

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
THIRUCHIRAPALLI-1.

TRADE NOTICE : 45 / 2004

Dated: 9.6.2004

Sub: Electronic filing of Central Excise Returns - Reg.

Copy of Board's Circular No.791 / 24 / 2004 – Cx. dated: 1.6.2004 (F.No.206 / 8 / 2004 – Cx.6) is communicated herewith.

The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations / Chamber of Commerce.

(Issued from file C.NO.IV/16/ 4 /2004 - C.Ex.Pol)

//ATTESTED//

SUPERINTENDENT (T)

Sd/xxx
(V. JAYARAMAN)
JOINT COMMISSIONER (Tech)

To
As per mailing list I / II / III /
All Sections in Hqrs., Trichy.

Copy of Board's Circular No.791 / 24 / 2004 – Cx. dated: 1.6.2004

Sub: Electronic filing of Central Excise Returns - Reg.

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I am directed to state that in continuation of its efforts for-trade-facilitation, Central Board of Excise and Customs proposes to provide the facility of filing the monthly/quarterly excise returns, namely, ER-1, ER-2, ER3 under Central Excise Rules and dealers return prescribed under sub-rule (6) of rule 7 of the CENVAT Credit Rules, 2002 electronically to all manufacturers of excisable goods, EOUs and registered dealers. This facility of e-filing of excise returns will be available with effect from 30-06-2004. The monthly returns pertaining to the month of June 2004 and quarterly return pertaining to April-June, 2004 can be filed electronically by availing this facility. The facility to file excise returns electronically is optional.

2. All assesseees and registered dealers who have been allotted 15-digit Excise Control Code (ECC) are entitled to avail the facility of e-filing. Assesseees and registered dealers who intend to avail the facility of e-filing of excise returns and TR-6 challans are required to submit an application in the prescribed form (enclosed as Annexure and also available in CBEC's Website <http://exciseandservicetax.nic.in>) to avail the facility of filing their excise returns electronically to their jurisdictional Assistant/Deputy Commissioner of Central excise indicating their e-mail address and postal address of communication to which the user log-in ID, password and the location code are to be intimated.
3. The jurisdictional Central Excise Division will verify the ECC of the assessee and the present Location Code of the jurisdictional Range with the data available on the System for allotment of Central Excise Registration number (SACER) site and then request the Systems Manager in the Commissionerate to register the request of the assessee for e-filing of returns.

4. The concerned Systems Manager in the Commissionerate Headquarters will create the initial password for the assessee from the Central Server and then communicate the same along with the present Location Code of the assessee under registered post with acknowledgement due. The 15-digit ECC will serve as assessee's user-id. The date of the aforesaid communication will be intimated by the Systems Manager to the Divisional DC/AC. For better security, it is strongly recommended to the user to change his initial password given by the department after first login and maintain confidentiality of the changed password.
5. The assessee can thereafter access the e-filing web site: <http://exciseandservicetax.nic.in> through Internet. The Home Page appears on the screen. The button "File your excise returns", on the left side of the screen needs to be clicked to proceed further. The screen "Central Excise Returns" appears thereafter. On entering the login id and initial password communicated to him at the space provided, the main menu screen appears. Thereafter the assessee will have to select the relevant Central Excise Return (i.e.ER-1, ER-2 & ER-3, dealer's return) intended to be filed electronically by clicking the appropriate button followed by the "Entry" button.
6. The system will then display a web form for entering the e-return details. After entering the required particulars in the web form and saving the same, the assessee can file the e-return by clicking the "File your Return" option. Before filing/transmitting the returns, the return can be previewed by clicking "PREVIEW" button. By clicking the "PRINT" button in the main menu screen, the assessee can generate a hard copy of the return filed along with the system generated acknowledgement.
7. Provisions are in built for checking/validating the data entered into the forms. Where correction is needed, alerts appear on screen so as to provide an opportunity to the user to make necessary corrections of wrong entries made unintentionally before transmission of the return.
8. To facilitate the assessees, a software for entering the return particulars in offline mode and then to create a text file has also been provided. By using the button "read the data from text file" in the entry form for e-filing (after connecting to the web-site), the details in the text file created can be populated in the form. Similarly Data structure for writing programmes to cull out the required return data from the assessees computers in text file format has also been provided. More details of these facilities are available in the e-filing manual in the e-filing web site.
9. For complete details, the assessees may refer to the "Manual" on the website.
10. Assesseees who are filing their excise returns electronically are required to file the details of TR-6 challans using the web form for TR-6 challan available in the e-filing Main Menu screen. They are also required to submit the bank endorsed TR-6 challan copies to the Range officers. Where an assessee who has opted for e-filing of excise returns, faces any technical difficulty and is unable to fill the return electronically; he may be requested to send an e-mail to the address specified by the Commissioner giving details of the nature of difficulty.
11. The facility to file excise returns electronically is provided as a trade facilitation measure. However, it is the legal responsibility of the assesseees who are required to file excise returns, to file their returns within the due date as prescribed in the Law. Assesseees who have opted to file their returns electronically but are unable to file their returns electronically due to any reason should file their returns manually within the due date.

