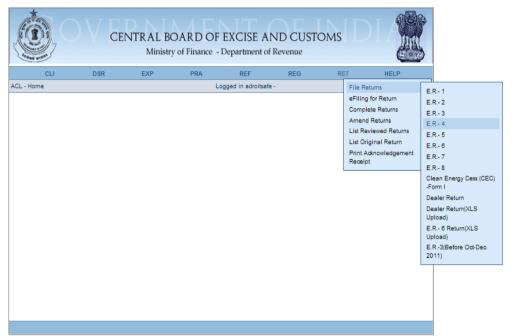


Figure - 5.1: Form ER-4 - Navigation Screen for Accessing ER-4 Form

### 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



### USER MANUAL - CE RETURNS

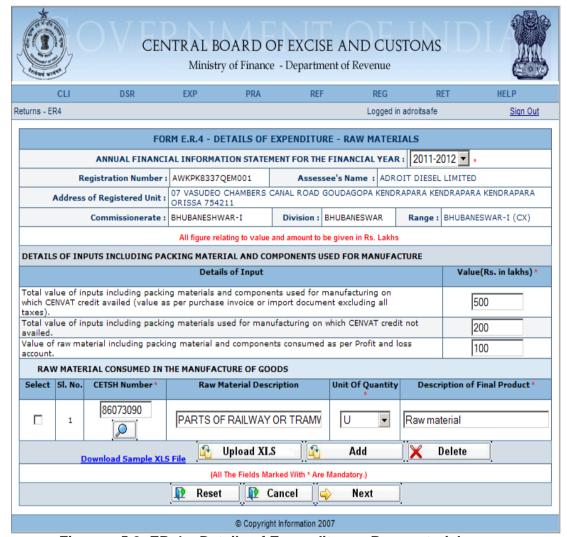


Figure – 5.2: ER-4 – Details of Expenditure – Raw materials

- 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



### USER MANUAL - CE RETURNS

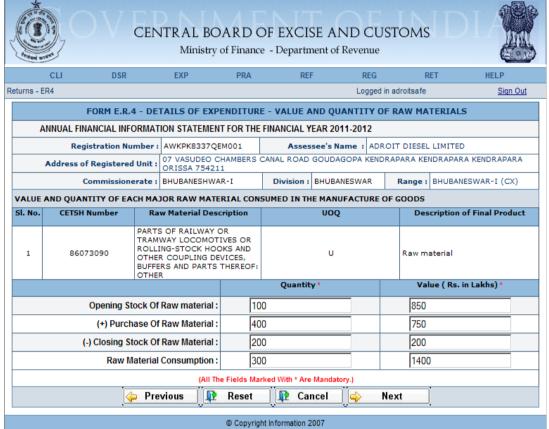


Figure – 5.3: ER-4 – Details of Expenditure – Value and Quantity of Raw materials

- 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.



### USER MANUAL - CE RETURNS



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

- 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.



### USER MANUAL - CE RETURNS

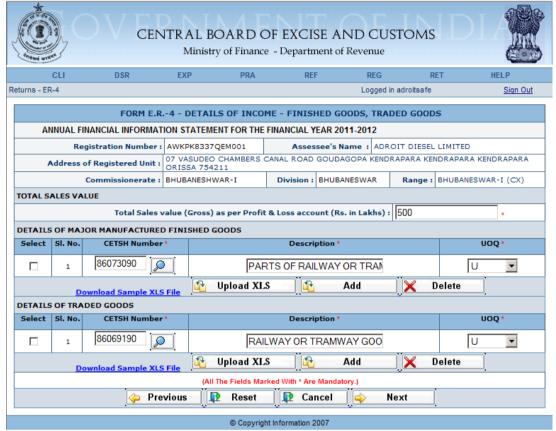


Figure - 5.5: ER-4 - Details of Income - Finished Goods, Traded Goods

- 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



### USER MANUAL - CE RETURNS

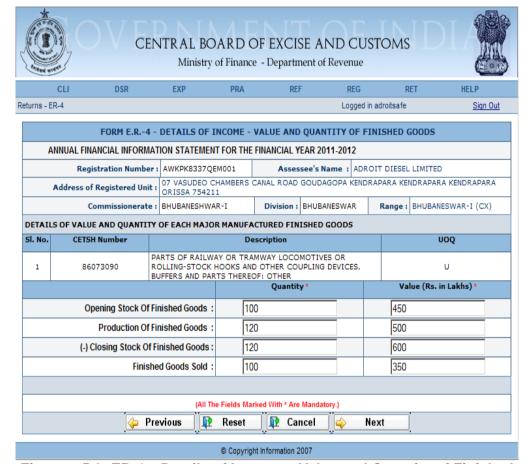


Figure – 5.6: ER-4 – Details of Income – Value and Quantity of Finished Goods

- 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.



### USER MANUAL - CE RETURNS

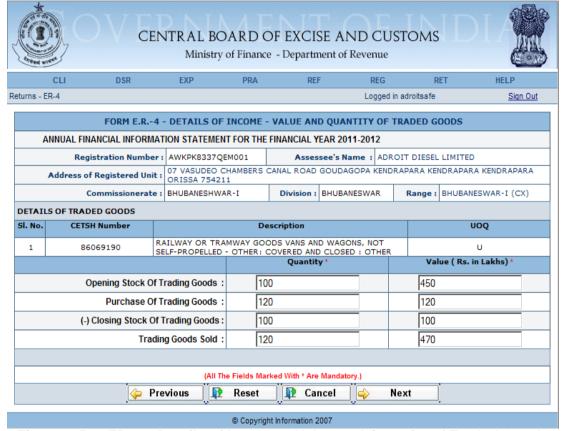


Figure – 5.7: ER-4 – Details of Income – Value and Quantity of Traded Goods

- 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.



### USER MANUAL - CE RETURNS



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

- 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.



### USER MANUAL - CE RETURNS

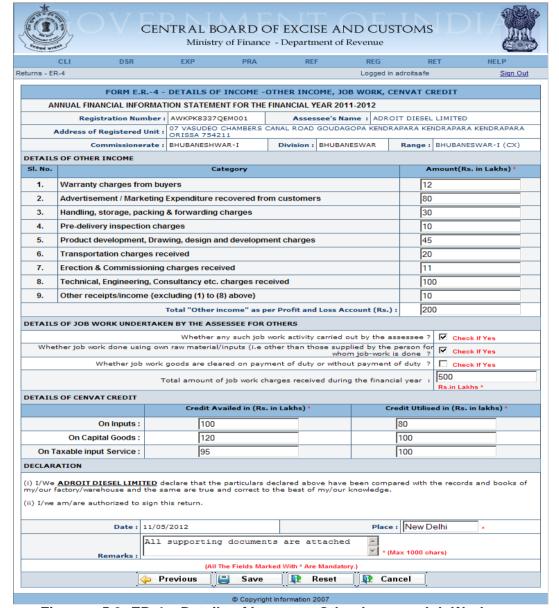


Figure – 5.9: ER-4 – Details of Income – Other Income, Job Work, CENVAT Credit

- 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.



### USER MANUAL - CE RETURNS

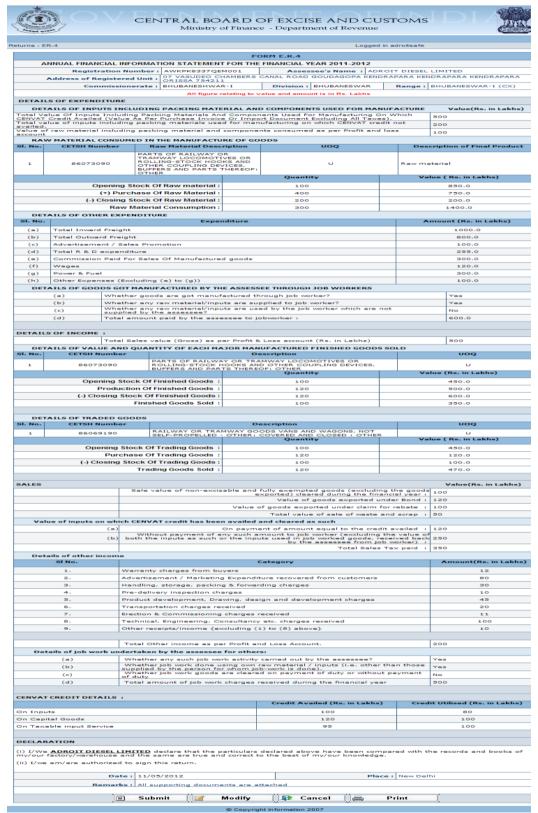


Figure - 5.10: ER-4 - Confirmation View

#### 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.

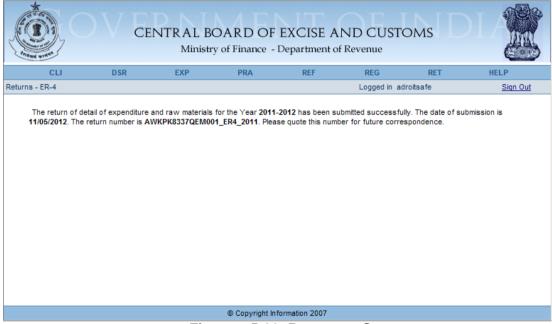


Figure – 5.11: Response Screen

Table - 4: Field Descriptions for filing ER -4

Field Name	Description	Validation	Example		
Information pertain	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.	AWKPK8337QEM00		
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 -
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 pertain	ing 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 expendit			
Details of inputs in (rupees)	cluding packing mate	rial and components used fo	or manufacture
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	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.  This is the real value in	200
inputs including packing materials and components used for manufacturing on which CENVAT credit not availed	including packing materials and components used for manufacturing on which CENVAT credit not availed.	lakhs.	400
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
	umed in the manufact		DADTC OF
Raw Material Description	Description of the raw material.	The entry is not validated in the system.	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR



		I	DOLLING 2======
CETCL	The Odinic Odinic	The entered OFTOLL	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 (rupees)	of each major raw ma	aterial consumed in the manu	ufacture of goods
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 exp	penditure				
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		
<b>Total Sales Value</b>	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 manufa	actured 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:
CETSH	The 8 digit Central Excise Tariff.	The entered CETSH should exist in the database.	OTHER 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
	activity (excluding inp		DAH 14/43/ OD
Description	Description of the	This is a text field and no	RAILWAY OR



	trading goods.	validations are performed	TRAMWAY GOODS
		by the system.	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	I <b>–</b>	I <b></b>	
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



			T
cleared during the			
financial year			
Value of goods	Value of goods	This is a non-negative real	120
exported under	exported under	number.	
bond	bond.		
Value of goods	Value of goods	This is a non-negative real	100
exported under	exported under	number.	
claim for rebate	claim for rebate.		
Total value of sale	Total value of sale of	This is a non-negative real	50
of waste and scrap	waste and scrap.	number.	
Value of inputs on	Value of inputs on	This is a non-negative real	120
which CENVAT	which CENVAT	number.	
credit has been	credit has been		
availed and	availed and cleared		
cleared as such	as such on payment		
On payment of	of amount equal to		
amount equal to	the credit availed.		
the credit availed			
Value of inputs on	Value of inputs on	This is a non-negative real	250
which CENVAT	which CENVAT	number.	
credit has been	credit has been		
availed and	availed and cleared		
cleared as such	as such without		
without payment of	payment of any such		
any such amount,	amount, to the job		
to the job worker	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)			
Total sales tax	Total sales tax paid.	This is a non-negative real	350
paid	-	number.	
Details of other inc	ome		·
Warranty charges	Warranty charges	This is a non-negative real	12
from buyers	from buyers.	number.	
Advertisement /	Advertisement /	This is a non-negative real	80
marketing	marketing	number.	
expenditure	expenditure		
recovered from	recovered from		
customers	customers.		
Handling, storage,	Handling, storage,	This is a non-negative real	30
packing and	packing and	number.	
forwarding charges	forwarding charges.		
Pre-delivery	Pre-delivery	This is a non-negative real	10
inspection charges	inspection charges.	number.	
Product	Product	This is a non-negative real	45
development,	development,	number.	
	· '	l .	į.



drawing, design	drawing, design and		
and development	development		
charges	charges.		
Transportation	Transportation	This is a non-negative real	20
charges received	charges received.	number.	20
Erection and	Erection and		11
		This is a non-negative real	' '
commissioning	commissioning	number.	
charges received	charges received.	This is a year properties well	100
Technical,	Technical,	This is a non-negative real	100
engineering,	engineering,	number.	
consultancy etc.	consultancy etc.		
charges received	charges received.		
Other receipts	Other receipts	This is a non-negative real	10
		number.	
Total other income	Total other income	This is a non-negative real	200
as per profit and	as per profit and	number.	
loss account	loss account.		
Any job work	This is a checkbox.	The Assessee selects this if	Check/Uncheck
carried out by the		he has carried out some job	
Assessee?		work.	
Any job work done	This is a checkbox.	The Assessee selects this if	Check/Uncheck
using own raw		he has carried out some job	
material / inputs		work.	
(i.e., other than			
those supplied by			
the person for			
whom job work is			
done)?			
Job work goods	This is a checkbox.	The Assessee selects this if	Check/Uncheck
cleared without		he has carried out some job	
payment of duty?		work.	
Total amount of	Total amount of job	This is a non-negative real	500
job work charges	work charges	number.	
received during the	received during the		
financial year	financial year.		
CENVAT Credit De			
Credit availed on	Credit availed on	This is a non-negative real	100
inputs	inputs (Rs. in	number.	
Inputs	Lakhs).	Hamber.	
Credit availed on	Credit availed on	This is a non-negative real	80
capital goods	capital goods (Rs. in	number.	
Capital 900as	Lakhs).	Hamber.	
Credit availed on	Credit availed on	This is a non-negative real	120
services	services (Rs. in	number.	120
Services	Lakhs).	Hamber.	
Credit utilized for	Credit utilized for	This is a non-nogative real	100
		This is a non-negative real number.	100
payment of duty on	payment of duty on	Hullibet.	
goods	goods (Rs. in		
Crodit :::!!:=c=!	Lakhs).	This is a non-negative real	05
Credit utilized	Credit utilized when	This is a non-negative real	95
when inputs or	inputs or capital	number.	



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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.



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# 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



## USER MANUAL - CE RETURNS

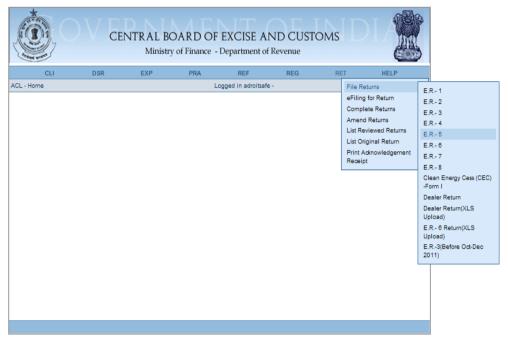


Figure - 6.1: Navigation Screen for Accessing ER-5 Form

### 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.



### USER MANUAL - CE RETURNS

### 6.5 Operating Instructions

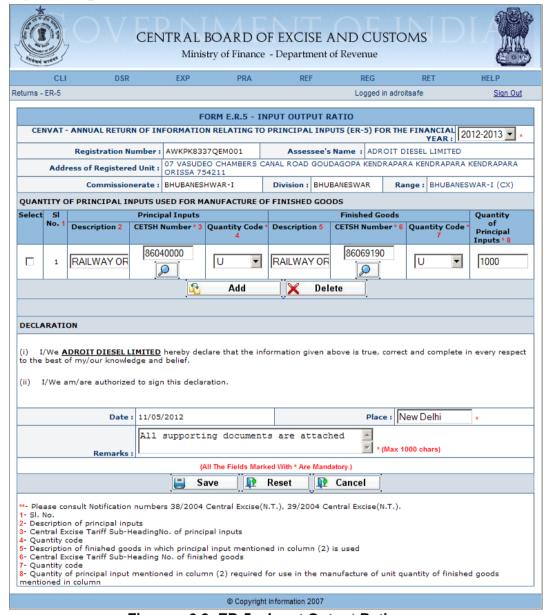


Figure - 6.2: ER-5 - Input Output Ratio

- 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.



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

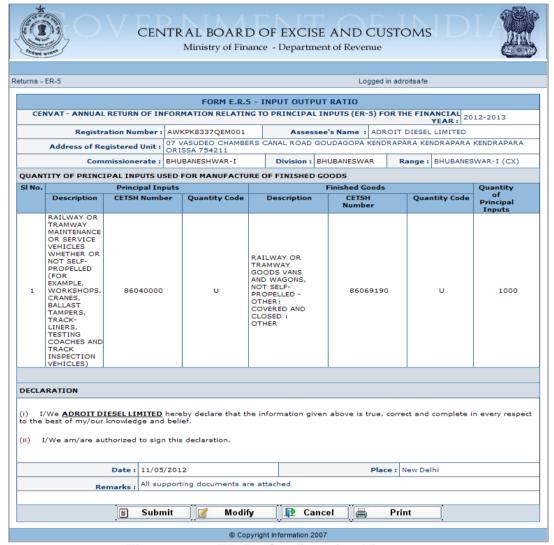
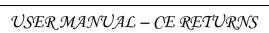
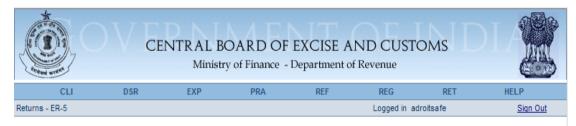


Figure – 6.3: ER-5 – Confirmation View

- 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.







The return of information relating to principal inputs for the Year 2012-2013 has been submitted successfully. The date of submission is 11/05/2012. The return number is AWKPK8337QEM001\_ER5\_2012. Please quote this number for future correspondence.

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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)



Declaration for the financial year	This is the year of filing of return.	The range for this field is \$\displays [the year of registration, the current year]. The field is a whole number.	2012-2013
Principal inputs	I 5	<del>                                    </del>	DAH 14/41/ OD
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	
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



### USER MANUAL – CE RETURNS

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).

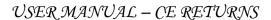
Print: This will print the document.

**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

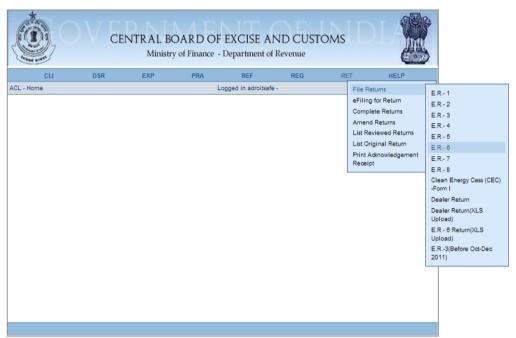


Figure - 7.1: Navigation Screen for Accessing ER-6 Form

#### 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



### USER MANUAL - CE RETURNS

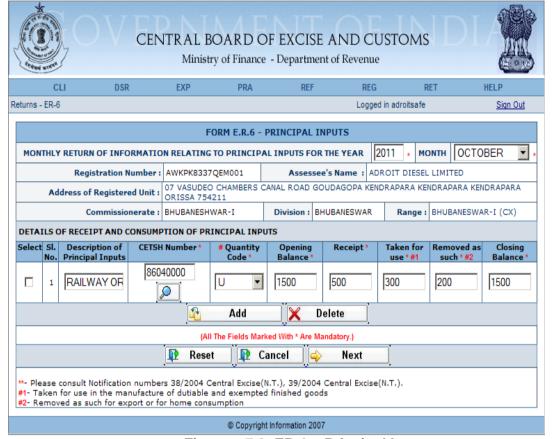


Figure - 7.2: ER-6 - Principal Inputs

- 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.



### USER MANUAL - CE RETURNS

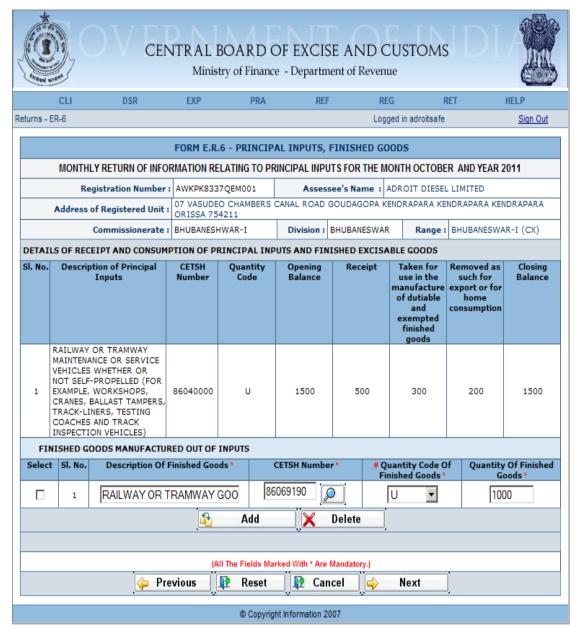


Figure – 7.3: Form ER-6 – Details of Finished Goods Manufactured Out of Inputs

- 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.



