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[Training Material for Departmental Use]

E-BOOK

On

Registration

under

Central Excise Law

[Registration under Central Excise Law]

Note: In this E-book, attempts have been made to explain the procedure of registration under Central Excise Law. It is expected that it will help all departmental officers in their day to day work.

2. Though all efforts have been made to make this document error free, but it is possible that some errors might have crept into the document. If you notice any errors, the same may be brought to the notice to the NACEN, RTI, Kanpur on the Email addresses: rtinacenkanpur@yahoo.co.in or goyalcp@hotmail.com (Email address of ADG, RTI, NACEN, Kanpur). This may not be a perfect E-book. If you have any suggestion to improve this book, you are requested to forward the same to us.

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[Registration under Central Excise Law]

INDEX

1. Introduction.....	4
2. Legal Provisions	4
3. Section 6 of the Central Excise Act, 1944	5
4. Persons Requiring Registration:	6
5. Exemption from Registration	7
6. Central Excise Registration for EOUs.....	8
7. Deemed Registration	8
8. Condition and Safeguards for Registration under Central Excise Law	9
Vide notification No. 35/2001-Central Excise (N.T.), dated 26.06.2001	9
(1) Application for registration:	9
(2) Registration of different premises of the same registered person:	9
(3) Online filing of application:	9
(4) PAN based Registration:	10
(5) (i) Applicant to quote e-mail address and mobile number:	10
(5)(ii) Business Transaction Numbers:	10
(6) Registration Number and Certificate:.....	10
(7) Submission of documents:.....	11
(8) Physical verification:	11
(9) Transfer of Business or acquisition of factory:	11
(10) Change in the Constitution:	11
(11) De-registration:.....	12
(12) Cancellation of registration:	12
9. Procedure for Registration under ACES	12
Vide Circular No. 956/17/2011-CX, dated 28.09.2011	12
(a) New Assessee	12
(b) Existing Assessee.....	14
(c) Non-Assessee	14
(d) Large Tax Payer Unit (LTU) Assessee/Client	14
IMPORTANT:	15
10. Text of Relevant Notifications	15
10.1 Notification Issued under Rule 9	15
(1) Application for registration	16
(2) Registration of different premises of the same registered person	16
(3) Online filing of application:	16
(4) PAN based Registration:	16

[Registration under Central Excise Law]

(5) (i) Applicant to quote e-mail address and mobile number:	17
(5) (ii) Business Transaction Numbers:.....	17
(6) Registration Number and Certificate:.....	17
(7) Submission of documents:.....	18
(8) Physical verification:	18
(9) Transfer of Business or acquisition of factory:	18
(10) Change in the Constitution:	18
(11) De-registration:.....	19
(12) Cancellation of registration:	19
10.2 Exemption from Registration under Rule 9 of Central Excise Rules, 2001.....	19
Notification No.36/2001-Central Excise(N. T.), dated 26.06.2001	19
10.3 Notification No.10/2011-CE (NT), dated 24.03.2011.....	22
10.4 Notification No.11 /2013 – Central Excise (N.T.), dated 2.08.2013.....	22
10.5 Notification No.14/ 2011 - Central Excise (N.T.), dated 3.6.2011	23
11. Text of Relevant Circulars/ Instructions.....	23
11.1 Circular No. 757/73/2003-CX, dated 22.10.2003 {Issued from F.No. 201/54/2003-CX.6}.....	23
11.2 TRU Instruction F.No.354/72/2010-TRU, dated 8.9.2010.	24
11.3 Circular No. 997/4/2015-CX dated the 28.02.2015 {Issued from F. No. 201/24/2013-CX.6}.....	25
12. Form and Formats.....	26
12.1 Issued vide notification No. 35/2001-CE (NT), dated 26.6.2001	26
12.2 Issued vide notification No. 36/2001-CE (NT), dated 26.06.2001	36

[Registration under Central Excise Law]

Registration under Central Excise Law

1. Introduction

- 1.1. For the administration of the Central Excise Act, 1944 and the Central Excise Rules, 2002 (hereinafter referred to as the 'said Rules'), manufacturers' of excisable goods or any person who deals with excisable goods with some exceptions, or Importer of goods, who wants to pass on CENVAT Credit on imported goods, are required to get the premises registered with the Central Excise Department before commencing business.

2. Legal Provisions

The legal provisions dealing with Registration under Central Excise Law are as under:-

Sr. no.	Section/Rules/ Circular	Subjects
1.	Section 6 of the Central Excise Act, 1944	Provides for registration by prescribed person engaged in manufacture or production or wholesale purchase, sale or storage of specified goods.
2.	Rule 9 of Central Excise Rules, 2002	Empowers government to specify person or class of persons who do not require registration. Also empowers government to specify condition, safeguard and procedure regarding registration.
3.	Notification No. 35/2001-CE (NT), dated 26.6.2001 as amended.	Lays down the conditions, safeguard and procedures for registration.
4.	Notification No. 36/2001-CE (NT), dated 26.6.2001 as amended.	Specify person or class of persons exempted from the requirement of registration under Rule 9 of Central Excise Rules, 2001.
5.	Notification No. 13/11-CE, dated 24.3.2011	Provides for exemption from registration to job worker of goods of Chapter 61, 62 and 63 of the First Schedule of the Central Excise Tariff Act where duty is to be paid by person on behalf of whom job worker is producing goods.
6.	Notification No. 10/11-CE(NT), dated 24.03.2011	Provides exemption from Central Excise registration to Mines producing coal, coke or Tar (goods falling under chapter heading 2701, 2702, 2703, 2704 and 2706 when producer has centralized billing and accounting system and premises from where centralized billing done is registered.
7.	Notification No. 14/11/-CE (NT), dated 3.6.2011	Exempt from Central Excise registration to other units of manufacturers of recorded smart cards when premises from where centralized billing is done , is registered.
8.	Notification No. 11/2013-CE (NT), dated 2.8.2013	Exempt from registration to premises used solely for affixing a sticker or re-printing or re-labelling or repacking of pharmaceutical products falling under Chapter 30 of First Schedule of CETA, 1985 with lower ceiling price to comply with notification issued under Drug Price Control Order, 2013 and subject to condition specified in the notification. .

[Registration under Central Excise Law]

9.	Circular No. 757/73/2003-CX, dated 22.10.2003	Exemption from registration to new industrial units set up in Himachal Pradesh and Uttarakhand exempted from payment of duty under notification No. 49/2003-CE and 50/2003-CE, both dated 10.06.2003.
10.	Instruction No. F.No.354/72/2010-TRU, dated 8.09.2010	Clarification that producer of the coal to register as manufacturer under ACES for payment of coal cess.
11.	Circular No. 956/17/2011, dated 28.09.2011	Procedure for electronic filing of return and electronic payment of duty. It also contains in detail the procedure for registration of existing assessee, new assessee, non assessee and large taxpayer units.
12.	Circular No. 997/4/2015-CX dated the 28.02.2015	Simplification of Registration Procedures in Central Excise and Service Tax.

3. Section 6 of the Central Excise Act, 1944

3.1 As per **SECTION 6** of the Central Excise Act, 1944, any prescribed person who is engaged in, -

- The production or manufacture or any process of production or manufacture of any specified goods included in the (the First Schedule and the Second Schedule) to the Central Excise Tariff Act, 1985(5 of 1986) or
- The wholesale purchase or sale (whether on his own account or as a broker or commission agent) or the storage of any specified goods included in (the First Schedule and the Second Schedule) to the Central Excise Tariff Act, 1985 (5 of 1986),

shall get himself registered with the proper officer in such manner as may be prescribed.

3.2 For all practical purposes, the legal provisions contained in **Rule 9 of the Central Excise Rules, 2002** govern the scheme of registration. Rule 9 reads as under:-

Registration- (1) *Every person, who produces, manufactures, carries on trade, holds private store-room or warehouse or otherwise uses excisable goods[or an importer who issues an invoice on which Cenvat Credit can be taken]*, shall get registered;*

Provided that a registration obtained under rule 174 of the Central Excise Rules, 1944 or rule 9 of the Central Excise (No.2) Rules, 2001 shall be deemed to be as valid as the registration made under this sub-rule for the purpose of these rules.

