

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

GENERAL CIRCULAR NO: 05/2007 - CE

DATED : 13.11.2007.

Sub: C.Ex. – Communication of Board's letter F.No. 201/34/06 CX.6 dated 31.10.2007 – Filing of Returns by SSI Units claiming exemption under Notfn No. 9/2003 CE and units which pay duty starting from first clearance in a financial year - Regarding.

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Copies of Board's letter F.No. 201/34/06 CX.6 dated 31.10.2007 regarding Filing of Returns by SSI Units claiming exemption under Notfn No. 9/2003 CE and units which pay duty starting from first clearance in a financial year is communicated herewith for information, guidance and necessary action.

(Issued from file C.No.IV/16/4/2007 – C.Ex.Pol.)

Sd/-
(VASA SESHAGIRI RAO)
ADDITIONAL COMMISSIONER

To
As per mailing list III

Copy of the Board's clarification letter F.No. 201/34/06 CX-6 dated 31.10.2007

Sub: Clarification regarding payment of duty and filing of returns by SSI Units.

The undersigned is directed to refer to your letter C.No. IV/16/149/2006 Tech (CCO) dated 4.10.2007 on the above subject.

2. The matter has been examined. It is clarified that even when the assessee starts paying duty after crossing the clearances of Rs. 1 crore, he is eligible for quarterly filing of returns and payment of duty by 15th of next month in terms of rule 8(1) and 12 (1) of the Central Excise Rules 2002. However, if the said unit crosses turnover of Rs. 4 Crores, then it will not be eligible for quarterly filing of returns and payment of duty by 15th of next month for the next financial year.

Yours faithfully,

(Rahul Nangare)
Under Secretary to the Government of India