

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TRICHY.

TRADE NOTICE: 70/2004

DATED: 04 .10.2004.

Sub: Communication of Ministry's Notification Nos. 24/2004 – CE (N.T)
dated : 17.09.2004, 25/2004 – CE (N.T) dated 27.09.2004, 26/2004 – CE
(N.T) dated 27.09.2004 and Notification No. 27/2004 – CE (N.T) dated
28.09.2004 – Regarding.

Copy of Ministry's Notification No. 24 / 2004 – CE (N.T) dated : 17.09.2004 [F.No. B2/3/2004-TRU], Notification No. 25/2004 – CE (N.T) dated 27.09.2004 [F. No. 201/6/2002-CX.6 (Pt.2)], Notification No 26/2004 – CE (N.T) dated 27.09.2004 [F.No. 201/6/2002-CX 6 (Pt.2)] and Notification No 27/2004 –CE (N.T) dated 28.09.2004 [F. No. 2001/56/2004-CX6] are communicated herewith.

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

(Issued from file C.No.IV/16/2/2004 – C.Ex.Pol.)

//ATTESTED//

SUPERINTENDENT (TECH.)

Sd./xx
(D.P. NAIDU)
JOINT COMMISSIONER (TECH)

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

Copy of Ministry's Notification No. 24/2004 – CE (N.T) dated 17.09.2004

In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules to amend the CENVAT Credit Rules, 2004, namely:-

- (1) These rules may be called the CENVAT Credit (Amendment) Rules, 2004.
 - (2) They shall come into force from the date of their publication in the Official Gazette.
- Rule 16 of the CENVAT Credit Rules, 2004 shall be re-numbered as sub-rule (1) thereof, and after sub-rule (1) as so re-numbered, the following sub-rule shall be inserted namely:-
“(2) References in any rule, notification, circular, instruction, standing order, trade notice or other order to the CENVAT Credit Rules, 2002 and any provision thereof or, as the case may be, the Service Tax Credit Rules, 2002 and any provision thereof shall, on the commencement of these rules, be construed as references to the CENVAT Credit Rules, 2004 and any corresponding provision thereof.”.

[F. No. B2/3/2004-TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, vide notification No. 23/2004-Central Excise (N.T.) dated the 10th September, 2004, *vide* number G.S.R. 600 (E) dated the 10th September, 2004.

4. Details of duty paid on excisable goods:

Duty code	Account current	Credit account	Total duty paid
	(Rs.)	(Rs.)	(Rs.)
(1)	(2)	(3)	(4)
CENVAT			
Other Duties			

5. Details of CENVAT credit availed and utilized:

Details of Credit	CENVAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADET (Rs.)	Education Cess on excisable goods (Rs.)	Service Tax (Rs.)	Education Cess on taxable services (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening balance							
Credit availed on inputs							
Credit availed on capital goods							
Credit availed on input services							
Total credit availed							
Credit utilized for payment of duty on goods							
Credit utilized when inputs or capital goods are removed as such							
Credit utilized for payment of duty on services							
Closing balance							

6. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan							Source document No. & date	
	Account current	Credit account	No.	Date							
(1)	(2A)	(2B)	(3A)	(3B)							(4)
Arrears of duty under rule 8											
Other arrears of duty											
Interest payment under rule 8											
Other interest payments											
Misc. Payments											

7. Self- assessment memorandum:

- a) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- b) During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- c) During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

Place:

Name and signature of Assessee or Date:
Authorised Signatory)

ACKNOWLEDGEMENT

M M Y Y Y Y

Return of excisable goods and availment of CENVAT credit for the month of									
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D D M M Y Y Y Y

Date of receipt

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Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.
2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.

3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (7) and (8) of table at serial number 3, the words 'Export under Bond' may be mentioned.

5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 6-digit CETSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations
Centimetre(s)	cm
Cubic centimeter(s)	cm ³
Cubic meter(s)	m ³
Gram(s)	g
Kilogram	kg
Kilolitre	kl
Litre(s)	l
Metre(s)	m
Square metre(s)	m ²
Millimetre(s)	mm
Metric tonne	mt
Number of pairs	pa
Quintal	q
Tonne(s)	t
Thousand in number	Tu
Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (5) of Table at serial number 3, the assessable value means,

(a) where goods attract advalorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);

(b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;

(c) in case of goods for which the tariff value is fixed, such tariff value;

(d) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;

(e) in case of combination of advalorem and specific duties, the transaction value under section 4 of the Act;

(f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

- CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- SED- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- AED (GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
- NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).
- AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).
- SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.
- ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.
- ADET- Additional duty of Excise on Tea and Tea Waste leviable under section 157 of the Finance Act, 2003.
- Education Cess on excisable goods-Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004).
- Service Tax- Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994).
- Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED					
AED(GSI)					
NCCD					
AED(TTA)					
SAED					
ADE					
ADET					
EDUCATION CESS ON EXCISABLE GOODS					
CESS					