(2) *The Board may by notification and subject to such conditions or limitations as may be specified in such notification, specify person or class of persons who may not require such registration.*

(3)*The registration under sub-rule (1) shall be subject to such conditions, safeguards and procedure as may be specified by notification by the Board.*

[Note: * indicate the amendment made vide notification No. 8/2014-CE(NT), dated 28.02.2014]. Further, in exercise of powers under sub-rule (2) and (3) above, the Board has issued **notification Nos. 36/2001-CE(NT), dated 26.6.2001 which specify person and class of person exempted from Central Excise Registration and 35/2001-CE (NT), dated 26.6.2001 prescribing conditions, safeguards and procedures for registration respectively**]

4. *Persons Requiring Registration:*

4.1 In accordance with Rule 9 of the said Rules, the following category of persons are required to register with jurisdictional Central Excise Officer in the Divisional Office having jurisdiction over his place of business/factory:

- (i) Every manufacturer of excisable goods (including Central/State Government undertakings or undertakings owned or controlled by autonomous corporations) on which excise duty is leviable.
- (ii) First and second stage dealers (including manufacturer's depots and importers) desiring to issue Cenvatable invoices.
- (iii) Persons holding warehouses for storing non-duty paid goods.
- (iv) Persons who obtain excisable goods for availing end use based exemption.
- (v) Exporter-manufacturers under rebate/bond procedure; and Export Oriented Units, which have interaction with the domestic economy (through DTA sales or procurement of duty free inputs).
- (vi) an importer who issues an invoice on which Cenvat Credit can be taken.

Separate Registration for Separate Premises.

4.2 Separate registration is required in respect of separate premises except in cases where two or more premises are actually part of the same factory (where processes are interlinked), but are segregated by public road, canal or railway-line. The question as to whether two premises are part of the same factory or otherwise will be decided by the Commissioner of Central Excise based on factors, such as:

- Interlinked process product manufactured/produced in one premises are substantially used in other premises for manufacture of final products.
- Large numbers of raw materials are common and received /proposed to be received commonly for both /all the premises.
- Common electricity supplies.
- There is common labour/work force-
- Common administration/work management.
- Common sales tax registration and assessment
- Common Income Tax assessment
- Any other factor as may be indicative of Inter-linkage of the manufacturing processes.

This is not an exhaustive list of indicators nor is each indicator necessary in each case. The Commissioner has to decide the issue case by case.

4.3 Separate Registration is required for each depot, godown etc. However, in the case of liquid and gaseous products, availability of godown before grant of registration should not be insisted upon.

4.4 Registration Certificate may be granted to minors provided they have legal

[Registration under Central Excise Law]

guardians, i.e. natural guardians or guardians appointed by the Court, as the case may be, to conduct business on their behalf.

5. Exemption from Registration

5.1 The Central Board of Excise and Customs (CBEC), by **notification No.36/2001-CE (NT), dated 26.6.2001** as amended has exempted specified categories of persons /premises from obtaining registration. The exemption applies to the following:

- (i) Person who manufacture the excisable goods, which are chargeable to nil rate of excise duty or are fully exempt from duty by a notification.
- (ii) SSI manufacturers having annual turnover below the specified exemption limit. However, such units will be required to give a declaration in prescribed proforma once the value of their clearances reaches the specified limit which is Rs. 90 Lakhs presently to the jurisdictional Deputy/Assistant Commissioner.
- (iii) In respect of goods falling under Chapter 61, 62 and 63, the job-worker need not get registered if the principal manufacturer undertakes to discharge the duty liability (Ref: Notification No. 13/2011-CE, dated 1.3.2011).
- (iv) Persons manufacturing excisable goods by following the warehousing procedure under the Customs Act, 1962 subject to the following conditions: -
 - (a) The said excisable goods and any intermediary or by-products including the waste and refuse arising during the process of manufacture of the said goods under the Customs Bond are either destroyed or exported out of the country to the satisfaction of the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, in-charge of the Customs Bonded Warehouse;
 - (b) The manufacturer shall file a declaration in the specified form annexed in triplicate for claiming exemption under this notification;
 - (c) no drawback or rebate of duty of excise paid on the raw materials or components used in the manufacture of the said goods, shall be admissible.
- (v) The person who carries on wholesale trade or deals in excisable goods (except first and second stage dealer, as defined in Cenvat Credit Rules, 2004 and the depots of a registered manufacturer);
- (vi) A Export Oriented Undertaking, licensed or appointed, as the case may be, under the provisions of the Customs Act, 1962 other than having dealings with DTA.
- (vii) Persons who use excisable goods for any purpose other than for processing or manufacture of goods availing benefit of concessional duty exemption notification.

5.2 **Vide notification No. 10/11-CE(NT), dated 24.03.2011**, exemption from Central Excise registration has been given to multiple premise of **Mines producing coal, coke or Tar (i.e. goods falling under chapter heading 2701, 2702, 2703, 2704 and 2706** when producer has centralized

[Registration under Central Excise Law]

billing and accounting system and premises from where centralized billing done is registered.

- 5.3 *Vide* notification No. 14/11/-CE (NT), dated 3.6.2011, exemption from Central Excise registration has been allowed to other units of manufacturers of **recorded smart cards when premises from where centralized billing is done**, is registered.
- 5.4 *Vide* notification No. 11/2013-CE (NT), dated 2.8.2013, exempt from registration has been given to premises used solely for affixing a sticker or re-printing or re-labelling or repacking of pharmaceutical products falling under Chapter 30 of First Schedule of CETA, 1985 with lower ceiling price to comply with notification issued under Drug Price Control Order, 2013 and subject to condition specified in the notification.
- 5.5 The Drugs and Cosmetics Rule, 1945 recognizes the concept of loan license in the manufacture of P or P medicines. As a result, the system of accepting the said concept is still prevalent under excise law. In such cases the procedure prescribed under Notification No.36/2001-CE(NT) dated 26/6/2001 has to be followed. The principal manufacturer who has undertaken to comply with the procedural formalities will have to maintain separate accounts in respect of goods manufactured on his own account and goods manufactured on behalf of the loan licensee. However, the principal manufacturer has to aggregate the clearances made by him together with clearances made on behalf of the loan licensees with regard to eligibility as well as exemption limit. In other words, the clearances made on behalf of the loan licensee have to be clubbed with that of the principal manufacturer (by the manufacturer from one or more factories and from the factory by one or more manufacturers).

6. Central Excise Registration for EOUs

- 6.1 The Board, *vide* Circular No. 932/22/2010-CX, dated 18.05.2010, decided that the control over all EOUs/STP/EHTP including those located in the port cities will be with central Excise formations. Prior to 18.05.2010, the administration of EOUs/EHTP/STP units in port cities was with the Customs formations.
- 6.2 Registration of EOUs, which have inter-linkage with domestic economy through procurement and /or sale of goods, will be done on identical pattern as in case of other Central Excise assessee with few changes. Other EOUs which have no inter-linkage with the domestic tariff area shall continue to be treated as deemed to be registered and need not obtain the 15 digit PAN-based Registration number.

7. Deemed Registration

- 7.1 *Vide* notification No. 36/2001-CE (NT), dated 26.6.2001 as amended, has provided that the following shall be considered as deemed registration under Central Excise law.
- (i) a godown or retail outlet of a Duty Free Shop is appointed or licensed under the provisions of sections 57 or 58 of the Customs Act, 1962 (52 of 1962), as the case may be, such godown or retail outlet shall be deemed to be registered as warehouse under rule 9 of the Central Excise Rules, 2002

[Registration under Central Excise Law]

- (ii) A 100% EOU, which is licensed or appointed under the provisions of the Customs Act, 1962 (52 of 1962), then such unit shall be deemed to be registered for the purposes of rule 9 of the Central Excise Rules, 2001 provided such undertaking or unit does not procure excisable goods from the domestic tariff area or removes excisable goods to the domestic tariff area.

8. Condition and Safeguards for Registration under Central Excise Law

Vide notification No. 35/2001-Central Excise (N.T.), dated 26.06.2001, the Board has laid down the condition, safeguards and Procedures for Registration under Central Excise Rule and Exemption from Registration in Specified Cases. Significant changes have been made in the provisions relating to registration under this notification vide amending notification No. 7/2015-CE (NT), dated 1.3.2015. The salient features of the provisions after revision are as under:-

(1) Application for registration:

Every person specified under sub-rule (1) of rule 9, unless exempted from doing so by the Board under sub-rule (2) of rule 9, shall get himself registered with the jurisdictional Deputy or Assistant Commissioner of Central Excise] by applying in the form in the form provided for registration in the website www.aces.gov.in or Annexure I A;

(2) Registration of different premises of the same registered person:

If the person has more than one premises requiring registration, separate registration certificate shall be obtained for each of such premises.

