

Draft Amendments in Central Excise Rules 2002:

2(ea) 'large taxpayer' means a person who,-

- (i) has one or more registered premises under the Central Excise Act, 1944; or
- (ii) has one or more registered premises under Chapter V of the Finance Act, 1994; and

is an assessee under the Income Tax Act, 1961, who holds a Permanent Account Number issued under section 139A of the Income Tax Act, 1961 (43 of 1961), and satisfies the conditions and observes the procedures as notified by the Central Government in this regard.

Draft notification:

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZZETE OF INDIA (EXTRAORDINARY)]

Government of India
Ministry of Finance
Department of Revenue

New Delhi, dated the 2006.

Notification No. /2006 - Central Excise (N.T.)

G.S.R. (E) In exercise of the powers conferred by rule 2(ea) of the Central Excise Rules, 2002 and sub-rule (3) of rule 2 of the Service Tax Rules 1994 (hereinafter referred to as the 'said rules'), the Central Government hereby notifies the conditions to be satisfied and procedures to be followed by a person to be eligible to opt as large taxpayer.

(2) Conditions: Such person, other than a person engaged in the manufacture or production of goods, falling under chapter 24 or Pan Masala falling under chapter 21 of the First schedule of the Central Excise Tariff Act, 1985, has paid during the financial year 2004-05 or during the financial year preceding the year of filing of application under para 3(i), -

- (i) duties of excise of more than rupees five hundred lakhs in cash or through account current; or
- (ii) service tax of more than rupees five hundred lakhs in cash or through account current; or
- (iii) advance tax of more than rupees ten hundred lakhs, under the Income Tax Act, 1961

and is presently assessed to income tax or corporation tax under the Income Tax Act, 1961 under the jurisdiction of Chief Commissioner of Income Tax – I, Bangalore (other than revenue district of Tumkur) and Chief Commissioner of Income Tax – II, Bangalore (other than district of Kolar)

(3) Procedure:

- (i) A large taxpayer who satisfies the conditions mentioned above may file an application form in the format annexed duly completed in all respect to the Chief Commissioner LTU for the city where the large taxpayer is presently assessed to income tax or corporate tax under the Income Tax Act, 1961 (herein after called the Chief Commissioner, LTU) indicating his willingness to be a large taxpayer.
- (ii) A person willing to operate as Large Taxpayer shall furnish details of each of the premises already registered under the Central Excise Act, 1944 including the premises of first and second stage dealers and each of the premises registered under Chapter V of the Finance Act 1994 including the premises of input service distributor, in the said application.
- (iii) The Chief Commissioner, LTU shall after due verification of the application form, grant the acceptance in writing.
- (iv) Existing registrations under the Central Excise Act, 1944 or the Chapter V of the Finance Act, 1994 shall continue. However, in case a new factory or service provider, input credit distributor or first or second stage dealer which becomes liable to be registered, after opting as large taxpayer, the application for such new registration shall be made before the Chief Commissioner, LTU.

(Rahul Nangare)

Under Secretary to the Government of India

F.No.

Rule 12BB: Notwithstanding anything contained in these rules, the following procedure shall apply to a large taxpayer,-

(1) A large taxpayer may remove excisable goods, except motor spirit commonly known as petrol, high speed diesel and light diesel oil (hereinafter referred to as 'intermediate goods'), without payment of duties of excise, under the cover of a transfer challan or invoice, from any of his registered premises, (hereinafter referred to as 'sender premises') where such goods are produced, manufactured or warehoused to his other registered premises, other than a premises of a first or second stage dealer (herein after referred to as 'recipient premises'), for further use in the manufacture or production of such other excisable goods (hereinafter referred to as 'subject goods') in recipient premises subject to condition that,-

- (a) the subject goods are manufactured or produced using the said intermediate goods and cleared on payment of appropriate duties of excise leviable thereon within a period of six months, from the date of receipt of the intermediate goods in the recipient premises; or
 - (b) the subject goods are manufactured or produced using the said intermediate goods and exported out of India, under bond or letter of undertaking within a period of six months, from the date of receipt of the intermediate goods in the recipient premises,
- and that any other conditions prescribed by the Commissioner, LTU in this regard are satisfied:

Explanation I: The transfer challan or invoice shall be serially numbered and shall contain the registration number, name, address and registration number of the consignee, description, classification, time and date of removal, mode of transport and vehicle registration number and quantity of the goods.