### USER MANUAL - CE RETURNS

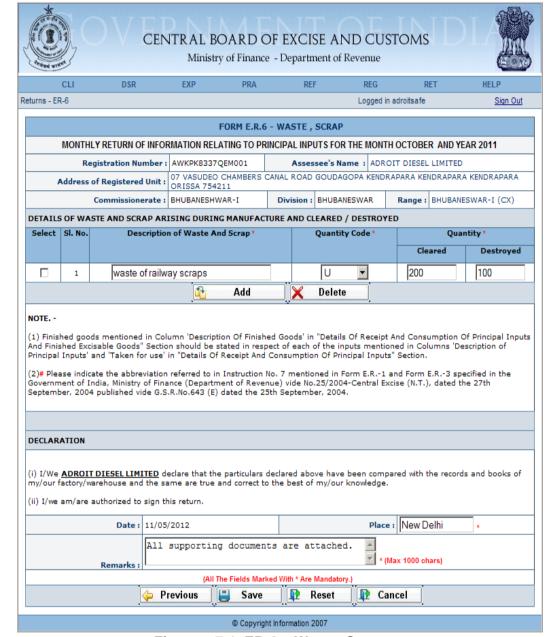


Figure - 7.4: ER-6 - Waste, Scrap

- 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.



### USER MANUAL - CE RETURNS

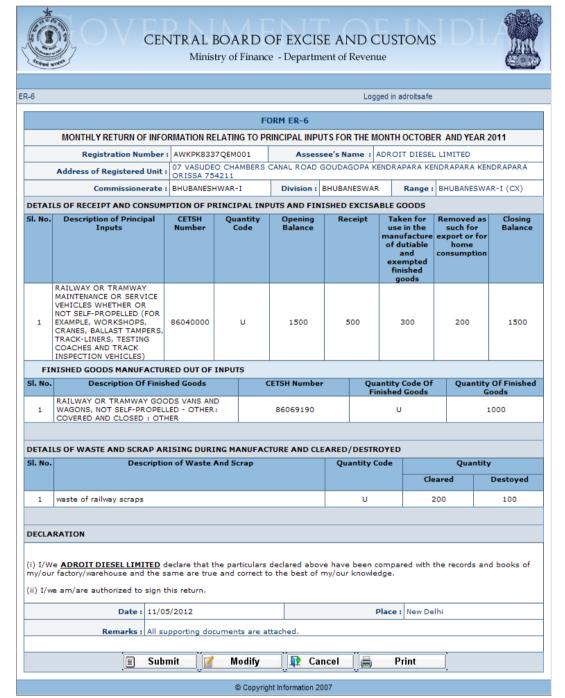
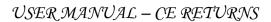


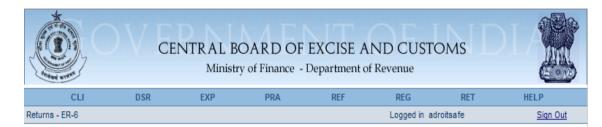
Figure - 7.5: ER-6 - Confirmation View

- 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.



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.	AWKPK8337QE M001
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
Commissioner ate	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the	BHUBANESHW AR - I



		system.			
Division	Jurisdiction under which the Assessee falls	Automatically fetched and populated by the system.	BHUBANESWA R		
Range	Jurisdiction under which the Assessee falls.	Automatically fetched and populated by the system.	BHUBANESWA R – 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
	e and scrap arising during	g manufacture and such t	hat is cleared or
destroyed  Description of	Description of the wests	This optry is not	wasto of rollway
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



### USER MANUAL - CE RETURNS

	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.



### USER MANUAL - CE RETURNS

## 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

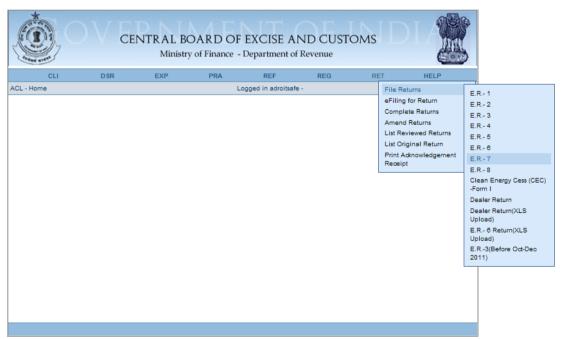
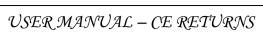


Figure – 8.1: Navigation Screen for Accessing ER-7 Form

#### 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.
  - 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.



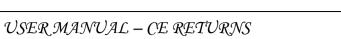
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			Commission	erate :	BHUBANE		I	Di	vision :	вн	UBANESW	/AR I	Rang	e: BH	IUBANESV	VAR-I (	CX)
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	5		Colloidal N					Cadl	Mech E	ngi	neering				2005		
	6		Wax Sterili:	zer				Adan	Adams, 500L capacity					2005			
	7		Cartonator						Wimco 2005								
	8		Sticker Lab	eling N	И/C			Maharshi Udyog Labeling						2005			
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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



### USER MANUAL - CE RETURNS

- 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

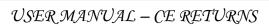
Ministry of Finance - Department of Revenue



Returns - I	eturns - ER-7 Logged in adroitsafe									
			FOR	M 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: AWKPK8337 QEM001 Assessee's Name: ADROIT DIESEL LIMITED									
DOZ VASLIDEO CHAMBERS CANAL BOAD					AD GOUDAGOPA KENDRAPARA KENDRAPARA					
	Address of Registered Unit :	RISSA 754211								
	Commissionerate :	R-I	Division :	BHUBAN	ESWAR	Ra	nge: BHUBAN	IESWAR-I (CX)		
	Installed capacity as on: 31/03/2012									
	AILS OF INSTALLED CAPACITY									
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	Liquids Orals Drops	U				300	00000			
	Cl. Ointments	U				300	00000			
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	Shampoos - 1 Liquids									
	External Drops	U				750	0000			
2. DET	AILS OF MAIN PLANT AND MACH									
SI No.	DESCRIPTION OF MAIN MACH	INERIES/PLANT	Т	CHNICAL S	PECIFICA ODEL,ETC			YEAR OF I	NSTALLATION	
1	Manufacturing			,1500L	ODEL,ET	,		2005		
2	Vessels Storage			,1500L				2005		
	Vessels		capa Adams	city 1500L						
3	Filter Press Vaccum		capa Vindi V			2005				
4	Pumps		capa	Vindi Vac, 750L capacity				2005		
5	Colloidal Mill		Cad Mech Engineering					2005		
6	Wax Sterilizer		Adams, 500L capacity					2005		
7	Cartonator		Wimco Maharshi Udyog				2005			
8	Sticker Labeling M/C		Labeling				2005			
9	20KVA UPS		Foresight			2011				
	AHU-23 C&O 2 Filling, BW,									
10	Coridor, DX Coil with		Contack	Air flow				2011		
	8.5TR & 3Tr compressor									
2 DET	AILS OF ELECTRICITY CONNECTI	ON								
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	AILS OF CAPTIVE POWER PLAN									
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DECLA	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									
	All supervises desugants attached									
	Remarks: All supporting documents attached.									
	Subn	nit 📝 N	lodify	<b>№</b> Ca	ncel		Print			

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Figure – 8.3: ER-7 – Confirmation View





- 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

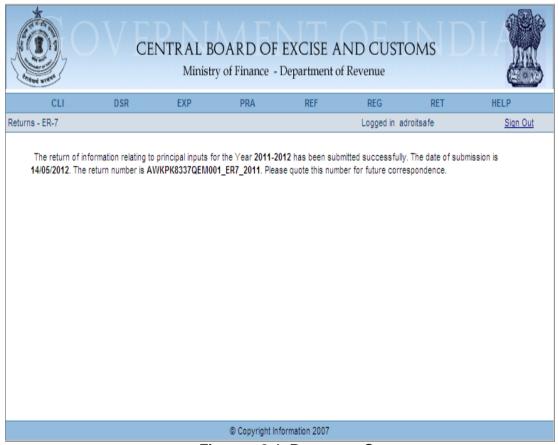


Figure - 8.4: Response Screen

Table - 7: Field Descriptions for filing ER -7

Field Name	Description	Validation	Example
Registration	This is the 15 digit	Automatically fetched	AWKPK8337QEM
number	Central Excise registration number allotted to the Assessee.	and populated by the system.	001
Name of the	The name of the	Automatically fetched	ADROIT DIESEL
Assessee	Assessee/unit that is registered.	and populated by the system.	LIMITED
Address of the	The address of the	Automatically fetched	07 VASUDEO



	T	T		
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.	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)	
Declaration for the financial year	This is the year of filing of return.	s is the year of The range for this		
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 Factor			
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	
<b>Details of Main Pla</b>	nt and Machineries Ins	talled		
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	



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	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
<b>Details of Electricit</b>	,		
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
	Power Plant Installed	T =	T
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.



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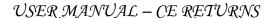
**Reset**: The reset button will reset the values of the fields to the values they held before being changed.

**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

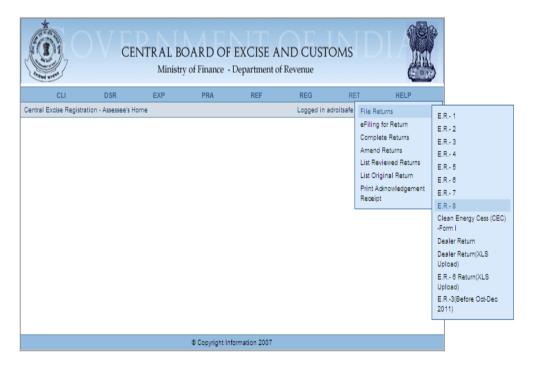
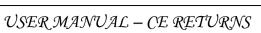


Figure – 9.1: Navigation for Accessing ER-1 Form

## 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.



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- 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.

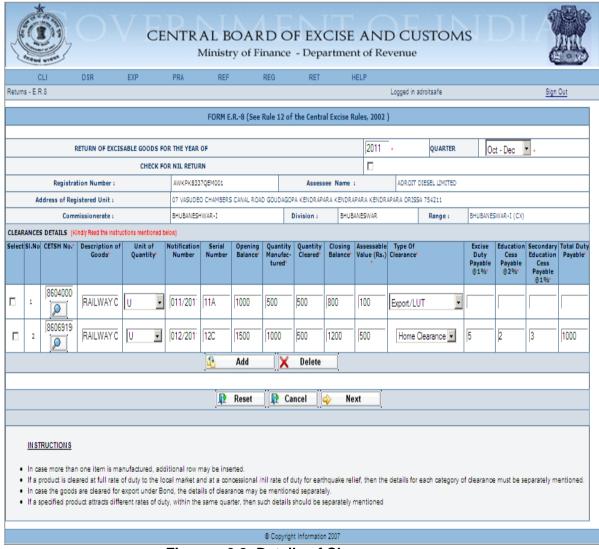


Figure – 9.2: Details of Clearance

#### 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.



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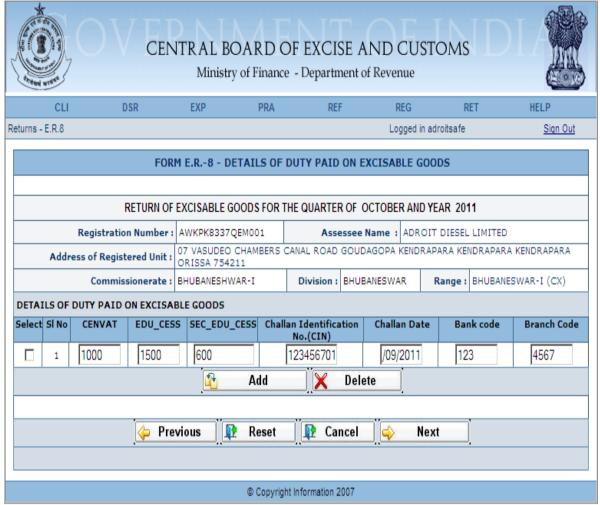


Figure - 9.3: Details of Duty Paid on Excisable Goods

- 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.



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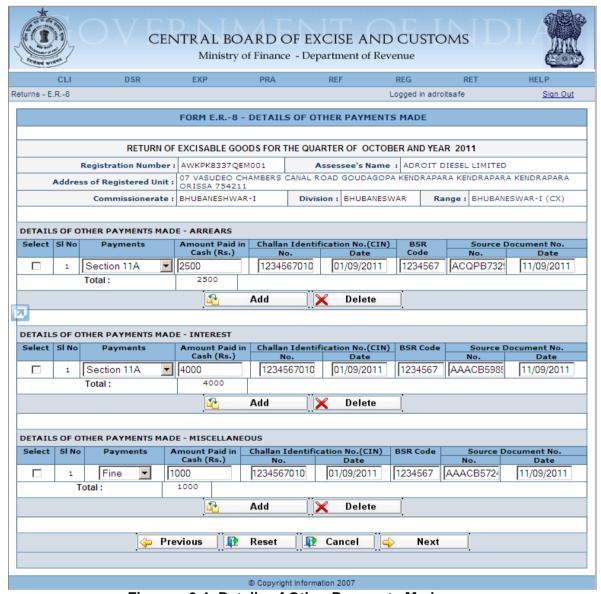


Figure – 9.4: Details of Other Payments Made

- 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



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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.

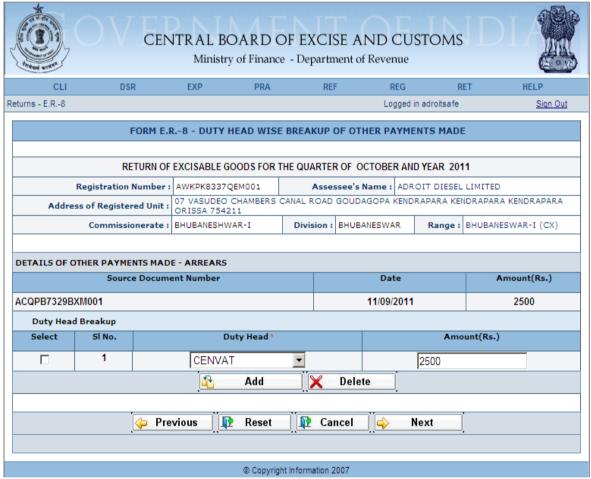


Figure – 9.5: Duty Head Breakup of Other Payments Made

- 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.



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- 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.

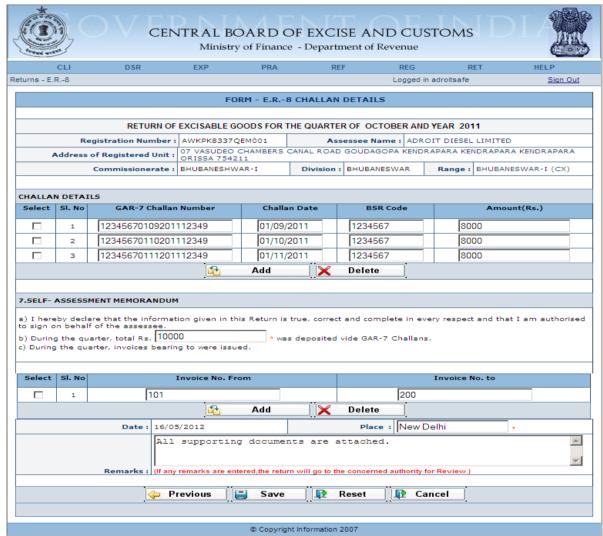


Figure - 9.6: Details of Challans/Invoices

- 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.



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



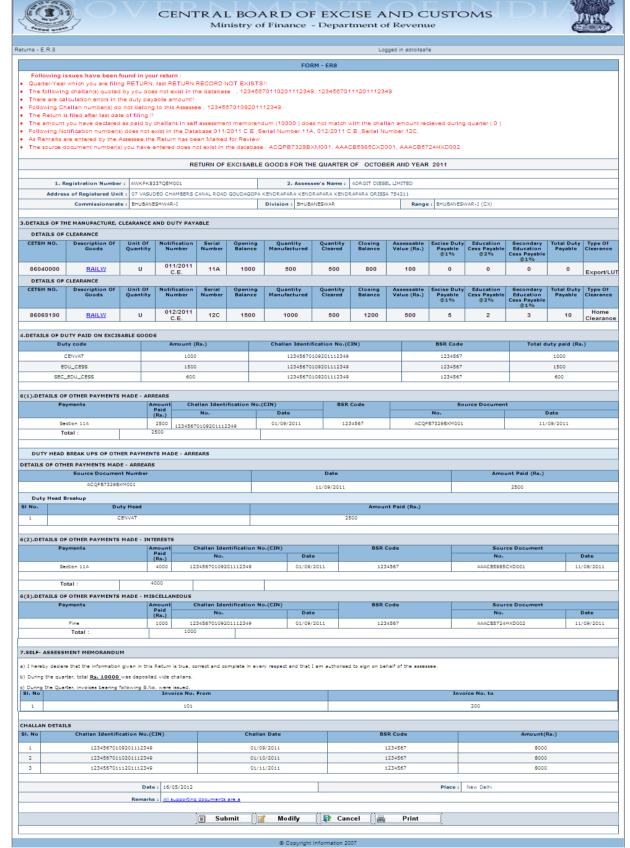
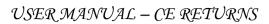


Figure - 9.7: A part of Confirmation View





- 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

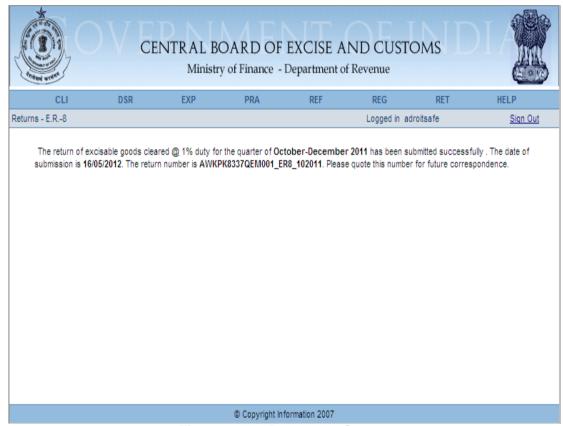


Figure - 9.8: Response Screen

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

Field Name	Description	Validation	Example			
Information pertain	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.	AWKPK8337QEM0 01			
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 pertai	ning 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	The O digit Courted	The entered CETOLL should	00040000
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	Notification number	Alpha-numeric field in the format NNN/YYYY C.E.	011/2011 C.E.
Number Serial number in the notification	used. 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	
<b>Details of Duty Pai</b>	d on Excisable Good	s		
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:	