Exceptions:

(1) If such person manufactures or carries on trade in goods falling under Chapter 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62 or 63 of the of First Schedule to the Central Excise Tariff Act, 1985 (1 of 1986), and has more than one premises requiring registration, he may obtain a single registration for all such premises, which fall within the jurisdiction of one Commissioner of Central Excise subject to condition that the such person, while making application in terms of clause (1) of this notification, declares the details of all such premises in the form specified in Annexure 1.

(2) If such person manufactures Compressed Natural Gas falling under tariff item 2711 29 00 of the of First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), and has more than one premises requiring registration, which fall within the jurisdiction of one Chief Commissioner of Central Excise, he may obtain a single registration for all such premises with any of the Commissioner of Central Excise falling within the jurisdiction of the said Chief Commissioner, by submitting the details of all such premises along with the application for registration, subject to the condition that prior intimation shall be given before starting any additional premises subsequent to obtaining such registration:

(3) Online filing of application:

Application for registration or de-registration or amendment of the registration application is required to be filed only online on the website www.aces.gov.in, in the forms provided in the

[Registration under Central Excise Law]

website.

(4) PAN based Registration:

(i) Applicant for registration is mandatorily required to quote Permanent Account Number (PAN) of the proprietor or of the legal entity being registered in the specified column in the application form. Government Departments are exempt from the requirement of quoting the PAN in their online application. Applicants other than Government Departments are not to be granted registration in the absence of PAN.

(ii) Existing temporary registrants, except Government Departments are required to apply online for conversion of temporary registration to PAN based registration within three months from 1.3.2015, failing which the temporary registration shall stand cancelled:

However, if the applicant makes an application for extension of time beyond the period of three months, the jurisdictional authority on the basis of the reasons given by the applicant and upon hearing the applicant in person, grant further time of one month for migration to the PAN based registration:

Further that if the assessee makes an application beyond the period of three months, he shall be given an opportunity of being heard to represent his case and thereafter pass an order by the jurisdictional authority regarding cancellation or revival of the registration.

(5) (i) Applicant to quote e-mail address and mobile number:

Applicant is required to quote his e-mail address and mobile number in the requisite column of the application form for communication with the Department. Existing registrants who have not submitted information regarding e-mail address and mobile number are also required to submit an amendment application provided in the website www.aces.gov.in within three months from 1.3.2015.

(5)(ii) Business Transaction Numbers:

Business transaction numbers obtained from other Government departments or agencies such as Customs Registration No (BIN No), Import Export Code (IEC) Number, State Sales Tax /(VAT) Number, Central Sales Tax Number, Company Index Number (CIN), Service Tax Registration Number, which have been issued prior to the filing of Central Excise Registration application, are required to be filled in the form and for the numbers subsequently obtained, the application is required to be amended. Existing registrants who have not submitted information regarding Business Transaction Number shall submit an amendment application provided in the website www.aces.gov.in within three months from 1.3.2015.

(6) Registration Number and Certificate:

Pending post-facto verification of premises and documents by the authorized Officers, registration application is required to be approved by the DC/AC within two days of the receipt of duly completed online application form. A Registration Certificate containing registration number is required to be issued online and a printed copy of the Registration Certificate which was issued online through the website www.aces.gov.in will be adequate proof of registration and the signature of the issuing authority is not required on the said Registration Certificate.

[Registration under Central Excise Law]

(7) Submission of documents:

The applicant is required to tender self-attested copies of the following documents at the time of verification of the premises:

- (i) Plan of the factory premises;
- (ii) Copy of the PAN Card of the proprietor or the legal entity registered;
- (iii) Photograph and Proof of the identity of the applicant;
- (iv) Documents to establish possession of the premises to be registered;
- (v) Bank account details;
- (vi) Memorandum or Articles of Association and List of Directors; and
- (vii) Authorization by the Board of Directors or Partners or Proprietor for filing the application by a third party.

(8) Physical verification:

(i) The authorized officer is required to verify the premises physically **within seven days from the date of receipt of application through online**. Where errors are noticed during the verification process or any clarification is required, the authorized Officer should immediately intimate the same to the assessee for rectification of the error within fifteen days of the receipt of intimation failing which the registration will stand cancelled. The assessee is required to be given a reasonable opportunity to represent his case against the proposed cancellation, and if it is found that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises.

(ii) On the physical verification of the premises, if it is found to be non-existent, the registration shall stand cancelled. The assessee shall be given a reasonable opportunity to represent his case against the proposed cancellation, and if it is found that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises recording the complete and correct address.

(9) Transfer of Business or acquisition of factory:

Where a registered person transfers his business to another person, the transferee shall get himself registered afresh. Where an applicant has acquired an old factory from a Bank or a Financial Institution, he shall get himself registered afresh.

(10) Change in the Constitution:

Where a registered person is a firm or a company or association of persons, then in the event of any change in the constitution of the firm leading to change in PAN, he is required to get himself registered afresh.

In other cases of change in constitution of business, where there is no change in PAN, the same is required to be intimated to the jurisdictional Central Excise Officer within thirty days of such change by way of amendment to the registration details to be carried out online in website www.aces.gov.in and this will not result in any change in the registration number.

[Registration under Central Excise Law]

(11) De-registration:

Every registered person, who ceases to carry on the business for which he is registered, is required to de-register himself by making an online application in the website www.aces.gov.in, in the form specified in the website. Where there are no dues pending recovery from the assessee, application for de-registration is required to be approved within thirty days from the date of filing of online declaration and the assessee shall be informed, accordingly.

(12) Cancellation of registration:

A registration certificate granted under rule 9 may be cancelled after giving a reasonable opportunity to the assessee to represent his case against the proposed cancellation by the Deputy Commissioner or Assistant Commissioner of Central Excise, in any of the following situations, namely:—

- (i) where on verification, the premises proposed to be registered is found to be non-existent;
- (ii) where the assessee does not respond to request for rectification of error noticed during the verification of the premises within fifteen days of intimation;
- (iii) where there is substantial mis-declaration in the application form; and
- (iv) where the factory has closed and there are no dues pending against the assessee.]

9. Procedure for Registration under ACES

Vide Circular No. 956/17/2011-CX, dated 28.09.2011, the Board issued comprehensive instructions outlining the procedure for electronic filing of Central Excise duty and Service Tax returns and electronic payment of taxes under ACES. The said instructions outline the registration process for new assessees, existing assessees, non-assesseees and for Large Taxpayers Unit assesseees, steps for preparing and filing of return, use of XML Schema for filing dealer's return, procedure for obtaining acknowledgement of e-filed return, procedure for e-payment etc.

To transact business on ACES a user has to first register himself/herself with ACES through a process called "Registration with ACES", this registration is not a statutory registration as envisaged in Acts/Rules governing Central Excise and Service Tax but helps the application in recognizing the bonafide users. Described below are steps for taking registration by a new assessee, existing assessee, non-assessee and a Large Tax Payer Unit (LTU).

(a) New Assessee

1. The user needs to log onto the system, through internet at <http://www.aces.gov.in>
2. He/she chooses the Central Excise/Service Tax button from the panel appearing on the top of the webpage.
3. Clicks the button "New Users Click here to Register with ACES" in the Log-in screen that appears after clicking Central Excise/Service Tax button.

[Registration under Central Excise Law]

4. Fills in and submits the form “Registration with ACES”, by furnishing a self-chosen user ID and e-mail ID. User ID, once chosen is final and cannot be changed by the assessee in future.
5. The system will check for availability of the chosen User ID and then generate a password and send it by e-mail, mentioned by him/her in the Form.
6. ACES provides assistance of “Know your location code” for choosing correct jurisdictional office.
7. The user then re-logs-in and proceeds with the statutory registration with Central Excise/Service Tax, by filling-in the appropriate Form namely A-1, A-2 or ST-1 etc. by clicking the “Reg” link in the Menu bar that appears on the top of the screen. It is mandatory to use the PAN allotted to the business entity to be registered. If the applicant has applied for PAN, he can be issued a temporary registration number and after obtaining PAN, he should amend the registration form online and insert the PAN, after which a new PAN-based registration number will be issued to the assessee. For security reasons, the password should be changed immediately.
8. The system instantaneously generates an acknowledgement number after which the registration request goes to the jurisdictional Superintendent, in case of Service Tax, and to the Assistant or Deputy Commissioner (AC/DC), in case of Central Excise. If the department needs any clarification, the registration applications can be sent back by the department to the applicants. Similarly, before registration certificate is issued, the applicant can also withdraw his/her application. Depending on the instructions in force, Service Tax assesseees are required to submit certain documents along with a signed copy of the registration application to the department for verification. After verification, the Superintendent of Service Tax issues the Registration Certificate. However, in case of request for centralized registration, the Commissioner of Service Tax approves the registration. In either case, if the requisite documents are not received within a period of 15 days, the registration application will be rejected by the department as incomplete. After the approval for issuance of a Registration Certificate is given by the competent authority, a message to this effect is sent to the assesseees electronically. In case of Central Excise, the Registration Certificate is issued by the AC/DC, after due processing, and a message to this effect is sent to the assesseees electronically. Thereafter, the range Officer carries out physical verification of the declared premises and verifies the documents. A message regarding physical verification is sent electronically. The assessee can view and take a print-out of this.
9. Depending on the option chosen by the assessee, the signed copy of the RC can be sent by post or can be collected by assessee in person.
10. While submitting registration form, if the assessee makes a mistake in choosing a wrong jurisdiction (Commissionerate/Division/ Range), ACES provides a facility to the Superintendent (in case of Service Tax) and to the AC/DC (in case of Central Excise) to forward the application to the correct jurisdictional officer to issue registration and a message to this effect is sent to the assessee for information.
11. The registration number will be same as the current 15-digit format with minor change such as:

