

I/708425/2022



**OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR  
SYSTEMS & DATA MANAGEMENT**  
प्रणाली एवं ऑकड़ा प्रबंधन प्रधान निदेशालयके प्रमुख अतिरिक्त महानिदेशकका कार्यालय  
**GST & CENTRAL EXCISE, GST BHAVAN,**  
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन  
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**ADVISORY NO. 18/2022 - ACES-GST (CE&ST)**

**Sub: Duty payable on Export clearance of certain Petroleum products-  
inclusion of corresponding type of clearance in List of Values (LOV) in  
the e-filing of ER1 Return in the ACES-GST (CE&ST) Application - Reg.**

Please refer to Notification 02/2022-Central Excise (N.T.) dated 30.06.22, under which provisions of Rule 18 and Rule 19 of Central Excise Rules 2017 are amended.

Consequent to the issuance of the above Notification suitable changes have been made in the List of Values (LOV) under the column "TYPE OF CLEARANCE" in the online & Offline ER1 Return form in the ACES-GST (CE&ST) Application by including the following additional list of values to facilitate capture of duty payable particulars as required:

Type of Clearance
Export Clearance with duty
SEZ Clearance with duty

Accordingly Tax payers are advised to use the appropriate List of Values for capturing the duty payable on Export clearances.

2. The ER1 Offline Utility hosted in the Tax payer Portal [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in) has also been suitably amended incorporating the changes.

*S. K. Vimalanathan* 5/8/22

(S.K.VIMALANATHAN)  
PRINCIPAL ADDITIONAL DIRECTOR GENERAL

Copy submitted to :

1. The Principal Director General, Systems & Data Management, New Delhi.
2. All the Pr. Chief Commissioner/ Chief Commissioners of CGST Zones.

Copy to :

3. All the Pr. ADGs/ADG, DGGI, DGGST, DG(Audit), DGT (TPS).
4. All the Pr. Commissioners/Commissioners of Central Tax.
5. Joint Secretary (TRU-I), CBIC, New Delhi