Provided that if the subject goods manufactured or produced using the said intermediate goods are not cleared on payment of appropriate duties of excise leviable thereon or are not exported out of India within the said period of six months, duties of excise payable on such intermediate goods shall be paid by the recipient premises with interest in the manner and rate specified under section 11AB of the Act.

Example: - Excise duty is payable on intermediate goods, namely, electronics goods, manufactured by factory A which are removed without payment of duties of excise for use in the manufacture of subject goods, namely, machines, in factory B of the large taxpayer. In case such machines are removed for supply to a Defence Organization, which are exempted by a notification, then factory B shall pay duties of excise payable on the electronic goods so cleared along with interest.

Provided further that if any duty of excise is payable on such intermediate goods and if the said duty is not payable on such subject goods, the said duty of excise as equivalent to the total amount payable on such input goods along with interest under section 11 AB of the Act shall be paid by the recipient premises.

Example:- National Calamity Contingent Duty is payable on intermediate goods namely, polyester yarn manufactured by factory A. Such yarn is removed without payment of duty of excise for use in the manufacture of subject goods, namely, grey fabrics in factory B of a large taxpayer, (on which such National Calamity Contingent Duty is not payable), then factory B shall pay an amount equivalent to the National Calamity Contingent Duty that would have been payable on the polyester yarn along with interest under section 11 AB of the Act.

Explanation II: The duty payable under the first and second proviso shall be the duty payable on the date and time of removal of the intermediate goods from the sender's premises.

Provided also that nothing contained in this sub rule shall be applicable if the recipient premises is availing following notifications of Government of India, Ministry of Finance (Department of Revenue), -

- (i) No. 32/99-Central Excise, dated the 8th July, 1999 [G.S.R. 508(E), dated 8th July, 1999];
- (ii) No. 33/99-Central Excise, dated the 8th July, 1999 [G.S.R. 509(E), dated 8th July, 1999];
- (iii) No. 39/2001-Central Excise, dated the 31st July, 2001 [G.S.R. 565 (E), dated the 31st July, 2001];
- (iv) No. 56/2002-Central Excise, dated the 14th November, 2002 [G.S.R. 764(E), dated the 14th November, 2002];
- (v) No. 57/2002-Central Excise, dated 14th November, 2002 [G.S.R.. 765(E), dated the 14th November, 2002];
- (vi) No. 56/2003-Central Excise, dated the 25th June, 2003 [G.S.R. 513 (E), dated the 25th June, 2003]; and
- (vii) No. 71/2003-Central Excise, dated the 9th September, 2003 [G.S.R. 717 (E), dated the 9th September, 2003]
- (viii) No. 29/2002- Central Excise, dated the 13th May, 2002 [G.S.R.]

Provided also that nothing contained in this sub rule shall be applicable to a Export Oriented Unit or a unit located in a Free Trade Zone, Electronic Hardware Technology Park or Software Technology Park

Explanation III: If a large taxpayer fails to pay any amount due in terms of the first and second provisos, it shall be recovered along with interest in the same manner as provided under section 11A and section 11AB respectively of the Central Excise Act, 1944.

(2) Where a registered premises of a large taxpayer manufacturing excisable goods has paid to the credit of Central Government any duty of excise in excess of duty of excise payable on account of arithmetical error, the said large taxpayer may adjust the excess duty so paid by him, against his duty liability for the subsequent period subject to

the limitations prescribed under clause (b) of subrule (7) of rule 3 of the CENVAT Credit Rules 2004.

Provided that such adjustment shall be admissible only if the said registered premises has not passed on the incidence of such excess duty so paid to any other person, and the consignee does not avail credit of such duty under CENVAT Credit Rules, 2004.

(3) Any notice issued but not adjudged by any of the Central Excise Officer administering the Act or rules made thereunder immediately before the date of grant of acceptance by the Chief Commissioner, LTU, shall be deemed to have been issued by central excise officers of Large Taxpayer Unit.

(4) A large taxpayer shall submit the monthly returns, as prescribed under these rules, for each of the registered premises.

(5) A large taxpayer, on demand, may be required to make available the financial, production, stores and CENVAT credit records in electronic media such as compact disc or tape for the purpose of carrying out any scrutiny, verification and checks, as may be necessary.

(6) A large taxpayer may, with intimation of at least 30 days in advance, opt out to be a large taxpayer from the first day of the following financial year.

