

केंद्रीय उत्पाद शुल्क के आयुक्त का कार्यालय: पुणे-III  
41/ए; आई सी ई हाउस; ससून रोड; वाडिया कालेज के सामने, पुणे-411 001

व्यापार कर सूचना संख्या- 05/2010

विषय: Procedure for electronic filing of Central Excise & Service  
Tax returns and for electronic payment of excise duty and  
service tax

भारत सरकार; वित्त मंत्रालय; राजस्व विभाग; सी बी ई सी; नई दिल्ली द्वारा जारी  
परिपत्र की प्रतियां जिसका उल्लेख नीचे किया गया है; संलग्न हैं:-

परिपत्र संख्या  
Cir No. 919/09/2010-CX

फाईल संख्या  
201/20/2009-CX 6

दिनांक  
23/03/2010

सभी व्यापार एसोसिएशन्स तथा वाणिज्य और उद्योग मंडलों से अनुरोध किया  
जाता है कि इस व्यापार सूचना के साथ जोड़े गये परिपत्र में निहित बातों की जानकारी  
अपने-अपने घटक सदस्यों के ध्यान में लाने का कष्ट करें।

बी. एस. वासुदेव

(बी. एस. वासुदेव)  
आयुक्त

केन्द्रीय उत्पाद शुल्क पुणे-III

संलग्न: यथोपरि

फा. संख्या: टी जी एन (30)10/ट्रेड नोटिस/2009  
पुणे दिनांक: 08 अप्रैल 2010

प्रतिलिपि प्रेषित:-

- सचिव, उत्पाद शुल्क तथा सीमा शुल्क केंद्रीय बोर्ड कार्यालय,
- उपसचिव, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली,
- महानिदेशक, निरीक्षण महानिदेशालय, सी तथा के उत्पाद शुल्क, नई दिल्ली,
- मुख्य आयुक्त, केंद्रीय उत्पाद एवं सीमा शुल्क, पुणे क्षेत्र
- मुख्य सतर्कता अधिकारी, उत्पाद शुल्क तथा सीमा शुल्क, केंद्रीय बोर्ड कार्यालय, नई दिल्ली
- सहायक आयुक्त, निरीक्षण अधिकारी, पश्चिम क्षेत्रिय युनिट, मुंबई,
- सहायक निदेशक, शुल्क अपबन्धन रोधी क्षेत्रिय कार्यालय, पुणे,
- केंद्रीय उत्पाद शुल्क, राजस्व लेखा परीक्षण कार्यालय, मुंबई,
- सेन्टेक्स पब्लिकेशन प्रायवेट लिमिटेड, 1512 बी, भीष्म पितामह मार्ग, नई दिल्ली,
- केंद्रीय उत्पाद शुल्क वार एसोसिएशन कार्यालय, मुंबई,
- पुणे-III आयुक्तालय में क्षेत्रिय सलाहकार समिति तथा लोक शिकायत निवारण समिति के सभी सदस्य
- पुणे-III आयुक्तालय में सभी व्यापार एसोसिएशन/वाणिज्य तथा उद्योग मंडल,
- मुख्यालय पुणे-III कार्यालय के सभी अपर आयुक्त,
- मुख्यालय में सभी उप आयुक्त,
- मुख्यालय कार्यालय पुणे में सभी सहायक आयुक्त/अधीक्षक/श्रेणी 'क' तथा 'ख' अधिकारी /मुख्यालय, कार्यालय, तकनीकी शाखा के अनुभाग प्रमुख,
- पुणे-III आयुक्तालय के अधिनस्थ सभी मंडल कार्यालय

26  
24/3/10  
340

Subject: CBEC circular on ACES procedure of e-registration, e-filing and e-payment  
From: HQADMIN@icegate.gov.in  
Date: Tuesday, March 23, 2010 8:12 pm  
To: Commissionerate Pune <cex71@nic.in>  
Cc: HQADMIN@icegate.gov.in, rajeev.agarwal@icegate.gov.in, debi.dash@icegate.gov.in  
To:

All Con  
Central Excise & Service Tax,  
ACES Procedure  
CE & ST Commissionerates.

*2nd EPL*  
*1253*

Sir/Madam,

Circular communicating the ACES procedure of e-registration and E-Payment-reg.

Enclosed the CBEC Circular No. 919/09/2010-CX dated 23.03.2010 regarding the ACES procedure for E-Registration, E-Filing and E-Payment.