Challan date  The date on the Challan.  The entry should be in the DD/MM/YYYY format. Usual checks for date fields are made.  The unique code of the bank in which the Challan was paid.  Branch code  The unique code of the branch in which the Challan was paid.  The unique code of the branch in which the Challan was paid.  Details of Other Payments Made – Arrears  Payments  This is a drop down. User can select the rule/section under which payments are made.  Amount paid  Arrears paid through account current.  The Challan number on umber wide which payment is made.  Date on Challan  Date of Challan or the DD-MM-YYYY format. Usual checks for date fields are made.  The unique code of the branch in which the Challan was paid.  Date on Challan  The the Challan or the Challan or the DD-MM-YYYY format. Usual checks for date fields are made.  The unique code of the branch in which the Challan was paid.  Source document number that figure against the name of the Assessee.  The date of the Source document number unwber that figure against the name of the Assessee.  The date of the Source document number unwber that has been selected.  The entry should be in the format of the BAR-7 Challan numbers, i.e. 7 digit BSR Code followed by 8 digit running serial number.  The number should be in the format of the GAR-7 Challan numbers, i.e. 7 digit BSR Code followed by 8 digit running serial number.  The number should be in the format of the BSR code.  The unique code of the branch in which the Challan was paid.  The set of source document number that has been selected.  The date of the Source document number entered by the assesse with the document reference unwbers generated from various modules in ACES  This is the date of the source document number entered. The system does not perform any validations on this date.			followed by 5 digit running serial number.	01/09/2011, Running Serial Number: 12349)
the bank in which the Challan was paid.  Branch code  The unique code of the branch in which the Challan was paid.  Details of Other Payments Made – Arrears  Payments  This is a drop down appears for down. User can select the rule/section under which payments are made.  Amount paid  Arrears paid through account current.  GAR-7 Challan number vide which payment is made.  GAR-7 Challan number vide which payment is made.  Date on Challan  Date of the Challan number.  Date on Challan  The unique code of the branch in which the Challan was paid.  Source document number  The set of source document number  The date of the Assessee.  Date on source document number  The date of the Sarce of the Sarce was warring enerated from various modules in ACES  This is the date of the source document number entered. The system does not been selected.  The system does not perform any validations on	Challan date		DD/MM/YYYY format. Usual checks for date fields are made.	01/09/2011
the branch in which the Challan was paid.  Details of Other Payments Made – Arrears  Payments  This is a drop down appears for Payments yes and the Assessee chooses from amongst these.  Amount paid  Arrears paid through account current.  GAR-7 Challan number  The Challan number vide which payment is made.  Date on Challan  Date on Challan  Date of the Challan number.  Date on Challan  Date of Challan the Challan number.  Date on Challan  Source document number  The unique code of the branch in which the Challan number  The unique code of the Challan number.  The unique code of the branch in which the Challan was paid.  The set of source document number  The date of the Assessee.  The date of the source document number generated from various modules in ACES  This is the date of the source document number entered. The system does not perform any validations on	Bank code	the bank in which the Challan was		123
Payments  This is a drop down. User can select the rule/section under which payments are made.  Amount paid  Arrears paid through account current.  GAR-7 Challan number is made.  Date on Challan  BSR code  The unique code of the branch in which the Challan was paid.  Source document number  Source document number  Date on source document number  The date of the Assessee.  The adae of the date of the document number related form are source document number which payment that has been selected.  This is a whole number.  This is a whole number.  The number should be in the Assessee chooses from amongst these.  The number should be in the format of the GAR-7 Challan numbers. i.e. 7 digit BSR Code followed by 5 digit running serial numbers. i.e. 7 digit BSR Code followed by 5 digit running serial number.  The number should be in the DD-MM-YYYY format. Usual checks for date fields are made.  The number should be in the DD-MM-YYYY format. Usual checks for date fields are made.  The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES  This is the date of the system does not perform any validations on perform any validations on	Branch code	the branch in which the Challan was		4567
down. User can select the rule/section under which payments are made.  Amount paid Arrears paid through account current.  GAR-7 Challan number vide which payment is made.  Date on Challan  BSR code The unique code of the branch in which the Challan was paid.  Source document number  Source document number  Date on source document number  The date of the seese chooses from amongst these.  Payments types and the Assessee choseseiron amongst these.  Payments types and the Assessee choose from amongst these.  Payments types and the Assessee choose format these.  Payments types and the Assessee choose from amongt these.  Payments types and the Assessee chosesers from amongst these.  Payments types and the Assessee chosesers from amongst these.  Payments types and the Assessee chosesers from among these.  Payments types	<b>Details of Other Pa</b>	yments Made - Arrea	ars	
through account current.  GAR-7 Challan number vide which payment is made.  Date on Challan  BSR code  The unique code of the Challan number  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.  The entry should be in the DD-MM-YYYY format. Usual checks for date fields are made.  The unique code of the Challan was paid.  The number should be in the format of the BSR code.  The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES  This is the date of the source document number entered.  The system validates the source document number entered by the assesse with the document number entered.  The system validates the source document number entered.  The system validates the source document number entered.  The system validates the source document number entered.  The	Payments	down. User can select the rule/section under which payments	Payments types and the Assessee chooses from	Section 11A
number vide which payment is made.    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.    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.   D-MM-YYYY format. Usual checks for date fields are made.   The unique code of the branch in which the Challan was paid.   The number should be in the format of the BSR code.   The number should be in the format of the BSR code.   The number should be in the format of the BSR code.   Date on source document numbers that figure against the name of the Assessee.   The system validates the source document number generated from various modules in ACES   Date on source document number that has been selected.   The system does not perform any validations on   The system does not perform any validations on   Total and the GAR-7 Challan numbers.   Date on Challan (PD-MM-YYYY) followed by 8 digit Challan date (DDMMYYYY) followed by 5 digit running serial number.   Date on the DD-MM-YYYY format. Usual checks for date fields are made.   The number should be in the format of the BSR code.   The number should be in the format of the BSR code.   Date on Source document number entered by the assesse with the document reference number generated from various modules in ACES   Date on source document number entered.   The system does not perform any validations on   Date on Source document number entered.   The system does not perform any validations on   Date on Source document number entered.   Date on So	·	through account		2500
BSR code  The unique code of the branch in which the Challan was paid.  Source document number  The set of source document number  The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES  The system validates the source document reference numbers generated from various modules in ACES  The system does not perform any validations on  The system date of the source document number entered. The system does not perform any validations on		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		
the branch in which the Challan was paid.  Source document number  The set of source document numbers that figure against the name of the Assessee.  Date on source document number  Date on source document number  The system validates the source document number entered by the assesse with the document reference numbers generated from various modules in ACES  The date of the source document number document number entered.  The system does not perform any validations on	Date on Challan		DD-MM-YYYY format. Usual checks for date fields are	01/09/2011
number document numbers that figure against the name of the Assessee.  Date on source document number surious modules in ACES  The date of the source document number document number surce document number surce document number that has been selected.  Source document number entered by the assesse with the document reference numbers generated from various modules in ACES  This is the date of the source document number entered.  The system does not perform any validations on	BSR code	the branch in which the Challan was paid.		1234567
document number source document number that has been selected.  document number entered.  The system does not perform any validations on	number	document numbers that figure against the name of the Assessee.	source document number entered by the assesse with the document reference numbers generated from various modules in ACES	
Details of Other Payments Made – Interest	document number	source document number that has been selected.	document number entered. The system does not perform any validations on this date.	11/09/2011



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.	123456701092011 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 Pa	yments Made - Misc	ellaneous	
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  Date of submitting	The Challan number vides which payment is made.  Date of the Challan	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.  The entry should be in the	123456701092011 12349 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	ACQPB7325XXM0 01_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 br	eakup of Other Paym	ents 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			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.	123456701092011 12349
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



## USER MANUAL - CE RETURNS

	4 1 4 4		
	month vide that		
	particular Challan.		
Self Assessment	Memorandum		
Amount	Total cash amount	This is a whole number.	10000
deposited during	deposited during the		
the quarter (Rs.)	quarter vide that		
, , , , , , , , , , , , , , , , , , , ,	particular Challan.		
Invoice No From	In the current month,	This is a free-text entry.	101
	invoices issued	The system does not	
	starting from serial	perform any validations.	
	number.		
Invoice No To	In the current month,	This is a free-text entry.	200
	invoices issued to	The system does not	
	serial number.	perform any validations.	
Place	Place from where the	This is free text. The	New Delhi
	return is being filed.	system does not perform	
		any validations.	
Remarks	The Assessee can	The system does not	All supporting
	enter his remarks in	validate entries made in	documents are
	this field. In case he	this field.	attached
	is paying duty under		
	• ·		
	return is being filed.  The Assessee can enter his remarks in	system does not perform any validations.  The system does not validate entries made in	All supporting documents are

# 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.

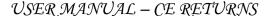
**Add**: Assessee can add more details in the relevant sections in the return form by using ADD button.

**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 10<sup>th</sup> 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.

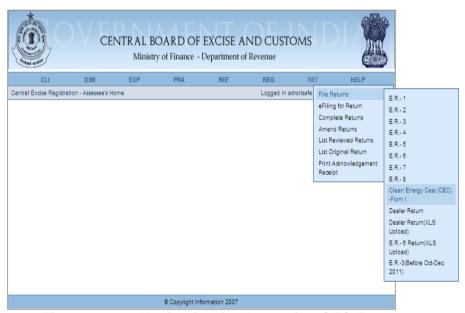
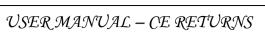


Figure – 10.1: Navigation for Accessing CEC Form

## 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
- 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
- 9. Thereafter the Assessee enters details of other payments made by
- 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.



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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.

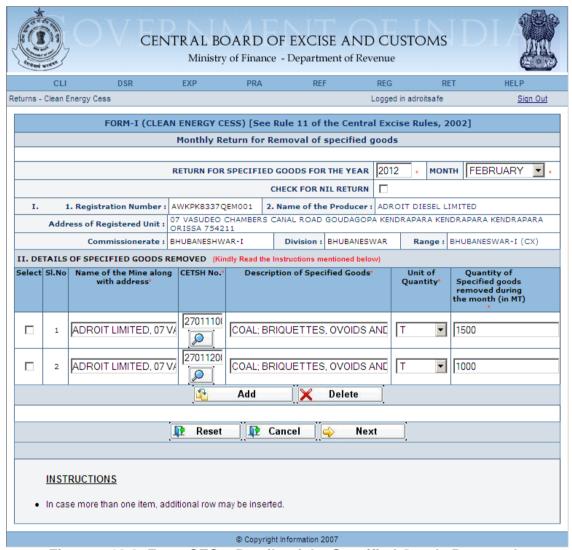


Figure – 10.2: Form CEC – Details of the Specified Goods Removed

- 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.



## USER MANUAL - CE RETURNS

- 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.



## USER MANUAL - CE RETURNS

- 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.

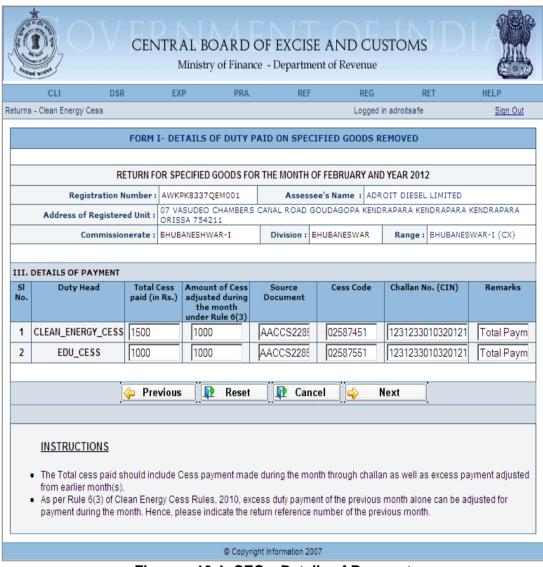


Figure – 10.4: CEC – Details of Payment

#### Steps to be followed:

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



## USER MANUAL - CE RETURNS

- 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.

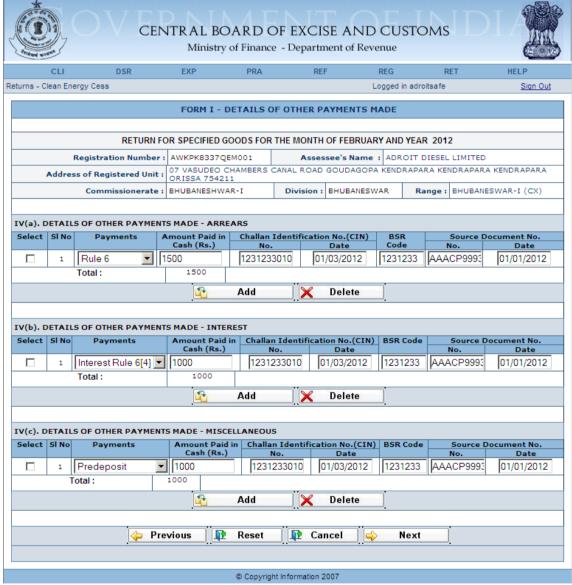


Figure - 10.5: CEC - Details of Other Payments Made

#### Steps to be followed:

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



## USER MANUAL - CE RETURNS

- 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



## USER MANUAL - CE RETURNS

- 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.

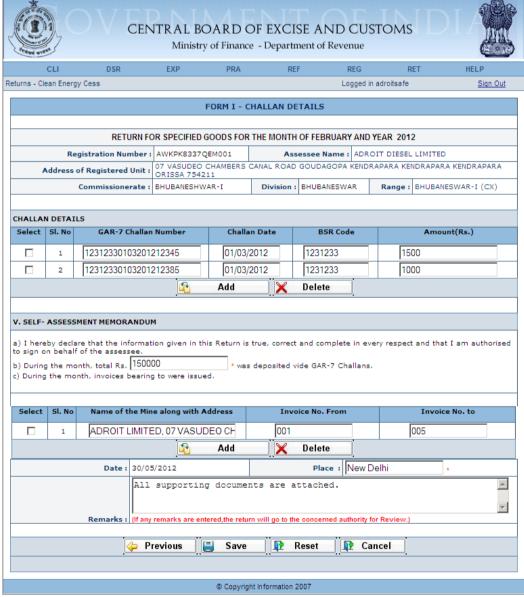


Figure - 10.7: CEC - Challan, Invoices Details

- 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.

# USER MANUAL - CE RETURNS





# 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

ı							
	I.	1. Registration Number :	AWKPK8337QEM001	2. Asse	ssee's Name : AD	ROIT DIESEL	LIMITED
		Address of Registered Unit :	07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211				RAPARA KENDRAPARA
		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;	Т	1500

#### DUTY PAYABLE FOR CLEARANCE

	(Rs. per tonne)*		Notification	as per Billing*
CLEAN_ENERGY_CESS	50	004/2010	1	1500
DETAILS OF CLEARANCE				

name of the Mine along with address*	CEISH NO.*	Description of Specified Goods	Unit of Quantity	Specified goods removed during the month (in MT)*
ADROIT LIMITED, 07 VA SUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA	27011200	COAL:	Т	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



# USER MANUAL - CE RETURNS

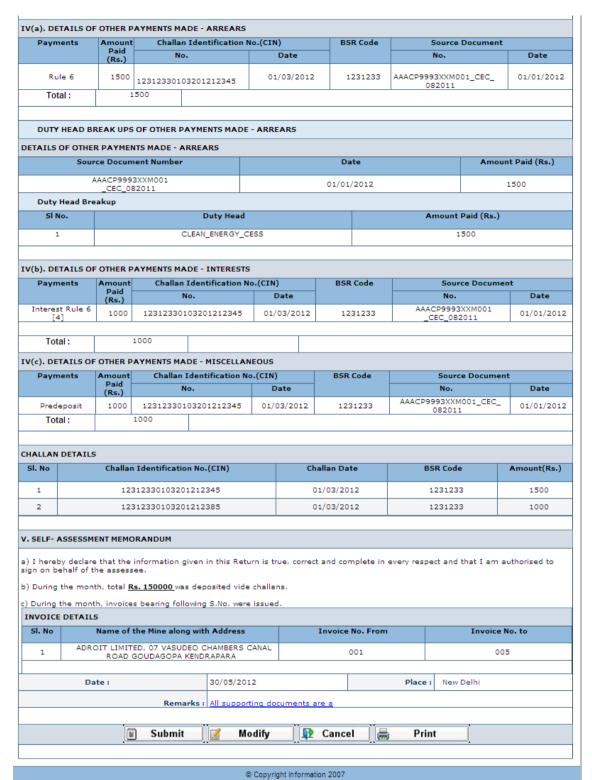


Figure - 10.8: CEC - A part of Confirmation View

- 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

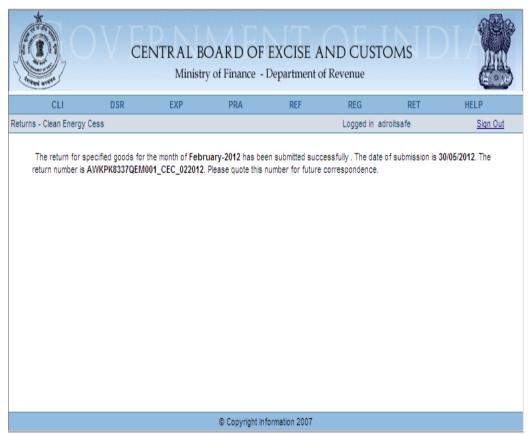


Figure - 10.9: Response screen

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.	AWKPK8337QEM0 01		
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		



Commissionerate  Division  Range	Jurisdiction under which the Assessee falls. Jurisdiction under which the Assessee falls. Jurisdiction under	Automatically fetched and populated by the system.  Automatically fetched and populated by the system.  Automatically fetched and	KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211 BHUBANESHWAR - I BHUBANESWAR
. Kango	which the Assessee falls.	populated by the system.	I (CX)
Information pertain	ning 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	Check box to be checked in case of NIL Return.	Checked / Unchecked
Dotails of specifies	is filing NIL return.		
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.	Т			
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			
<b>Details of Clearance</b>	e					
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	AACCS2285XXM0 01_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.	123123301032012 12345
Remarks	Any remarks by the Assessee.	No validation is applied.	Total Payment
<b>Details of Other Pa</b>	yments Made - Arrea	ars	
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.	123123301032012 12345
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 date of the	The system validates the source document number entered by the assessee with the document reference numbers generated from various modules in ACES  This is the date of the source	AAACP9993XXM0 01_CEC_082011 01/01/2012
Date on source	THE GALE OF THE	This is the date of the source	01/01/2012



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document Number	source document number that has been entered.	document number entered. The system does not perform any validations on this date.	
<b>Details of Other Pa</b>	yments Made – Inter	est	
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.	123123301032012 12345
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	AAACP9993XXM0 01_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 Pa	yments Made - Misc	ellaneous	
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	123123301032012 12345



# USER MANUAL – CE RETURNS

		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		
<b>Duty Head wise br</b>	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			1		
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 N	/lemorandum				



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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.

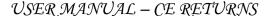
**Add**: Assessee can add more details in the application by using ADD button.

**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



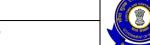
Figure – 11.1: Navigation Screen for Accessing Dealer Form

#### 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.



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## 11.5 Operating Instructions

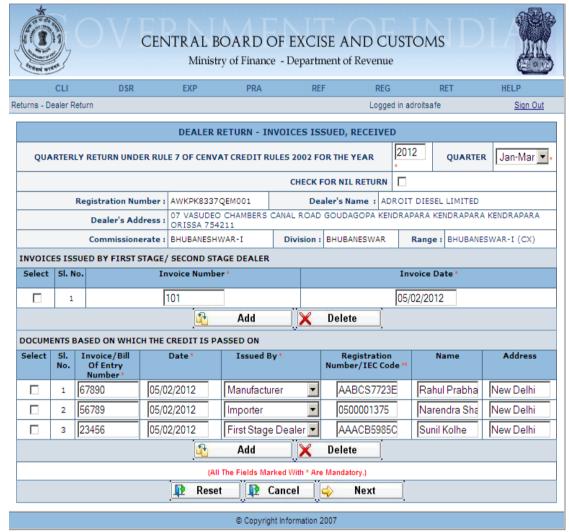


Figure - 11.2: Dealer Return - Invoices Issued, Received

- 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)



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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

- 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.



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- 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.

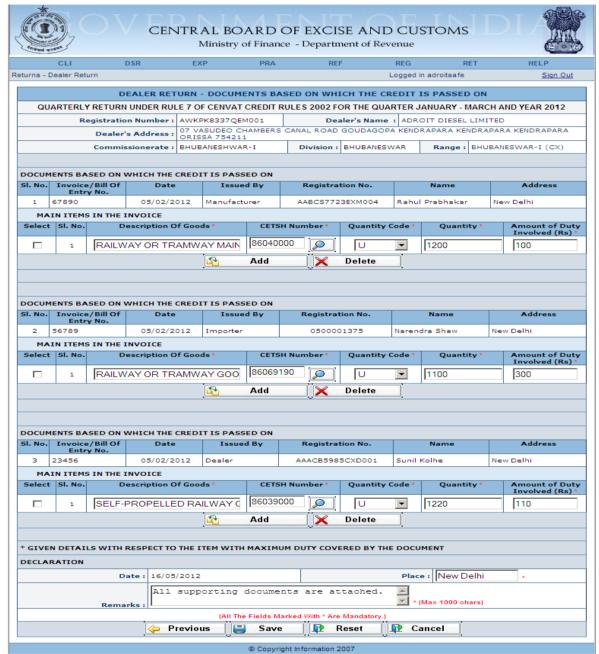


Figure – 11.4: Dealer Return –Documents based on which Credit is passed on

#### 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.

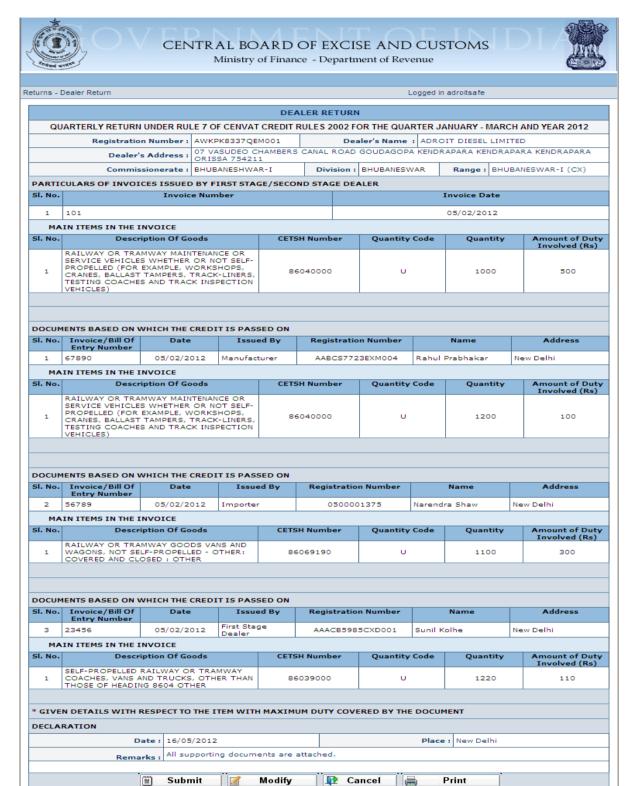


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- Fill the Main Items in the Invoice— Description of Goods, CETSH Number, Quantity Code, Quantity, Amount of Duty Involved.
- Click on the Add button to add another row.
- Click on Delete button after selecting a row to remove the selected row from 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.