11. In column (9) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.

4. Details of duty paid on excisable goods during the first/ second/ third month of the quarter:

Duty code	Account current (Rs.)	Credit account (Rs.)	Total duty paid (Rs.)
(1)	(2)	(3)	(4)
CENVAT			
Other Duties			

5. Details of CENVAT credit availed and utilized during the first/second/third month of the quarter:

Details of Credit	CENVAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADET (Rs.)	Education Cess on excisable goods (Rs.)	Service Tax (Rs.)	Education Cess on taxable services (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening balance							
Credit availed on inputs							

Credit availed on capital goods							
Credit availed on input services							
Total credit availed							
Credit utilized for payment of duty on goods							
Credit utilized when inputs or capital goods are removed as such							
Credit utilized for payment of duty on services							
Closing balance							

6. Details of other payments made:

Payments	Amount Paid (Rs.)		Challan					Source document No. & date	
	Account current	Credit account	No.	Date					
(1)	(2A)	(2B)	(3A)	(3B)					(4)
Arrears of duty under rule 8									
Other arrears of duty									
Interest payment under rule 8									
Other interest payments									
Misc. Payments									

7. Self- assessment memorandum:

- I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- During the quarter, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- During the quarter, invoices bearing S.No. _____ to S.No. _____ were issued.

Place : _____ (Name in capital letters and Signature of
Assessee or Authorized Signatory)

Date :

ACKNOWLEDGEMENT

	MM	Y	Y	Y	Y			
Return of excisable goods and availment of CENVAT credit for the quarter ending								
Date of receipt	D	D	M	M	Y	Y	Y	Y

Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate
- In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.

3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.

For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.

4. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (7) and (8) of table at serial number 3, the words 'Export under Bond' may be mentioned.

5. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

6. 6-digit CETSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear, indicate relevant abbreviations as given below.

Quantities	Abbreviations
Centimetre(s)	cm
Cubic centimetre(s)	cm ³
Cubic metre(s)	m ³
Gram(s)	g
Kilogram	kg
Kilolitre	kl
Litre(s)	l
Metre(s)	m
Square metre(s)	m ²
Millimetre(s)	mm
Metric tonne	mt
Number of pairs	pa
Quintal	q
Tonne(s)	t
Thousand in number	Tu
Number	u

8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

9. In column (5) of Table at serial number 3, the assessable value means,

(a) where goods attract advalorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);

(b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;

(c) in case of goods for which the tariff value is fixed, such tariff value;

(d) in case of specific rated goods the aggregated invoice value of the goods excluding all taxes;

(e) in case of combination of advalorem and specific duties, the transaction value under section 4 of the Act;

(f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.

The abbreviations and expressions used to denote a particular type of duty are as below:

- CENVAT- Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- SED- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
- AED (GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
- NCCD- National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001 (as amended).
- AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).
- SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.
- ADE- Additional duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.
- ADET- Additional duty of Excise on Tea and Tea Waste leviable under section 157 of the Finance Act, 2003.
- Education Cess on excisable goods-Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004)
- Service Tax- Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994)
- Cess- Cess leviable under different Cess enactments.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED					
AED(GSI)					
NCCD					
AED(TTA)					
SAED					
ADE					
ADET					
EDUCATION CESS ON EXCISABLE GOODS					
CESS					

11. In column (9) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.

12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (10) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

13. In case the goods are assessed provisionally the details may be given separately in Table at serial number 3. In column (11) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

14. In column (4) of Table at serial number 6, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date.

F.No. 201/6/2002-CX.6(Pt.2)

(Neerav Kumar Mallick)
Under Secretary to the Government of India

Copy of Ministry's Notification No. 26/2004 – CE (N.T) dated 27.09.2004

In exercise of the powers conferred by sub-rule (3) of rule 17 of the Central Excise Rules, 2002, and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), No.72/2003-Central Excise (N.T.), dated the 15th September, 2003 published vide G.S.R.745(E), dated the 15th September, 2003 the Central Board of Excise and Customs hereby specifies the following form for monthly return in respect of excisable goods manufactured and receipt of inputs and capital goods, for the purposes of the said rule, namely :-

Form E.R.-2

Original/Duplicate

{See rule 17(3) of the Central Excise Rules, 2002 and rule 9(7) of CENVAT Credit Rules, 2004 }

	M	M	Y	Y	Y	Y
Return of excisable goods and receipt of inputs and capital goods for the month of						

1. Registration number

2. Name of the assessee

3. Details of the manufacture, clearance and duty payable:

CETSH NO.	CTSH NO.	Unit of quantity	Quantity manufactured	Quantity cleared	Assessable value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)

