

This notification amends Rules 47, 49, 53, 54, 57AE, 67, 76, 94, 100F, 100H, 168, 173, 173G, 194 of the Central Excise Rules, 1944. It also deletes some forms, inserts series form 55J, 52AA and RG23-D. It also inserts a new proforma for form RG-23D (Rule 52AA)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 30th.June.2000

NOTIFICATION

NO. 44/2000-C.E. (N.T.), dated 30-6-2000.

C.Ex Rules, 1944- amended- private records of assessee acceptable

In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:-

1.
 1. These rules may be called the Central Excise (Tenth Amendment) Rules, 2000.
 2. They shall come into force on and from the 1st July, 2000.
2. In the Central Excise Rules, 1944,-

(1) In rule 47, sub-rule (4) shall be omitted;

(2) In rule 49, in sub-rule (1), in clause (b), in sub-clause (I), for the words, letters and figures' in Form RG-1 with the amendment in the said Form RG-1 that for the words "On payment of duty", the words "Amount of duty payable" had been substituted", the words and figure, "in daily stock account maintained under rule 53" shall be substituted

(3) In rule 53,-

1. in sub-rule (1),-

1. the words " in such Form as the Commissioner may in any particular case or class of cases allow," shall be omitted;
2. in clause (e), for the words "quantity removed, after payment of duty," the words "quantity and value, of goods removed on which duty is required to be paid" shall be substituted;
3. in clause (f), for the words "quantity delivered," the words "quantity and value of goods delivered" shall be substituted.
4. in clause (g), for the words "amount of such duty", the words "amount of such duty paid or payable, as the case may be" shall be substituted;
5. under the heading "DECLARATION", the words and figures "read with rule 226" shall be omitted;

1. sub-rule (3) shall be omitted;

(4) in rule 54, for the words "Within five days" the words "Within ten days" shall be substituted;

(5) in rule 57AE, in sub-rule (4), for the words "within five days", the words "within ten days" shall be substituted;

(6) for rule 67, the following rule shall be substituted, namely:-

"67. Manufacturer to keep account of Central Excise Stamps purchased and used.- (1)

The manufacturer shall maintain an account of quantity and value of-

1. receipts of Central Excise Stamps purchased for cash and on credit;
2. Central Excise Stamps affixed on boxes or booklets;
3. Central Excise Stamps damaged and handed over to the proper officer, and
4. Central Excise Stamps lost in the process or not otherwise accounted for.

(2) The manufacturer shall submit to the proper officer monthly returns in the proper Form before the tenth day of the month following that to which the return relates.

(7) In rule, 76, for the words "shall be entered in a separate register in the proper Form" the words and figures "shall be entered in daily stock account maintained under rule 53" shall be substituted;

(8) In rule 94,

(i) In sub-rule (1),

(a) for the words "Every manufacturer of excisable tobacco products shall enter in a register in the proper Form or in such other form as the Commissioner may in any particular case allow, the following and such other particular as the Commissioner may by general or special order require, namely:-" the words "Every manufacturer of excisable tobacco products including raw biri, whether loose, labelled or unlabelled, shall maintain proper records and shall enter in such account the following particulars, namely:-" , shall be substituted:

(b) after clause (v) the following clause shall be inserted, namely:-

"(vi) receipt of raw biris from the contractors, sattedars or agents, quantity issued for grading or sorting, quantity of biris destroyed, quantity of tobacco recovered from damaged biris."

(ii) For sub-rules (2) and (3), the following sub-rules shall be substituted namely:-

"(2) Every assessee shall furnish to the proper officer, a list in duplicate, of all the records prepared or maintained by him for accounting of transactions in regard to receipt, purchase, manufacture, storage, sales or delivery of the goods including inputs and capital goods.

Explanation.- For the purposes in this rule,-

1. the expression "records" shall include account, agreement, invoice, pricelist, return, statement or any other source document, whether in writing or in any other form;
2. the expression "source documents" means all documents which form the basis of accounting of transactions and includes sales invoice, purchase invoice, journal voucher, delivery challan and debit or credit note.

(3) Where an assessee maintains or generates such records by using computer, such assessee shall submit the following information to the proper officer, namely:-

1. documentation including policy and procedure manuals, instructions to record the flow and treatment of transactions through accounting system, from the stage of initiation to closure and storage;
2. account of the audit trail and inter-linkages including the source document, whether paper or electronic, and the financial accounts; and

3. record layout, data dictionary and explanation for codes used and total number of records in each field alongwith sample copies of documents and whenever changes are made in the aforesaid systems adopted by the assessee, he shall inform the proper officer and submit the relevant document.

(4) The assessee shall be responsible for keeping, maintaining, retaining and safeguarding records.

(5) Every assessee shall, on demand makes available to the Central Excise Officer or the audit party deputed by the Commissioner or the Comptroller and Auditor General of India, the following, namely:-

1. The records maintained or prepared by him in terms of sub-rule (2);
2. The cost audit reports, if any, under section 223B of the Companies Act, 1956 (1 of 1956);
3. The income-tax audit report, if any, under section 44AB of Income-tax Act, 1961 (43 of 1961), for the scrutiny of the officer or audit party, as the case may be.

(6) Every assessee who is having more than one factory and maintains separate records in respect of every factory for the purpose of audit, then, he shall produce the said records for audit purposes.