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#### Figure – 11.5: Dealer Return – Confirmation View

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



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- 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

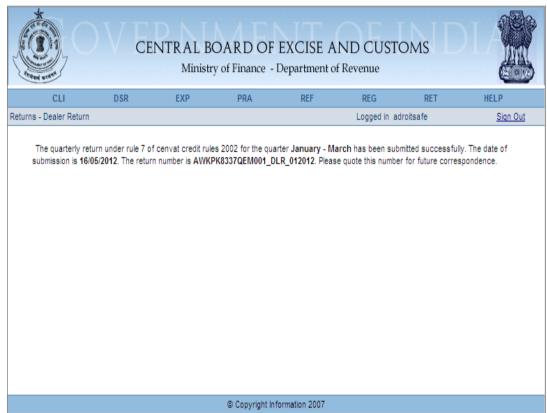


Figure - 11.6: Response Screen

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	BHUBANESHWA R - I



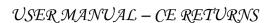
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	Assessee falls.	system.	
Division	Jurisdiction under	Automatically fetched	BHUBANESWAR
211101011	which the	and populated by the	D110D7 11120117 1111
	Assessee falls.	system.	
Range	Jurisdiction under	Automatically fetched	BHUBANESWAR
	which the	and populated by the	- I (CX)
	Assessee falls.	system.	
Information pertaining			
Year	This is the year in which the return is	The range is [year of	2012
	being filed.	registration with Central Excise,	
	Deling filed.	current year]	
		This is selected from	Jan-Mar
		a drop-down list. The	Jan-Mai
		range is [the quarter-	
Quarter	Quarter to which	year combination	
	the return relates	when the dealer was	
		registered, previous	
		quarter]	
	This is to mention	Check box to be	Checked /
Check for NIL Return	whether assessee	checked in case of	Unchecked
Chicon for the rectain	is filing NIL	NIL Return.	
	Return.	This section is used	404
Invoice number	Invoice number	This entry is not validated in the	101
invoice number	invoice number	system.	
		This should be a valid	05/02/2012
		date and cannot be	00/02/2012
		less than date of	
Invoice date	Date of issuance	registration of the	
	of the Invoice.	dealer and more than	
		the current system	
		date.	
Main Items in Invoice	•		
Invoice / Bill of entry	Invoice / Bill of	This entry would not	67890
number	entry number	be validated in the	
	,	system.	05/00/0040
Date	Date of the invoice	This is in format DD/MM/YYYY.	05/02/2012
Issued By	This is the person	This entry needs to be	Manufacturer
100000 Dy	by whom credit is	selected from the	Manadalaidi
	issued.	dropdown.	
Registration number	This is the 15 digit	This is entered by the	AABCS7723EXM0
5	Central Excise	assessee and would	01
	registration	be validated with the	
	number.	registration database	
Name of the	Name of the		Rahul Prabhakar
manufacturer /	manufacturer /	This entry would not	
importer or the first	importer or the	be validated in the	
stage dealer (as the	first stage dealer.	system.	
case may be)			



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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

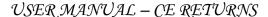
The sample XLS File can be accessed by the Assessee after he has logged in successfully into the system, through the RET menu item. In the RET menu the Assessee will click on the File Returns sub-menu option.

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:**

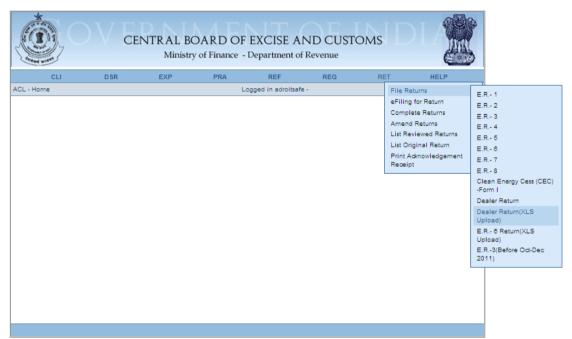


Figure 12.1: Navigation Screen for Downloading the XLS

Steps to be followed:

Click on the RET→File Returns → Dealer Return(XLS Upload)



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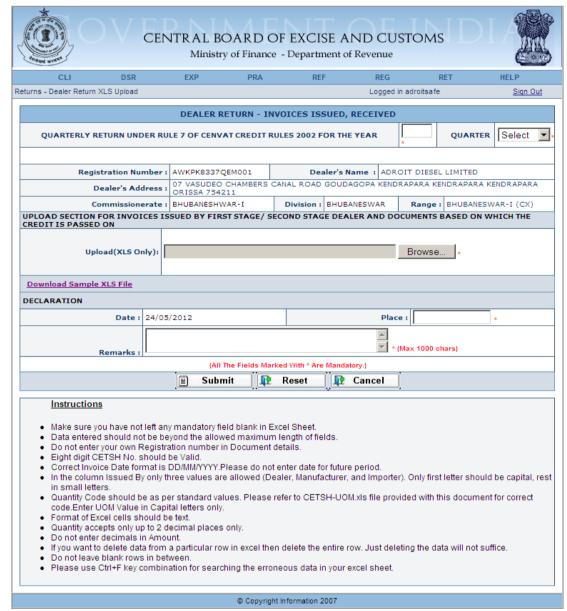


Figure - 12.2: Second screen of Download XLS

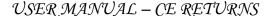
#### Steps to be followed:

 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.





#### 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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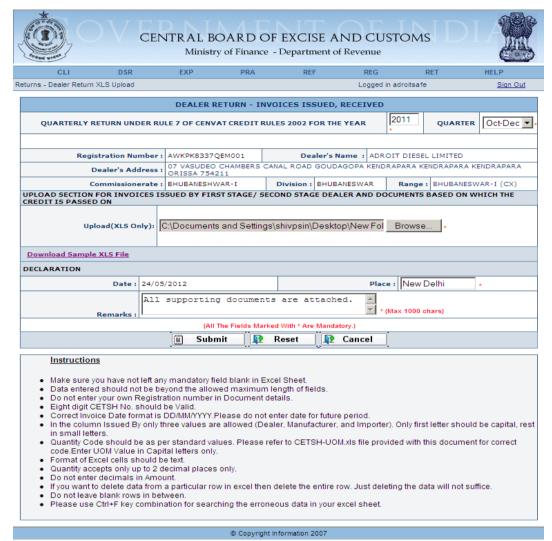


Figure - 12.4: Main Screen to upload the Return in XLS format

- Registration details and Jurisdiction of the Assessee are autopopulated 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



#### USER MANUAL - CE RETURNS

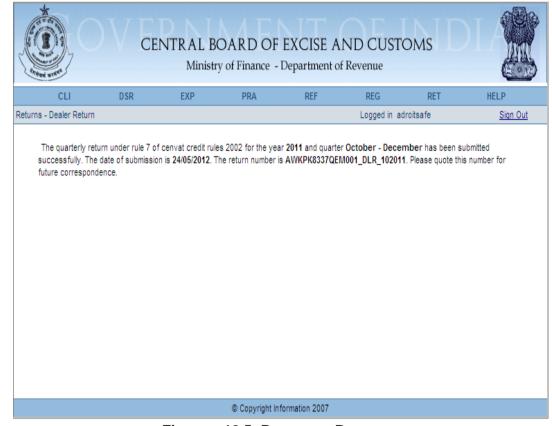


Figure – 12.5: Response Page

## 12.6 Button Descriptions

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

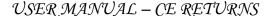
Cancel: Click on Cancel to cancel the process of uploading the return

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.

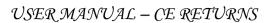
## 13.4 Approval Flow

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:**

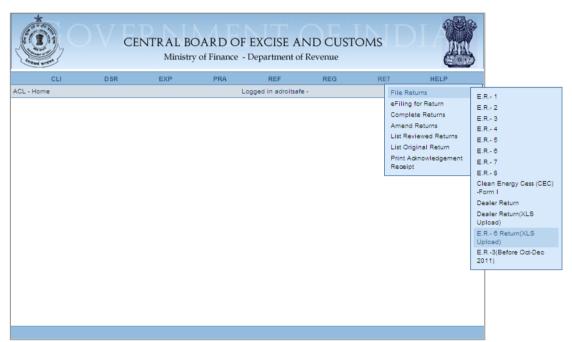


Figure 13.1: Navigation Screen for Downloading the XLS

Steps to be followed:

Click on the RET→File Returns → ER-6 Return (XLS Upload)



### USER MANUAL - CE RETURNS



Figure - 13.2: Second screen of Download XLS

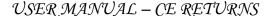
#### Steps to be followed:

 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.

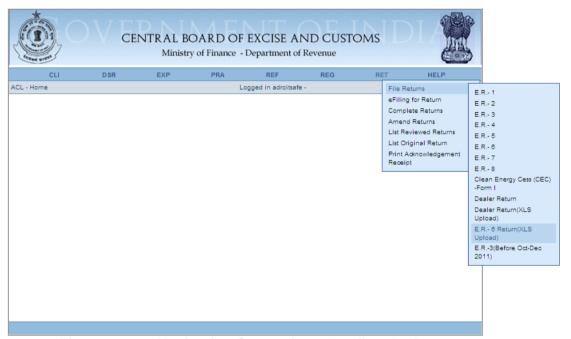


Figure – 13.3: Navigation Screen for uploading the Return



### USER MANUAL - CE RETURNS

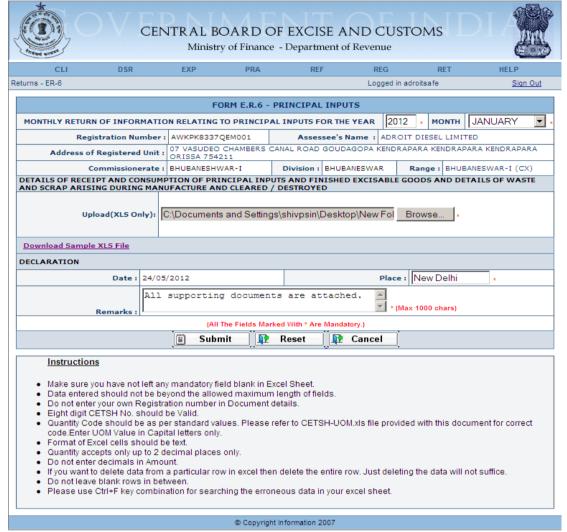
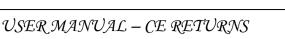
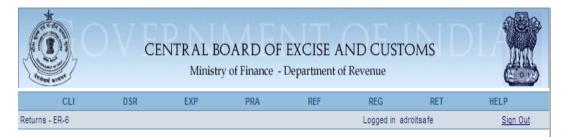


Figure - 13.4: Main Screen to upload the Return in XLS format

- Registration details and Jurisdiction of the Assessee are autopopulated 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







The monthly return of information relating to principal inputs for the month of January - 2012 has been submitted successfully. The date of submission is 24/05/2012. The return number is AWKPK8337QEM001\_ER6\_012012. Please quote this number for future correspondence.

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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.

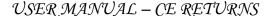
Cancel: Click on Cancel to cancel the process of uploading the return

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

- 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

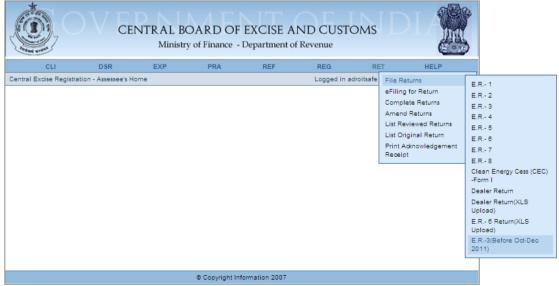
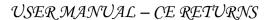


Figure – 14.1: Navigation Screen for Accessing ER-3 Form





#### 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.



#### USER MANUAL - CE RETURNS

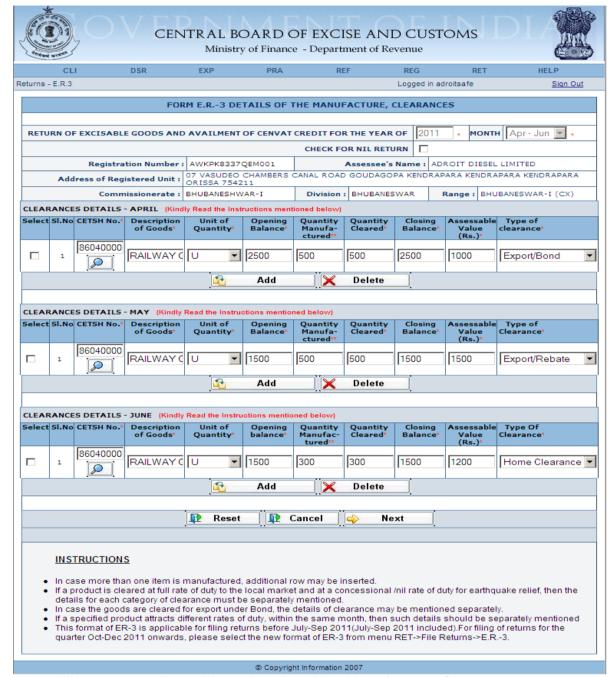


Figure – 14.2: Form ER-3 – Details of the Manufacture, Clearances

- 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.



#### USER MANUAL - CE RETURNS

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.

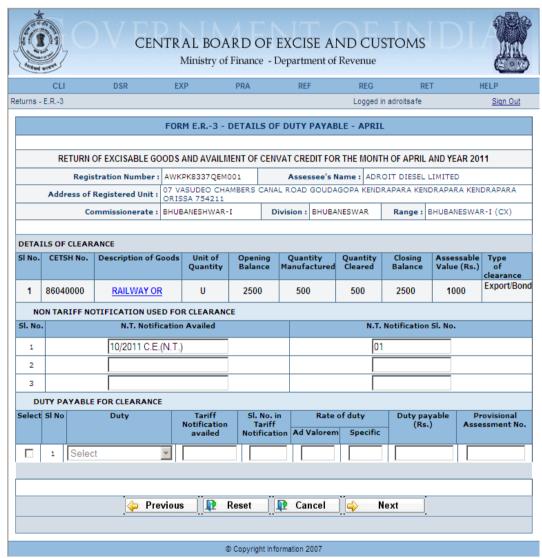


Figure – 14.3: ER-3 – Details of Duty Payable for the first month

- 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).



#### USER MANUAL - CE RETURNS

- 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.

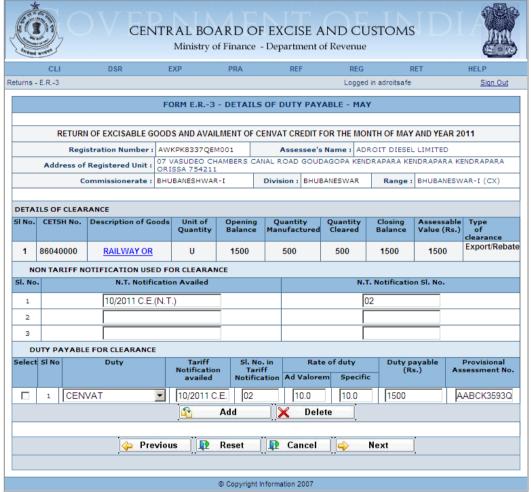


Figure – 14.4: ER-3 – Details of Duty Payable for the second month

- 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.



#### USER MANUAL - CE RETURNS

- 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.

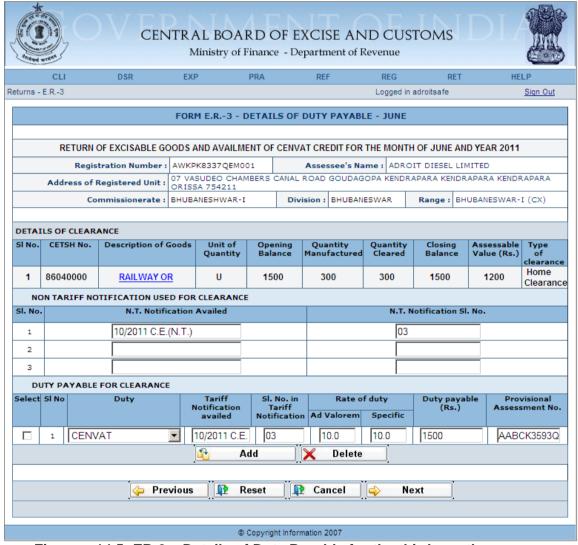


Figure – 14.5: ER-3 – Details of Duty Payable for the third month

- 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.



## USER MANUAL – CE RETURNS

- 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.



Amount (Rs.)

Opening Balance : 3000

Total Amount Available: 3500

(6) of the Return) : |300 Closing Balance : |2200

### USER MANUAL - CE RETURNS



Returns - E.R.-3

#### CENTRAL BOARD OF EXCISE AND CUSTOMS



Ministry of Finance - Department of Revenue

Logged in adroitsafe

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 CI. 07 VASUDEO CHAMBERS CANAL ROAD GOUDAGOPA KENDRAPARA KENDRAPARA KENDRAPARA Commissionerate: BHUBANESHWAR-I Division : BHUBANESWAR Range: BHUBANESWAR-I (CX) DETAILS OF DUTY PAID FOR APRIL GAR-7 Challan Numbers Account Current ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - APRIL Summary Particulars Amount (Rs.) 2500 Opening Balance: GAR-7 Challan Payments made in the month (in aggregate): 100 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):

Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No. (6) of the Return): Closing Balance : 2300 DETAILS OF DUTY PAID FOR MAY Credit Account Account Current (Rs.) GAR-7 Challan Numbers BSR Code **Duty Code** (Rs.) 0 CENVAT ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - MAY Summary Particulars Amount (Rs.) GAR-7 Challan Payments made in the month (in aggregate) : 1800 Total Amount Available : 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):

Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.

(6) of the Return): Closing Balance : 1100 DETAILS OF DUTY PAID FOR JUNE Credit Account (Rs.) **GAR-7 Challan Numbers** BSR Code Total Duty Paid (Rs.) CENVAT 12312330106201112345 1231233 ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - JUNE

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GAR-7 Challan Payments made in the month (in aggregate): 500

Cancel

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

**Summary Particulars** 

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):

Utilization towards Other Payments Made during the month(vide. Details furnished under Sl.No.



### USER MANUAL - CE RETURNS

- 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.



#### USER MANUAL - CE RETURNS

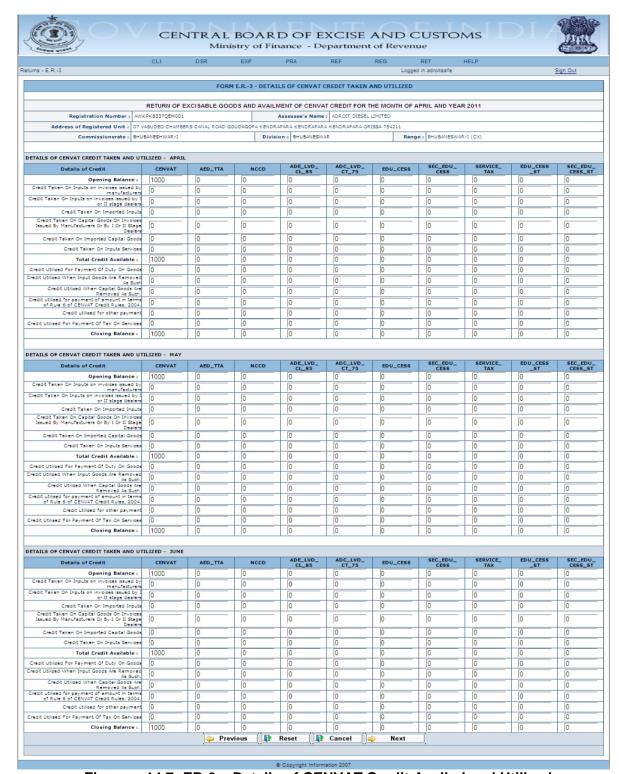
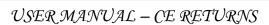


Figure – 14.7: ER-3 – Details of CENVAT Credit Availed and Utilized





- 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.