1. This circular contains the Boards's Instructions regarding the procedure to be followed in respect of both Central Excise and Service Tax purposes under ACES.
2. All members of the trade and industry are hereby requested by DGS to kindly bring this to the knowledge of all departments of the trade and industry, as well as to the knowledge of the public.
3. The members of the trade and industry are hereby requested by DGS to kindly bring this to the knowledge of all departments of the trade and industry, as well as to the knowledge of the public.

This issue is for the approval of Additional Director General(Systems), Directorate General of Central Excise and Service Tax.

Thanking you,  
Yours faithfully,

(G.Gururaj)  
HQADMIN  
044-282

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, PUNE III  
11-A ICE HOUSE, SASSOON ROAD, PUNE 411001

Frno. IV/16-36/EDP/Comm/Tom/09-10  
Pune, the 29<sup>th</sup> MARCH 2010

To,  
Additional Director General (TECH)  
CENTRAL EXCISE  
PUNE III COMME

Subject: CBEC Circular Communicating the ACES Procedure of E-filing and E-Payment-reg.  
Herein CBEC Circular no 919/09/2010-CX Dtd 23-3-10 Procedure for E-Registration, E-filing and E-Payment is issued that a Trade Notice may Please be issued to the office of all members of Trade and Industry as well as to all members of the trade and industry.

Recd. a  
Copy on  
08/4/2010  
at  
1230 hrs  
VBM  
08/4/10

29/3/10

Recd  
Copy  
31/3/10

Please  
communicate  
to all members  
of the trade and  
industry as well as  
to all members of  
the trade and industry.

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

Government of India

Ministry of Finance

Department of Revenue

(Central Board of Excise and Customs)

New Delhi dated 23<sup>rd</sup> March 2010.

To

All Chief Commissioners of Central Excise, Service Tax and Large Taxpayers Unit.

Subj: Procedure for electronic filing of Central Excise and Service Tax returns and for electronic payment of excise duty and service tax.

Attention is invited to Circular No. 791/24/2004 dated 01.06.2004 and No. 521/1/2003 dated 11.02.2004 (modified by Circular No. 71/1/2004-ST dated 02.01.2004) prescribing the procedure for electronic filing of Central Excise and Service Tax returns. Attention is also invited to Notification No. 04/2010-Central Excise (NT) and No. 01/2010-ST dated 02.02.2010 providing for mandatory electronic filing of Excise and Service Tax returns and payment of excise duty and service tax by all the assessees who have paid central excise duty or service tax of Rs. 10 Lakhs or more (including payment by utilisation of Input tax credit) in the previous financial year.

2. DG (Systems) has prepared comprehensive instructions outlining the procedure for electronic filing of excise and service tax return and electronic payment of taxes under ACES. The instructions are enclosed. The said instructions outline the registration process for new assessee, existing assessee, non-assessee and for Large Taxpayers Unit assessee, steps for preparation and filing of return, using of XML Schema for filing dealers' return, procedure for obtaining acknowledgement of E-filed return, procedure for E-payment etc. It is requested to advise concerned officers and trade and industry regarding the instructions.

3. As a large number of taxpayers would be required to file Excise and Service Tax return and pay taxes electronically, it is requested that trade and industry may be provided necessary assistance to help them in adopting the new procedure.

4. Field formations of trade/industry/service provider may also please be informed suitably.

5. Hindi version of the above.

(V.P.Singh)  
Under Secretary (C.X.6)

**for Electronic filing of Central Excise and Service Tax Returns and Electronic Payment of Taxes**

In pursuance of its efforts for trade facilitation, CBEC has rolled-out a new centralized, web-based, workflow-based software application called Automation of Central Excise and Service Tax (ACES) in all 104 Commissionerates of Central Excise, Service Tax and large Taxpayer Units (LTUs) as on 23rd December, 2009. ACES is a Mission Mode project (MMP) of the Govt. of India under the national e-governance plan and it aims to improve taxpayer services, transparency, accountability and efficiency in the indirect tax administration in India. This application has replaced the current application called SACER, and SAPS used in Central Excise and Service Tax for capturing and processing registration details of the assessee and hence, in supercession of the CBEC Circular No. 91/24/2004-CX, dated 1.6.2004 and CBEC Circular No. ST/2/1/2003, this revised circular is being issued.

