



## SMALL SCALE INDUSTRIES IN EXCISE

### UNITS OPTING FOR DUTY AFTER - NOT REGISTERED UNDER EXCISE

1. Apply for registration through ACES system as per **registration procedure vide Notification 7/2015 C.E. (N.T.) – Dated 01.03.2015 is given as under (w.e.f. 01.03.15):**
  - Application for registration/cancellation shall be filed ONLY by online method
  - PAN No is must for getting registration under Excise except government department
  - Temporary Registrant should apply for PAN based registration within 3 month
  - Email Id, Mobile Number, details of other government Registration details is compulsorily to be quoted on registration application. **Existing applicant should incorporate these details within 3 month.**
  - Once duly completed application form is received online on ACES, registration would be granted within two working days and Registration Certificate will be issued online without any examination of the documents and verification of documents or premises before the grant of registration.
  - Registration Certificate issued online is sufficient proof of registration. No need to have hard copy of registration. Signature of issuing authority is not required on online registration certificate.
  - Verification of the documents and premises shall be carried out post facto. The applicant shall submit self-attested copy of the following prescribed documents at the time of the verification of the premises –
    - (i) Hard copy of application (ii) Copy of PAN (iii) Copy of ground plan (iv) Partnership Deed/Memorandum of Association (v) Rent /Ownership documents (vi) Personal I.D. Proof
  - In case of Change in constitution of assessee amounting to change in PAN number, fresh registration is to be obtained. In other cases, intimation of such changes is to be given with 30 days
2. The person obtaining registration will be entitled to claim transitional Cenvat credit of duty paid on input, work-in-process and finished goods available as on the date of registration, provided the person has documentary evidence to substantiate payment of duty on input lying in stock at various stages. The person thereafter shall prepare the statement of input along with details of duty paying documents and declare to the department before making any clearance.
3. Every assessee is required to submit a list in duplicate of records maintained in respect of transactions of receipt, purchase, sales or delivery of goods including inputs and capital goods, input services and financial records and statements including trial balance.
4. All other particulars and procedures as per rules to be followed.
5. Procedure for job work (for incoming) as per notification 83/94 or 214/86 as the case may be has to be followed.
6. Procedure for job work (outgoing) under notification 214/86 read with rule 4(5)(a) of Cenvat credit rules to be followed.
7. For job work incoming from Merchant Traders or fully Exempted consumer units under any other notification Excise is leviable on selling price of the principal manufacturer or value as determined as per valuation rules (and not Landed cost of Kraft Paper plus job charges ) and these can be cleared on Excise Invoice only.



8. The SSI unit is required to pay duty for a quarter of the financial year by the **6<sup>th</sup> day** of the month following the quarter, except for the quarter January to March, duty shall be paid by **the 31<sup>st</sup>. day of March**.
9. Such units are also entitled for submission of quarterly return, electronically only, by the 10<sup>th</sup> day of the month after each quarter in prescribed format. The benefits will be applicable to the unit during the entire financial year.
- 10. Every assessee shall electronically pay the service tax payable by him, through internet banking – w.e.f. 01.10.14**
11. Compulsory Electronic Filing of quarterly Returns by all assesses.
12. Service tax on all the services availed in the factory or office as enumerated in cenvat credit rules as per procedure can be taken as cenvat credit.
13. They will continue to pay service tax on Goods transport charges by road, if they as a consignor or consignee are paying the transport charges and fall under any of the six category as per notification 30/2012-ST.
14. The Units are also required to pay service tax under reverse charges/partial reverse, on services mentioned in notification no. 30/2012-ST. applicable on business entity/partnership firm/body corporate/corporate etc. as the case may be. (As enumerated in Service Tax Reverse Charges Section before)
15. Every assessee shall submit to the Superintendent of Central Excise, an Annual Installed Capacity Statement in Form ER -7 (Format Enclosed) declaring the annual production capacity of the factory for the financial year by **30<sup>th</sup> day of April**, as per notification No. 38/2008 – Central Excise (N.T.) dated 29.09.08
16. Inform change in boundary of premises, address, name of authorized person, change in name of partners, directors or Managing Director in form A-1.
17. Storage Of Inputs Outside Place Of Manufacture - The D.C. of C.E. or the A.C. of Central Excise, as the case may be, having jurisdiction over the factory of a manufacturer of the final products may, in exceptional circumstances, by an order, permit the manufacturer to store the input in respect of which CENVAT credit has been taken, outside such factory, subject to such limitations and conditions as he may specify. (Clause 8 of C.C. Rules 2004)
18. Registration of different portions of same factory - Often a factory has different portions located in adjoining premises, or premises separated by road, railway line or canal. In such case, Commissioner can allow single registration, subject to proper accounting of movement of goods from one premise to other and other conditions and limitations as he may specify. (Para 3 of notification No. 36/2001-CE (NT) dated 26.6.2001.)