

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, PUNE-III
COMMISSIONERATE, ICE HOUSE, 41A, SASSOON ROAD, PUNE-1

TRADE NOTICE No. 18 /2011

Subject: Procedure for Rectification in respect of issue of problem faced by the assessee in filing ST-3 Returns for the current period--

A Copy of the following letter F.N.IV(24) 23/2011 -System dated 25.08.2011 issued by the Directorate General of systems & Data Management, Customs & Central Excise, New Delhi is enclosed, on the Procedure for Rectification in respect of problem faced by the assessee in filing ST-3 Returns. Like if the assessee had inadvertently filed ST3 return online in ACES for future period the same gets accepted and when actually, the return for the said period, is to be filed, the system may not accept the same. Hence now, the rectification procedure is given.

If any such request from the assessee is received, the Service tax Division of this Commissionerate may accept such request from the assessee and thoroughly examined the same before sending recommendations to DG, Systems for correcting the period of return through a back-end process in ACES.

2. All the Trade Associations and Chambers of Commerce and Industries are requested to bring the contents of this Trade Notice to their member constituents.

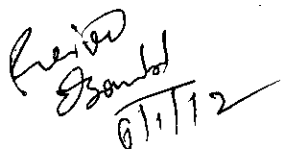
Encl: as above


29 12 2011
(Vasa Sheshagiri Rao)
Commissioner
Pune III Comm'te

F.No. VGN (30)80/Trade Notice/10
Pune, the 28th December 2011

Copy to:-

- The Secretary, CBEC, New Delhi.
- The Deputy Secretary, GIMFDR, New Delhi.
- D.G.I.C.C.E., New Delhi.
- The Chief Commissioner, Central Excise & Customs, Pune.
- The Commissioner, Pune -I/II/III /Customs/Appeals-I/II/III, Pune.
- A.C.I.O.W.R.U., Mumbai, CERA, Mumbai, Joint Director, D.G.C.E.I. Regional Unit, Pune.
- Deputy Chief Chemist, Mumbai.
- CENTAX Publications Pvt. Ltd., 1512-B, Bhisma Pitamah Marg, New Delhi.
- Central Excise Bar Association, Mumbai.
- All Members of RAC / PGC in the Commissionerate.
- All Trade Associations & Chambers of Commerce & Industries in the Commr'te.
- All Additional / Joint / Deputy /Asst. Commissioners at the Hdqrs., Pune-III.
- All Deputy /Asst. Commissioners of the Divisions with spare copies.
- All Supdts. / GO's /All Section Heads at the Hdqrs., Pune-III.


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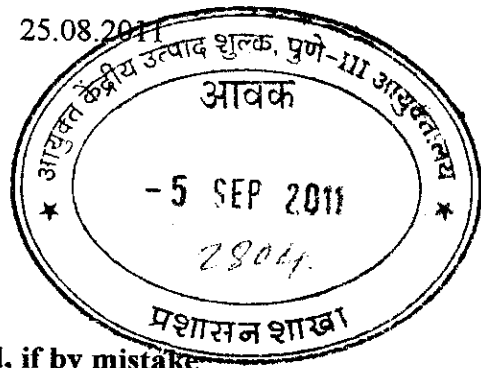
DIRECTORATE GENERAL OF SYSTEMS
& DATA MANAGEMENT
CUSTOS & CENTRAL EXCISE
4th & 5th FLOOR, HOTEL SAMRAT,
KAUTILYA MARG, CHANAKYA PURI,
NEW DELHI- 110 021

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F.NO:- IV(24)23/2011-Systems 11896

DT:- 25.08.2011

To,
All Commissioners of Central Excise
All Commissioners of Central Excise & Service Tax
All Commissioners of Service Tax | LTU₅



Madam/Sir,

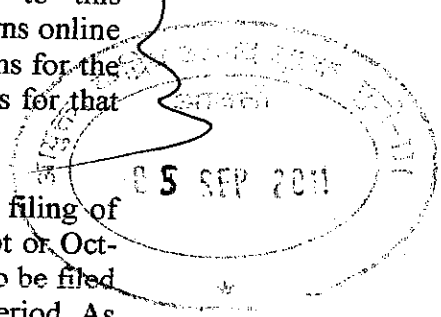
Subject: Problem in filing ST-3 returns for the current period, if by mistake assesses already filed returns for this period - Procedure for Rectification-reg.

Instances have been reported by some field formations to this Directorate-General that some assesses had inadvertently filed ST3 Returns online in ACES for a future period. As a result, when they tried filing the returns for the same period, when it was due, the system did not accept it as the returns for that period were already in the database.

As per the earlier functionality in ACES, the System allowed filing of ST3 returns by choosing the period, from the drop-down menu (Apr-Sept or Oct-March) for a particular financial year, for which the return was required to be filed and there was no validation in the system to disallow choosing a future period. As a result, if an assessee wishing to file a return for the six-month period of Apr-Sept, 2010, inadvertently selected Oct-March period from the drop-down menu, instead of disallowing the assessee to file return for this period (Oct-March), it permitted filing the return. Subsequently, when he tried to file return for the period Oct-March, 2011, the system would not allow him to file.

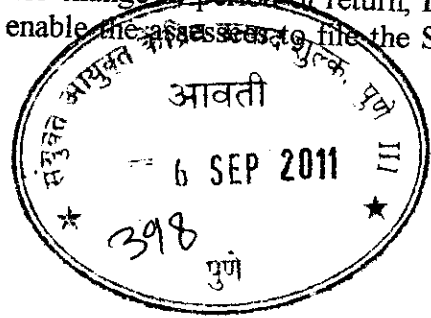
In order to prevent future occurrence of this problem, modification has been carried out in ACES application and now assesses are not being allowed to file ST-3 returns for any future period. It is, however, verified that around 1050 assesses have already filed such returns, some of which have approached the ACES Service Desk with a request to correct the period of return so as to enable them to file return for the current period.

But since any such corrections by DG Systems, on the basis of direct request from the assesses may lead to legal disputes or revenue loss, and may, therefore, be misused by the assesses, it has been decided that upon receipt of requests from such assesses, the Commissionerate will verify the genuineness of the claim of assessee for amendment of the period of return and if satisfied, will forward their recommendation to DG (Systems). Upon receipt of specific recommendation from the Commissionerates for change of period of return, DGS will correct the return period at back-end to enable the assesses to file the ST-3 returns for the concerned period.



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ADE(sys)
Important
A.C. (FAR)
Suptt (FAR)
for mtr.
20/9/11
J.C.



EDP

You are, therefore, requested to get the requests, if any, from the assessee thoroughly examined before sending recommendations to DGS for correcting the return period through a back-end process in ACES. This process may be circulated amongst your staff members and suitable trade notices may also be issued so that any assessee, facing this problem can approach your office for necessary action.

This issues with the approval of Director- General (Sys).

Yours faithfully,



(D.P. Dash)

Additional Director General (Systems)

Copy forwarded for kind information to:

1. All Chief Commissioners of Central Excise & Service Tax.
2. Additional Director- General (Sys), Chennai.