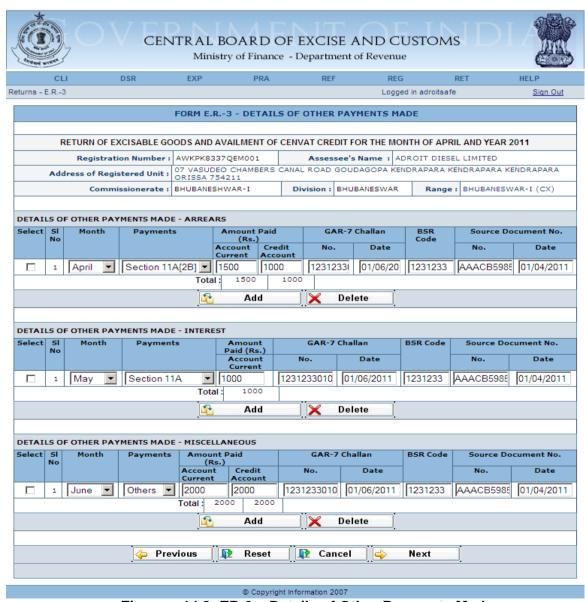
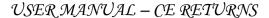


Figure – 14.8: ER-3 – Details of Other Payments Made





#### 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.

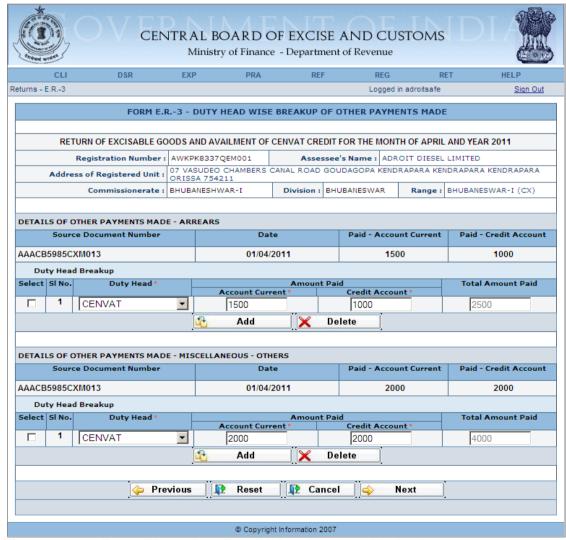


Figure – 14.9: Form ER-3 – Details of Other Payment Made- Arrears



- 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.



### USER MANUAL - CE RETURNS

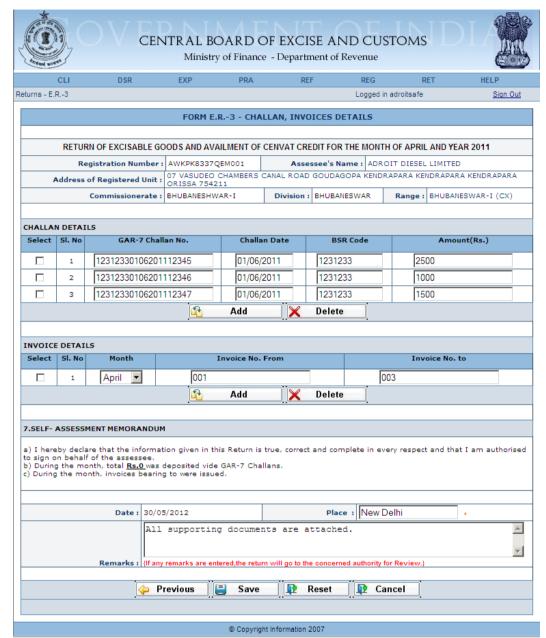
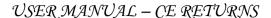


Figure - 14.10: ER-3 - Challans, Invoices Details

- 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



RETURN OF EXCISABLE GOODS AND AVAILMENT OF CENVAT CREDIT FOR THE MONTH OF APRIL AND YEAR 2011 1. Registration Number : AUK/PK8337QEM001 2. Assessee's Name : ADROIT DIESEL LIMITED
Address of Registered Unit : 07 VASUDED CHAMBERS CANAL ROAD GOUDAGDPA KENDRAPARA KENDRAPARA KENDRAPARA ORISSA 754211
Commissionerate : DHUBANESHWAR-I DIVISION : DHUBANESWAR R Range : BHUBANESWAR-I (CX) 3(a). DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE FOR APRIL Description Of Goods Unit Of Quantity Opening Balance Quantity Quantity Cleared Closing Balance (Rs.) Clearen NON TARIFF NOTIFICATION USED FOR CLEARANCE N.T. Notification SI. No. Tariff Notification availed Duty payable (Rs.) (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 Quantity Cleared Closing Balance (Rs.)

Unit Of Quantity Opening Balance Quantity Quantity Cleared (Rs.) 86040000 1500 1500 1500 DUTY PAYABLE FOR CLEARANCE
Duty Tariff Notification availed 3(c), DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE FOR JUNE N.T. Notification Availed DUTY PAYABLE FOR CLEARANCE

Duty Tariff Notification availed SI. No. in Tariff Notification Ad Valorem Duty payable (Rs.) ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - APRIL GAR-7 Challan Payments made in the Total Amount Available
Utilization towards Payment of Duties on excisable goods during the month(vide. Details furnished under col. no.3 in S.No.(4) of th Utilization towards Other Payments Made during the month(vide. Details furnished under SI.No.(6) of the Re GAR-7 Challan Payments made in the mount Available 1

Total Amount Available 1

Utilization towards Payment of Duties on excisable goods during the month(vide, Details furnished under SI,No.(6) of the Return) 1

Total Amount Available 1

Structure 1

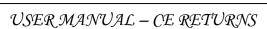
Total Amount Available 1

T Utilization towards Other Payments Made during the month(vide. Details furnished under SI.No.(6) of the Duty code Credit Account(Rs.) Account current (Rs.) GAR-7 Challan Numbers Total duty paid (Rs.) ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) - JUNE 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 SI.No.(6) of the



S(a). DETAILS OF CENVAT CREDIT TAKEN A	CENVAT	APRIL AED_TTA	NCCD	ADE_LVD_	ADC_LVD_ CT_75	EDU_CESS	SEC_EDU_	SERVICE_ TAX	EDU_CESS	SEC_E
Opening Balance	1000	0	0	CL_85	O CT_75	0	o CESS	0 TAX	ST	cess,
Credit Taken On Inputs on Involces Issued by manufacturer	0	0	0	0	0	0	0	0	0	0
manufacturer Credit Taken On Inputs on involces issued by or II stage dealer	0	0	0	0	0	0	0	0	0	0
		0	٥	٥	0	٥	0	0	0	0
Credit Taken On Capital Goods On Invoice Issued By Manufacturers Or By I Or II Stage Dealer	0	o	0	0	0	0	0	0	0	0
Dealer Credit Taken On Imported Capital Good	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Service	0	0	٥	٥	0	٥	٥	0	0	0
Total Credit Available :		0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Good	-	0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Remove As Such Credit Utilized When Capital Goods And Removed As Such Credit utilized for payment of amount in term of Rule 6 of CENVAT Credit Rules. 200	0	0	0	0	0	0	0	0	0	0
Removed As Such	۰	0	0	0	0	0	0	0	0	0
of Rule 6 of CENVAT Credit Rules, 2004	. 0	0	0	0	0	0	0	0	0	0
Credit utilised for other payment Credit Utilised For Payment Of Tax On Service		0	0	0	0	0	0	0	0	0
Closing Balance :		0	0	0	0	0	0	0	0	0
		-	-	-	-	-	-	-	-	1-
5(b). DETAILS OF CENVAT CREDIT TAKEN A										
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_E CESS
Opening Balance : Credit Taken On Inputs on invokes issued b	1000	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
Credit Taken On Imported Input Credit Taken On Capital Goods On Invoice Issued By Manufacturers Or By I Or II Stage Dealer	•							0	0	
Issued By Manufacturers Or By I Or II Stage Dealer	0	0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capital Good	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Service		0	0	0	0	0	0	0	0	0
Total Credit Available : Credit Utilized For Payment Of Duty On Good		0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0
Credit Utilized When Input Goods Are Removed Credit Utilized When Capital Goods As Such Credit utilized for payment of amount in term of Rule 6 of CENVAT Credit Rules, 2004	0	0	0	0	0	0	0	0	0	0
Removed As Such Credit utilised for payment of amount in term		0	0	0	0	0	0	0	0	0
of Rule 6 of CENVAT Credit Rules, 2004 Credit utilised for other payment	. 0	0	0	0	0	0	0	0	0	0
Credit Utilised For Payment Of Tax On Service		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 A				ADE IVO	ADC LVD		SEC EDII	CERVICE	EDU_CESS	66C 6
Details of Credit	CENVAT	AED_TTA	NCCD 0	ADE_LVD_ CL_85	ADC_LVD_ CT_75	EDU_CESS	SEC_EDU_ CESS	SERVICE_ TAX	_ST	SEC_E CESS
Opening Balance : Credit Taken On Inputs on invoices issued by	1000	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices issued by manufacturer Credit Taken On Inputs on invoices issued by or II stage dealer		0	0	0	0	0	0	0		
or II stage dealer		0	0	0	0	0	0	0	0	0
Credit Taken On Imported Input Credit Taken On Capital Goods On Invoice Issued By Manufacturers Or By I Or II Stag Dealer		0	0	0	0	0	0	0	0	
Issued By Manufacturers Or By I Or II Stage Dealer	°							0	0	
Credit Taken On Imported Capital Good	0	0	0	0	0	0	0	0	0	0
Credit Taken On Inputs Service Total Credit Available:		0	0	0	0	0	0	0	0	0
Credit Utilized For Payment Of Duty On Good		0	0	0	0	0	0	0	0	0
Contract the Contract to the C		0	0	0	0	0	0	0	0	0
Credit Utilized when Input Goods are Removed. As Such Credit Utilized When Capital Goods as Such Credit utilized for payment of amount of Rule 6 of CENVAT Credit Rules, 2004		0	0	0	0	0	0	0	0	0
Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Pulse 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 Service	0	0	0	0	0	0	0	0	0	0
										0
Closing Balance :	1000	0	0	0	0	0	0	0	0	
		0	0	0	10	0	0	0	0	10
Closing Balance :  6(1).DETAILS OF OTHER PAYMENTS MADE  Month Payments	ARREARS	'		•			SR Code	50.	urce Document	
6(1).DETAILS OF OTHER PAYMENTS MADE  Month Payments	ARREARS	Amount Pa	ild (Rs.) Credit Accoun	t No	GAR-7 Challan	Date B	SR Code	No.	urce Document	Date
6(1).DETAILS OF OTHER PAYMENTS MADE	ARREARS	'		•	GAR-7 Challan	Date B		So.	urce Document	
6(1).DETAILS OF OTHER PAYMENTS MADE  Month Payments  April Section 114(1)	ARREARS Acco	Amount Pa	old (Rs.) Credit Accoun	t No	GAR-7 Challan	Date B	SR Code	No.	urce Document	Date
6(1).DETAILS OF OTHER PAYMENTS MADE:  Month Payments  April Section 11A(1)  DUTY HEAD BREAK UPS OF OTHER PAY	Acces  Total:	Amount Pa	old (Rs.) Credit Accoun	t No	GAR-7 Challan	Date B	SR Code	No.	urce Document	Date
6(1).DETAILS OF OTHER PAYMENTS MADE.    Month	ARREARS Acco	Amount Pa	credit Accoun	12312330106	GAR-7 Challan	Date B	5R Code 231233	No.	urce Document	Date 1/04/2011
6(1).DETAILS OF OTHER PAYMENTS MADE:  Month Payments  April Section 11A(1)  DUTY HEAD BREAK UPS OF OTHER PAY  DETAILS OF OTHER PAYMENTS MADE: - ARR SOURCE DOCUMENT Numb	ARREARS Acco	Amount Pa	credit Account	12312330106	GAR-7 Challan	Date B 06/2011 1	SR Code	No.	Paid Credit Acc	Date 1/04/2011
6(1).DETAILS OF OTHER PAYMENTS MADE  Month  April Section 11A(1)  DUTY HEAD BREAK UPS OF OTHER PAY  DETAILS OF OTHER PAYMENTS MADE - ARRS  SOURCE DOCUMENT NUMB  AACABS985CXM013	ARREARS Acco	Amount Pa	credit Accoun	12312330106	GAR-7 Challan	Date B	SR Code	No.	urce Document	Date 1/04/2011
O(1).DETAILS OF OTHER PAYMENTS MADE.     Month Payments     April Section 114(1)  DUTY HEAD BREAK UPS OF OTHER PAY DETAILS OF OTHER PAYMENTS MADE - ARE SOURCE DOCUMENT Numb  AMACESPECKNO13  Duty Head Breakup  Duty Head Breakup	ARREARS Acco	Amount Pa	credit Account	12312330106	GAR-7 Challan	Paid Accour	SR Code	No.	Paid Credit Acc	Date 1/04/2011
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Figure – 14.11: ER-3- A part of Confirmation View





- 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

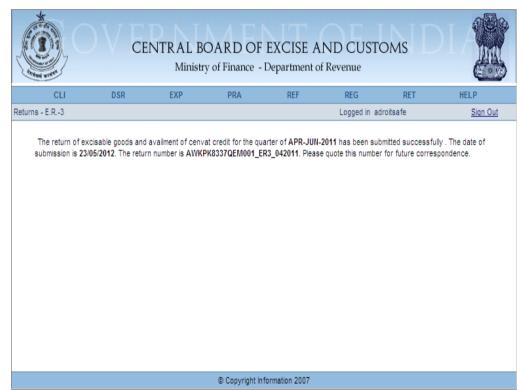


Figure – 14.12: Form ER-3 – Details of the Manufacture, Clearances screen

Table - 11: Field Descriptions for filing ER - 3

Field Name	Description	Validation	Example
Information per	rtaining 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.	AWKPK8337QEM0 01
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 per	rtaining 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



	T	T	110=0=1=
			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	U
Opening	Opening Balance	with the base tariff. This is a positive number	2500
		•	



Balance		upto two decimal places.	
Quantity	The quantity	This is a positive number	500
manufactured	manufactured of the item selected.	upto two decimal places.	
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 SI. 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



		T	T
	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.	AABCK3593QXM0 01_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.	123123301062011 12345
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 Acc	count-Current (Cash Pay	ment)	
Opening Balance	Opening Balance	This is a whole number. No validation is performed	3000



		less the a October	
TR-6/GAR-7 Challan Payments made in the month (in aggregate) Total Amount	TR-6/GAR-7 Challan Payments made in the month (in aggregate).  Total Amount Available	by the System.  This is a whole number.  TR-6/GAR-7 Challan  Payments made on Paid sheet should match with the amount in Challan details.  This is populated by the	500 3500
Available	Total Amount Available	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	Other Payments Made during the month (vide. Details furnished under SI.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 CENV	AT 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



		T	Т
	(including opening balance) and the credit		
D. (. !! ( O.(!	utilized.		
	Payments Made - Arrea		
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.	1231233010620111 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 - Intere	est	
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.	1231233010620111 2345
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.	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.	01/04/2011
Details of Other	Payments Made - Misc	ellaneous	
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	1231233010620111 2345



		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.	AAACB5985XXM00 1_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		טווכט ווכ וומט כוווכופע.	
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	1231233010620111 2345



### USER MANUAL - CE RETURNS

Challan Date BSR code	Date of the Challan number. The unique code of the branch in which the	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.  The entry should be in the DD/MM/YYYY format The number should be in the format of the BSR	01/06/2011
	Challan was paid.	code.	
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

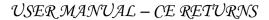
## **14.6 Button Descriptions**

**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 30<sup>th</sup> 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

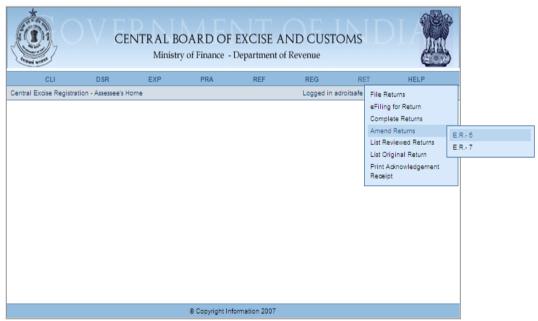


Figure - 15.1: Navigation for Accessing ER-5 Return for Amendment

### 15.3 Attachments

There are no attachments required to amend the Return.



### USER MANUAL - CE RETURNS

### 15.4 Approval Flow

There is no marking of ER5 Return for Review & Correction and hence no approval flow involved.

### 15.5 Operating Instructions

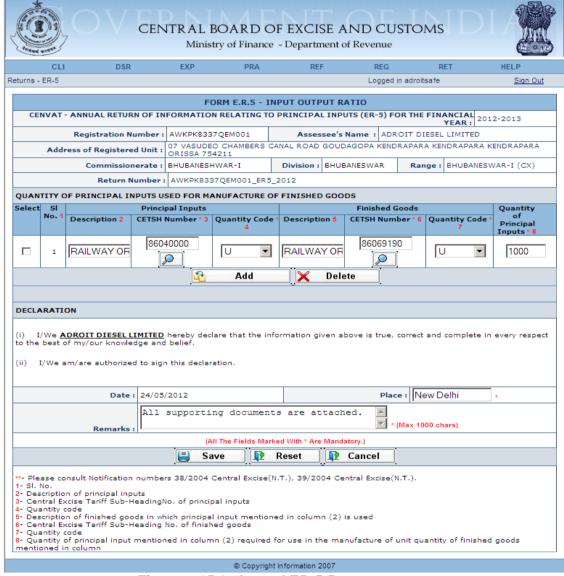


Figure - 15.2: Amend ER-5 Return

- 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.



### USER MANUAL - CE RETURNS

- 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.

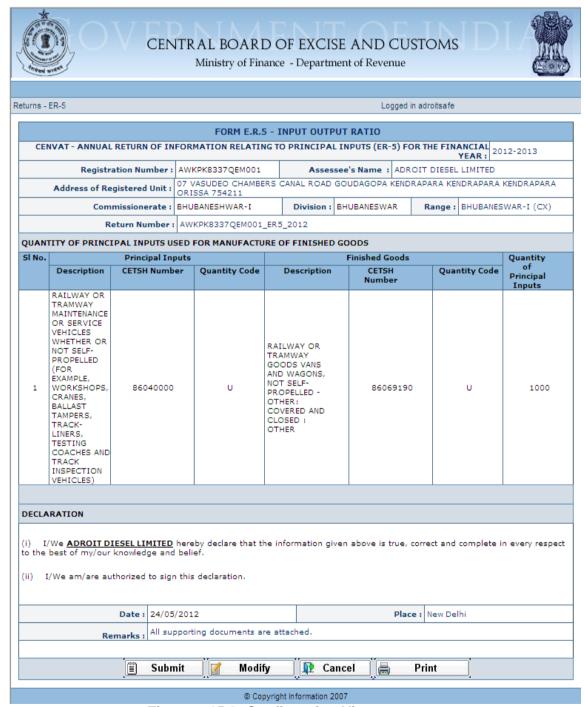


Figure - 15.3: Confirmation View

- 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.



### USER MANUAL - CE RETURNS

- 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.

