

**Notification No. 20/2006 - Central Excise (N.T.)**

30th September, 2006

G.S.R. (E) In exercise of the powers conferred by sub rule (ea) of rule 2 of the Central Excise Rules, 2002 and sub-rule(cccc) of rule 2 of the Service Tax Rules 1994, 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.- Any person, engaged in the manufacture or production of goods, except the goods falling under chapter 24 or Pan Masala falling under chapter 21 of the First schedule of the Central Excise Tariff Act, 1985 (5 of 1986), or a provider of taxable service, has paid during the financial year 2004-05 or during the financial year preceding the year of filing of application under para 3(i), -

duties of excise of more than rupees five hundred lakhs in cash or through account current; or

service tax of more than rupees five hundred lakhs in cash or through account current; or

advance tax of more than rupees ten hundred lakhs, under the Income Tax Act, 1961(43 of 1961),

and is presently assessed to income tax or corporate 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.-

A large taxpayer who satisfies the conditions mentioned above may file an application form in the format annexed duly completed in all respects to the Chief Commissioner of Central Excise, Large Taxpayer Unit for the city where the large taxpayer is presently assessed to income tax or corporate tax indicating his willingness to be a large taxpayer.

A person willing to operate as large taxpayer shall furnish details of each of the premises already registered under the Central Excise Act, 1944(1 of 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.

The Chief Commissioner of Central Excise, Large Taxpayer Unit may after due verification of the application form, grant the acceptance in writing.

Existing registrations under the Central Excise Act, 1944 or 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 of Central Excise, Large Taxpayer Unit.

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## Annexure

### CONSENT FORM FOR COMPANIES OPTING TO FUNCTION AS A LARGE TAXPAYER

M/s \_\_\_\_\_, hereby gives consent to be administered as a large taxpayer under the Large Taxpayer Unit situated at \_\_\_\_\_ (Bangalore/Chennai/Delhi/Kolkata/Mumbai). Following information regarding the company is furnished.

PAN :

Address as in last income-tax return filed :

Jurisdiction of Assessing Officer before whom income-tax return is filed :

Details of registration (under Central Excise Rules, 2002, and Service Tax Rules, 1994) :

Name and address of the Unit Excise Registration No. and particulars of present jurisdiction Dealer Registration No. and particulars of present jurisdiction EOU Registration and particulars of present jurisdiction Service tax Registration and particulars of present jurisdiction Input Service Distribution Registration No. (ISDN) and particulars of present jurisdiction Others\* (please specify including particulars of present jurisdiction)

( \*including exempted units)

Details of TAN allotted and TDS returns filed in the following format:

S.No. Name and address of the Deductor TAN TDS effected under section(s) \_\_\_\_\_ of the IT Act, 1961 Jurisdiction of CIT before whom TDS return filed

1

2

Details of total taxes paid by the company during financial year 2004-05 or any subsequent financial year preceding the year of filing of consent form.

(i) Financial year

(ii) Excise duty through cash (account current)

(iii) Service tax through cash (account current)

(iv) Advance tax (income tax/corporation tax)

Name, designation, phone and fax numbers and e-mail address of the contact person(s) of the company (to be authorized by the company).

(Signature)

(Name and Designation of the person authorized u/s 140 of the IT Act, 1961)