

F.No. 206/02/97-CX.6

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

**Subject : Maintenance of Register of Scrutiny of RT-12 Returns & Revenue Realisations**

I am directed to invite your attention to Board's Circular No. 249/ 83/96-CX dated 11th October, 1996 regarding introduction of self- assessment procedure.

2. Consequent upon introduction of self-assessment procedure, the assessee is required to assess his duty liability and RT- 12 returns. It is desired that notwithstanding the change in the system of assessment, the Register of Assessment and Revenue Realisations (now renamed as "Register of Scrutiny of RT-12 Returns and Revenue Realisation") should continue to be maintained by the Range Officers in the revised proforma enclosed as Annexure.

3. It is also clarified that the "progress of scrutiny" of RT - 12 Returns should be shown in the Monthly Technical Report as against the entry "Progress of RT-12 Assessment" submitted hitherto.

Sd/-  
(P.K. Sinha)  
Under Secretary (CX.6)

**Annexure**

**I. Register of Scrutiny of RT - 12 Returns  
and  
Revenue Realisations**

Financial year \_\_\_\_\_

Range \_\_\_\_\_

Division \_\_\_\_\_ Commissionerate \_\_\_\_\_

II. Authority : Trade Notice \_\_\_\_\_ based on Board's

Circular No. 311/27/97-CX. dated 15.04.97

(F.No. 206/02/97-CX.6)

Name & Signature of

Range Superintendent \_\_\_\_\_

III.		Index	
Sl.	Name of the		Page Number (s)
No.	Registered Unit		.
(1)	(2)		(3)

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IV.	Page Number _____
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Name and Address of the manufacturer \_\_\_\_\_

Registration No. \_\_\_\_\_

ECC No. \_\_\_\_\_ PLA No. \_\_\_\_\_ Commodity Description \_\_\_\_\_

CET Ch. Heading / Sub - Heading \_\_\_\_\_

V.	Month/ Quarter _____	Date of receipt of RT-12 _____	Provisional OR Final Assessment _____	Amount of duty assessed by the assessee _____
	(1) _____	(2) _____	(3) _____	(4) _____
	_____	_____	_____	_____

	Amount of duty debited in _____			Date of Scrutiny _____
	PLA _____	RG-23A _____	RG-23C _____	
	5(a) _____	5(b) _____	5(c) _____	(6) _____

Result of Scrutiny		Particulars of	Particulars of
Amount of duty short paid _____	Amount of duty paid in excess _____	demand issued / refund allowed _____	payment made by assessee/ refund taken _____
7(a) _____	7(b) _____	7(c) _____	7(d) _____

Progressive duty assessed from 1st April _____	Remarks _____	Signature of Scrutinising Officer (s) _____		
		Range Officer Addl. Commr.	Div Asstt. Commissioner	Duputy/ _____
(9) _____	(10) _____	11(a) _____	11(b) _____	11(c) _____

VI. Abstract of Revenue Realised (Commodity wise)

Name of the Commodity				Months/ Revenue Realised in PLA						Rupees (in lakhs)		
	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Fed	M a r c h

#### Note

- 1) Contents of Part- I should be written on the cover of the Register.
- 2) Contents of Part - II should be mentioned on the first page of the Register.
- 3) Index as mentioned in Part-III above, should be maintained preferably alphabetically, by allotting some pages in the beginning.
- 4) Contents of Part-IV should be mentioned on the top of every page. If more than one commodities are being manufactured by an assessee, for which he is submitting separate RT-12 Returns, separate pages should be allotted for each such commodity.
- 5) In part-V Column headings have been provided in which the information has to be posted in The Register.
  - i) Where assessment (Self-Assessed RT-12) is final, indicate "F" in Col. (3).
  - ii) Where assessment (Self-Assessed RT-12) is provisional, indicate "P" in Col. (3) and indicate the order Number and also the Sl. No. of Provisional Assessment Register in Remarks column (Col.10).
  - (iii) When the assessment is finalised, (in case of provisional assessment) indicate the same with date of finalisation in the Remarks Column (Col.10) and mention "Finalised" Preferably in RED ink in Col. (3) against each entry.
  - iv) All RT-12 returns will be scrutinised by Range Officer who will sign in Col. (11.a) in token of scrutiny. Where the Assistant Commissioners or the Addl. / Deputy Commissioners scrutinise and RT-12 in selective manner, they will sign against The RT-12 Returns which they have scrutinised.
- 6) For part-VI, last few pages of the Register should be allotted where an abstract of revenue realised commodity-wise shall be prepared.
- 7) Copy of this Annexure should be pasted at the end of the Register.