(7) Provisions of these rules, in so far as they are not inconsistent with the provisions of this rule shall *mutatis mutandis* apply in case of a large taxpayer.

Draft Amendments in CENVAT Credit Rules 2004:

The clause (na) in Rule 2 shall be renumbered as (naa) and before the clause so renumbered the following clause shall be inserted, namely,-

2(na) “large taxpayer” shall have the same meaning assigned to it in the Central Excise Rules 2002.

Rule 12A: Notwithstanding anything contained in these rules, the following procedure shall apply to a large taxpayer,-

(1) A large taxpayer may remove inputs except motor spirit commonly known as petrol, high speed diesel and light diesel oil or capital goods as such on which CENVAT credit has been taken, without payment of an amount specified in sub rule (5) of rule 3 of these rules, under the cover of a transfer challan or invoice, from any of his registered premises (hereinafter referred to as ‘sender premises’) to his other registered premises, other than a premises of a first or second stage dealer (hereinafter referred to as ‘recipient premises’), for further use in the manufacture or production of final products in recipient premises subject to condition that,-

- (a) the final products are manufactured or produced using the said inputs and cleared on payment of appropriate duties of excise leviable thereon within a period of six months, from the date of receipt of the inputs in the recipient premises; or
- (b) the final products are manufactured or produced using the said inputs and exported out of India, under bond or letter of undertaking within a period of six months, from the date of receipt of the inputs goods in the recipient premises, and that any other conditions prescribed by the Commissioner, LTU in this regard are satisfied:

Explanation I: The transfer challan or invoice shall be serially numbered and shall contain the registration number, name, address and registration number of the consignee, description, classification, time and date of removal, mode of transport and vehicle registration number and quantity of the goods

Provided that if the final products manufactured or produced using the said inputs are not cleared on payment of appropriate duties of excise leviable thereon or are not exported out of India within the said period of six months from the date of receipt of the input goods in the recipient premises, or such inputs are cleared as such from the recipient premises, an amount equal to the credit taken in respect of such inputs by the sender premises shall be paid by the recipient premises with interest in the manner and rate specified under rule 14 of these rules.

Provided further that if such capital goods are used exclusively in the manufacture of exempted goods, or such capital goods are cleared as such from the recipient premises, an amount equal to the credit taken in respect of such capital goods by the sender premises shall be paid by the recipient premises with interest in the manner and rate specified under rule 14 of these rules.

Explanation II: If a large taxpayer fails to pay any amount due in terms of the first and second proviso, it shall be recovered along with interest in the manner as provided under rule 14 of these rules.

Provided also that nothing contained in this sub rule shall be applicable if the recipient premises is availing following notifications of Government of India, Ministry of Finance (Department of Revenue), -

- (i) No. 32/99-Central Excise, dated the 8th July, 1999 [G.S.R. 508(E), dated 8th July, 1999];
- (ii) No. 33/99-Central Excise, dated the 8th July, 1999 [G.S.R. 509(E), dated 8th July, 1999];
- (iii) No. 39/2001-Central Excise, dated the 31st July, 2001 [G.S.R. 565 (E), dated the 31st July, 2001];
- (iv) No. 56/2002-Central Excise, dated the 14th November, 2002 [G.S.R. 764(E), dated the 14th November, 2002];
- (v) No. 57/2002-Central Excise, dated 14th November, 2002 [G.S.R.. 765(E), dated the 14th November, 2002];
- (vi) No. 56/2003-Central Excise, dated the 25th June, 2003 [G.S.R. 513 (E), dated the 25th June, 2003]; and
- (vii) No. 71/2003-Central Excise, dated the 9th September, 2003 [G.S.R. 717 (E), dated the 9th September, 2003]
- (viii) No. 29/2002- Central Excise, dated the 13th May, 2002 [G.S.R.]

Provided also that nothing contained in this sub rule shall be applicable to a Export Oriented Unit or a unit located in a Free Trade Zone, Electronic Hardware Technology Park or Software Technology Park.

(2) The first recipient premises may take CENVAT credit of the amount paid under first proviso to sub rule(1) as if it was a duty paid by the sender premises who removed such goods under subrule (1) on the basis of a document evidencing payment of such duties.

(3) CENVAT credit of the specified duties taken by a sender premises shall not be denied or varied in respect of any inputs or capital goods,-

- (a) removed as such under subrule (1), on the ground that the said inputs or the capital goods have been removed without payment of an amount specified in sub rule (5) of rule 3 of these rules; or
- (b) on the ground that the said inputs or capital goods have been used in the manufacture of any intermediate goods removed without payment of duty under sub-rule (1) of rule 12BB of Central Excise Rules, 2002.

