

CIRCULAR NO : 926/16/ 2010 - CX., Dated: May 28, 2010

Sub.: Procedure for electronic filing of Central Excise returns - reg.

Attention is invited to Circular No. 919/09/2010 – CX dated 23.03.2010 prescribing detailed instructions and the procedure for electronic filing of Central Excise and Service Tax returns. Attention is also invited to the Central Excise (Second Amendment) Rules, 2010 and CENVAT Credit (Amendment) Rules, 2010 issued vide Notification No. 20/2010-Central Excise (NT) and No. 21/2010- Central Excise (NT) respectively both dated 18.05.2010 providing for mandatory electronic filing of certain returns by assessees including dealers.

2. The said notifications have been made effective from 1.6.2010. Following amendments have been made in the Central Excise Rules, 2002 and CENVAT Credit Rules, 2004:

i. Manufacturers who have paid Central Excise duty of Rs. 10 Lakh or more (including payment by utilisation of Cenvat credit) in the previous financial year shall file their Annual Financial Information Statement (ER4) as prescribed under the proviso to clause (a) of sub rule (2) of Rule 12 of the Central Excise Rules, 2002, electronically.

ii. EOU manufacturers who have paid Central Excise duty of Rs. 10 Lakh or more (including payment by utilisation of Cenvat credit) in the previous financial year shall file ER 2 returns as prescribed under the proviso to sub-rule (3) Rule 17 of the Central Excise Rules 2002, electronically.

iii. All registered dealers would now be required to file quarterly returns as prescribed under the proviso to sub-rule (8) of rule 9 of the CENVAT Credit Rules 2004, electronically irrespective of the amount of CENVAT credit taken by them or passed on by them in a year.

iv. Manufacturers who have paid Central Excise duty of Rs. 10 Lakh or more (including payment by utilisation of Cenvat credit) in the previous financial year shall file the Annual Declaration relating to principal inputs (ER5) under the second proviso to sub rule (1) of Rule 9A of the CENVAT Credit Rules, 2004; and

v. Manufacturers who have paid Central Excise duty of Rs. 10 Lakh or more (including payment by utilisation of Cenvat credit) in the previous financial year shall file the Monthly Return of information relating to principal inputs (ER6) under proviso to sub-rule (3) of rule 9A, electronically.

3. The instructions contained in Circular No. 919/09/2010 – CX dated 23.03.2010 on the procedure for electronic filing of excise returns and obtaining acknowledgement thereof shall mutadis mutandis apply for electronic filing of returns as envisaged under the said amended Rules. It is requested to sensitise concerned officers and the trade regarding the instructions.

4. As a large number of assessees including dealers would be required to file Excise returns electronically, it is requested that they may be provided all assistance so as to help them in adopting the new procedure.

5. Field formations and trade may also please be informed suitably. Hindi version will follow.

F.No. 201/20/2009-CX 6