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F.NO.212/14/99-CX.6

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs

[Circular No. 536/32/2000-CX](#)

New Delhi, the 30th June, 2000

Subject: Dispensation of statutory records - amendment of C. Fx. Rules, 1944 (w.e.f. 1.7.2000)

It is directed to say that to give effect to the decision of the Government as announced by the Finance Minister in his Budget Speech (2000-2001) [Para 100] the Government has issued Notification No. 44/2000-Central Excise (N.T.) dated 30th June 2000 (to be effective from 1.7.2000), amending the Central Excise Rules, 1944 for dispensation of statutory records which were required to be maintained by manufacturer under the Central Excise Rules as per prescribed proforma. Certain other Rules have also been amended by this notification consequent to the provisions relating to fortnightly payment of duty and the changes are briefly summarised below:-

I. Changes relating to dispensation of Statutory Records

2. At the outset, it is clarified that dispensation of statutory records maintained hitherto in prescribed proformae should not be construed as complete freedom and dispensation of record keeping all together. Certain minimum records every manufacturer has to maintain for his own internal controls. For effective enforcement of any tax system, assesses will have to maintain certain basic records. So long as manufacturer keeps methodically those basic records on regular basis which also contains the information required by tax administration for checking whether all production is accounted for and duties due are paid or not, there may be no need to insist on separate Statutory records being maintained as per prescribed proformae for Excise purpose.

2.1 What essential information the Department may like to have, has been introduced under several Central Excise Rules, a number of which also prescribe formats of detailed statutory records to be maintained specially for excise purposes. In the changes effected, the maintenance of detailed records as per prescribed formats for excise purposes is being done away with, but the related rules are continued with some amendments. These rules indicate the minimum information, which the assessee must maintain in his own private records - to be made available to Department if required for checking that the provisions of law are being complied with and all duties are being paid.

3. The following statutory records (and their prescribed forms as per relevant Central Excise Rules) are being omitted with effect from 1.7.200:-

Registers (Statutory Record)	Description of the registers	Rule under which prescribed
RG-	Daily Stock Account	53
EB-4	Store Room Entry Book (Matches)	47/76
RG-3	Register of Stock and Receipts of Central Excise Stamps (Cash)	67
RG-3 (Credit)	Register of Stock and Receipts of Central Excise Stamps (Credit)	67
RG-12	Register of manufacture of excisable tobacco products	94
RG-12A (Biris)	Register of manufacture of excisable tobacco product-for biris	94
RG-12B	Register of manufacture of excisable tobacco products-raw biris	94
RG-16	Register of excisable goods used without payment of duty or payment of part duty, for special industrial purposes	194
WRG-1	Warehouse Register (Public)	168
WRG-2	Warehouse Register (Private)	173

3.1 Apart the above Forms, the following Forms which remained in the Appendix to the Central Excise Rules, 1944 even after omission of the relevant rules which prescribed these records have been omitted now, namely, RG-17 (Daily Account of loose tea), RG-23A (Stock Account of Inputs (Part I) and Entry Book of Duty Credit (Part II)), and RG-23C (Stock Account of Capital goods (Part I) and Entry Book of Duty Credit (Part II)).

4. As mentioned above each rule under which a 'Statutory record [proper Form]' was specified, has been amended so as to make them self-contained with regard to the specific fields of information, which the assesses shall be required to incorporate and maintain in their private record(s). More important changes are the following:

4.1 Rule 53 has been amended briefly to incorporate additional information relating to value of finished goods. A clause relating to duty paid or payable has also been incorporated. "Duty payable" has to be indicated by the assessee in daily stock account (DSA) as required under the provisions of rule 173G(1) and rule 49(1) to enable to assessee to determine their total duty liability on fortnightly-basis [on monthly-

basis for Small Scale Industries]. The column-"duty paid"-will be used in cases of clearances where assessee is required to pay duty consignment-wise or pays duty on his own at the time of clearance of any consignment(s)-though he could have paid it later. The amendment in the "Declaration" under this rule is consequent to omission of rule 226. Sub-rule(3) of rule 53, which provided for authentication of daily stock account by the proper officers of the Central Excise Department, has been omitted. Accordingly, whereas the statutory record/Form "RG-1" has been dispensed with and omitted from the Rules, the manufacturer will have to maintain daily stock account on their own incorporating the information as mentioned in Rule 53.

4.2 In rule 67, the minimum fields of information have been incorporated, which the assessee will necessarily maintain in his private records. Rule 76 has been amended so that the match industry maintains the daily stock account under rule 53 in respect of matches manufactured by them similar to other manufactures. Consequently, sub-rule(4) of rule 47 has been omitted. The statutory records/Forms "RG-3, RG-3 (credit) and EB-4 (matches)" have also been omitted from the Rules.

4.3 Rule 94 has been amended to modify the existing fields of information to be maintained daily by the tobacco-product manufactureres so as to also incorporate the fields of information which the biri manufactureres have to maintain. Accordingly, the statutory records/Forms "RG-12, RG-12A (biris) and RG-12B" have been omitted from the Rules. In addition, the procedure relating to record-keeping, including maintenance and generation of records by using computers, providing list of all records to the Department by the assessee and responsibility of the assessee for keeping, maintaining, retaining and safeguarding records, similar to the provisions under rule 173G(5) inserted during Budget 2000-2001, has been specified.