(4) A large taxpayer may transfer, CENVAT credit available with one of his registered manufacturing premises or premises providing taxable service to his other such registered premises by,-

- (i) making an entry for such transfer in the record maintained under rule 9;

- (ii) issuing a transfer challan containing registration number, name and address of the registered premises transferring the credit as well as the that receiving such credit, the amount of credit transferred and the particulars of such entry as mentioned in clause (i); and
such recipient premises can take CENVAT credit on the basis of such transfer challan as mentioned in clause (ii).

Provided that such transfer of CENVAT credit shall be subject to the limitations prescribed under clause (b) of sub rule (7) of rule 3.

- (5) A large taxpayer shall submit a monthly return, as prescribed under these rules, for each of the registered premises.
- (6) Any notice issued but not adjudged by any of the Central Excise Officer administering the Act or rules made thereunder immediately before the date of grant of acceptance by the Chief Commissioner, LTU, shall be deemed to have been issued by central excise officers of Large Taxpayer Unit
- (7) Provisions of these rules, in so far as they are not inconsistent with the provisions of this rule shall mutatis mutandis apply in case of a large taxpayer.

Explanation: For the purposes of this rule “intermediate goods” shall have the same meaning assigned to it in subrule (1) of rule 12BB of the Central Excise Rules, 2002.

Draft Amendments in Service Tax Rules 1994:

Rule subrule (3) of rule 2 of Service Tax Rules 1994:

(3) “large taxpayer” shall have the meaning assigned to it in the Central Excise Rules, 2002

Rule 10: Not with standing anything contained in these rules, the following shall apply to a large taxpayer,-

(1) A large taxpayer shall submit the returns, as prescribed under these rules, for each of the registered premises.

Explanation: A large taxpayer who has obtained a centralized registration under rule 4(2) of the Service Tax Rules, 1994 shall submit a consolidated return for all such premises.

(2) A large taxpayer, on demand, may be required to make available the financial, stores and CENVAT credit records in electronic media such as compact disc or tape for the purpose of carrying out any scrutiny, verification and checks, as may be necessary.

(3) A large taxpayer may, with intimation of at least 30 days in advance, opt out to be a large taxpayer from the first day of the following financial year.

(4) Any notice issued but not adjudged by any of the Central Excise Officer administering the Act or rules made thereunder immediately before the date of grant of acceptance by the Chief Commissioner, LTU, shall be deemed to have been issued by central excise officers of LTU.

(5) Provisions of these rules, in so far as they are not inconsistent with the provisions of this rule shall *mutatis mutandis* apply in case of a large taxpayer.

ALL PROPOSED CHANGES INDICATED IN BOLD ITALICS

Form E.R.1

(See Rule 12 of the Central Excise Rules, 2002 and rule 9 (7) of CENVAT Credit Rules, 2004)

Return of excisable goods and availment of CENVAT credit for the month of

Large Taxpayer Unit opted for (name of the city)*: _____

1. Registration number :

2. Name of the Assessee :

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

CETSH NO.	Descptn of goods	Unit of Qty	Qty Mfd	Qty cleared	Assessable Value (Rs.)	Type of Duty	Notification availed	S.No. in Notification	Rate of Duty (adv)	Rate of Duty (specific)	Duty Pay able	Prov Assessment no (if any)
1	2	3	4	5	6	7	8	9	10	10A	11	12
						CENVAT Other Duties						

3A: Clearance details of inter unit transfer of intermediate goods without payment of duty under subrule(1)of rule 12BB*

<i>Registration number of the recipient unit</i>	<i>Name and address of the recipient premises</i>	<i>CETSH NO.</i>	<i>Description of goods sent</i>	<i>Unit of Quantity</i>	<i>Quantity cleared</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

3B: Receipt details of intermediate goods received from other premises under subrule(1)of rule 12BB*

<i>Registration number of sender premises</i>	<i>Name and address of the sender premises</i>	<i>CETSH NO.</i>	<i>Description of goods received</i>	<i>Unit of Quantity</i>	<i>Quantity received</i>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>

4. Details of duty paid on excisable goods

Duty Code	Credit Account (Rs.)	Account Current (Rs.)	Challan No.	Challan Date	BSR Code	Total duty paid (Rs.) (2+3)
1	2	3	4A	4B	5	6
CENVAT						
Other Duties						

