

The Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016

UNION OF INDIA

India

The Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016

Rule

THE-SERVICE-TAX-AND-CENTRAL-EXCISE-FURNISHING-OF-ANNUAL INFORMATION RETURN) Rules, 2016

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The Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016 Published vide Notification No. G.S.R. 167(E), No. 04/2016-Service Tax, dated 15th February 2016 Ministry of Finance (Department of Revenue) (Central Board of Excise and Customs) G.S.R. 167(E). - In exercise of the powers conferred by section 15A, read with section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94, read with section 83 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules, namely:-

1. Short title and commencement.

(1) These rules may be called the Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016. (2) They shall come into force from the 1st day of April, 2016.

2. Definitions.

(1) In these rules, unless the context otherwise requires,-(a) "Aggregate value of clearances" has the same meaning as assigned to it in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 9/2003-Central Excise dated the 1st March 2003, published vide number G.S.R. 139, dated the 1st March, 2003; (b) "Board" means the Central Board of Excise and Customs constituted under the Central Board of Revenue Act, 1963 (54 of 1963); (c) "Digital signature" has the same meaning as assigned to it in the Information Technology Act, 2000 (21 of 2000); (d) "Form" means Form appended to these rules. (2) Words and expressions used herein and not defined but defined in the Finance Act, 1994 (32 of 1994) and the Central Excise Act, 1944 (1 of

1944) and the rules made thereunder, shall have the meanings respectively assigned to them in those Acts and rules.

3. Annual information return to be furnished.

- The information return required to be furnished under subsection (1) of section 15A of Central Excise Act, 1944 shall be furnished annually by every person mentioned in column (2) of the Table below in respect of all transactions of the nature and value specified in the corresponding entry in column (3) of the said Table, recorded or received by him during every financial year beginning on or after the 1st day of April, 2015, in the Form AIRF, along with the Annexure to the said Form, as specified in column (4) of the said Table, namely:-Table

Sl. No.	Class of person	Nature and value of transaction	Annexure to Form AIRF
(1)	(2)	(3)	(4)
1	An officer of the Reserve Bank of India constituted under section 3 of the Reserve Bank of India Act, 1934, who is duly authorised by the Reserve Bank of India in this behalf.	Details of foreign remittances for the receipt of services declared under purpose codes, namely, SO017, SO205, SO207, SO211, SO213, SO402, SO403, SO404, SO502, SO602, SO603, SO604, SO701, SO702, SO703, SO801, SO802, SO803, SO804, SO901, S1002, S1003, S1005, S1006, S1007, S1008, S1009, S1101 for such entities whose value of remittances aggregates to more than fifty lakh rupees in a financial year to which the return pertains.	AIRA-I
2	An officer of a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act 2003, or any other entity entrusted with such functions by the Central Government or State Government, who is duly authorised by such State Electricity Board or an electricity distribution or transmission licensee or other entity, as the case may be.	Electricity consumed by such manufacturers, using an induction furnace or rolling mill to manufacture goods falling under Section XV of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) whose aggregate value of clearances exceeds one hundred and fifty lakh rupees in the financial year to which the return pertains, as identified and intimated to him by the Principal Chief Commissioner or the Chief Commissioner of Central Excise and Service Tax in-charge of the Central Excise or Service Tax Zone, by the 30th June of the subsequent financial year.	AIRA-II