**ii. Modules**

The ACES application has interface for:

- Central Excise Assessee
- Service Tax Assessee
- Departmental Officers and
- Non-Departmental Officers.

It has covered all major processes of Central Excise and Service Tax - registration, return, refund, appeals, refunds, dispute resolution, audit, provisional assessment, export related intimations and permissions. It is divided into the following modules:

1. Access Control Users (ACL)
2. Registration (RN): Registration of assessee of Central Excise & Service Tax
  - i. New Registration
  - ii. Amendment
3. Return: Electronic filing of Central Excise & Service Tax Returns
4. Claims, intimations and permissions by assessee and processing by the departmental officers
5. Refund: Electronic filing of Refund Claims and their processing
6. Provisional Assessment (PRA): Electronic filing of request for provisional assessment and its processing by the departmental officers.
7. Assessee Running Account
8. Dispute Settlement Resolution (DSR): Show Cause Notices, Personal Hearing, Appellate Orders, Appellate and related processes.
9. Export related processes
10. Processing export related documents

**iii. Benefits to Assessee**

1. Easy and convenient Interface with the Department
2. Save Time
3. Reduce Paper Work
4. Online Registration and Amendment of Registration Details
5. Online filing of all documents such as applications for registration, returns and other documents; off-line downloadable versions of ER 1,2,3,4,5,6, Dealer Return, Claims, intimations and permissions; provisional assessment and export-related documents, refund request and related E-Acknowledgement

IV. Registration Process

To transact business on ACES a user has to first register himself/herself with ACES through a process called 'Registration with ACES'. This registration is not a statutory registration as envisaged in Acts/Rules governing Central Excise and Service Tax but helps the application in recognizing the bonafide users. Described below are steps for taking registration by a new assessee, existing assessee, non-assessee and a Large Tax Payer Unit (LTU).

(a) New Assessee

1. The user needs to log onto the system, through internet at <http://www.aces.gov.in>
2. He/she chooses the Central Excise/Service Tax button from the panel appearing on the left of the webpage.
3. He/she clicks the button "New Users Click here to Register with ACES" in the Log-in screen that appears after clicking Central Excise/Service Tax button.
4. Fills in and submits the form "Registration with ACES", by furnishing a self-chosen user ID and e-mail ID. User ID, once chosen is final and cannot be changed by the assessee in future.
5. The system will check for availability of the chosen User ID and then generate a password and send it by e-mail, mentioned by him/her in the form.
6. ACES provides assistance of 'Know your location code' for choosing correct jurisdictional office.
7. The user then re-logs-in and proceeds with the statutory registration with Central Excise/Service Tax, by filling-in the appropriate Form namely A-1, A-2 or ST-1 etc. by clicking the "Reg" link in the Menu bar that appears on the top of the screen. For security reasons, the password should be changed immediately.
8. The system instantaneously generates an acknowledgement number after which the registration request goes to the jurisdictional Assistant or Deputy Commissioner (AC/DC). Depending on the instructions in force, assesseees may be required to submit certain documents to the department for verification. After due processing, the AC/DC, in case of Central Excise and Superintendent/Commissioner (for centralized registration only), in case of Service Tax, generates Registration Certificate (RC) and a message to this effect is sent to the assesseees electronically. The assessee can view RCs and take a print-out of this.
9. Depending on the option chosen by the assessee, the signed copy of the RC can be sent by post or can be collected by assessee in person.
10. While submitting registration form, if the assessee makes a mistake in choosing a wrong jurisdiction (Commissionerate/Division/ Range), ACES provides a facility to the AC/DC to forward the application to the correct jurisdictional officer to issue registration and a message to this effect is sent to the assessee for information.
11. The registration number will be same as the current 15-digit format with minor change such as
  - For PAN based Assesseees
    - 1-10 digits - PAN of the Assessee
    - 11-12 digits-EM (Excise Manufacturer), ED (Excise Dealer), SD (Service Tax)
    - 13-15 Systems generated alphanumeric serial number
  - For non-PAN based assesseees
    - 1-4 digits TEMP
    - 5-15 Systems generated alpha numeric number

12 EM (Excise Manufacturer) or ED (Excise Dealer), SD (Service Tax) 1-15-Systems generated alphanumeric serial number

**(b) Existing Assessee**

1. The existing assesseees will not have to take fresh registrations. They will have to only register with the ACES application. This can be done in the following manner :

- ACES application will automatically send mails to the e-mail IDs of the assessee, as available in the existing registration data base, indicating a TPIN number, and password. The mail will contain a hyperlink to the website.
- Assessee clicks on the hyperlink and is taken to ACES application
- Assessee submits the form after filling the requisite information including the password provided in the e-mail, a new User ID and new password. User ID, once chosen is final and cannot be changed by the assessee in future.
- On successful registration with ACES, the assessee can transact business through ACES.