4.4 Similarly, rules 168, 173 and 194 have been amended to make them self-contained, specifying certain fields of information, which every concerned assessee shall maintain in his private records. Consequent to the aforesaid self-contained Rules, the statutory records/Forms "RG-16, WRG-1 and WRG-2 have been omitted from the Rules.

5. As already mentioned in para 3.1, Forms RG-17 (under rule 96H), RG-23A (under rule 57A) and RG-23C (under rule 57Q) have been omitted from Appendix-I of the Central Excise Rules because the corresponding rules have already been omitted earlier.

5.1 Thus, the notification omits the Forms specified under Central Excise series numbers 37, 38, 40, 41, 51, 51-A, 51-B, 55, 55-A, 55GG, 55GGGG, 55-1, 80 and 81.

6. Since the private records of the assesseees will be accepted with effect from 1st July, 2000, the earlier list of records maintained and furnished by the assessee to the proper officer in terms of Rule 173G (5) or Rule 94 may require revision. It is, therefore, instructed that every assessee be asked to furnish the list of all records prepared or maintained by him for accounting of transactions in regard to receipt, purchase, manufacture, storage, sales or delivery of goods including inputs and capital goods, in terms of rule 94 and 173G (5) of the Central Excise Rules, 1944. If there is any modification in the list, the same may be communicated to the Department as and when such modification takes place.

7. Non-maintenance of daily stock account as contemplated under Rule 53 or other information mentioned in other rules mentioned above by the assessee in his private records will mean contravention of specified rules attracting appropriate penal Central Excise duty, the more stringent penal provisions of the Central Excise Act and Central Excise Rules shall be attracted. Trade and industry should therefore be advised to ensure that the requisite information as required under amended rules is scrupulously maintained in their identified private records to avoid any penal action.

8. It is emphasised that the private records of the assesseees maintained in compliance with the provisions of the Central Excise Rules, shall necessarily be kept in the factory to which they pertain.

II. Other Changes

9. Under the new provisions relating to manner of payment of Central Excise duty on fortnightly-basis, it has since been provided that for the second fortnight, the duty can be discharged by the fifth day of the succeeding month. The assesseees were finding it difficult to furnish actual duty payment details in the RT-12 returns which was also required to be submitted within five days of the succeeding month in terms of rule 54/rule 173G(3). Similar situation existed in case of returns filed under Rule 100F (for hundred per cent export-oriented undertakings/nits in free trade zones) and under Rule 57 AE (return prescribed containing details of CENVAT). To obviate this difficulty, the date of furnishing of the returns under the aforesaid rules have been extended upto the tenth day of the succeeding month.

10. Considering the deletion of rules - 50, 55, 56A, 56AA, 56C, 57A and 57Q, and insertion of new rule relating to CENVAT, namely, rule 57AB, consequential amendments have been made in rule 100H of the Rules.

11. When the system of "fortnightly payment of duty" was introduced, a reference to "RG-1" was made in rule 49(1) and rule 173G(1) requiring the assessee to specify 'duty payable' in this register. Since statutory record "RG-1" has now been omitted, the aforementioned rules have been suitably amended and it is now provided that the assessee will record the duty payable particulars "in the daily stock account" maintained under rule 53.

12. The previous RG23D Register for Registered Dealers was specified by a notification issued under rule 57GG, which rule has since been omitted. However, as this said Register is now required to be maintained under rule 52AA, it has been decided to re-introduce the same register, with minor modifications specifying the New ECC Number of the manufacturer and Import-Export Code Number of the Importer. A copy of format of this RG-23D Register [Central Excise Series No. 55-J] is also appended for information.

III. Miscellaneous

13. Any doubts or difficulties in the implementation of changes effected may be brought to the notice of the Board as well as Director General of Inspection immediately. Director General of Inspection will also keep a watch and review the working of the new provisions and maintenance of requisite information in private records as contemplated in the revised rules and send a report to the Board in the second week of the October, 2000.

ANNEXURE

"Central Excise Series No. 55-1

Form R.G. 23D

Proforma for records of Receipts of duty-paid goods and issue thereof (Rule 52AA)

Receipt										
Sl.No.	Manufacturer or Omporter invoice No. or Bill of Entry No. and date	Name and address of Manufacture of Importer including Central Excise Range, Division and Commissionerate, Custom House and his New Excise Control Code (manufacturer) or Importer Exporter Code (Importer)			Rate and Amount of duty (both in words and figures)		Quantity	Total amount of duty (both in words and figures)	Description of goods	
1	2	3			4		5	6	7	
Issue										
Invoice No. and Date or Bill of Entry and date, of the supplier if he		Name and address of manufacturer of Importer including Central Excise Range, Division and		Quantity	Tariff Heading or sub-heading	Rate and amount of duty	Invoice No. & date	Name of the Customers to whom goods are sold including Central	Quantity	Total amount of duty (both

is not manufactuer or importer	Commissionerate, Customs House			(both words and figures)		Excise Range, Division and Commissionerate, Customs House		words and figures)
8	9	10	11	12	13	14	15	16



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