For-PAN based Assesseees

1-10 digits – PAN of the Assessee

11-12 digits–EM (Excise Manufacturer), ED (Excise Dealer), SD (Service Tax)

13-15–Systems generated alphanumeric serial number

For non-PAN based assesseees

[Registration under Central Excise Law]

1-4 digits TEMP

5-10 Systems generated alpha numeric number

11-12 EM (Excise Manufacturer) or ED (Excise Dealer), SD (Service Tax)

13-15–Systems generated alphanumeric serial number

(b) Existing Assessee

1. The existing assesseees will not have to take fresh registrations. They will have to only register with the ACES application. This can be done in the following manner: ACES application will automatically send mails to the e-mail IDs of the assessee, as available in the existing registration data base, indicating a TPIN number, and password. The mail will contain a hyperlink to the website. Assessee clicks on the hyperlink and is taken to ACES application. Assessee submits the form after filling the requisite information including the password provided in the e-mail, a new User ID and new password. User ID, once chosen is final and cannot be changed by the assessee in future. On successful registration with ACES, the assessee can transact business through ACES.
2. Existing assesseees should note that they should register with ACES by following the procedure at (1) above and they should not register with ACES through the direct method, meant for new assesseees, as discussed under (a) above. They should also not fill-in registration forms again as it will lead to allotment of new registration numbers by the system.
3. Assesseees should ensure that their contact details in the department's registration data base are updated to include their valid and current e-mail ids, otherwise they will not receive any such mail. Those assesseees who have not yet furnished their email IDs to the department or even after furnishing the ID have not received the TPIN mail from ACES are advised to contact the jurisdictional Range Officers or LTU Client Executives and furnish their email IDs in writing. The officer will thereafter incorporate the email ID in the ACES registration database of the assessee and arrange to send the TPIN mail to the assessee's email ID.

(c) Non-Assessee

1. This category of registration is given in ACES to any individual, firm or company which requires to transact with the Central Excise or Service Tax Department, though not an assessee such as (a) merchant exporter, (b) co-noticee, (c) refund applicant, (d) persons who have failed to obtain CE/ST registration as required under the law and against whom the Department has initiated proceedings and (e) persons who are required to tender any payment under CE/ST Act /Rules. The Non-assesseees are not required to file any tax returns.
2. Where such persons desire to seek non-assessee registration they follow same steps as in case of new assessee except that while choosing the registration form in step (vii) they have to choose and fill in the Non-assessee form.
3. In case the assessee is taking such registration for claiming any refund or rebate it is mandatory to furnish his/her valid PAN.
4. A Non-assessee registration can also be done by the designated officer of the Commissionerate, on behalf of the non-assessee.

(d) Large Tax Payer Unit (LTU) Assessee/Client

1. The consent form will have to be submitted manually by the New LTU assesseees to the jurisdictional LTU office which will be processed off line

[Registration under Central Excise Law]

2. The approved consent form will be uploaded by the competent officer of the Group LTU (GLTU) into ACES
3. Any new unit of an existing LTU, which applies for registration with ACES will be automatically attached with the LTU Commissionerate based upon PAN details in the registration form
4. As soon as the new or existing unit is attached with the LTU Commissionerate, a suitable intimation will be automatically sent by the ACES to the existing jurisdictional Commissionerate and the pending items of work will be transferred to the LTU Commissionerate
5. For existing LTU assesseees, the process of registration is same as explained in Sub Para (b) above.

IMPORTANT:

- (i) The user ID once selected will be permanent and cannot be changed. However, it is desirable to frequently change passwords
- (ii) The User ID should be of 6-12 alphanumeric characters, no special character such as !@#%*+() or spaces except underscore “-“ shall be allowed.
- (iii) New assessee seeking registrations in Central Excise and Service Tax will also submit to the jurisdictional Range officer, a printout of the application form submitted online duly signed by the authorized signatory along with required documents.
- (iv) Assesseees should note that the e-mail ID is furnished to the department in writing, and they will be responsible for all communications to and from this email ID. Currently, ACES provides for communication to one email ID only. After registration with the ACES, assesseees, on their own, can modify their registration details online, including their e-mail ID.
- (v) In the interest of security and data protection, assesseees are advised to change their passwords regularly and not to share it with unauthorized persons. In case of any dispute, the person whose user ID and Password has been used to access the application will be held liable for the action and any other consequences.

10. Text of Relevant Notifications

10.1 Notification Issued under Rule 9

Condition, safeguards and Procedures for Registration under Central Excise Rule and Exemption from Registration in Specified Cases.

Notification No. 35/2001-Central Excise (N. T.), dated 26.6.2001

In exercise of powers conferred by rule 9 of the Central Excise (No.2) Rules, 2001, (hereinafter referred to as the said rules) the Central Board of Excise and Customs hereby specifies the conditions, safeguards and procedures for registration of a person under the said rules and exemptions from registration in specified cases: -

[Registration under Central Excise Law]

(1) Application for registration

Every person specified under sub-rule (1) of rule 9, unless exempted from doing so by the Board under sub-rule (2) of rule 9, shall get himself registered with the ¹[jurisdictional Deputy or Assistant Commissioner of Central Excise] by applying in the form ²[provided for registration in the website www.aces.gov.in] ³[or Annexure I A];

(2) Registration of different premises of the same registered person

If the person has more than one premises requiring registration, separate registration certificate shall be obtained for each of such premises.

⁴[Provided that if such person manufactures or carries on trade in goods falling under Chapter 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62 or 63 of the of First Schedule to the Central Excise Tariff Act, 1985 (1 of 1986), and has more than one premises requiring registration, he may obtain a single registration for all such premises, which fall within the jurisdiction of one Commissioner of Central Excise subject to condition that the such person, while making application in terms of clause (1) of this notification, declares the details of all such premises in the form specified in Annexure 1.]

⁵[Provided further that if such person manufactures Compressed Natural Gas falling under tariff item 2711 29 00 of the of First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), and has more than one premises requiring registration, which fall within the jurisdiction of one Chief Commissioner of Central Excise, he may obtain a single registration for all such premises with any of the Commissioner of Central Excise falling within the jurisdiction of the said Chief Commissioner, by submitting the details of all such premises along with the application for registration, subject to the condition that prior intimation shall be given before starting any additional premises subsequent to obtaining such registration:

Provided also that if the assessee is registered under the existing provision, he may apply for fresh registration or file amendment to the registration as the case may be, in accordance with provisions of this notification.]

[(3) Online filing of application:

Application for registration or de-registration or amendment of the registration application shall be filed only online on the website www.aces.gov.in, in the forms provided in the website.

(4) PAN based Registration:

¹ Substituted in place of words " Jurisdictional Superintendent of Central Excise vide notification No. 30/2002-CE (NT), dated 17.09.2002

² Substituted for the words "in the form specified in Annexure-1" vide notification No. 7/2015-CE (NT), dated 01.03.2015.

³ Substituted in place of words "Annexure I" vide notification No. 38/2003-CE (NT), dated 22.4.2003

⁴ Inserted vide notification No. 29/2003-CE (NT), dated 1.4.2003.

⁵ Inserted vide notification No. 43/3008-CE (NT), dated 06.10.2008

⁶ Clauses (3) to (7) have been replaced with new clauses (3) to (12) vide notification No. 7/2015-CE (NT), dated 01.03.2015.

[Registration under Central Excise Law]

(i) Applicant for registration shall mandatorily quote Permanent Account Number (PAN) of the proprietor or the legal entity being registered in the specified column in the application form. Government Departments are exempt from the requirement of quoting the PAN in their online application. Applicants other than Government Departments shall not be granted registration in the absence of PAN.