2. Existing assesseees should note that they should register with ACES by following the procedure at (1) above and they should not register with ACES through the direct method meant for new assesseees, as discussed under (a) above. They should also not fill-in registration forms again as it will lead to allotment of new registration numbers by the system.

3. Assesseees should ensure that their contact details in the department's registration data base are updated to include their valid and current e-mail ids, otherwise they will not receive any such mail. Those assesseees who have not yet furnished their email IDs to the department or even after furnishing the ID have not received the TPIN mail from ACES are advised to contact the jurisdictional Range Officers or CTO/Chief executives and furnish their email IDs in writing. The officer will thereafter incorporate the email ID in the ACES registration database of the assessee and arrange to send the TPIN mail to the assessee's email ID.

**(c) Non-Assessee**

1. This category of registration is given in ACES to any individual, firm or company which requires to transact with the Central Excise or Service Tax Department, though not an assessee such as (a) merchant exporter, (b) co-noticee, (c) refund applicant, (d) persons who have failed to obtain CE/ST registration as required under the law and against whom the Department has initiated proceedings and (e) persons who are required to tender any payment under CE/ST Act /Rules. The Non-assesseees are not required to file any tax returns.

2. Where such persons desire to seek non-assessee registration they follow same steps as in case of new assessee except that while choosing the registration form in step (ii) they have to choose and fill in the Non-assessee form.

3. In case the assessee is taking such registration for claiming any refund or rebate it is mandatory to furnish his/her valid PAN.

4. A Non-assessee registration can also be done by the designated officer of the Commissionerate, on behalf of the non-assessee.

**(d) Large Tax Payer Unit (LTU) Assessee/Client**

1. The consent form will have to be submitted manually by the New LTU assesseees to the jurisdictional LTU office which will be processed off line

2. The approved consent form will be uploaded by the competent officer of the Group LTU (GLTU) into ACES

3. Any new unit of an existing LTU, which applies for registration with ACES will be automatically attached with the LTU Commissionerate based upon PAN details in the registration form
4. As soon as the new or existing unit is attached with the LTU Commissionerate, a suitable intimation will be automatically sent by the ACES to the existing jurisdictional Commissionerate and the pending items of work will be transferred to the LTU Commissionerate
5. For existing LTU assesseees, the process of registration is same as explained in Sub Para (b) above.

**IMPORTANT:**

- i. *The user ID once selected will be permanent and cannot be changed. However, it is desirable to frequently change passwords*
- ii. *The User ID should be of 6-12 alphanumeric characters, no special character such as !@#%\*&( )+ or spaces except underscore '\_' shall be allowed.*
- iii. *New assessee seeking registrations in Central Excise and Service Tax will also submit to the jurisdictional Range Officer, a printout of the application form submitted online and signed by the authorized signatory along with required documents.*
- iv. *Assesseees should note that the e-mail ID is furnished to the department in writing, and they will be responsible for all communications to and from this email ID. Currently, ACES provides for communication to one email ID only. After registration with the ACES, assesseees, on their own, can modify their registration details online, including their e-mail ID.*
- v. *In the interest of security and data protection, assesseees are advised to change their passwords regularly and not to share them with unauthorized persons. In case of any dispute, the person whose user ID and Password has been used to access the application will be held liable for the action and any other consequences.*

**V. E-filing of Returns**

The assessee can electronically file statutory returns of Central Excise and Service Tax by choosing one of the two facilities being offered by the department at present: (a) they can file it online, or (b) download the off-line return utilities which can be filled-in off-line and uploaded to the system through the internet.