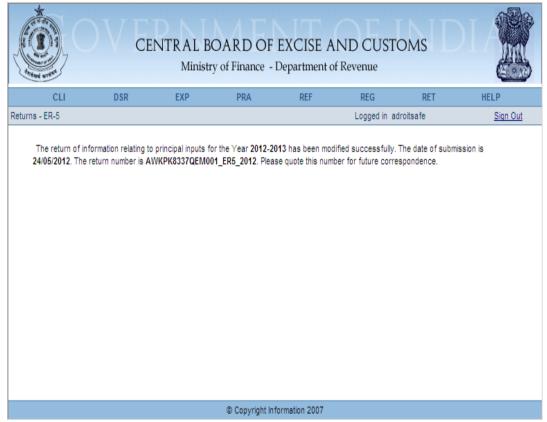


Figure - 15.4: Response Screen

## 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.



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### 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

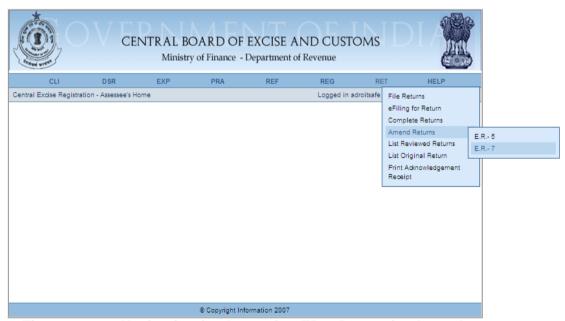


Figure – 16.1: Navigation for Accessing ER-7 Return for Amendment

### 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.



### USER MANUAL - CE RETURNS

## 16.5 Operating Instructions

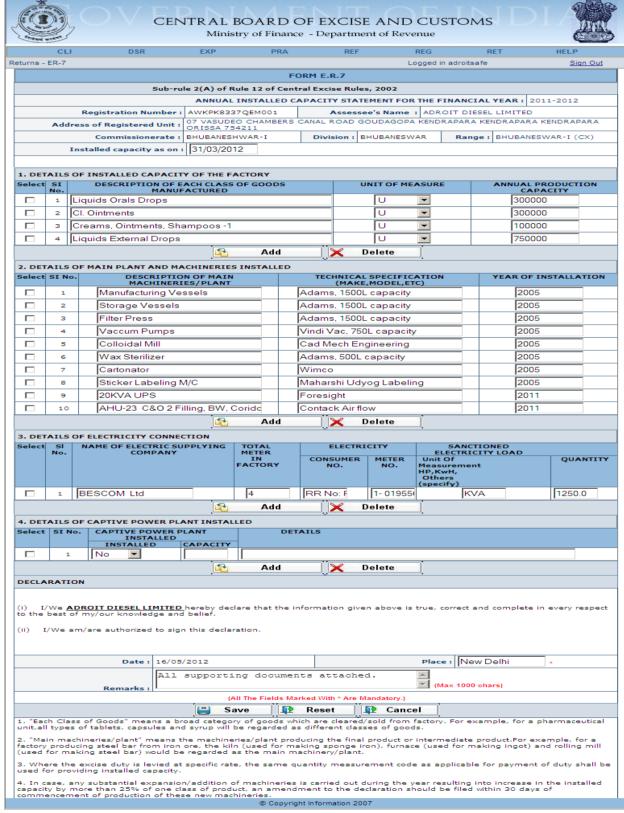


Figure – 16.2: Amend ER-7 Return

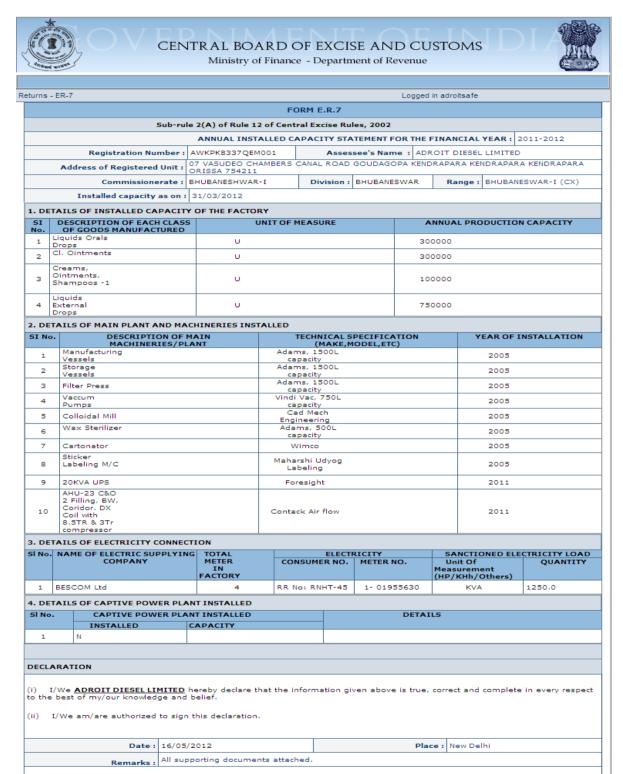


### USER MANUAL - CE RETURNS

- 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.



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Figure – 16.3: Confirmation View

☐ Cancel

#### Steps to be followed:

Submit

Click on Submit button to submit the amended ER-7 Return.

Modify



### USER MANUAL - CE RETURNS

- 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.

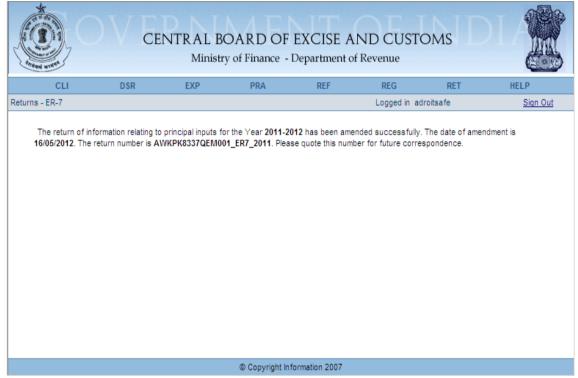


Figure - 16.4: Response Screen

## 16.6 Button Descriptions

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

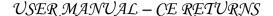
**Submit**: With help of this button Assessee submits it for further processing. The saved data on the confirmation screen will be submitted to the database.

**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:

<u>www.aces.gov.in</u> →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 <u>www.aces.gov.in</u>, press Download Button and then download the utility by clicking on hyperlink



### USER MANUAL - CE RETURNS

for Excel Utility for Central Excise. Alternatively, click on Download excel utility hyperlink to download the excel utility on your computer.

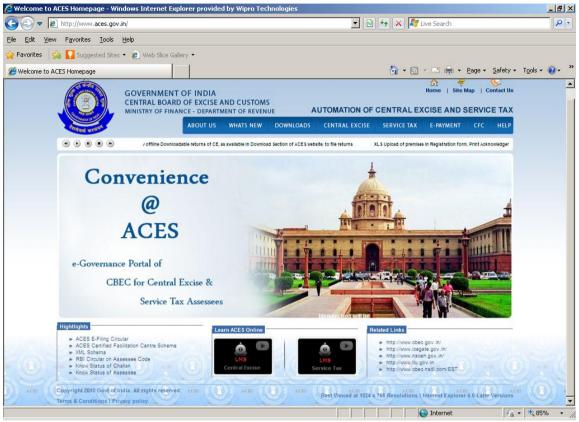
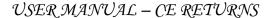


Figure 17.1: ACES Homepage for Downloading the Utility

- Type <u>www.aces.gov.in</u> in the Internet Browser and press enter.
- Press the Download button.
- Click on the hyperlink for 'Excel Utility for Central Excise'.





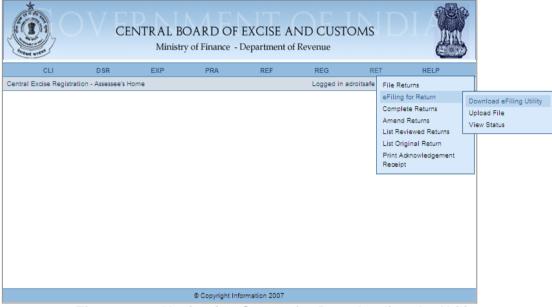


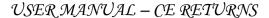
Figure 17.2: Navigation Screen for Downloading the Utility

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



### USER MANUAL - CE RETURNS

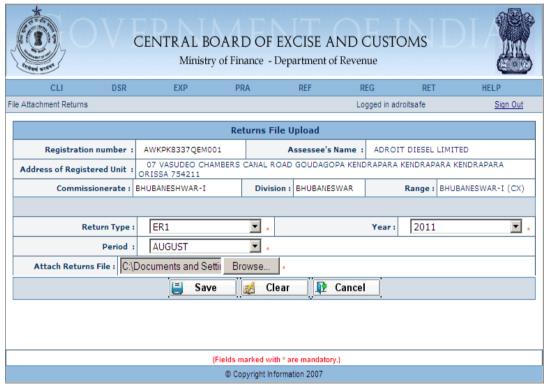


Figure – 17.5: Main Screen to upload the Return in XML format

- Registration details and Jurisdiction of the Assessee are autopopulated 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.



## USER MANUAL - CE RETURNS

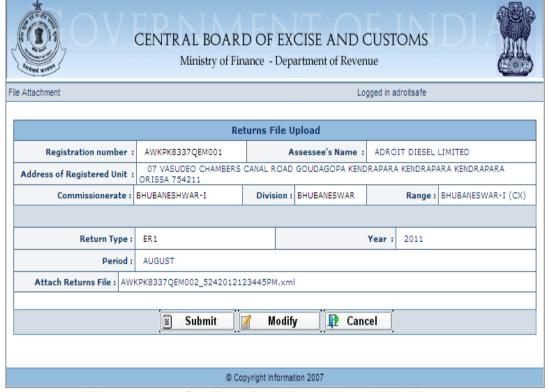


Figure - 17.6: Confirmation View: Upload XML file

- 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.



## USER MANUAL - CE RETURNS

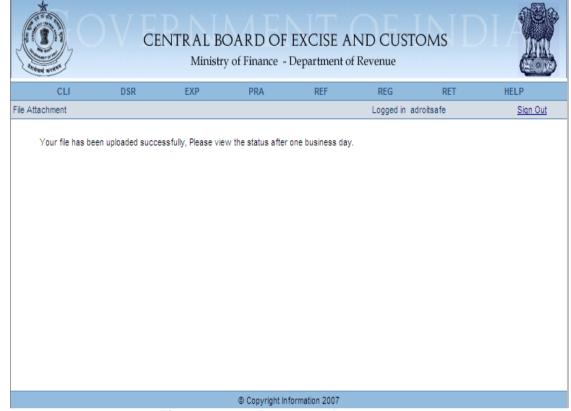


Figure – 17.7: Response Page

### **Check Status:**

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.



### USER MANUAL - CE RETURNS

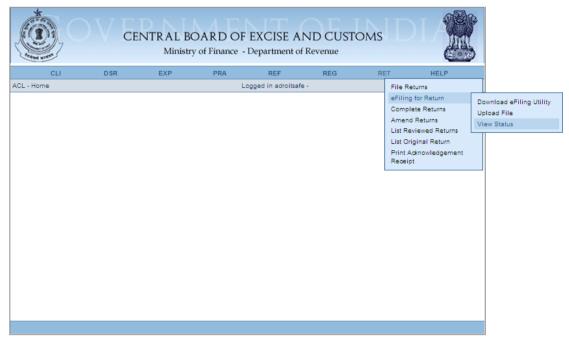


Figure - 17.8: Navigation Screen for viewing Status

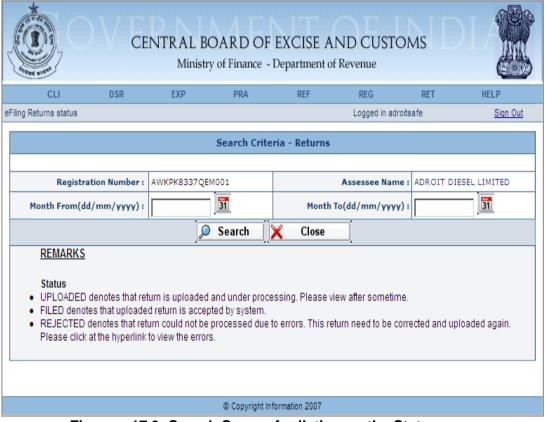


Figure - 17.9: Search Screen for listing up the Status

### Steps to be followed:

 Registration details and Jurisdiction of Assessee are auto-populated in this page.



### USER MANUAL - CE RETURNS

- 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.

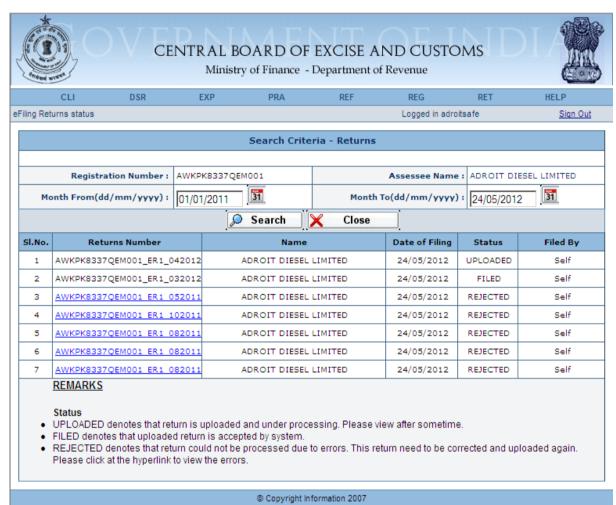


Figure - 17.10: Screen showing various Status

- 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 resubmitted.
- Click on the hyperlink for Return Number to see the reason of rejection of the Return.



### USER MANUAL - CE RETURNS

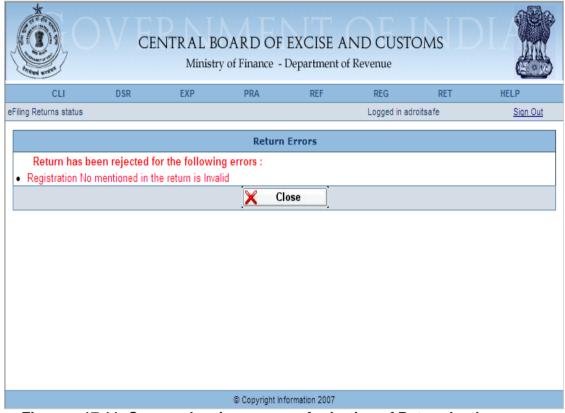


Figure – 17.11: Screen showing reason of rejection of Return by the system

## 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.

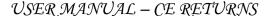
Cancel: Click on Cancel to cancel to process of uploading the return.

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:



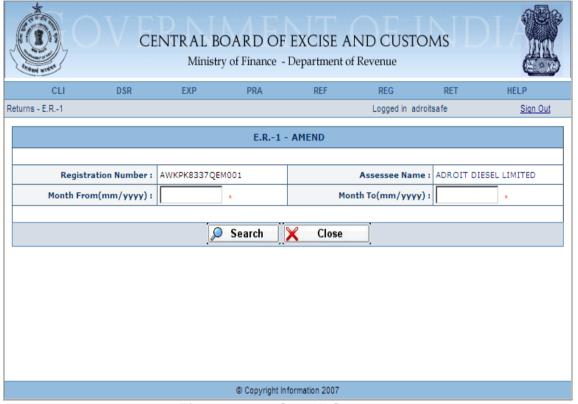


Figure - 18.2: Search Screen



Figure - 18.3: Search Result Screen



## USER MANUAL - CE RETURNS

#### 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.

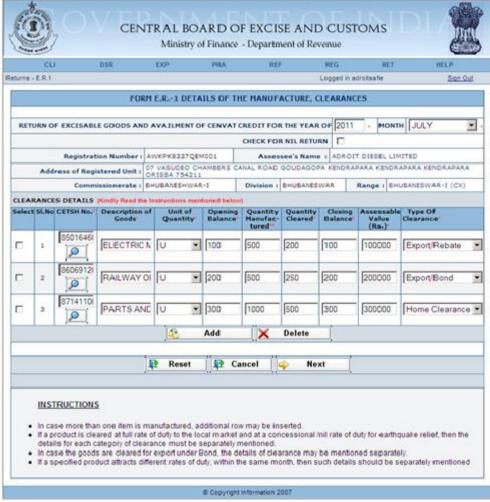


Figure – 18.4: Form ER-1 – Details of the Manufacture, Clearances screen

- 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.



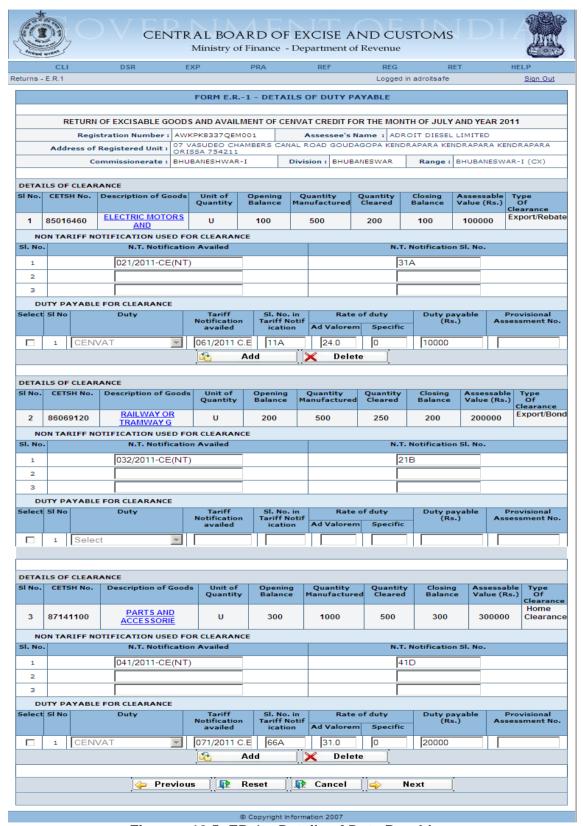
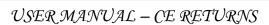


Figure - 18.5: ER-1 - Details of Duty Payable





- 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.

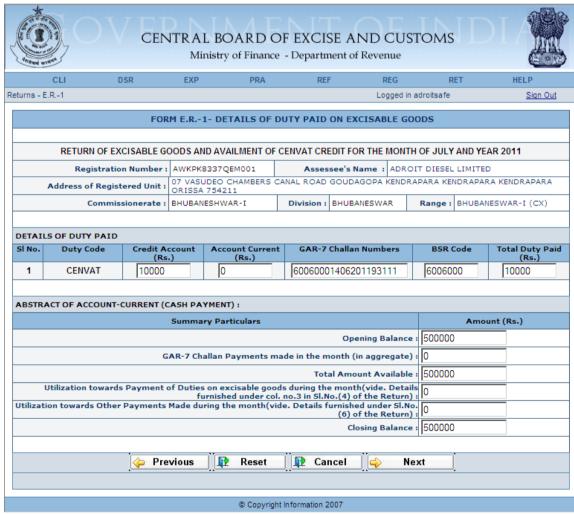


Figure – 18.6: ER-1 – Details of Duty Paid on Excisable Goods



## USER MANUAL - CE RETURNS

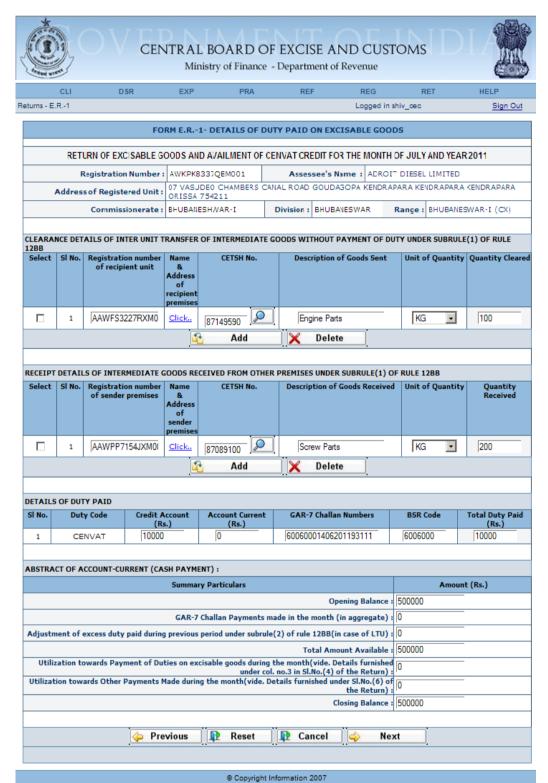


Figure – 18.7: ER-1 – Details of Duty Paid on Excisable Goods (LTU Assesses have two additional sections)

Steps to be followed:

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



## USER MANUAL - CE RETURNS

- 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.

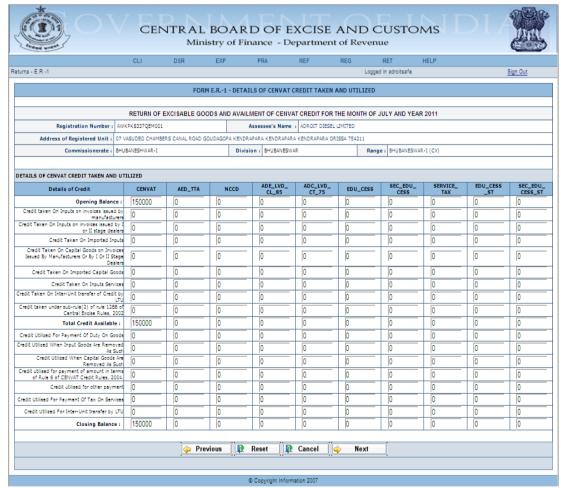


Figure – 18.8: ER-1 – Details of CENVAT Credit Availed and Utilized

- 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 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.



## USER MANUAL - CE RETURNS

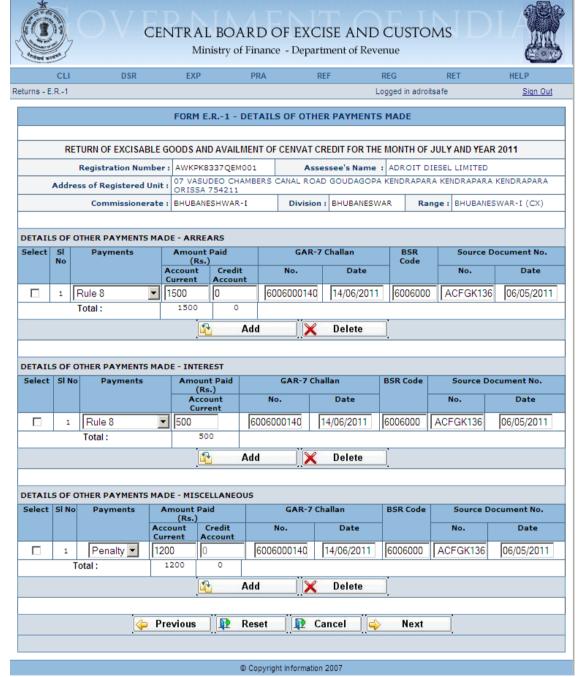


Figure - 18.9: ER-1 - Details of Other Payments Made

- 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.



