

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 9th of August, 2017

NOTIFICATION
No. 23/2017 - Central Excise (N.T.)

G.S.R. ___ (E). - In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2017 and sub-rule (5) of rule 11 of the CENVAT Credit Rules, 2017 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), number 16/2011-Central Excise (N.T.), dated the 18th July, 2011, published *vide* G.S.R. 541(E), dated the 18th July, 2011, the Central Board of Excise and Customs hereby specifies the following Forms for the purposes of the said rules, namely :-

(A) for monthly return for production and removal of goods and other relevant particulars and CENVAT credit, the following form shall be used, namely :-

Form E.R-1

Original/Duplicate

(See Rule 12 of the Central Excise Rules, 2017 and rule 11(5) of CENVAT Credit Rules, 2017)

Return of excisable goods and availment of CENVAT credit for the Month																				
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1. Central Excise Registration number:

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6. Abstract of ACCOUNT-CURRENT (Cash payment):

Summary particulars	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/GAR-7 Challan payments made in the month (in aggregate)	
Total amount available	
Less: Utilization towards payment of duties on excisable goods during the month (vide. Details furnished under Column No. 3 in S.No. (5) of the Return	
Less: Utilization towards other payments made during the month (vide. Details furnished under S.No. (8) of the Return)	
Closing balance	

7. Details of CENVAT credit taken and utilized:

S.No.	Details of credit	CENVAT (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3(1) of the Customs Tariff Act, 1975 (Rs)	Additional duty of customs levied under section 3(5) of the Customs Tariff Act, 1975 (Rs)
	(1)	(2)	(3)	(4)	(5)	(6)
1	Opening					
2	Credit of excise duty taken on inputs on invoices issued by manufacturer					
3	Credit of excise duty taken on inputs on invoices					

	issued by 1 st or II nd stage dealer					
4	Credit of CVD taken on imported inputs					
5	Total credit					
6	Credit utilised for payment of duty on excisable goods					
7	Credit utilized when inputs subjected to duty of excise in post GST era are removed as such					
8	Credit utilised for payment of amount in terms of Rule 6 of CENVAT					
9	Credit utilised for other payment					
10	Closing balance					

8. Details of other payments made:

Payments	Amount paid (Rs)		Challan		BSR code	Source document	
	Account current	Credit account	No.	date		No.	date
(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5B)
Arrears of duty under rule 8							

Other arrears of duty							
Interest payment under rule 8							
Other interest payments							
Misc. payments							
Total							

9. Self-Assessment Memorandum:

- a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- b) During the month, total Rs. _____ was deposited vide TR6 Challans (copies enclosed).
- c) During the month, invoices bearing S.No. _____ to _____ were issued.

(Name of the Assessee or Authorised signatory)

Place:

Date:

ACKNOWLEDGEMENT

Return of excisable goods and availment of CENVAT credit for the month of:

M	M	Y	Y	Y	Y
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Date of Receipt:

D	D	M	M	Y	Y	Y	Y
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(Name and Signature of the Range Officer with Official Seal)

INSTRUCTIONS

1. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.

2. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

3. The term ‘CENVAT’ used at serial numbers 3, 6 and 8 refer to the Basic Excise Duty and the term ‘Other duties’ refers duties including -----etc.

4 In case the goods are cleared for export under Bond or Letter of undertaking, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words ‘Export under Bond’ may be mentioned.

5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 8-digit -----Number may be indicated without any decimal point.

7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (6) of Table at serial number 3, the assessable value means,
- a) where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
 - b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
 - c) in case of goods for which the tariff value is fixed, such tariff value;
 - d) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
 - e) in case of combination of ad valorem and specific duties, the transaction value under section 4 of the Act;
 - f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

CENVAT	Duty of Excise leviable as per Fourth Schedule to Central Excise Act, 1944
NCCD	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended)
ADE on specified products	ADE on specified products as levied under Clause 85 of the Finance Bill, 2005

10. In Tables at serial numbers 3 and 6 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

11. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.

12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (12) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

13. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (13) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

14. The details of the challans for duty payment should be mentioned in Table at Sr.No. 6. In Table at S.No.9, separate challans should be used for pre-deposit of duty for the purpose

of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

15. In column (5) of Table at serial number 9, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date. Miscellaneous payment includes penalty, redemption fine, and pre-deposit.

