

Certain important Budget 2021 changes under ACES-GST Application are:

1. Particulars of new Central Excise levy namely “**Agriculture Infrastructure and Development Cess**” levied under Union Budget 2021 is incorporated under **Central Excise> e-Payment** menu > List of values (LoV) as below:

Duty Type	Tax Code
Agriculture Infrastructure and Development Cess (Central Excise)	0210

2. Under the **Central Excise Return > e-filing** menu> under ‘**Duty Payable**’ and ‘**Duty Paid**’ tables of ER-1/ER-2/ER-3 Returns> List of values (LoV) > the new duty type “**Agriculture Infrastructure and Development Cess**” is listed as “**AIDC_CE**”
[Ref: Clause 116 of the Finance Bill, 2021](w.e.f. 02.02.2021)

3. The following CETSH entries are incorporated with effect from **01.01.2020**:
27102010 – Automotive diesel fuel, containing Bio-diesel conforming to standard IS-1460 (Standard Tariff rate of BED 14% advalorem + Rs. 15.00 per litre)
27102020 – Diesel fuel blend (B6 to B20) conforming to standard IS-16531 (Standard Tariff rate of BED 14% advalorem + Rs. 15.00 per litre)
[Ref: Clause 97(ii) and 97(iii) of the Finance Bill, 2021]

4. The present CETSH entry ‘**27092000**’ in respect of excisable goods namely “**Petroleum Crude**” will be replaced with the new CETSH entry “**27090010**” Petroleum Crude” w.e.f. 01.04.2021.
[Ref: Clause 96 of the Finance Bill, 2021]