## USER MANUAL - CE RETURNS

- 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.

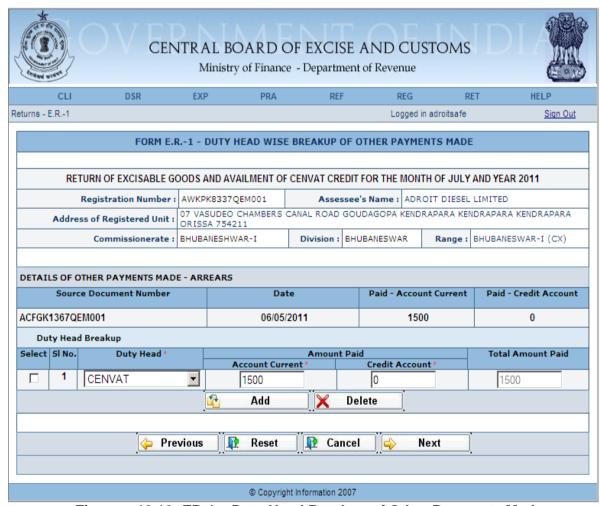


Figure – 18.10: ER-1 – Duty Head Breakup of Other Payments Made

#### Steps to be followed:

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



- 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.



## USER MANUAL - CE RETURNS

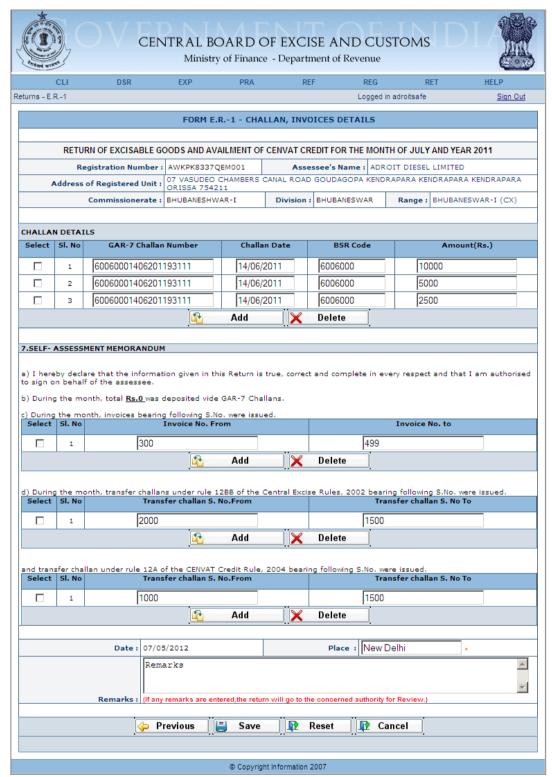
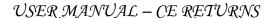


Figure – 18.11: ER-1 – Challans, Invoices Details

- 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

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 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, EC\_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, 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 Division: BHUBANESWAR Range: BHUBANESWAR-I (CX) Commissionerate: BHUBANESHWAR-I 3.DETAILS OF THE MANUFACTURE, CLEARANCE AND DUTY PAYABLE DETAILS OF CLEARANCE Description Of Goods Unit Of Quantity Opening Balance Quantity Quantity Cleared Closing Balance Assessable Value Type Of Manufactured (Rs.) Clearance 85016460 ELECT 100 500 100000 Export/Rebate N.T. Notification Availed N.T. Notification SI. No. SI. No. 021/2011-CE(NT) 31A DUTY PAYABLE FOR CLEARANCE Tariff Notification availed Duty payable (Rs.) Provisional Assessment No CENVAT 061/2011 C.E. 24.0 10000 Description Of Goods Unit Of Quantity Opening Balance Quantity Quantity Cleared Closing Balance Assessable Value Type Of CETSH NO. 86069120 NON TARIFF NOTIFICATION USED FOR CLEARANCE 032/2011-CE(NT) 218 DUTY PAYABLE FOR CLEARANCE Tariff Notification availed Duty payable (Rs.) DETAILS OF CLEARANCE Unit Of Quantity Opening Balance 87141100 PARTS U 300 1000 500 300 300000 NON TARIFF NOTIFICATION USED FOR CLEARANCE N.T. Notification Availed N.T. Notification SI. No. SI. No. DUTY PAYABLE FOR CLEARANCE Tariff Notification availed Rate of duty Duty payable (Rs.) Provisional Assessment No Duty SI. No. in Tariff Notification CENVAT 071/2011 C.E. 66A 31.0 20000 4.DETAILS OF DUTY PAID ON EXCISABLE GOODS Account current (Rs.) GAR-7 Challan Numbers Total duty paid (Rs.) 60060001406201193111 6006000 ABSTRACT OF ACCOUNT-CURRENT (CASH PAYMENT) : Summary Particulars 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 SI.No.(4) of the Return):

Utilization towards Other Payments Made during the month(vide. Details furnished under SI.No.(6) of the Return):



					ADE_LVD_	ADC_LVD_		SEC_EDU_	SERVICE_	EDU_CESS	SEC_ED
D	Details of Credit	CENVAT	AED_TTA	NO	CL_85	CT_75	EDU_CESS	CESS	TAX	EDU_CESS _ST	SEC_ED CESS_
	Opening Bala	ince : 150000	0	0	0	0	0	0	0	0	0
	On Inputs on invoices iss manufa		0	0	0	0	0	0	0	0	0
edit Taken (	On Inputs on invoices issue or II stage (	ed by I	0	0	0	0	0	0	0	0	0
	Or II stage of Credit Taken On Imported		0	0	0	0	0	0	0	0	0
	en On Capital Goods on Ir			+		-			<del> </del>		
	Manufacturers Or By I Or II		0	0	0	0	0	0	0	0	0
Credit To	aken On Imported Capital		0	0	0	0	0	0	0	0	0
	Credit Taken On Inputs S		0	0	0	0	0	0	0	0	0
			-	-		-	-	_	-	-	
	Total Credit Availa		0	0	0	0	0	0	0	0	0
redit Utilized	for Payment Of Duty On When Input Goods Are Re	Goods 0	0	0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0	0
	Utilized When Capital Goo Removed As		0	0	0	0	0	0	0	0	0
edit utilised	for payment of amount in	terms	0	0	0	0	0	0	0	0	0
OI KUIE	6 of CENVAT Credit Rules, Credit utilised for other pay	2004.	0	0	0	0	0	0	0	0	0
						-					
dit Utilised	For Payment Of Tax On S		0	0	0	0	0	0	0	0	0
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	Total :	1500	-		600600014062011931	.1					
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AILS OF OT	THER PAYMENTS MADE										
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Duku Haad	I Bassina				,,						
Duty Head	Duty Head				A	int Paid				Total Amount	Date
				Account C	urrent	IIIC Paid	Cred	it Account			raiu
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DETAILS (	OF OTHER PAYMENTS M	ADE - INTERESTS									
P	ayments	Amour	t Paid (Rs.)			7 Challan		BSR Code		Source Docume	ent
		Account Current	Credit Ad	ccount	No.		ate			No.	Da
	Rule 8	500			60060001406201	193111 14/0	06/2011	6006000	ACF	GK1367QEM001	06/0
		500	_								
	Total :										
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Figure – 18.12: ER-1 - A part of Confirmation View



## USER MANUAL - CE RETURNS

#### 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.

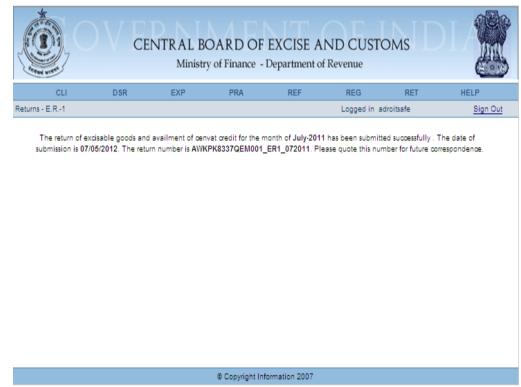
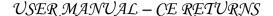


Figure - 18.13: Response screen

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:



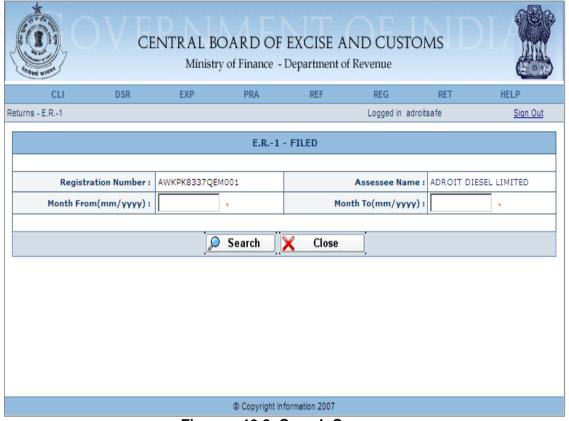


Figure – 19.2: Search Screen

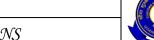


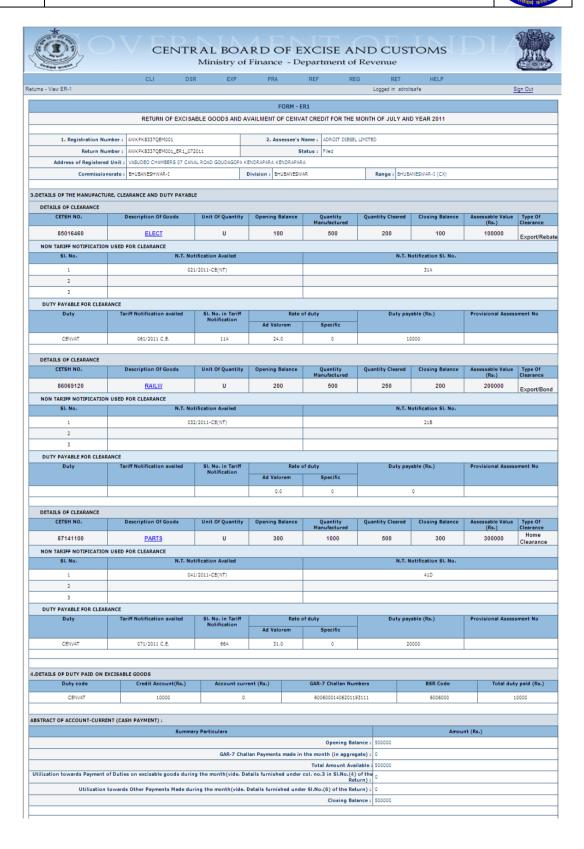
## USER MANUAL - CE RETURNS



Figure - 19.3: Search Result Screen

- Click on Return hyperlink to view the Return.
- To close the current page and return back to the homepage, click on the Close button.







## USER MANUAL - CE RETURNS

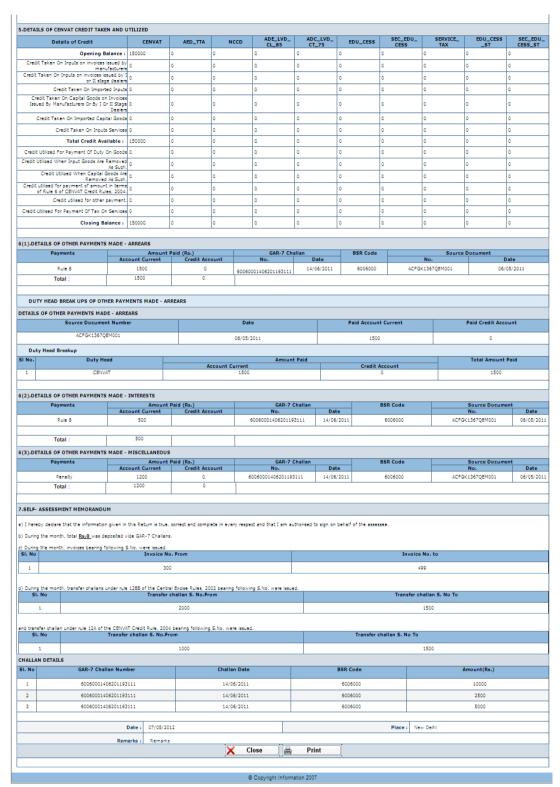
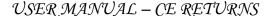


Figure – 19.4: Screen showing ER1 Return Form

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:



## USER MANUAL - CE RETURNS



Figure - 20.2: Search Screen

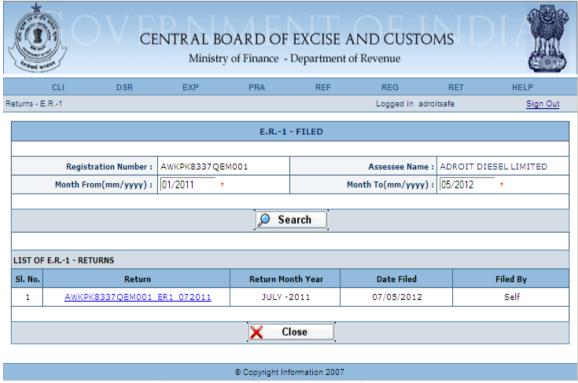


Figure - 20.3: Search Result Screen

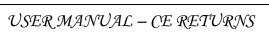
Steps to be followed:

Click on Return hyperlink to view the Return.



## USER MANUAL - CE RETURNS

 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



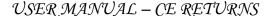
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rns - View ER-1						Logged in a	droitsafe	9	Sign Out
				FORM - I	R1				
	DETUD	LOE EVOISA	IRLE GOODS AND A	VAILMENT OF CENV		MONTH OF HILV	AND VEAD 2011		
	KETOKI	TOF EXCISE	IBLE GOODS AND A	VAILINEIN OF CENT	AT CREDIT FOR THE	MONTH OF JULY	AND TEAR 2011		
1. Registration Nu	mber: AWKPK8337QE	M001		2. Assessee's	Name : ADROIT DIES	L LIMITED			
Return Nu	mber: AWKPK8337QE	M001_ER1_07	2011	S	tatus : Filed				
Address of Registered	d Unit : 07 VASUDEO C	HAMBERS CAN	AL ROAD GOUDAGOPA K	ENDRAPARA KENDRAPAR	RA KENDRAPARA ORISS	A 754211			
Commission	nerate: BHUBANESHWA	IR-I		Division : BHUBANESW	/AR	Range : Bh	HUBANESWAR-I (CX)		
DETAILS OF THE MANUFACTU	IRE, CLEARANCE AND D	OUTY PAYABL	.E						
DETAILS OF CLEARANCE									
CETSH NO.	Description Of	Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleare	d Closing Balance	Assessable Value (Rs.)	Type Of Clearance
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NON TARIFF NOTIFICATION	N USED FOR CLEARANC	Œ		·	·	1		·	EMPORENCES
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1		02:	1/2011-CE(NT)				31A		
2									
3									
DUTY PAYABLE FOR CLEAR	RANCE								
Duty	Tariff Notification	n availed	SI. No. in Tariff Notification	Rate	of duty	Duty	payable (Rs.)	Provisional Assess	sment No
				Ad Valorem	Specific				
CENVAT	061/2011 0	C.E.	11A	24.0	0		10000		
DETAILS OF CLEARANCE CETSH NO.	D		Unit Of Quantity	Danier Britania	0	0	ed Closing Balance	Assessable Value	T 01
CEISH NO.	Description Of	Goods	Unit Of Quantity	Opening Balance	Quantity Manufactured	Quantity Cleare	closing Balance	(Rs.)	Type Of Clearance
86069120	RAILW	<u>l</u>	U	200	500	250	200	200000	Export/Bond
NON TARIFF NOTIFICATION	N USED FOR CLEARANC								
SI. No.		N.T. No	tification Availed			N.	T. Notification SI. No.		
1		03:	2/2011-CE(NT)				218		
2									
3									
DUTY PAYABLE FOR CLEAR									
DUTY PAYABLE FOR CLEAR	ANCE Tariff Notification	n availed	SI. No. in Tariff Notification		of duty	Duty	payable (Rs.)	Provisional Assess	sment No
		n availed	SI. No. in Tariff Notification	Ad Valorem	Specific	Duty		Provisional Assess	sment No
		n availed	SI. No. in Tariff Notification			Duty	payable (Rs.)	Provisional Assess	sment No
Duty		n availed	SI. No. in Tariff Notification	Ad Valorem	Specific	Duty		Provisional Assess	sment No
			Notification	Ad Valorem 0.0	Specific 0		0	Assessable Value	Type Of
Duty  DETAILS OF CLEARANCE CETSH NO.	Tariff Notification	Goods	Notification  Unit Of Quantity	Ad Valorem 0.0 Opening Balance	Specific  Quantity Manufactured	Quantity Cleare	Closing Balance	Assessable Value (Rs.)	Type Of Clearance
DUTY  DETAILS OF CLEARANCE  CETSH NO.  87141100	Tariff Notification  Description Of  PARTS	Goods	Notification	Ad Valorem 0.0	Specific 0		0	Assessable Value	Type Of
DUTY  DETAILS OF CLEARANCE CETSH NO.  87141100  NON TARIFF NOTIFICATION	Tariff Notification  Description Of  PARTS	Goods	Notification  Unit Of Quantity	Ad Valorem 0.0 Opening Balance	Specific  Quantity Manufactured	Quantity Cleare	cd Closing Balance	Assessable Value (Rs.)	Type Of Clearance Home
DETAILS OF CLEARANCE CETSH NO. 87141100 NON TARIFF NOTIFICATION	Tariff Notification  Description Of  PARTS	Goods E N.T. No	Notification  Unit Of Quantity  U	Ad Valorem  0.0  Opening Balance	Specific  Quantity Manufactured	Quantity Cleare	ct Closing Balance 300 T. Notification Sl. No.	Assessable Value (Rs.)	Type Of Clearance Home
Duty  DETAILS OF CLEARANCE CETSH NO. 87141100  NON TARIFF NOTIFICATION SI. No. :	Tariff Notification  Description Of  PARTS	Goods E N.T. No	Notification  Unit Of Quantity	Ad Valorem  0.0  Opening Balance	Specific  Quantity Manufactured	Quantity Cleare	cd Closing Balance	Assessable Value (Rs.)	Type Of Clearance Home
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DUTY  DETAILS OF CLEARANCE  CETSH NO.  87141100  NON TARIFF NOTIFICATION  SI. No.  1  2  3	Tariff Notification  Description Of  PARTS  N USED FOR CLEARANCE	Goods E N.T. No	Notification  Unit Of Quantity  U	Ad Valorem  0.0  Opening Balance	Specific  Quantity Manufactured	Quantity Cleare	ct Closing Balance 300 T. Notification Sl. No.	Assessable Value (Rs.)	Type Of Clearance Home
DETAILS OF CLEARANCE CETSH NO. 87141100 NON TARIFF NOTIFICATION 51. No. 1 2 3 DUTY PAYABLE FOR CLEAR	Tariff Notification  Description Of  PARTS  N USED FOR CLEARANC	Goods E E N.T. No 04:	Notification  Unit Of Quantity  U	Ad Valorem  0.0  Opening Balance  300	Specific  0  Quantity Manufactured  1000	Quantity Cleare 500	0 Closing Balance 300 T. Notification SI. No.	Assessable Value (Rs.)	Type Of Clearance Home Clearance
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DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  Duty	Description Of PARTS N USED FOR CLEARANC	Goods EE N.T. No  G4	Unit Of Quantity  U  tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification	Ad Valorem  0.0  Opening Balance 300  Rate Ad Valorem	Quantity Manufactured 1000  of duty Specific	Quantity Cleare 500	Closing Balance 300 T. Notification SI. No. 41D	Assessable Value (Rs.) 300000	Type Of Clearance Home Clearance
DUTY DAYABLE FOR CLEAR	Tariff Notification  Description Of  PARTS  N USED FOR CLEARANC	Goods EE N.T. No  G4	Unit Of Quantity  U tification Availed 1/2011-CE(NT)	Ad Valorem  0.0  Opening Balance 300	Specific  Quantity Manufactured  1000	Quantity Cleare 500	0 Closing Balance 300 T. Notification SI. No.	Assessable Value (Rs.) 300000	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  Duty	Description Of PARTS N USED FOR CLEARANC	Goods EE N.T. No  G4	Unit Of Quantity  U  tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification	Ad Valorem  0.0  Opening Balance 300  Rate Ad Valorem	Quantity Manufactured 1000  of duty Specific	Quantity Cleare 500	Closing Balance 300 T. Notification SI. No. 41D	Assessable Value (Rs.) 300000	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  Duty	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C	Goods EE N.T. No  G4	Unit Of Quantity  U  tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification	Ad Valorem  0.0  Opening Balance 300  Rate Ad Valorem	Quantity Manufactured 1000  of duty Specific	Quantity Cleare 500	Closing Balance 300 T. Notification SI. No. 41D	Assessable Value (Rs.) 300000	Type Of Clearance Home Clearance
DUTY DETAILS OF CLEARANCE CETSH NO. 87141100  NON TARIFF NOTIFICATION SI. No. 1 2 3  DUTY PAYABLE FOR CLEAR DUTY CENVAT	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C	Goods E N.T. No  04	Unit Of Quantity  U  tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Quantity Manufactured 1000  of duty Specific	Quantity Cleare 500 N.	Closing Balance 300 T. Notification SI. No. 41D	Assessable Value (Ra.) 300000  Provisional Assess	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  CENVAT  DETAILS OF CLEARANCE  CETSH NO.  87141100  1  2  3  DUTY PAYABLE FOR CLEAR  Duty  CENVAT	Description Of PARTS N USED FOR CLEARANC Tariff Notification 071/2011 C	Goods E N.T. No  04	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Quantity Manufactured 1000  of duty Specific	Quantity Cleare 500 N. Duty	0 Closing Balance 300 T. Notification SI. No. 41D  payable (Rs.)	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
Duty  DETAILS OF CLEARANCE CETSH NO.  87141100  NON TARIFF NOTIFICATION SI. No.  1 2 3 DUTY PAYABLE FOR CLEAR Duty CENVAT	Description Of PARTS N USED FOR CLEARANC Tariff Notification 071/2011 C	Goods  E  N.T. No  04  T.E.	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  564	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Quantity Manufactured 1000  of duty  Specific  GAR-7 Challan Nu	Quantity Cleare 500 N. Duty	ctd Closing Balance 300 T. Notification SI. No. 410 payable (Rs.)	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY CENVAT	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C  EXCISABLE GOODS  Credit Acc.	Goods  EE  N.T. No  04:  1.E.  count(Rs.)	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  564	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Quantity Manufactured 1000  of duty  Specific  GAR-7 Challan Nu	Quantity Cleare 500 N. Duty	ctd Closing Balance 300 T. Notification SI. No. 410 payable (Rs.)	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY CENVAT	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C  EXCISABLE GOODS  Credit Acc.	Goods  E.E.  N.T. No  C4:  1. E  C4:  C4:  C4:  C4:  C4:  C4:  C4:	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  564	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Quantity Manufactured 1000  of duty  Specific 0  GAR-7 Challan No.	Quantity Clears 500  N.  Duty	0  Closing Balance 300  T. Notification Sl. No. 410  payable (Rs.)  20000  BSR Code 6006000	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY CENVAT	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C  EXCISABLE GOODS  Credit Acc.	Goods  E.E.  N.T. No  C4:  1. E  C4:  C4:  C4:  C4:  C4:  C4:  C4:	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  66A  Account curr	Ad Valorem  0.0  Opening Balance 300  Rate Ad Valorem 31.0	Quantity Manufactured 1000  of duty  Specific  0  GAR-7 Challan Nu 60060001406201	Quantity Clears 500  N.  Duty  mbers 193111	0  Closing Balance 300  T. Notification Sl. No. 410  payable (Rs.)  20000  BSR Code 6006000	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY PAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY DAYABLE FOR CLEAR  DUTY CENVAT	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C  EXCISABLE GOODS  Credit Acc.	Goods  E.E.  N.T. No  C4:  1. E  C4:  C4:  C4:  C4:  C4:  C4:  C4:	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  66A  Account curr	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Opening Bi	Quantity Cleare 500  N.  Duty  Duty  silance: \$500000 spate): 0	0  Closing Balance 300  T. Notification Sl. No. 410  payable (Rs.)  20000  BSR Code 6006000	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY P	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C  EXCISABLE GOODS  Credit Acc 10  ENT (CASH PAYMENT):	Goods  EE  N.T. No  04  1.E.  count(Rs.)	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  66A  Account curr  0	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Opening Bi the month (in aggr Total Amount Av	Quantity Cleare 500  N.  Duty  Duty  stance: 500000 egate): 0 egate): 0 egitable: 500000	0  Closing Balance 300  T. Notification Sl. No. 410  payable (Rs.)  20000  BSR Code 6006000	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
Duty  DETAILS OF CLEARANCE CETSH NO.  87141100  NON TARIFF NOTIFICATION SI. No.  1 2 3  DUTY PAYABLE FOR CLEAR Duty CENVAT	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C  EXCISABLE GOODS  Credit Acc 10  ENT (CASH PAYMENT):	Goods  EE  N.T. No  04  1.E.  count(Rs.)	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  66A  Account curr  0	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0	Opening Bithe month (in aggrant John No. 100.1 no.3 in Si.No.(40.100.1 no.3 in	Quantity Cleare 500 N. Duty Duty silance: \$500000 spate): 0 silable: \$500000	0  Closing Balance 300  T. Notification Sl. No. 410  payable (Rs.)  20000  BSR Code 6006000	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance
DUTY PAYABLE FOR CLEAR  DUTY STRACT OF ACCOUNT-CURRE	Description Of PARTS N USED FOR CLEARANC  Tariff Notification  071/2011 C  EXCISABLE GOODS  Credit Acc 10  ENT (CASH PAYMENT):	Goods  E  N.T. No  Q4  An availed  C.E.  Summa	Unit Of Quantity  U tification Availed 1/2011-CE(NT)  SI. No. in Tariff Notification  564  Account curr  0  ry Particulars  GAR-7 Chal	Ad Valorem  0.0  Opening Balance  300  Rate  Ad Valorem  31.0  ent (Rs.)	Opening B the month (in aggratout Avecol. no.3 in Sl.No.(4 R.	Quantity Cleare	0  Closing Balance 300  T. Notification Sl. No. 410  payable (Rs.)  20000  BSR Code 6006000	Assessable Value (Rs.) 300000  Provisional Assess	Type Of Clearance Home Clearance



