



LIST OF RETURNS/STATEMENTS – EXCISE

Form of Return	Description	Who is required to file	Time limit for filing return
ER-1 [Rule 12(1) of Central Excise Rules]	Monthly Return by large units	Manufacturers not eligible for SSI concession	10th of following month
ER-2 [Rule 12(1) of Central Excise Rules]	Return by EOU	EOU units	10th of following month
ER-3 [Proviso to Rule 12(1) of Central Excise Rules]	Quarterly Return by SSI	Assesses availing SSI concession	10th of following quarter
ER-4 [rule 12(2) of Central Excise Rules]	Annual Financial Information Statement	Assesses paying duty of Rs one crore or more per annum through Cenvat & PLA	Annually by 30th November of succeeding year
ER-5 [Rules 9A(1) and 9A(2) of Cenvat Credit Rules]	Information relating to Principal Inputs	Assesses paying duty of Rs one crore or more per annum through Cenvat & PLA and manufacturing goods under specified tariff headings	Annually, by 30th April for the current year (e.g. return for 2015-16 is to be filed by 30-4-2015].
ER-6 [Rule 9A(3) of Cenvat Credit Rules]	Monthly return of receipt and consumption of each of Principal Inputs	Assesses required to submit ER-5 return	10th of following month
ER-7 [Rule 12(2A)(a) of Cenvat Credit Rules]	Annual Installed Capacity Statement	All Assessses registered under Excise	Annually, by 30th April for the current year (e.g. return for 2015-16 is to be filed by 30-4-2015].

The Central Excise Rules, 2002 are proposed to be amended as follows:

- Reduction in the number of returns to be filed by a Central Excise assessee above a specified threshold to 13 instead of 27 at present. Which means 12 monthly returns and one annual returns.
- The facility to revise returns would be available under Central Excise also.