Duty	Notification availed	Serial No. in Notification	Rate of duty	Duty payable (Rs.)
(7)	(8)	(9)	(10)	(11)
CENVAT				
Other duties				

4. Details of duty paid:

Duty code	Account current (Rs.)	Credit account (Rs.)	Total duty paid (Rs.)
(1)	(2)	(3)	(4)
CENVAT			
Other Duties			

5. Details of inputs and capital goods received without payment of duty:

CETSH NO.	CTSH NO.	Quantity code	Total quantity received	Value of the goods received (Rs.)	Notification No.	Serial No in Notification
(1)	(2)	(3)	(4)	(5)	(6)	(7)

6. Details of CENVAT credit availed and utilized:

Details of Credit	CENVAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADET (Rs.)	Education Cess on excisable goods (Rs.)	Service Tax (Rs.)	Education Cess on taxable services(Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening balance							
Credit availed on inputs							
Credit availed on capital goods							
Credit availed on input services							
Total credit availed							
Credit utilized for payment of duty on goods							
Credit utilized when inputs or capital goods are removed as such							
Credit utilized for payment of duty on services							
Closing balance							

7. Details of other payments made:

Payments	Amount paid (Rs.)	Challan						Source document No. and date
		No.		Date				
(1)	(2)	(3A)		(3B)				(4)
Arrears of duty								
Interest								
Misc. Payments								

8. Self- assessment memorandum :

- a) a) I hereby declare that the information given in this Return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- b) b) During the month, total Rs. _____ was deposited vide TR 6 Challans (copies enclosed).
- c) c) During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

Place :
Date :

(Name in capital letters and Signature of assessee or authorized signatory)

ACKNOWLEDGEMENT

M M Y Y Y Y

Return of excisable goods and receipt of inputs and capital goods for the month of									
	D	D	M	M	Y	Y	Y	Y	

Date of receipt

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Name and Signature of the Range Officer with Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.
2. In case more than one item is manufactured, additional rows may be inserted in each table, wherever necessary.
3. In column (4) of Table at serial number 3, the entire quantity of goods manufactured in the unit whether or not cleared on payment of duty, should be indicated.
- 4. If a specified product attracts more than one rate of duty, then all the rates should be mentioned separately.**

For example: If a product is cleared at full rate of duty to the local market and at a concessional/ nil rate of duty for earthquake relief or deemed exports, then the details for each category of clearance must be separately mentioned.

5. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately. Under the columns (8) and (9) of Table at serial number 3, the words 'Export under Bond' may be mentioned.
6. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.
For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.
7. 6-digit CETSH Number may be indicated without any decimal point.
8. Wherever quantity codes appear indicate relevant abbreviations as given below.

Quantities	Abbreviations
Centimetre(s)	cm
Cubic centimetre(s)	cm ³
Cubic metre(s)	m ³
Gram(s)	g
Kilogram	kg
Kilolitre	kl
Litre(s)l	
Metre(s)	m
Square metre(s)	m ²
Millimetre(s)	mm
Metric tonne	mt
Number of pairs	pa
Quintalq	
Tonne(s)	t
Thousand in number	Tu
Number	u

9. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.
10. In column (6) of Table at serial number 3, the assessable value means,
 - (a) where goods attract ad valorem rate of duty, the value as per proviso to section 3 (1) of Central Excise Act, 1944 (1 of 1944);
 - (b) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
 - (c) in case of combination of ad valorem and specific duties, it is the value under proviso to section 3(1) of the Act;
 - (d) in case of exports, the value as aforesaid, also declared in ARE-1/ARE-2.

11. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns that are not applicable may be left blank.
12. In Table at serial number 4, the details of the inputs and capital goods received without payment of Central Excise duty or Customs duty as the case may be, should be given.
13. In column (4) of Table at serial number 5, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date.

[F.No. 201/6/2002-CX 6(Pt.2)]

(Neerav Kumar Mallick)

Under Secretary to the Government of India

Copy of Ministry's Notification No. 27/2004 – CE (N.T) dated 28.09.2004

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, 2002 (hereinafter referred to as the said rules), namely:-

1. (i) These rules may be called the Central Excise (Fourth Amendment) Rules, 2004.

(ii) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 11 of the said rules, for sub-rule (2), the following sub-rule shall be substituted, namely:-

"(2) The invoice shall be serially numbered and shall contain the registration number, name of the consignee, description, classification, time and date of removal, mode of transport and vehicle registration number, rate of duty, quantity and value, of goods and the duty payable thereon."

[F.No. 201/56/2004-CX 6]

(Vijay Mohan Jain)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India vide notification No. 4/2002-CE (NT), dated the 1st March, 2002 [G.S.R. 143(E), dated the 1st March, 2002] and were last amended vide notification No. 18/2004-CE (NT), dated the 6th September, 2004 [G.S.R. 569(E) dated the 6th September, 2004].