

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

TRADE NOTICE No. 20/2011

Subject: procedure for electronic filing of central Excise and Service
Tax returns and for electronic payment of duty and Service
Tax --

1. Attention is invited to the CBEC's circular No. 956/17/2011-CX Dated 28th September 2011 which envisages that the Central Excise and service tax assesseees are mandatorily required to file returns online.

However, if the assesseees are unable to file the returns electronically due to some technical difficulties at the Department's end, they may submit a soft copy of their return in CD along with a hard copy of the same prepared using the latest version of the offline utility, duly signed by an authorized person. This facility will only be available on the last day of which the returns are to be filed. If the last day is holiday, then it can be submitted on the next working day. However, if the difficulty is on account of any defect arising at the assessee's end, this facility will not be available to the assessee.

2. As regards e-payment, Notification No.04/2010-CE (N.T.) dated 19.02.2010 makes it mandatory for assesseees who have 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 to deposit the duty electronically through internet banking under sub-Rule (1) of Rule 8 of Central Excise Rules, 2002. Similarly, Notification No. 01/2010-ST Dated 19.02.2010 makes it mandatory for assessee who have paid total service tax of Rs. Ten lakhs or more including the amount of tax paid by utilization of CENVAT Credit in the preceding financial year to deposit the service tax liable to be paid electronically through internet banking under sub-Rule (2) of Rule 6 of the Service Tax Rules, 1994. The RBI Circular No.DGBA.GAD.No.H-850/41.07.003/2010-11 dated 29.07.2010 may be referred to wherein it is mandatory for the authorized Banks to accept Central Excise & Service tax payments from only those assesseees whose assessee codes (Registration Nos.) exists in the EASIEST directory. With effect from 1st September, 2010, banks are not accepting payments unless the assessee code exists in the Assessee Code Directory, downloaded by the Banks from the EASIEST (NSDL) Portal, who receive it from the CBEC's ACES Registration Database.


The existence of assessee code can be verified by the assessee from the ACES Website and if the same does not exist, the assessee shall have to apply afresh for a new Registration Certificate. It is to bring to the notice that an assessee code is transferred to the assessee code Directory only after the Registration Certificate is issued by the jurisdictional Central Excise officers.

3. The ACES Certified Facilitation Centres (CFCs) have been set up by eligible members of ICAI/ICWAI / ICSI holding valid certificates of practice issued by the respective institutes. This is to provide services to assessee who may not have the requisite IT infrastructure/ resources to use ACES. This service is available on payment of prescribed charges.

The details of the scheme and the list of CFCs are available on the ACES website under the CFC link. In case if there is any problem the CFC or the assessee can contact the ACES Service Desk either by e-mail (aces.servicedesk@icegate.gov.in) or by calling National Toll Free No.18004254251 on any working day between 9 A.M. to 7 P.M.

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


(Vasa Sheshagiri Rao)
Commissioner

F.No. VGN (30)80/Trade Notice/10
Pune, the January 2012

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, Bhishma 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.