



## UNITS NOT AVAILING/NOT ELIGIBLE FOR SMALL SCALE BENEFITS

**UNITS WHOSE CLEARANCE VALUE IS MORE THAN 4 CRORES FOR HOME CONSUMPTION IN THE PREVIOUS FINANCIAL YEAR OR UNITS OPTING FOR DUTY FROM 1<sup>st</sup>. APRIL WITHOUT SSI BENEFITS**

1. All the formalities of Excise to be followed.
2. Monthly payment within **6<sup>th</sup>. of next month through internet banking, for goods removed during March, payment** within **31<sup>st</sup>. March** and monthly return in ER-1 within 10<sup>th</sup> day of following month.
3. **Every assessee shall electronically pay the service tax payable by him, through internet banking – w.e.f. 01.10.14**
4. For job work (incoming) either procedure under notification 83/94 C.E. dated 11.04.94 or procedure under notification no.214/86 C.E. dated 25.03.86 has to be followed i.e. declaration of undertaking under these notifications has to be submitted by the person sending the raw materials to your jurisdictional A.C. concerned and other details as prescribed have to be maintained. (Formats enclosed in Declaration section)
5. Procedure for job work (outgoing) under notification 214/86 read with rule 4(5)(a) of Cenvat credit rules to be followed.
6. **Manual attestation of transporters copy of invoice not required in case of digitally signed invoices.**
7. Compulsory filing of returns electronically through online.
8. 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. 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 categories as per notification 30/2012 - ST. The Units enjoying exemption 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)
9. 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 previous financial year by **30<sup>th</sup> day of April**, as per notification No. 38/2008 – Central Excise (N.T.) dated 29.09.08
10. Inform change in boundary of premises, address, name of authorized person, change in name of partners, directors or Managing Director in form A-1.
11. 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)
12. 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.)

## **UNITS PAYING ANNUALLY DUTY OF MORE THAN RUPEES ONE CRORES (CENVAT CREDIT + PLA.) – OTHER ROUTINE PROCEDURES**

1. To submit to the Superintendent of Central Excise, annual declaration in Form ER - 5 (attached herewith) for preceding financial year by **30<sup>th</sup>. April** as per Notification No. 40/2004 C.E. (N.T) dated 25.11.2004 giving details of principal inputs, description of finished goods & input/output ratio.
2. To submit to the Superintendent of Central Excise, monthly declaration in Form ER - 6 (attached herewith) giving monthly details of each principal inputs – opening balance, receipts, consumption, description & production of finished goods & scrap generated. The declaration is to be filed by **10<sup>th</sup>. of the following month** as per notification no. 41/2004 C.E. (N.T.) dated 25.11.2004.
3. Submit “Annual Financial Information Statement” in Form ER- 4 (rule 12(2) of Central Excise Rules) by **30<sup>th</sup>. November 2014** vide Notification No. 36/2004 C.E. (N.T.) Dated 01.11.2004. (Format Enclosed)

The Returns are to be filed electronically.