(ii) Existing temporary registrants, except Government Departments shall apply online for conversion of temporary registration to PAN based registration within three months from the date of publication of this notification, failing which the temporary registration shall stand cancelled:

Provided that if the applicant makes an application for extension of time beyond the period of three months, the jurisdictional authority on the basis of the reasons given by the applicant and upon hearing the applicant in person, grant further time of one month for migration to the PAN based registration:

Provided further that if the assessee makes an application beyond the period of three months, he shall be given an opportunity of being heard to represent his case and thereafter pass an order by the jurisdictional authority regarding cancellation or revival of the registration.

(5) (i) Applicant to quote e-mail address and mobile number:

Applicant shall quote his e-mail address and mobile number in the requisite column of the application form for communication with the Department. Existing registrants who have not submitted information regarding e-mail address and mobile number shall submit an amendment application provided in the website www.aces.gov.in within three months from the date of publication of this notification.

(5) (ii) Business Transaction Numbers:

Business transaction numbers obtained from other Government departments or agencies such as Customs Registration No (BIN No), Import Export Code (IEC) Number, State Sales Tax /(VAT) Number, Central Sales Tax Number, Company Index Number (CIN), Service Tax Registration Number, which have been issued prior to the filing of Central Excise Registration application, shall be filled in the form and for the numbers subsequently obtained, the application shall be amended. Existing registrants who have not submitted information regarding Business Transaction Number shall submit an amendment application provided in the website www.aces.gov.in within three months from the date of publication of this notification.

(6) Registration Number and Certificate:

Pending post-facto verification of premises and documents by the authorized Officers, registration application shall be approved by the Deputy Commissioner or Assistant Commissioner within two days of the receipt of duly completed online application form. A Registration Certificate containing registration number shall be issued online and a printed copy of the Registration Certificate which was issued online through the website www.aces.gov.in shall be adequate proof of registration and the signature of the issuing authority is not required on the said Registration Certificate.

[Registration under Central Excise Law]

(7) Submission of documents:

The applicant shall tender self-attested copies of the following documents at the time of verification of the premises:

- (i) Plan of the factory premises;
- (ii) Copy of the PAN Card of the proprietor or the legal entity registered;
- (iii) Photograph and Proof of the identity of the applicant;
- (iv) Documents to establish possession of the premises to be registered;
- (v) Bank account details;
- (vi) Memorandum or Articles of Association and List of Directors; and
- (vii) Authorization by the Board of Directors or Partners or Proprietor for filing the application by a third party.

(8) Physical verification:

(i) The authorized officer shall verify the premises physically within seven days from the date of receipt of application through online. Where errors are noticed during the verification process or any clarification is required, the authorized Officer shall immediately intimate the same to the assessee for rectification of the error within fifteen days of the receipt of intimation failing which the registration shall stand cancelled. The assessee shall be given a reason opportunity to represent his case against the proposed cancellation, and if it is found that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises.

(ii) On the physical verification of the premises, if it is found to be nonexistent, the registration shall stand cancelled. The assessee shall be given a reason opportunity to represent his case against the proposed cancellation, and if it is found that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises recording the complete and correct address.

(9) Transfer of Business or acquisition of factory:

Where a registered person transfers his business to another person, the transferee shall get himself registered afresh. Where an applicant has acquired an old factory from a Bank or a Financial Institution, he shall get himself registered afresh.

(10) Change in the Constitution:

Where a registered person is a firm or a company or association of persons, then in the event of any change in the constitution of the firm leading to change in PAN, he shall get himself registered afresh. In other cases of change in constitution of business, where there is no change in PAN, the same shall be intimated to the jurisdictional Central Excise Officer within thirty days of such change by way of amendment to the registration details to be carried out online in website www.aces.gov.in and this will not result in any change in the registration number.

[Registration under Central Excise Law]

(11) De-registration:

Every registered person, who ceases to carry on the business for which he is registered, shall de-register himself by making an online application in the website www.aces.gov.in, in the form specified in the website. Where there are no dues pending recovery from the assessee, application for de-registration shall be approved within thirty days from the date of filing of online declaration and the assessee shall be informed, accordingly.

(12) Cancellation of registration:

A registration certificate granted under rule 9 may be cancelled after giving a reasonable opportunity to the assessee to represent his case against the proposed cancellation by the Deputy Commissioner or Assistant Commissioner of Central Excise, in any of the following situations, namely:—

- (i) where on verification, the premises proposed to be registered is found to be non-existent;
- (ii) where the assessee does not respond to request for rectification of error noticed during the verification of the premises within fifteen days of intimation;
- (iii) where there is substantial mis-declaration in the application form; and
- (iv) where the factory has closed and there are no dues pending against the assessee.]

[Various forms which are integral part of this notification have been placed at the end of this e-book.

2. This notification shall come into force on 1st July, 2001.

F. No. 201/12/2001-CX.6

Note:

The principal notification No. 35/2001-CE (NT), dated 26.6.2001 amended vide notification No. 65/2001-CE (NT), dated 17.10.2001; No. 30/2002-CE (NT), dated 17.09.2002; No. 29/2003-CE (NT), dated 1.4.2003; No. 38/2003-CE (NT), dated 22.4.2003; No. 81/2003-CE (NT), dated 3.11.2003; No. 16/2008-CE (NT), dated 4.3.2008; 43/2008-CE (NT), dated 6.10.2008 along with corrigendum 201/09/07-CX-6, dated 26.11.2008; No. 10/2014-CE (NT), dated 28.2.2014 and was last amended vide notification No. 7/2015-CE (NT), dated 01.03.2015.

10.2 Exemption from Registration under Rule 9 of Central Excise Rules, 2001

Notification No.36/2001-Central Excise(N. T.), dated 26.06.2001

In exercise of the powers conferred by sub-rule (2) of the rule 9 of the Central Excise (No.2) Rules, 2001, the Central Board of Excise and Customs, being satisfied that it is necessary and expedient in the public interest so to do, -

(1) hereby exempts from the operation of rule 9 of the said rules, -

- i. the persons who manufacture the goods specified in the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) which are chargeable to nil rate of duty or remain

[Registration under Central Excise Law]

fully exempt from the whole of the duty of excise leviable thereon subject to conditions specified in that notification and other conditions as specified below:

- a. the manufacturer makes a declaration in the specified form annexed hereto while claiming exemption under this notification:
- b. that where the exemption from the whole of the duty of excise leviable on the said goods is granted, based on the value of clearances made in a financial year (hereinafter referred to as "full exemption limit"), no such declaration shall be filed, if the aggregate value of the said goods cleared -
 - i. by a manufacturer from one or more factories, or
 - ii. from any factory by one or more manufacturers,

for home consumption, was less than the specified limit during the preceding financial year or in case of a new factory or manufacturer, such value of clearances is estimated to remain less than the specified limit during the current financial year;

⁷[Provided that a manufacturer availing exemption under clause (b), shall file a revised declaration for the previous year 2007-08 by 31st October, 2008:

Provided further that an independent weaver who intends to opt for the procedure specified in rule 8A of the CENVAT Credit Rules, 2002, shall file an application in the form specified in Annexure-IA to the notification No. 35/2001-Central Excise(N.T.), dated 26th June, 2001 (G.S.R. 464 (E), dated the 26th June, 2001) and shall obtain a twelve digit declarant code from the Superintendent of Central Excise having jurisdiction in this behalf, before issuance of any challan referred to in the said rule 8A; such option once exercised during a financial year cannot be withdrawn during the same financial year.]

- ii. every manufacturer who gets his goods manufactured on his account from any other person subject to the conditions that the said manufacturer authorises the person, who actually manufactures or fabricates the said goods to comply with all procedural formalities under the Central Excise Act, 1944 (1 of 1944) and the rules made thereunder, in respect of the goods manufactured on behalf of the said manufacturer and, in order to enable the determination of value of the said goods under section 4 or section 4A of the said Act, to furnish information including the price at which the said manufacturer is selling the said goods and the person so authorised agrees to discharge all liabilities under the Act and the rules made thereunder:

Provided that in respect of goods falling under Chapter 62 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), the manufacturer shall authorize the job worker, who has been authorized to pay the duty of excise leviable on such goods on his behalf under sub rule (3) of rule 4, to furnish information including the retail sale price at which such goods are sold in order to enable determination of tariff value of such goods under sub-section (2) of section 3 of the Central Excise Act, 1944 (1 of 1944) or any notification issued thereunder.