**a. Steps for preparing and filing returns**

- (i) *Returns can be prepared and filed on line by selecting the 'File Return' option under RET module after logging into the ACES.*
- (ii) *All validations are thrown up during the preparation of the return in the module and the status of the return filed using the online mode is instantaneously shown by ACES.*
- (iii) *Returns can also be prepared and filed off-line. Assessee downloads the Offline return preparation utility available at <http://www.aces.gov.in> (Under Download)*
- (iv) *Prepares the return offline using this utility. The return preparation utility contains preliminary validations which are thrown up by the utility from time to time.*

- (v) Assessee logs in using the User ID and password.
- (vi) Selects RET from the main menu and uploads the return. Instructions for using the offline utilities are given in detail in the help section, under 'Download' link and assesseees are advised to follow them.
- (vii) Returns uploaded through this procedure are validated by the ACES before acceptance into the system which may take up to one business day. Assessee can track the status of the return by selecting the appropriate option in the RET sub menu. The status will appear as "uploaded" meaning under process by ACES, "Filed" meaning successfully accepted by the system or "Rejected" meaning the ACES has rejected the return due to validation error. The rejected returns can be resubmitted after corrections.
- (viii) Once the Central Excise returns are filed online in ACES or uploaded to the system using the off-line utility, the same can not be modified or cancelled by the assessee. The Service Tax returns, however, can be modified once as per rules up to 90 days from the date of filing the initial return.
- (ix) Self-assessed CE returns, after scrutiny by the competent officer, may result into modification. Both the 'Original' and the 'Reviewed' return can be viewed by the assessee online.

**b. Using XML Schema for filing Dealers Return**

Currently, the ACES Application allows on-line filing of Quarterly Returns by the Registered Dealers accessing the site [www.aces.gov.in](http://www.aces.gov.in) by using the excel utility. Some assesseees who use their own software application in their offices find the process of manual entry of data in the excel format of Returns as a time consuming and avoidable exercise. A new feature of XML schema has now been introduced. Now using the schema, assesseees, after making necessary modifications in their own software application, can generate their return from their application. Below mentioned steps elaborate the process to prepare, validate and upload the Dealer's Return.

**Steps to prepare the XML**

**Step 1:** ACES application accepts the return in XML format. Prepare the Dealer return XML and validate it against the schema ACES\_DLR.xsd provided.

**Step 2:** Login to the ACES application and upload the XML for processing. XML will be again validated against the XSD again before processing.

XML File only will be considered valid if it satisfies the requirements of the schema (predefined XSD) with which it has been associated. These requirements typically include such constraints as:

- Elements and attributes that must/may be included, and their permitted structure
  - The structure as specified by regular expression syntax
- Instructions for using the schema are given in detail in the Help section, under 'Download' link. Assesseees are advised to follow them.

**c. Filing of Returns and other documents through the ACES Certified Facilitation Centres (CFCs)**

Very soon, CBEC will be setting up ACES Certified Facilitation Centres (CFCs) with the help of professional bodies like Institute of Chartered Accountants of India (ICAI), Institute of Cost and Works Accountants of India (ICWAI) etc. These CFCs will provide a host of services to the assesseees such as digitization of paper documents like returns etc. and uploading the same to ACES. Assesseees requiring the services of the CFCs may be

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required to pay service tax to the CFCs. CBEC will approve the maximum rates at which CFCs can charge their customers for the services rendered by them. For this purpose, assesseees are required to write to the department authorizing one of the CFCs, from the approved list, to work in ACES on their behalf. They have to furnish the name and other details of the CFCs, including the registration No issued by the ICAI/ICWAI etc. At any given time, one assessee can authorize one CFC, while one CFC can provide services to more than one assessee throughout India. In case the assessee wants to withdraw the authorization, it can do so by intimating the department. However, an assessee will be held liable for all actions of omission or commission of the CFC, during the period they are authorized by him to work in ACES.

