

TN – 4/2008 – CE

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

TRADE NOTICE: 04/2008 – CE

DATED : 06.03.2008.

Sub: Communication of Ministry's Notification 15/2008-CEX. (NT) dated 01.03.2008
in F.No. 201/06/2008-CX.6 regarding amendments in Form ER-I & ER-3 – Reg.

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Copy of Ministry's Notification No. 15/2008-CEX. (NT) dated 01.03.2008 in F.No. 201/06/2008-CX.6 regarding amendments in Form ER-I & ER-3 is communicated herewith.

2. 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/16/2/2008 – C.Ex.Pol.)

Sd/-
(VASA SESHAGIRI RAO)
ADDITIONAL COMMISSIONER

To
As per mailing list II / III

Copy of Ministry's Notification No. 15/2008-CEX. (NT) dated 01.03.2008 in F.No. 201/06/2008-CX.6

G.S.R. (E)- In exercise of the powers conferred by rule 12 of the [Central Excise Rules, 2002](#) and sub-rule (7) of rule 9 of [CENVAT Credit Rules, 2004](#), the Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Ministry of Finance (Department of Revenue), No.23/2006-Central Excise (N.T) dated the 12th October, 2006 published in the Gazette of India vide G.S.R. 630(E) of the same date, with effect from the first day of April, 2008, namely: -

In the said notification,-

- (I) in Form E.R-1,-
- (i) in the table given at serial number 3, after columns (3) and (5), the following columns (3A) and (5A) shall respectively be inserted, namely:-

“Opening balance (3A)”	Closing balance (5A)” ;

- (ii) for the table given at serial number 8, the following table shall be substituted, namely:-
“8. Details of CENVAT credit taken and utilised.-

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8	Credit taken from inter-unit transfer of credit by a large taxpayer*														
9	Credit taken under sub-rule(2) of rule 12BB of Central Excise Rules, 2002*														
10	Total credit available														
11	Credit utilised for payment of duty on goods														
12	Credit utilised when inputs or capital goods are removed as such														
13	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.														
14	Credit utilised for other payment														
15	Credit utilised for payment of tax on services														

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4	Credit taken on imported inputs										
5	Credit taken on capital goods on invoices issued by manufacturers or by I st or II nd stage dealers										
6	Credit taken on imported capital goods										
7	Credit taken on input services										
8	Total credit available										
9	Credit utilised for payment of duty on goods										
10	Credit utilised when inputs or capital goods are removed as such										
11	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules,2004.										
12	Credit utilised for other payments										
13	Credit utilised for payment of tax on services										
14	Closing balance										

(iii) in the table given at serial number 7, after the last row, the following row shall be inserted, namely:-

"Total"	
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(iv) in the instructions given at the end of Form, after serial number 3, following instruction shall be inserted namely:-

"3A. The term 'CENVAT' used at serial numbers 3, 4 and 6 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses etc.";

(v) in the instructions given at the end of Form E.R.-3, at serial number 15, after the words "number and date.", following shall be inserted, namely:-

"Miscellaneous payment includes penalty, redemption fine, and pre-deposit".

[F.No. 201/06/08-CX-6]
(Rahul Nangare)

Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Part II, Section 3, sub-section (i) Extraordinary vide notification No. 23/2006-Central Excise (N.T.), dated the 12th October, 2006, vide G.S.R. 630 (E), dated the 12th October, 2006, and last amended by notification No. 22/2007-Central Excise (N.T.), dated the 19th April, 2007, vide G.S.R. 301(E), dated the 19th April, 2007.