⁷ Proviso inserted vide notification No. 31/2002-CE (NT), dated 17.9.2002 was substituted vide notification No. 40/2008-CE (NT), dated 29.9.2008

[Registration under Central Excise Law]

Explanation.- For the purposes of this notification, "retail sale price" means the maximum price at which the excisable goods may be sold in packaged form to the ultimate consumer and includes all taxes, local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale;

- iii. the persons manufacturing excisable goods by following the warehousing procedure as required by or under the Customs Act, 1962 (52 of 1962) subject to the following conditions: -
 - a. the said excisable goods and any intermediary or by-product including the waste and refuse arising during the process of manufacture of the said goods under the Customs Bond are either destroyed or exported out of the country to the satisfaction of the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, in-charge of the Customs Bonded Warehouse;
 - b. the manufacturer shall file a declaration in the specified form annexed hereto in triplicate for claiming exemption under this notification;
 - c. no drawback or rebate of duty of excise paid on the raw materials or components used in the manufacture of the said goods, shall be admissible.
- iv. the person who carries on wholesale trade or deals in excisable goods except first stage dealer or second stage dealer as defined in CENVAT Credit Rules, 2001;
- v. the person who uses excisable goods for any purpose other than for processing or manufacture of any goods availing benefit of exemption extending concessional rate of duty;
- vi. every job worker, who undertakes job work in respect of final products falling under Chapter 62 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), on behalf of any other person who shall pay the duty or duties of excise leviable on the said goods, under sub-rule (3) of rule 4 and comply with all procedural formalities and discharge all liabilities under the Central Excise Act, 1944 (1 of 1944) and the rules made there under, in respect of the goods manufactured on behalf of the said other person:

Provided that the above exemption shall not apply to the job worker who may be authorised to pay the duty of excise leviable on such final products manufactured by him on behalf of such other person in accordance with the proviso to sub-rule (3) of rule 4 of the said rules.

Explanation.- For the purposes of this proviso, the expression "job worker" shall have the meaning assigned to it in sub-rule (3) of rule 4;

- (2) hereby declares that where a ⁸[hundred percent export oriented undertaking or a unit in Export Processing Zone or a unit in Special Economic Zone, is licensed or appointed, as the case may be, under the provisions of the Customs Act, 1962 (52 of 1962), such undertaking or unit] shall be deemed to be registered for the purposes of rule 9 of the Central Excise (No.2) Rules, 2001.

⁸ Substituted vide notification No. 31/2002-CE (NT), dated 17.9.2002 (w.e.f. 1.10.2002)

[Registration under Central Excise Law]

⁹[Provided that such hundred percent export oriented undertaking or a unit in Export Processing Zone shall not be deemed to be registered for the said purpose if such undertaking or unit procures excisable goods from the domestic tariff area or removes excisable goods to the domestic tariff area.]

- (3) hereby declares that if two or more premises of the same factory are separated by public road, railway line or canal, the Commissioner of Central Excise may, subject to proper accountal of the movement of goods from one premise to other and such other conditions and limitations, allow single registration.

Explanation. - For the purpose of this notification, the expression "specified limit" shall mean full exemption limit minus ¹⁰[sixty lakh rupees].

2. This notification shall come into force on the 1st day of July, 2001.

¹¹[(2A) hereby declares that where a godown or retail outlet of a Duty Free Shop is appointed or licensed under the provisions of sections 57 or 58 of the Customs Act, 1962 (52 of 1962), as the case may be, such godown or retail outlet shall be deemed to be registered as warehouse under rule 9 of the Central Excise Rules, 2002]

Note: The notification No. 36/2001-CE (NT), dated 26.6.2001 has been amended vide notification No. 31/2002-CE (NT), dated 17.9.2002 {w.e.f. 1.10.2002}, notification No. 53/2003-CE (NT), dated 9.6.2003 (w.e.f. 1.4.2005); notification No. 14/2005-CE (NT), dated 1.3.2005; notification No. 40/2008-CE (NT), dated 29.9.2008 and was last amended vide notification No.9/2013-CE (NT), dated 23.5.2013.

10.3 Notification No.10/2011-CE (NT), dated 24.03.2011

G.S.R. (E) In exercise of the powers conferred by sub-rule (2) of rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby exempts from the operation of the said rule, every mine engaged in the production or manufacture of goods falling under chapter heading 2701, 2702, 2703, 2704 and 2706 where the producer or manufacturer of such goods has a centralized billing or accounting system in respect of such goods produced by different mines and opts for registering only the premises or office from where such centralized billing or accounting is done.

[F. No. B-1/3/2011 –TRU]

10.4 Notification No.11 /2013 – Central Excise (N.T.), dated 2.08.2013

G.S.R. (E) In exercise of the powers conferred by sub-rule (2) of rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby exempts from registration under sub-rule (1) of rule 9 of said rules, unregistered premises used solely for affixing a sticker or re-printing or re-labeling or re-packing of pharmaceutical products falling under Chapter 30 of the First Schedule to the Central

⁹ Substituted vide notification No. 31/2002-CE (NT), dated 17.9.2002 (w.e.f. 1.10.2002)

¹⁰ Substituted in place of words " Ten lakhs rupees" vide notification No. 14/2005-CE (NT), dated 1.3.2005 (w.e.f. 1.4.2005)

¹¹ Inserted vide notification No. 9/2013-CE (NT), dated 23.5.2013.

[Registration under Central Excise Law]

Excise Tariff Act, 1985 with lower ceiling price to comply with the notifications issued by the National Pharmaceutical Pricing Authority under Drugs (Prices Control) Order, 2013 published in the Gazette of India vide S.O. 1221 (E), dated the 15th May, 2013 subject to the conditions specified in the notification No. 22/2013 - Central Excise, dated the 29th July, 2013 exempting the pharmaceutical products from payment of Central Excise duty.

[F. No. 96/29/2013-CX.I]

10.5 Notification No.14/ 2011 - Central Excise (N.T.), dated 3.6.2011

G.S.R.(E) In exercise of the powers conferred by sub-rule (2) of rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby exempts from the operation of said rule, every manufacturing unit engaged in the manufacture of recorded smart cards falling under sub-heading 8523 where manufacturer of such goods has a centralized billing or accounting system in respect of such goods manufactured by different manufacturing units and opts for registering only the premises or office from where such centralized billing or accounting is done.

[F.No. 332/3/2011 –TRU]

11. Text of Relevant Circulars/ Instructions

11.1 Circular No. 757/73/2003-CX, dated 22.10.2003 {Issued from F.No. 201/54/2003-CX.6}

Subject : Central Excise Registration - Notifications No. 49/2003-CE and No. 50/2003-CE, both dated 10.06.2003 – regarding.

I am directed to refer to Notifications No.49/2003-CE and No.50/2003-CE, both dated 10.06.2003 vide which, inter alia, the goods manufactured by new industrial units which have commenced production on or after the 7th January, 2003 or by existing industrial units which have undertaken substantial expansion by way of increase in installed capacity as per the provisions contained in said notifications and set up in the State of Himachal Pradesh and Uttaranchal have been exempted from payment of excise duty. Subsequent to the issue of said notifications, certain references have been received from trade and field formations seeking to clarify as to whether such units are required to be registered with central excise or not.

2. The matter has been examined by Board. Under Notification No.36/2001-CE (NT), dated 26th June, 2001, certain categories of persons have been exempted from Central Excise registration subject to the fulfilment of specified conditions. One of the conditions is that the manufacturer who claims exemption from registration, makes a declaration in the specified format. Such declaration would, inter alia, contain the grounds of exemption and the details of the Notification vide which the exemption from payment of excise duty on the goods manufactured by it is being claimed. Similarly, the existing units undertaking substantial expansion of the installed capacity on or after 7th January, 2003 and

[Registration under Central Excise Law]

registered with Central Excise and now claiming exemption from payment of excise duty under the said notifications shall have to file suitable amendment to information furnished already at the time of initial Registration. In other cases, where an existing unit is not registered claiming exemption under rule 9 of Central Excise Rules, 2002 and availing benefits of the said notifications, the manufacturer is required to intimate any change in the information furnished already in their declaration. Therefore, the manufacturer who seeks to avail the benefit of exemption Notifications No. 49/2003-CE or No. 50/2003-CE, both dated 10.06.2003 has to furnish the information including the reference to the notifications under which goods are exempted and the grounds of exemption to the Department in terms of Annexure to Notification No. 36/2001-CE (NT). The jurisdictional officer should be in a position to exercise suitable checks wherever necessary.