**d. Validation of the entries made while filing return**

1. At the time of making entry in the electronic format of the relevant return, the software does some preliminary validation for ensuring correctness of data, either concurrently or at the time of saving / submitting the return. This validation process is automated. The user is prompted by the application software to correct the particulars entered wherever required. In respect of certain entries, although the application alerts the assessee about any entry found erroneous or inconsistent, as part of the automated validation process, the assessee is still allowed to proceed further to complete data entry of the return and finally submit it electronically. But in some cases the assesseees are not allowed to proceed further unless the error indicated is corrected.
2. A return filed electronically is subject to automatic verification process by the application and defective returns are marked to the departmental officer for review and correction. While reviewing the return the officer may seek some clarification from the assessee, call for some information, records or documents which should be furnished by the assessee. In case of review and correction of returns by the departmental officers, assesseees will receive a message from the application and they can log in to the application to view the reviewed returns online.
3. Returns, captured off-line using the Downloadable utility and uploaded later on, are further subjected to certain validation checks. Processing of uploaded returns, using the off-line versions, is done at the end of one business day and the status can be viewed by the assesseees under the 'VIEW STATUS' link under 'RET' module. Status is described as 'UPLOADED', 'FILED' or 'REJECTED' and they have to act as follows:
  - UPLOADED denotes that return is uploaded and under processing (assesseees are advised to view the status after the end of a business day).
  - FILED denotes that uploaded return is accepted by system.
  - REJECTED denotes that return is rejected due to errors. (The assesseees are required to correct the return and upload it again.)
4. There is no provision in ACES application to allow assesseees to make corrections to the return filed by them. Once the return is accepted by the system as successfully 'filed', no modification can be made by the assessee. However, if the return is rejected, the assessee can correct the errors and upload it again. The assesseees are, therefore, advised to take utmost care while fill-in in the returns. They may, however, bring it to the notice of the departmental officers.

**e. Acknowledgement of E-Filing of the return**

In the case of a Central Excise or service Tax return filed on-line, ACES application software acknowledges it by displaying an Acknowledgement message. A unique document reference number is generated which consist of 15-digit registration number of the assessee, name of the return filed, the period for which return is filed etc. This is also automatically communicated to the email id of the assessee by the application. In the case

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of an uploaded Central Excise return, using offline utility, similar acknowledgement is generated and sent after the acceptance of the return by the system as a valid return i.e. when the status changes to 'FILED'.

**f. Class of Assessee for whom e-filing of returns and e-payment is mandatory with effect from 1<sup>st</sup> April, 2010:**

1. In terms of Notification No 04/2010-Central Excise (N.T.) dated the 19th February, 2010, an assessee, who has paid total duty of rupees ten lakhs or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year, is required to file the monthly or quarterly return, as the case may be, electronically, under sub-rule (1) of Rule 12 of the Central Excise Rules, 2002 and deposit the duty electronically through internet banking under sub-rule (1) of Rule 8 of the Central Excise Rules, 2002.
2. Similarly, in terms of Notification No. 01/2010 - Service Tax dated the 19th February, 2010, an assessee who has paid a total Service Tax of rupees ten lakhs or more including the amount paid by utilization of CENVAT credit, in the preceding financial year, is required to file the return electronically under sub-rule (2) of Rule 11 of the Service Tax Rules, 1994 and deposit the service Tax liable to be paid by him electronically, through internet banking under sub-rule (2) of Rule 6 of the Service Tax Rules, 1994.
3. The earlier facility of e-filing on the website (<http://exciseandservicetax.nic.in>), as provided in the CBEC Circular No.791/24/2004-CX. Dated 1.6.2004 is no more available and the assessee are required to file their returns online or by uploading the downloadable off-line return utilities to the new ACES website (<http://www.aces.gov.in>). Data structure for writing programmes to cull out the required master data (currently available for Dealer return) from the assessee's computers in XML format has also been provided. Such schema for ER 2 and ER 1 returns will be published in due course. For complete details and instructions, assessee can visit the aforesaid website. Assessee who are required to or opted to file returns electronically but are unable to file electronically, for any technical difficulty in filing the returns, on account of difficulties at the department's end viz. server application is down or due to some defect in the software, should file their returns manually within the due date.

**g. e-payment:**

1. For e-payment, assessee should open a net banking account with one of the authorized banks (currently there are 28 banks, list of which is available on the EASIEEST (Electronic Accounting System in Excise and service Tax) website of CBEC, maintained by NSDL (<https://cbec.nsdl.com/EST/>). Payment through ICICI Bank, HDFC Bank and Axis Bank can be done by assessee for select Commissionerates only, list of which is published in the aforesaid EASIEEST website. Payment through all other authorized banks can be made for all Commissionerates.
2. For directing payment, assessee can access the ACES website (<http://www.aces.gov.in/>) and click on the e-payment link that will take them to the EASIEEST portal (<https://cbec.nsdl.com/EST/>) or they can directly visit the EASIEEST portal.
3. Procedure for e-Payment:
  - i. To pay Excise Duty and Service Tax online, the assessee has to enter the 13 digit Assessee Code allotted by the department under erstwhile CENSER/SAPS or the current application ACES.
  - ii. There will be an online check on the validity of the Assessee Code entered.

