

E-filing of Central Excise returns in ACES now mandatory

Circular No. 955/16/2011-CX., dated 15-9-2011

F.No. 201/10/2011-CX.6

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

Subject : Mandatory e-filing of Central Excise Returns in ACES - Regarding.

It has been decided to make it mandatory for the assesseees to submit the prescribed Central Excise Returns electronically w.e.f. 1st day of October, 2011. In this regard, the Central Excise (Fourth Amendment) Rules, 2011 has been issued vide Notification No. 21/2011-C.E. (N.T.), dated 14-9-2011, amending Rule 12 and Rule 17 of the Central Excise Rules, 2002. Similarly, the CENVAT Credit (Fourth Amendment) Rules, 2011 has been issued vide Notification No. 22/2011-C.E. (N.T.), dated 14-9-2011, amending Rule 9A of the CENVAT Credit Rules, 2004. The above mentioned changes will come into effect on 1-10-2011.

2. The following amendments have been made in Central Excise Rules, 2002 and CENVAT Credit Rules, 2004 :

- (i) ER-1 Return, filed under Rule 12(1) of the Central Excise Rules, 2002, will have to be electronically filed irrespective of the duty paid in the preceding financial year.
- (ii) ER-2 Return, filed by 100% EOU's under Rule 17 of the Central Excise Rules, 2002, will be required to be filed electronically irrespective of the duty paid in the preceding financial year.
- (iii) ER-3 Return, filed under the provisos to Rule 12(1) of the Central Excise Rules, 2002, will be required to be filed by the concerned assesseees including SSI units electronically irrespective of the duty paid in the preceding financial year.
- (iv) ER-4 Return (Annual Financial Information Statement), filed under Rule 12(2)(a) of the Central Excise Rules, 2002 will continue to be filed electronically by the assesseees who are not exempted from filing such statement by a notification.
- (v) ER-5 and ER-6 Returns, pertaining to principal inputs filed under Rule 9A of the CENVAT Credit Rules, 2004, will continue to be electronically filed by the assesseees who are not exempted from filing such declaration/return by a notification.
- (vi) ER-7 (Annual Installed Capacity Statement) filed under Rule 12(2A) (a) of the Central Excise Rules, 2002, has to be filed by all assesseees electronically.
- (vii) ER-8 Return, to be filed under the proviso to Rule 12(1) of the Central Excise Rules, 2002, by assesseees availing the exemption under Notification No. 1/2011-C.E., dated 1-3-2011 has to be filed electronically.

3. As a large number of assesseees may be required to file Central Excise Returns electronically as a result of the above changes, it is requested that they may be provided all assistance so as to help them in adopting the new procedure.

4. Field Formations and Trade may also be informed suitably.

5. Hindi version will follow.