3. It is, therefore, clarified that the new industrial units set up in Himachal Pradesh and Uttaranchal on or after 7th January, 2003 or the existing units undertaking substantial expansion of the installed capacity in these areas and seeking to claim exemption from payment of excise duty by availing the benefits of the Notifications No. 49/2003-CE and No. 50/2003-CE, both dated 10th June, 2003 may avail the benefit under notification No. 36/2001-CE (N.T.) dated 26.06.2001 as amended, as indicated above. In this connection, para 5.1 of Part I of Chapter 2 of Central Excise Manual as issued by the Board on 01.09.2001 may also be referred to.

11.2 TRU Instruction F.No.354/72/2010-TRU, dated 8.9.2010.

Subject: Levy of Clean Energy Cess – regarding

It may kindly be recalled that while communicating the clean energy cess notifications, it has been stated that the office of Chief Controller of Accounts has already been requested to assign a minor head for the payment of this cess both on domestic and imported coal & relevant communication conveying this to the field formations would be issued in due course. In this regard, the Office of the Principle Chief Controller of Accounts has informed that pending opening of new Head of Account, the Cess being deposited by assesseees may be accounted for under Sub-Head/Minor Head of Accounts "Receipt Awaiting Transfer to other Minor Head etc" under the Major Head 0038-Union Excise Duty. The reduced accounting code to be quoted for depositing "Clean Energy Cess" is 00380086 (U.E.D). As soon as specific Minor head is received from their office, the same will be informed accordingly.

2. It has been brought to the notice that ACES application for registration under the Central Excise Rules, 2002 does not provide for "Producer" as a separate class of registrants. It has been suggested by the Directorate of Systems that an applicant seeking registration as a "producer" may register through ACES by selecting the category of registration as a "manufacturer". This suggestion has been examined and it has been decided to accept it. Accordingly it is clarified that an applicant seeking registration as a "producer" shall register through ACES by selecting the category of registration as a "manufacturer".

3. In order to integrate the monthly return form, FORM-I, of the clean energy cess with systems format, the same has been changed as suggested by the Directorate of Systems, vide notification no.7/2010 - Clean energy Cess dated 8.9.10. Rule 11 of the Clean Energy Cess Rules has also been modified vide the same notification so as to align it with payment date. Accordingly the return is due by the 10th day of the second month, following the month in which removals were made. For example, the Return for the month of July 2010 shall be due by the 10th of September, 2010.

4. The above may kindly be brought to the notice of field formations under your charge and the trade. Difficulties in their implementation, if any, may be brought to the notice of the undersigned.

[Registration under Central Excise Law]

11.3 Circular No. 997/4/2015-CX dated the 28.02.2015 {Issued from F. No. 201/24/2013-CX.6}

Sub: Simplification of Registration Procedures in Central Excise and Service Tax –reg.

Registration process in Central Excise has been prescribed vide Notification no 35/2001 - C.E(N.T) dt 26-6-2001 as amended from time to time. The prescribed procedure has been amended by notification no. 07/2015-CE (N.T.) dated 01.03.2015 to simplify the procedure and improve the ease in doing business in manufacturing. The salient features of the revised registration procedure are as follows –

(2) Registration in Central Excise presently envisages filing of application online on ACES, submission of documents, examination of documents, verification of premises by the departmental officer, submission of verification report, generation of Registration Certificate by the Deputy / Assistant Commissioner, dispatch of signed copy of Registration Certificate to the assessee and enabling the assessee to electronically pay the duty.

(3) Under the new simplified procedure, once duly completed application form is received online on ACES, registration would be granted within two working days and issued online without any examination of the documents and verification of documents or premises before the grant of registration, thus initiating trust based registration. Simultaneously, assessee would be enabled to electronically pay duty. Further, the assessee would not need a signed copy of Registration Certificate as proof of registration. Registration Certificate downloaded online from ACES system would be accepted as proof of registration. Verification of the documents and premises shall be carried out post facto.

(4) Verification of the premises shall be carried out after the registration has been granted. The applicant shall tender self-attested copy of the prescribed documents at the time of the verification of the premises.

(5) Henceforth, registration shall mandatorily require that the PAN number of the proprietor or the legal entity being registered be quoted with the exception of the Government Departments for whom this requirement shall be non-mandatory. Applicants, who are not Government Department, shall not be granted registration in the absence of PAN number.

(6) Communication with assessee is proposed to be made electronic to reduce transaction time and to achieve this e-mail address and mobile number of the applicant is being made mandatory. Existing registrants, who have not submitted this information, are requested to file this information within three months of the new registration process coming into effect.

(7) Document to establish possession of the premises can be any document which establishes that the applicant is in possession of the premises required to be registered such as proof of ownership, lease or rent agreement, allotment letter from the Government, no objection certificate (NOC) from the landlord. Any of the following documents shall be submitted to establish identity, viz. PAN card, Ration Card, Passport, Voter I-card, Aadhar Card, Driving licence, or any other Photo-identity card issued by the Central Government, State Government or PSU.

(8) The process of De-registration and cancellation of the registration has also been streamlined by prescribing clear procedure for the same so that winding up of business and starting new business of manufacture is made easy .

(9) Similarly in service tax, the registration process for single registration has been simplified by providing for grant of registration online within two working days of filing the complete Form ST-1 in

[Registration under Central Excise Law]

Export Oriented Undertaking	<input type="checkbox"/>	Unit within Export Processing Zone	<input type="checkbox"/>
Manufacturer's Depot	<input type="checkbox"/>	Dealer	<input type="checkbox"/>
¹⁴ [Importer]	<input type="checkbox"/>		

4. Constitution of business (tick only one box) (Please see instruction No. 7)

Proprietorship	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Registered Company	<input type="checkbox"/>	
Unregistered Company	<input type="checkbox"/>	Trust	<input type="checkbox"/>	Society	<input type="checkbox"/>	
					Others	<input type="checkbox"/>

5. Address of business premises

(i) Name of Premises/Building

--

(ii) Flat/Door/Block No.

--

(iii) Road/Street/Lane

--

(iv) Village/Area/Locality

--

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

--

(vi) Post office

--

(vii) City/District

--

(viii) State/Union Territory

--

(ix) PIN

--

(x) Telephone Nos.: (Please see instruction No.8)

--

(xi) Fax No. (Please see instruction No. 8)

--

(xii) E-mail Address

--

6. Define boundaries of the premises to be Registered (Please see instruction No.9)

(i) North

--

(ii) East

--

(iii) West

--

(iv) South

--

7. Details of property holding rights of the Registrant with respect to the premises sought to be Registered (tick only one box)

Ownership	<input type="checkbox"/>	Lease/Rent	<input type="checkbox"/>
If owned whether mortgaged/ hypothecated:		Yes	<input type="checkbox"/>
		No	<input type="checkbox"/>

8. Estimated investment in land, plant and machinery (Rupees in Lakh):

--

9. Address of Head Office if different from that given at S.No. 5 above

(i) Name of Premises/Building

--

(ii) Flat/Door/Block No.

--

¹⁴ Inserted vide Notification No. 10/2014-CE(NT), dated 28/2/2014 (w.e.f. 1.4.2014)

[Registration under Central Excise Law]

(iii)	Road/Street/Lane	
(iv)	Village/Area/Locality	
(v)	Block/Taluk/Sub-Division/ Town	
(vi)	Post office	
(vii)	City/District	
(viii)	State/Union Territory	
(ix)	PIN	
(x)	Telephone Nos.: <i>(Please see instruction No.8)</i>	
(xi)	Fax No. <i>(Please see instruction No. 8)</i>	
(xii)	E-mail Address	

10. Name, designation and address of the person signing this Application Form and of the authorised person(s): *(Please see instruction No.10)*

(i)	Name	
(ii)	Designation	
(iii)	Name of Residential Premises/Building	
(iv)	Flat/Door/Block No.	
(v)	Road/Street/Lane	
(vi)	Village/ Area/Locality	
(vii)	Block/Taluka/Sub-Division/ Town	
(viii)	Post office	
(ix)	City/District	
(x)	State/Union Territory	
(xi)	PIN	
(xii)	Telephone Nos.: <i>(Please see instruction No. 8)</i>	
(a)	Office	
(b)	Residence	
(xiii)	Fax No. <i>(Please see instruction No. 8)</i>	
(xiv)	E-mail Address	

11. Details of Bank Accounts used for business transactions by the Registrant *(Please see instruction No. 11)*

(a)	Number of Bank Accounts	<input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/> <input style="width: 20px; height: 20px;" type="text"/>
(b)	Account 1	
(i)	Name of the Bank	
(ii)	Name of the Branch	

[Registration under Central Excise Law]

(iii) Account No.
(c) Account 2
(i) Name of the Bank
(ii) Name of the Branch
(iii) Account No.