- iii. If the Assessee code is valid, then corresponding assessee details like name, address, Commissionerate Code etc. as present in the Assessee Code Master will be displayed.
- iv. Based on the Assessee Code, the duty / tax i.e. Central Excise duty or Service Tax to be paid will be automatically selected.
- v. The assessee is required to select the type of duty / tax to be paid by clicking on Select Accounting Codes for Excise or Select Accounting Codes for Service Tax, depending on the type of duty / tax to be paid. At a time the assessee can select up to six Accounting Codes.
- vi. The assessee should also select the bank through which payment is to be made.
- viii. On submission of data entered, a confirmation screen will be displayed. If the taxpayer confirms the data entered in the screen, it will be directed to the net banking site of the bank selected.
- ix. The taxpayer will login to the net-banking site with the user id/ password, provided by the bank for net-banking purpose, and will enter payment details at the bank site. On successful payment, a challan counterfoil will be displayed containing CIN, payment details and bank name through which e-payment has been made. This counterfoil is proof of payment made.

**h. Responsibility of the Assessee**

1. It is the legal responsibility of the assessee, who are required to file returns, to file it within the due date as prescribed under law. The electronic filing of returns is mandatory for select class of Central Excise and Service Tax assessee, as mentioned in Notification No 04/2010-Central Excise (N.T.) dated the 19<sup>th</sup> February, 2010, and Notification No. 01/2010 - Service Tax dated the 19<sup>th</sup> February, 2010 respectively. Other assessee can also use ACES and file their returns electronically. It may, however, be noted that merely uploading the returns will not be considered as returns having been filed with the department. A return will be considered as filed, when the same is successfully accepted by the application as 'Filed' and the relevant date for determining the date of filing of return will be the date of uploading of such successfully 'filed' returns. In case a return is 'rejected' by the application, the date of uploading of the rejected return will not be considered as the date of filing, rather the date of uploading of the 'successfully filed', return (after the assessee carries out necessary corrections and uploads it again) will be considered as the actual date of filing.
2. In case the assessee experiences any difficulty in transacting in ACES such as filing of return, the assessee may lodge a complaint with the ACES Service Desk or the department by e-mail and/or by telephone, details of which are given below and obtain a ticket no. as an acknowledgement from the department. However mere lodging of complaints with the ACES service desk will not be a valid ground to justify late filing of returns. If the difficulty is not on account of problem at the assessee's end, and can be clearly attributed to the department's IT infrastructure such as problems in accessing CBEC's ACES application due to server, network or application being down, proportionate time will be deducted from the date of uploading of successfully 'filed' returns to ascertain the actual date and time of filing of the return. Since the department maintains logs of such technical failures, in case of any dispute, the decision of the department will be final.

**VI. Digital Signatures**

The ACES application is designed to accept digitally signed documents. However, in the beginning this functionality is not going to be activated. Pending its activation the electronic returns will be filed into ACES without digital signatures. Hence, wherever the

returns are submitted through ACES there will not be any requirement to submit signed hard copy separately.

**VII. System Requirements for ACES**

To use ACES following systems requirements are recommended:

- Processor: Intel Pentium III and higher
- RAM: 256 MB and higher
- HDD: 80 GB and more
- Web Browser: IE 6.0 and above, Netscape 6.2 and above
- MS Excel 2003 and above for using offline utilities
- Sound Card, Speakers/Headphones, Colour Monitor for using Learning Management Systems (LMS)

**VIII. Help for Assesseees**

CBEC has set up a Service Desk with National toll-free No. 1800 425 4251, which can be accessed by between 9 AM to 7 PM on all working days (Monday to Friday). Besides, e-mails can be sent to [aces.servicedesk@icegate.gov.in](mailto:aces.servicedesk@icegate.gov.in). All the calls/e-mails will be issued a unique ticket number, which will be attended to by the Service Desk agents for appropriate response.

A Learning Management Software (LMS) has been provided on the ACES website, which is a multimedia-based self-learning online tutorial guiding the assesseees in a step-by-step processes to use ACES. The downloadable version of Learning Management Software is also provided on the website. Besides, User Manuals, Frequently Asked Questions (FAQs), Power Point Presentation, and a Brochure have also been provided on the website to help the assesseees use ACES.

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