(7) Where the Commissioner or the Comptroller and Auditor General of India decides to undertake the audit of the records of any assessee, the said assessee shall be given notice thereof at least fifteen days before the commencement of such audit. The audit party deputed for the purpose shall also call for in writing the records, which are required to be produced by the assessee, either before or during the course of audit.

(8) Every assessee, who maintains or generates his records by using computer, shall provide the required records in the form of tapes or floppies or cartridges or compact disk or any other media in an electronically readable format as specified by the Commissioner at the time of audit. The copies of records, so furnished, shall be duly authenticated by the assessee.

(9) All records submitted to audit party in electronic format shall be used only for verification of payment of duties of excise or for verification of compliance of the provisions of the Act or the rules made thereunder and shall not be used for any other purpose without the written consent of the assessee.

(10) Every assessee shall preserve the records, including books of accounts and source documents and data in any electronic media, where any document is generated on computer, for five financial years immediately after the financial year to which the records pertain.";

(9) In rule 100F, for the words "Within seven days" the words "Within ten days" shall be substituted;

(10) In rule 100H,-

1. In sub-rule (1), for the figures and letters "50,52,52A,53,53A,54,55,56A,56AA,56B,56C,57A,57Q" the figures and letters a 52,52A,53,54,56B,57AB" shall be substituted;
2. In sub-rule (2), for the figures and letters "50,52,52A,53,53A,54,55,56A,56AA,56B,56C,57A,57Q" the figures and letters "52,52A,53,54,56B,57AB" shall be substituted;

(11) For rule 168, the following rule shall be substituted, namely:-

"168. Keeper of public warehouse to keep record of all entries into, operations in, and removals from his warehouse,-The public warehouse-keeper shall maintain proper records of all entries into, operations in, and removals of goods from his warehouse indicating among other particulars, the quantity, value, rate and amount of duty, marks and numbers, as the case may be, in regard to such receipts, manufacture or any other processing as are carried on the goods received including re-packing, storage, and delivery of the goods."

(12) For rule 173, the following rule shall be substituted, namely:-

"173.Registered person of private warehouse to keep record of all entries into, operations in, and removals from his warehouse.-Every resigstered person of a private warehouse shall maintain proper records of all entries into, operations in, and removals of goods from his warehouse indicating among other particular, the quantity, value, rate and amount of duty, marks and numbers, as the case may be, in regard to such receipts, manufacture or any other processing as are carried on the goods received including repacking, storage, and the delivery of the goods."

(13) In rule 173G,-

(i) In sub-rule (1),

1. in clause (b), in sub-clause (i), for the words, letters and figures 'in Form RG-1 with the amendment in the said Form RG-1 that for the words "On payment of duty", the words "Amount of duty payable" had been substituted', the words and figures "in daily stock account maintained under rule 53" shall be substituted;
2. in clause (c), for the words "paid on excisable goods and the credit", the words "paid, for the purpose of these rules, on excisable goods removed in the manner prescribed in this sub-rule, and credit" shall be substituted;

(i) in sub-rule (3), for the words "Within five days" the words "Within ten days" shall be substituted;

(14) in rule 194, for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) The goods so obtained shall be stored in a store-room, the key of which shall remain in personal custody of the applicant or his manager and the applicant or his manager shall maintain proper records indicating among other particulars, the, quantity, value, rate and amount of duty, marks and numbers, as the case may be, in regard to receipts, manufacture or any other processing as are carried on the goods received, packaging, storage and delivery of the goods.";

(15) in Appendix-I, under the heading "FORMS",-

(i) under sub-heading "(I) List of Central Excise Forms",-

1. Series Nos. 37,38,40,41,51,51A,51-B,55,55-A,55GG,55GGGG,80 and 81 and the respective entries relating thereto shall be omitted;
 2. and After Series No. 55-I, Series No. 55-J shall be inserted and against the Series No. so inserted-
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1. In column "Description of Forms" the words "Account of duty-paid goods and issue thereof" shall be inserted;
 2. In column "Rule No.", the figures and letters "52AA" shall be inserted; and
 3. In column "Short Title", the letters and figures "RG-23D" shall be inserted;

(ii) under the sub-heading "(II) Specimen Forms",-

1. Central Excise Series Nos. 37,38,40,41,51,51-A,51-B,55,55-A,55GG, 55GGGG, 80 and 81 and respective Forms relating thereto shall be omitted;
2. After Central Excise Series No. 55-I and Form relating thereto, the following Central Excise Series No. and Form shall be inserted, namely:-

"Central Excise Series No. 55-J

Form R.G.23D

Proforma for Records of Receipts of duty-paid goods and issue thereof

(Rule 52AA)

Receipt						
Sl. No.	Manufacturer or Importer invoice Bill No. and Date	Name and address of Manufacturer or Importer including Central Excise Range, Division and Commissionerate, Custom House and his New Excise Control Code (manufacturer) or Import Export Code (Importer)	Rate and Amount of duty (both in words and figures)	Quantity	Total of duty	Description of
1	2	3	4	5	6	7

Issue								
Invoice No. and Date or Bill of Entry and date, of the supplier if he is not manufacturer or importer	Name and address of manufacturer or Importer including Central Excise Range, Division and Commissionerate, Customs House	Quantity	Tariff Heading or sub-heading	Rate and amount of duty (both words and figures)	Invoice & date	Name of the Customers to whom goods are sold including Central Excise Range, Division and Commissionerate Customs House	Quantity	Total amount duty (both words and figures)
8	9	10	11	12	13	14	15	16

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