4. Time for furnishing information return.

- The information return referred to in rule 3 shall be-(a)filed on or before the 31st of December of the financial year following the financial year to which the return pertains:Provided that the Board, may, by way of an order, extend the date for filing such return for reasons to be recorded in writing in such order;(b)filed electronically, in Form AIRF, along with the Annexure of this Form, to the Directorate General of Systems and Data Management:Provided that the Board, may by way of an order, designate an officer in the office of the Directorate General of Systems and Data Management, or any other officer or agency to receive the returns and may appoint an officer designated as the Annual Information Return-Administrator, not below the rank of the Commissioner of Central Excise and Service Tax, for the purposes of day to day administration of furnishing of the said information return including specification of the procedures, data structure, formats and standards for ensuring secure capture and transmission of data, evolving and implementing appropriate security, archival and retrieval policies:Provided further that till such time as the Board designates such an officer or agency for receiving the said information returns in the electronic format, or till such time the Annual Information Return- Administrator finalises the formats and standards for secure capture and transmission of data, the said returns may be filed in a computer readable media being a Compact Disc-Read Only Memory (CD-ROM) or a Digital Video Disc (DVD);(c)signed and verified by the person referred to in column (2) of the Table in rule 3. Form AIRF[Return under Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016]Annual Information Return(Please read the instructions carefully before filling up the relevant columns)

1.

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Name of the person (in block letters)

|-| 2.| Address (in block letters) (Please leave one blank box between two words.)|-|| (i) Name of Premises / Building|-||

|-|| (ii) Flat/Door/Block No.|-||

|-|| (iii) Road/Street/Lane|-||

|-|| (iv) Village / Area / Lane|-||

|-|| (v) Block/Taluk/Sub-Division/Town|-||

|-|| (vi) Post office|-|| (vii) City/District|-||

|-|| (viii) State/Union Territory|-||

Name Code

|-|| (ix) PIN|-|| (x) Telephone Nos:|-|| (xi) Mobile No.|-|| (xii) E-mail Address|-| 3.|-||

Financial Year (transactions relating to which are reported)

|-| 4.|-||

Class of person

|-|| (Dropdown menu showing all the class of persons)|-| 5.| Details as per formats enclosed:

Annexure AIRA-I and AnnexureAIRA-II|-| 6.| Verification.}|I(full name in block letters), son/daughter of hereby, solemnly, declare that the information given in this return is true, correct and complete in every respect. I further declare that I am authorised to sign this return and verify it.(Name of the Assessee or Authorised signatory)Designation in the organisation:Place:Date:Annexure AIRA-IFor Reserve Bank of India

Sr. No.	Purpose code	Name of remitter	Address of remitter	PAN of remitter	Total amount of remittances in a financial year	Name of remittee	Address of remittee
Foreign currency (Currency name and amount)	Indian rupee (Amount only)						
Name	Amount						

Annexure AIRA-IIFor Electricity Companies

Sr. No.	Consumer number	Name of consumer	Address of consumer	Central Excise registration number as intimatedby Chief Commissioner of Central Excise	Total number of units of electricity consumed inwhole year
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Instructions for Filing Annual Information Return

1. All entries in the columns are required to be made in BLOCK letters.

2. One box must be left blank between two words.

3. For State/Union Territory Code in item (viii) in serial number 2

Codes	Name of State	Codes	Name of State
01.	ANDMAN AND NICOBAR ISLANDS	19.	MAHARASHTRA

02. ANDHRA PRADESH	20. MANIPUR
03. ARUNACHAL PRADESH	21. MEGHALAYA
04. ASSAM	22. MIZORAM
05. BIHAR	23. NAGALAND
06. CHANDIGARH	24. ORISSA
07. DADRA AND NAGAR HAVELI	25. PONDICHERRY
08. DAMAN AND DIU	26. PUNJAB
09. DELHI	27. RAJASTHAN
10. GOA	28. SIKKIM
11. GUJARAT	29. TAMIL NADU
12. HARYANA	30. TRIPURA
13. HIMACHAL PRADESH	31. UTTAR PRADESH
14. JAMMU AND KASHMIR	32. WEST BENGAL
15. KARNATAKA	33. CHHATISGARH
16. KERALA	34. UTTARANCHAL
17. LAKSHWADEEP	35. JHARKHAND
18. MADHYA PRADESH	36. TELANGANA

4. For item at serial number 4, "Class of person" means the person referred in column 2 of the Table in rule 3 of the Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016.