5A . Abstract of ACCOUNT-CURRENT (Cash payment):

<i>Summary particulars</i>	<i>Amount in Rs.</i>
<i>Opening Balance</i>	
<i>Add: TR-6/ GAR-7 Challan payments made in the month (in aggregate)</i>	
<i>Add*:Adjustment of the excess duty paid during previous period under subrule (2) of rule 12BB (incase of LT)</i>	
<i>Total amount available</i>	
<i>Less: Utilization towards Payment of duties on excisable goods during the month (vide. Details furnished under col.no.3 in Sl.No.(4) of the Return)</i>	
<i>Less Utilization towards Other Payments made during the month (vide. Details furnished under Sl.No.(6) of the Return)</i>	
<i>Closing balance</i>	

5B. Details of CENVAT credit taken and utilized

Details of Credit	CENVAT	AED (TTA)	NCCD	ADE levied under clause 85 of Finance Act, 2005 (Rs.)	EDU.CESS on excisable goods	Service Tax	EDU.CESS on Taxable Service
1	2	3	4	5	6	7	8
Opening balance Credit taken on inputs on invoices issued by manufacturers. Credit taken on inputs on invoices issued by I or II stage dealers <i>Credit taken on imported inputs</i> Credit taken on capital goods <i>on invoices issued by manufacturers or by I or II stage dealers</i> <i>Credit taken on imported capital goods</i> Credit taken on input services <i>Credit taken from inter-unit transfer of credit by a large taxpayer*</i> Total credit available Credit utilized for payment of duty on goods Credit utilized when inputs or capital goods are removed as such Credit utilized for payment of tax on services <i>Credit utilized towards inter-unit transfer of credit by a large taxpayer*</i> Closing balance							

6. Details of other payments made

Payments (1)	Amount Paid (Rs.) Account current (2A)	Amount paid (Rs.) Credit Account (2B)	Challan No. (3A)	Challan Date (3B)	BSR Code No. (4)	Source Document No 5A.	Source Document Date 5B
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 TR6 Challans (copies enclosed) .

c) During the month, invoices bearing S.NO. From _____ to _____ were issued.

d) During the month, transfer challans under rule 12BB of the Central Excise Rule, 2002 bearing S. No. _____ to _____ , and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing S. No. _____ to _____ were issued.

(Name of the Assessee or Authorised signatory)

Place :

Date :

****Applicable only for Large Taxpayers defined under Rule 2(ea) of the Central Excise Rules, 2002 and who has opted to operate as Large Taxpayer.***

ACKNOWLEDGMENT

Return of excisable goods and availment of CENVAT credit for the month of

Date of Receipt :

NOTE : This is a computer generated printout.

(Name of the Range Officer)

INSTRUCTIONS

1. **Indicate the 10-digit PAN number allotted under the Income Tax Act. The large taxpayer may indicate the LTU authority viz. Delhi, Mumbai, Kolkata, Bangalore or Chennai under which the large taxpayer has opted.** 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.

4.1 In case the goods are cleared for export under Bond or Letter of undertaking, 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.

4.2 In case the intermediate goods are cleared by a large taxpayer under sub rule (1) of rule 12BB, the details of such clearances may be mentioned separately. Under columns (8) and (9) of the table at serial number 3, the words 'inter unit transfer by large taxpayer under rule 12BB (1)' may be mentioned. There is no need to give the value for such inter unit transfers.

4.3 Details at serial number 3A and 3B are to be provided only by a large taxpayers defined under Rule 2(ea) of the Central Excise Rules, 2002 who have opted to operate as large taxpayer to provide break up of the intermediate goods that are either transferred or received.

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

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

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	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 (6) 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.

ADE on specified products- ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.

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					
ADE on specified products levied under clause 85 of Finance Act,2005					
EDUCATION CESS ON EXCISABLE GOODS					
CESS					

11. In column (10) 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 (11) 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 (12) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

14. The details of the challans for duty payment should be mentioned in Table at Sr.No. 4. In Table at S.No.6, separate challans should be used for pre-deposit of duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

15. 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.

16. In the Tables at serial numbers 4 and 6, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

17. **Additional information required to be given only by a large taxpayer defined under rule 2(ea) of the Central Excise Rules 2002, who has opted to operate as Large Taxpayer has been indicated with an asterix***

(Rahul Nangare)

Under Secretary to the Government of India