16. In the Tables at serial numbers 6 and 9, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

17. Additional information required to be given only by a large taxpayer defined under sub-rule (ea) of rule 2 of the Central Excise Rules, 2002, who has opted to operate as large taxpayer has been indicated with an asterix*.

(B) for quarterly return for production and removal of goods and other relevant particulars and CENVAT credit, by an assessee eligible to avail of the exemption under a notification based on the value of clearances in a financial year, the following form shall be used, namely:-

Form E.R.-3

Original/Duplicate

[See rule 12 of the Central Excise Rules, 2017 and rule 11(5) of CENVAT Credit Rules, 2017]

[To be submitted by the assessee falling under proviso to rule 12 of the Central Excise Rules, 2017]

	M	M	Y	Y	Y	Y
Return of excisable goods and availment of CENVAT credit for the Month						

1. Central Excise Registration number:

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Other Duties																				
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6. Abstract of ACCOUNT-CURRENT (Cash payment).-

Summary particulars	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/ GAR-7 Challan payments made in the month (in aggregate)	
Total amount available	
Less: 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)	
Less Utilization towards Other Payments made during the month (vide. Details furnished under Sl.No.(7) of the Return)	
Closing balance	

7. Details of CENVAT credit taken and utilized:

S.No.	Details of credit	CENVAT (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3(1) of the Customs Tariff Act, 1975 (Rs)	Additional duty of customs levied under section 3(5) of the Customs Tariff Act, 1975 (Rs)
	(1)	(2)	(3)	(4)	(5)	(6)
1	Opening					
2	Credit of excise duty taken on inputs on invoices issued by manufacturer					
3	Credit of excise duty taken on inputs on invoices issued by 1 st or II nd stage dealer					
4	Credit of CVD taken on imported inputs					
5	Total credit					
6	Credit utilised for payment of duty on excisable goods					
7	Credit utilized when inputs subjected to duty of excise in post GST era are removed as such					
8	Credit utilised for payment of					

	amount in terms of Rule 6 of CENVAT					
9	Credit utilised for other payment					
10	Closing balance					

8. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan						BSR Code	Source document.		
	Account current	Credit account	No.	Date						No	date	
(1)	(2A)	(2B)	(3A)	(3B)						(4)	(5A)	(5B)
Arrears of duty under rule 8												
Other arrears of duty												
Interest payment under rule 8												
Other interest payments												
Misc. Payments												
Total												

9. Self- assessment memorandum:

- a) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.

b) During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).

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

Date:

Place:

(Name and signature of Assessee or authorized signatory)

ACKNOWLEDGEMENT

	M	M	Y	Y	Y	Y	
Return of excisable goods and availment of CENVAT credit for the month of							

D D M M Y Y Y Y

Date of receipt

Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.
2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.
3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

4. The term 'CENVAT' used at serial numbers 3, 4 and 6 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses etc
5. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.
6. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

7. 8-digit CETSH Number may be indicated without any decimal point.
8. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram (s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

9. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

10. In column (6) of Table at serial number 3, the assessable value means,

- a. where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
- b. where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
- c. in case of goods for which the tariff value is fixed, such tariff value;
- d. in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
- e. in case of combination of ad valorem and specific duties, the transaction value under section 4 of the Act;
- f. in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

NCCD - National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).

ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.

ADE on specified products- ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.

11. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

NCCD					
ADE					
ADE on specified products levied under clause 85 of Finance Bill, 2005					

12. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable may be left blank.

13. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (12) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

14. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (13) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

15. The details of the challans for duty payment should be mentioned in Table at Sr.No. 4. In Table at S.No.7, separate challans should be used for pre-deposit of duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

16. In column (5) of Table at serial number 7, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date. Miscellaneous payment includes penalty, redemption fine, and pre-deposit.

17. In the Tables at serial numbers 4 and 7, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

(C) This notification shall come into force from the date of publication in the Official Gazette.

F. No. 207/05/2014-CX.6

(Shankar Prasad Sarma)

Under Secretary to the Government of India