12. The software provides facility to the departmental officers for viewing the return filed by the assessee and also for taking hard copy of the return filed by the assessee. This facility is available to different categories of officers to access the information pertaining to their jurisdiction. The system also assists the Officer by generating an 'error report' based on the in built checks provided in the software. Some of the checks carried out by the system are like correctness of the amount of duty payable, opening balance, closing balance, correctness of the provisional assessment number entered etc. The departmental officers can view this error report and initiate necessary action. Wherever needed, he can take hard copy of the same. This facility is provided only to facilitate the departmental officers and it is their sole responsibility to undertake all required checks to ensure the accuracy and correctness of the returns filed. The system also generates reports indicating the details of the assessee who have filed/ not filed the returns by due dates.

13. The Central Excise Divisional Systems-in-charge should download all the electronically filed returns from the e-filing site and arrange to send the same to the concerned Range officers within three working days from the due date. Returns filed subsequently after the due date should be sent to the Range officers at least once in a week.

14. The facility to file the excise returns electronically is, for the present, only optional. It is likely to take sometime for all assesseees to e-file their returns. Therefore, for the present, the returns would be received both manually and electronically. This necessitates continuation of capturing the data of returns filed manually on SERMON 5i package at the divisional level. NIC has been asked to provide the facility to download their e-filed returns and integrate with the data captured in SERMON 5i package for generation of reports. The officer at the Divisional level should ensure integration of data of returns filed manually and electronically so as to generate the required reports such as budget-head-wise statements covering all the assesseees.

15. Downloading of e-return data preserved in Central Server by the divisional officers and Commissionerates requires availability of high-speed connectivity. At present most of the divisions and Commissionerates have only dial-up connectivity facility. Systems Directorate has already addressed communications to all the Commissioners to go in for a minimum of 64 KBps ISDN connectivity to facilitate downloading of data from the central server. All Commissioners should take immediate necessary steps and to ensure that the ISDN connectivity is in place on or before 30-06-2004. This work should be taken up on priority basis.

16. A detailed User Manual, Help line and Frequently Asked Questions are placed on the website. To make this effort successful, it is extremely important for the departmental officers not only to give wide publicity to the facility well in advance but also to extend all possible assistance to the trade and industry and explain the advantages of availing this facility. Commissioners and Divisional officers should organize extensive training programme with the assistance of Systems Directorate to the departmental officers about the utility of this facility. Efforts should also be made to coordinate with industry and trade associations to create awareness on the advantages of using this facility by assesseees.

17. Commissioners should designate an officer in every Commissionerate for the purpose of attending queries on matters relating to e-filing of Excise Returns and circulate widely the name, designation, telephone number and e-mail address of such designated officer.

18. The facility of e-filing of excise returns is an optional facility and does not bar in any way the manual filing of the return by the central excise assesseees and the registered dealers.

F. No. 206/8/2004-CX-6

(Neerav Kumar Mallick)
(Under Secretary to Govt of India)

ANNEXURE TO TRADE NOTICE NO.45 / 04 DATED: 9.6.2004

To
The Deputy / Assistant Commissioner,
(Address of the Jurisdictional Office)

Subject: APPLICATION TO AVAIL THE FACILITY OF FILING
EXCISE RETURNS ELECTRONICALLY.

1. Name of Assessee.
2. Excise Control Code (15 digit Excise Registration No.)

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3. Category of Excise return presently filed : ER - 1 / ER - 2 / ER - 3 / Dealer Return.
4. E-mail Address:
5. Postal Address:

(Please give a confidential e-mail address and the postal address to which the user Login ID, Password and the present Location Code of the jurisdictional range can be sent). The 15 – digit ECC will serve as User ID.

6. I / We request that I / We may be permitted to file my Excise Return electronically. I / We declare that I / We satisfy the conditions of Trade Notice No.45 / 04 Dated: 9.6.04 and shall observe the instructions given therein.

I / We undertake to indicate my / our 15 digit ECC in every challan used by me / us for remitting Excise duty in Banks.

If any difficulty is faced in filing the return electronically and getting an acknowledgement from the computer before the due date, I / We shall file manual returns as was done hitherto.

Date :
Place :

Name and signature of the authorised person