ETAILS OF CENVAT CREDIT TAKEN	N AND UTILIZ	ZED									
Details of Credit		CENVAT	AED_TTA	NCCE	ADE_LVD_ CL 85	ADC_LVD_ CT_75	EDU_CESS	SEC_EDU_ CESS	SERVICE_ TAX	EDU_CESS ST	SEC_E CESS_
	alance : 1500		0	0	0	0	0	0	0	0	0
Credit Taken On Inputs on invoices is	ssued by .		0	0	0	0	0	0	0	0	0
redit Taken On Inputs on invoices iss	sued by I				0					0	
or II stage	e dealers		0	0		0	0	0	0	-	0
Credit Taken On Importe Credit Taken On Capital Goods on			0	0	0	0	0	0	0	0	0
Issued By Manufacturers Or By I Or	II Stage 0		0	0	0	0	0	0	0	0	0
Credit Taken On Imported Capits	Dealers al Goods 0		0	0	0	0	0	0	0	0	0
Credit Taken On Inputs			0	0	0	0	0	0	0	0	0
Total Credit Avai			0	0	0	0	0	0	0	0	0
redit Utilized For Payment Of Duty O	In Goods 0		0	0	0	0	0	0	0	0	0
dit Utilized When Input Goods Are R	As Such. 0		0	0	0	0	0	0	0	0	0
Credit Utilized When Capital Go Removed	oods Are		0	0	0	0	0	0	0	0	0
edit utilised for payment of amount	in terms		0	0	0	0	0	0	0	0	0
of Rule 6 of CENVAT Credit Rule Credit utilised for other p	5, 2004.		0	0	0	0	0	0	0	0	0
edit Utilised For Payment Of Tax On			0	0	0	0	0	0	0	0	0
Closing Bal	lance : 15000	00	0	0	0	0	0	0	0	0	0
DETAILS OF OTHER PAYMENTS	MADE - ARRE										
Payments	Account	Amount I Current		ount	GAR-7 Ch	allan Date	BSR Code	-	Source No.	Document	Date
Rule 8		500	0			14/06/2011	6006000	ACFG	K1367QEM001		05/2011
Total :	150	00	0	60	0060001406201193111						,
DUTY HEAD BREAK UPS OF OTH		S MADE - AR	REARS								
AILS OF OTHER PAYMENTS MADE											
Source Document	t Number				Date		Paid Accou	nt Current		Paid Credit Acco	ount
ACFGK1367QE	M001			06/	/05/2011		15	00		0	
Duty Head Breakup				347						-	
Duty Head Breakup  Duty Hea	ad				Amoun	t Paid				Total Amount	Paid
			A	ccount Curre	ent	10.0	Credit	Account			
CENVA	П			1	500			0		1500	
DETAILS OF OTHER PAYMENTS	MADE - INTER										
Payments	Account	Amount	Paid (Rs.) Credit Acc	ount	GAR-7	Challan Da	de .	BSR Code		No.	ent Da
Rule S		000	CICOIL ACC	June	6006000140620119		5/2011	6006000	ACFG	K13670EM001	06/0
Total :	50	00									
DETAILS OF OTHER PAYMENTS	MADE - MISC	CELLANEOUS									
DETAILS OF OTHER PATHENTS	MADE - MISC										
Payments			Daid (Re.)		GAR-7	Challan		RSP Code		Source Docum	ent
Payments		Current	Paid (Rs.) Credit Acc	ount	GAR-7	Da	te	BSR Code		Source Docume	ent Da
Penalty	12	Current 200	Credit Acc	ount	GAR-7 ( No. 6006000140620119	Da	ite 5/2011	8SR Code 6006000	ACFG	Source Docum No. K1367QEM001	Da
Pensity Total:	12 120 M	Current 200 00	Credit Acc		No. 6006000140620119	Da 14/04	5/2011	6006000	ACFG	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information uning the month, total <u>Rs.0</u> was de-	120 M given in this R posited vide G4	Current 200 00 Leturn is true, AR-7 Challans	Credit Acc 0 0 correct and compl		No. 6006000140620119	Da 14/04	5/2011	6006000	'	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information uning the month, total <u>Ra.0</u> was de- uning the month, involves bearing fo No	120 M given in this R posited vide G4	Leturn is true, AR-7 Challans were issued.	Credit Acc 0 0 correct and compl		No. 6006000140620119	Da 14/04	5/2011	6006000	: No. to	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information hung the month, total <u>Ra.0</u> was de- uning the month, involves bearing fo	120 M given in this R posited vide G4	Current 200 00 deturn is true, AR-7 Challans were issued.	Credit Acc 0 0 correct and compl		No. 6006000140620119	Da 14/04	5/2011	6006000	'	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information huring the month, total <u>84.0</u> was de- uning the month, invoices bearing fo- No	120 120 M given in this R posited vide GA illowing S.No. v	Leturn is true, AR-7 Challans were issued. Invoice No	Credit Acc 0 0 correct and comple	lete in every n	No. 6006000140620119	Da 14/00	5/2011	6006000	: No. to	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information uning the month, total <u>Ba,0</u> was de- uning the month, invoices bearing fo- No	120 120 M given in this R posited vide GA illowing S.No. v	ieturn is true, AR-7 Challans were issued. Invoice No	Credit Acc 0 0 correct and comple	lete in every n	No. 6006000140620119	Da 14/00	5/2011	SOOSOOO EESSEE. Invoice	: No. to	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information uning the month, total Ra.0 was de- uning the month, invoices bearing fo  1  uning the month, transfer challans or SI. No	120 120 M given in this R posited vide GA illowing S.No. v	ieturn is true, AR-7 Challans were issued. Invoice No	Credit Acc  0  0  correct and complete.	lete in every n	No. 6006000140620119	Da 14/00	5/2011	SOOSOOO EESSEE. Invoice	: No. to	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information uning the month, total <u>Ra.0</u> was de- uning the month, invoices bearing for No 1	120 120 M given in this R posited vide GA illowing S.No. v	ieturn is true, AR-7 Challans were issued. Invoice No	Credit Acc  0  0  correct and complete.	lete in every n	No. 6006000140620119	Da 14/00	5/2011	SOOSOOO EESSEE. Invoice	: <b>No. to</b>	No.	Da
Penalty Total:  ELF- ASSESSMENT MEMORANDUM hereby declare that the information uning the month, total <u>Ra.0</u> was de- uning the month, invoices bearing fo- No 1  uning the month, transfer challene units to the month, transfer challene units No	12 126 M given in this R posited vide G/ illowing S.No. v	Current 2000 2000 2000 2000 2000 2000 2000 20	correct and compli-	lete in every m	No. s006000140530119  sepect and that I am as a sepect and that I am a	Da 14/00	5/2011	SOOSOOO EESSEE. Invoice	: No. to	No.	Da
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Penalty Total:  ILF- ASSESSMENT MEMORANDUM hereby declare that the information using the month, invoices bearing for No using the month, invoices bearing for st. No 1 transfer challan under rule 124 of th	12 120 MM M given in this R posited vide Gs Sillowing S.No. v	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Section 1 Excise Rules, 2000  Desning following	lete in every m	No. s006000140530119  sepect and that I am as a sepect and that I am a	Da 14/00	5/2011	SOUSCOO Invoice 4 Transfer cl	: No. to	No.	Da
Penalty Total:  ILF- ASSESSMENT MEMORANDUN hereby declare that the information using the month, total 84.0 was dep using the month, invoices bearing for No 1  Legisland to the month, transfer challans us SI. No 1  Legisland total transfer challans us Legisland total transfer challans us Legisland total transfer challans us Legisland transfer challand under rule 124 of the SI. No 1	12 120 MM M given in this R posited vide Gs Sillowing S.No. v	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Correct and complete.  From  Correct and complete.  From  Correct and complete.  Description of the correct and complete.  Correct and complete.  Correct and complete.  Correct and complete.	lete in every m	No. s006000140530119  sepect and that I am as a sepect and that I am a	Da 14/00	5/2011	SOUSCOO Invoice 4 Transfer cl	: No. to 99 hallan S. No To	No.	Da
Penalty Total:   LEF- ASSESSMENT MEMORANDUM hereby declare that the information uning the month, total <u>Ra.0</u> was deputing the month, invoices bearing for No  i  uning the month, transfer challens units the month, transfer challens units transfer challens under rule 12A of the SI. No  i  LLAN DETAILS	M  given in this R given in th	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Correct and complete.  From  Correct and complete.  From  Correct and complete.  Description of the correct and complete.  Correct and complete.  Correct and complete.  Correct and complete.	lete in every m	No. soos000140500119  sepect and that I am as a sepect and that I am a	Da 14/00	5/2011	SOUSCOO Invoice 4 Transfer cl	: No. to 	No.	Da
Penalty Total:  ILF- ASSESSMENT MEMORANDUS hereby declare that the information using the month, total <u>Bayo</u> was de- using the month, invoices bearing fo  1  Using the month, transfer challens us Si. No 1  trensfer challen under rule 124 of th Si. No 1  LLAN DETAILS  No GAR-7 Chall.	120 M M given in this R given	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Correct and complete.  From  Correct and complete.  From  Correct and complete.	1002 bearing follows	No. 6006000140630119 espect and that I am au leaved and that I am au leaved and the I am au leaved and I am au leav	Da 14/00	5/2011  behalf of the ass  Transfer	SOUSCOO Invoice 4 Transfer cl	: No. to 	No.  KI367QEM001  Amount(Rs.)	Da
Penalty Total:  ILF- ASSESSMENT MEMORANDUM hereby declare that the information using the month, invoices bearing for  I  using the month, invoices bearing for  I  transfer challan under rule 12A of th SI. No  I  Consider thallan under rule 12A of th SI. No  II  Consider thallan under rule 12A of th SI. No  II  Consider thallan under rule 12A of th SI. No  II  Consider thallan under rule 12A of th SI. No  II  Consider that under rule 12A of th SI. No  II  Consider that under rule 12A of th SI. No  II  Consider that under rule 12A of th SI. No  II  Consider that under rule 12A of th SI. No  II  Consider that under rule 12A of th SI. No  II  Consider that under rule 12A of th SI. No  II  Consider that under rule 12A of th SI. No  II  Consider that under rule 12A of	120 M M given in this R given	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Correct and complete.  From  Correct and complete.  From  Correct and complete.	lete in every m  102 bearing fell  108 S.No. were is  Challen D	No. 6006000140630119 sepect and that I am available in the sepect and the sepe	Da 14/00	5/2011  behalf of the ass  Transfer  BSR Code  6006000	SOUSCOO Invoice 4 Transfer cl	: No. to 	No.  KI387QEM001  Amount(Rs.)	Da
Penalty Total:  LF- ASSESSMENT MEMORANDUN hereby declare that the information integrities mently, invoices bearing for No  Li  LUAN DETAILS  GAR-7 Chall  6006000140	M given in this R posted vide G4 glillowing S.No. v ander rule 1288 in CENVAT Creater Challenge of the CENVAT	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Correct and complete.  From  Correct and complete.  From  Correct and complete.	iste in every m  102 bearing follows  Challen D  14/06/21	No. scot000140520119  aspect and that I am average and the I am average and I	Da 14/00	Transfer  BSR Code  6006000	SOUSCOO Invoice 4 Transfer cl	: No. to 	No.  KI387QEM001  Amount(Ra.)  10000  5000	Da
Penalty Total:  ILF- ASSESSMENT MEMORANDUM hereby declars that the information using the month, invoices bearing for No 1  Using the month, invoices bearing for SI. No 1  Invoices that invoices bearing for SI. No 1  SI. No 1  SI. No 1  GAR-7 Chall. 6006000140	M given in this R posted vide G4 glillowing S.No. v ander rule 1288 in CENVAT Creater Challenge of the CENVAT	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Correct and complete.  From  Correct and complete.  From  Correct and complete.	lete in every m  102 bearing fell  108 S.No. were is  Challen D	No. scot000140520119  aspect and that I am average and the I am average and I	Da 14/00	5/2011  behalf of the ass  Transfer  BSR Code  6006000	SOUSCOO Invoice 4 Transfer cl	: No. to 	No.  KI387QEM001  Amount(Rs.)	Di
Penalty Total:  ILF-ASSESMENT MEMORANDUS hereby declare that the information using the month, invoices bearing fo  No  I  I  I  I  I  I  I  I  I  I  I  I  I	M given in this R posted vide G4 glillowing S.No. v ander rule 1288 in CENVAT Creater Challenge of the CENVAT	Current 200 200 200 200 200 200 200 200 200 20	correct and complete.  From  Correct and complete.  From  Correct and complete.  From  Correct and complete.	iste in every m  102 bearing follows  Challen D  14/06/21	No. scot000140520119  aspect and that I am average and the I am average and I	Da 14/00	Transfer  BSR Code  6006000	SOUSCOO Invoice 4 Transfer cl	: No. to 	No.  KI387QEM001  Amount(Ra.)  10000  5000	Di
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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

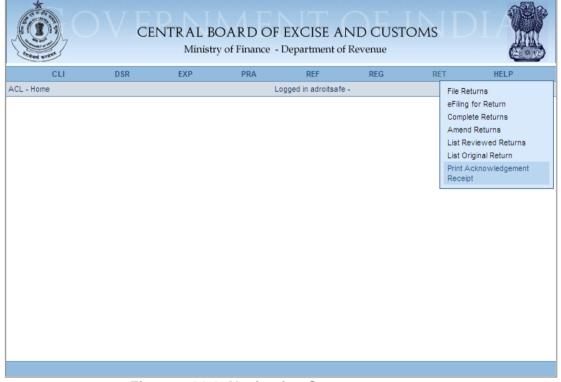
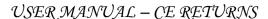


Figure – 21.1: Navigation Screen





## Figure to show the Search Screen:

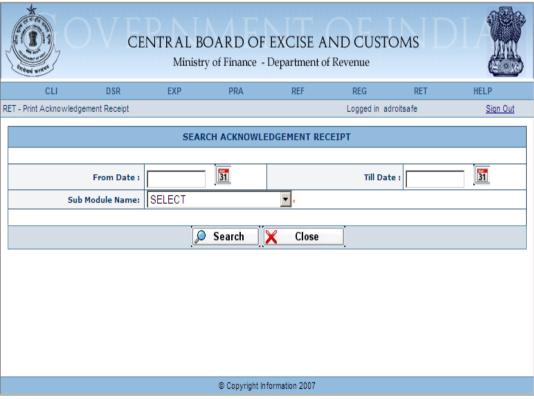


Figure - 21.2: Search Screen



Figure - 21.3: Search Result Screen



## USER MANUAL - CE RETURNS

#### 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

- 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.



## USER MANUAL - CE RETURNS

## 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.