Part II: Business Transaction Number obtained from other Government Agencies/Departments

12. Details of Business Transaction Numbers obtained from other Government Agencies/Departments (Please see instructions No. 12 and 13)

(i) Customs Registration No. (BIN No.) Yes No
If yes, give details

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) Directorate General Foreign Trade's Import Export Code No. Yes No
If yes, give details

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) Sales Tax Registration Nos.

(a) State Sales Tax No. Yes No

If yes, give details

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(b) Central Sales Tax No. Yes No

If yes, give details

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iv) Registrar of Company's CIN No. Yes No

If yes, give details

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Part III: Proprietor/Partners/Chief Executive Officer /Chairman /Managing Director/Trustee etc.

13. Mode of business (Please see instruction No. 14)

(i) Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) Designation

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) Name of Residential Premises/Building

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iv) Flat/Door/Block No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(v) Road/Street/Lane

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(vi) Village/Area/Locality

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(vii) Block/Taluk/Sub-Division/ Town

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(viii) Post office

[Registration under Central Excise Law]

(ix) City/District	
(x) State/Union Territory	
(xi) PIN	
(xii) Telephone Nos.: <i>(Please see instruction No. 8)</i>	
(a) Office	
(b) Residence	
(xiii) Fax No. <i>(Please see instruction No. 8)</i>	
(xiv) E-mail Address	
(xv) PAN <i>(issued by the Income Tax Department)</i>	

PART IV: Major Excisable goods to be manufactured, warehoused or traded/ Major inputs

14 Major excisable goods manufactured, warehoused or traded (description and CETSH)
(Please see instruction No. 15)

(i) _____ (ii) _____ (iii) _____

15 Major excisable goods used in the manufacture of final product (description and CETSH)
(Please see instruction No. 15)

(i) _____ (ii) _____ (iii) _____

DECLARATION

I, _____ hereby declare that the information given in this Application Form is true, correct and complete in every respect and that I am authorised to sign on behalf of the Registrant.

(Please tick appropriate box)

(a) For new Registration/Amendment to Registration Certificate

I would like to receive the Registration Certificate –

by mail at the address specified at S. No. _____ of Part-I

by _____ y Hand

(b) **For amendments to information pertaining to existing Registrant**

The above mentioned amendments are with effect from

/ /

(Signature of the applicant/authorised person with stamp)

(Please see instruction No. 16)

Date:

Place:

ACKNOWLEDGEMENT

(To be given in the event Registration Certificate is not issued at the time of receipt of Application for Registration)

I hereby acknowledge the receipt of your Application Form

(a) **For new Registration / amendments to existing Registration Certificate**

[Registration under Central Excise Law]

As desired, the New Registration Certificate will be sent by mail/ handed over to you in person on

/ /

(b) For amendments to information pertaining to existing Registrant

Signature of the Officer of Central Excise
(with Name & Official Seal)

Date:

Instructions for filling up the Application Form for Registration

- 1) This Application Form should be used for applying for Registration as also for informing any corrections/ changes in the information, subsequent to Registration. Any change in the information subsequent to Registration, except those under Part IV, must be brought to the notice of the Central Excise Department. Such changes should be indicated by ticking the relevant box at the top of the Form, providing the Registration Number and filling up only such information that has undergone change leaving the boxes for information not to be amended blank.
- 2) The Application Form has to be filled in Duplicate, and submitted to the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, having jurisdiction over the place of business.
- 3) Export Oriented Units and Units in Export Processing Zones in the Port Towns/cities which are in the jurisdiction of Commissioners of Customs would submit the Application Form to the concerned Deputy Commissioner of Customs or Assistant Commissioner of Customs.
- 4) After entering the relevant details, extra boxes in a field may be left blank. Also one box may be left empty after completion of each entry. For example more than one telephone number may be given as under:

0	1	1	3	0	9	2	8	2	9		0	1	1	3	0	9	2	8	3	0														
---	---	---	---	---	---	---	---	---	---	--	---	---	---	---	---	---	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--	--	--

- 5) ¹⁵ [The name should be the name and style in which the Registrant is likely to carry out business from the premises seeking to be registered. Please do not mention any prefixes such as M/s, Mr., Shri, etc. In case of a proprietary concern or a business owned by Hindu Undivided Family, the name of the proprietor or Hindu Undivided Family, as the case may be, shall be indicated at serial number 13 (see instruction no.14)]
- 6) An attested copy of PAN allotted by the Income Tax Department should be enclosed; in case PAN has not been allotted attested copy of the acknowledged application for PAN should be enclosed.
- 7) A registered company means, a company registered with the Registrar of Companies under the Companies Act, 1956 (1 of 1956) and having a CIN number. Unregistered means a company that is not so registered
- 8) Telephone and fax numbers to be given with NSD code, without leaving a gap.
- 9) The description of the boundaries of the premises to be registered, should correspond to the one given in the Land Records.
- 10) If there are more than one authorized persons, information is to be provided in respect of all in a separate sheet in the same box format.
- 11) In case the Registrant has more than one Bank Account, for transacting his business, only two accounts with the maximum transactions must be mentioned.
- 12) The details relevant to the Registrant only are to be filled. The details of businesses carried out from other premises need not be filled.
- 13) If the status of the company is shown as Registered Company in Part I 4, then the information in Part II 12 (iv) is mandatory.
- 14) ¹⁶ [In the case of proprietary concern or business owned by a Hindu Undivided Family, the name of the proprietor or Hindu Undivided Family, as the case may be, shall be mentioned. In the case of a partnership firm, details of all partners are to be provided; in case of Registered/unregistered company, the details of its Chief Executive Officer /Chairman and Managing Director/Managing Director/ Chairman/ key Directors, as per relevance, are to be provided; in the case of Society, the details of its President, key Executive Members, are to be provided; in case of any other type of business, the details of key personnel engaged in management of the business are to be provided. If more names are to be provided the information shall be provided in respect of all in a separate sheet in the same manner].
- 15) The details of the three major excisable goods/inputs likely to be manufactured/used/traded should be mentioned.
- 16) The instructions in respect of the person signing the Application for registration are as under:
 - (a) The Application may be signed by the Registrant himself or by his authorised agent having general power of attorney.
 - (b) The person signing the Application must be a holder of Permanent Account Number (PAN) allotted by the Income Tax Department.
 - (c) In case of unregistered partnerships, all the partners should sign the application.
 - (d) In case of registered Partnership the Managing Partner or other partners so authorised in the Partnership Deed may sign the application.”;

¹⁵ Substituted vide notification No. 16/2008-CE (NT), dated 4/3/2008.

¹⁶ Substituted vide notification No. 16/2008-CE (NT), dated 4/3/2008.

[Registration under Central Excise Law]

¹⁷[Annexure-1A]

Form A-2

APPLICATION FORM FOR CENTRAL EXCISE REGISTRATION OF POWERLOOM WEAVERS/HAND PROCESSORS/ Dealers OF YARnS and Fabrics/ MANUFACTURERS OF READY MADE Garments*

(*strike off whichever is not applicable)

1. Legal Name of the Business with full address of the premises to be registered
2. Permanent Account Number (PAN) (if given by Income Tax authorities or else leave blank).....
3. Name, designation and address of authorised person (s)
4. Name and address (with telephone nos.) of Proprietor/ Partner(s)/ Chief Executive Officer / Chairman/ Managing Director/Trustee/etc
5. Major excisable goods to be manufactured/traded.....
6. Major raw materials/inputs used in manufacture of goods mentioned above

Declaration

I hereby declare that the information given in this Form is true, correct and complete in every respect and that I am authorized to sign on behalf of the Registrant.

[Name and Signature (with date) of the Applicant/authorised person with stamp]

(in case of Unregistered Partnership firms all the partners should sign this Form)

Acknowledgement

(to be used if the Registration Certificate is not given at the time of receipt of the Application)

In accordance with your application for Registration, the Registration Certificate will be sent by mail at the address given at Serial No. 1/handed over personally onat(time).

[Name and Signature (with date) of the Central Excise Officer with Official Seal.]”

¹⁷ Annexure IA inserted vide notification No. 38/2003-CE (NT), dated 22.4.2003

[Registration under Central Excise Law]

¹⁸[Annexure-1B]

Form A-3

APPLICATION FORM FOR CENTRAL EXCISE REGISTRATION OF
MANUFACTURERS OF HAND ROLLED CHERROOTS OF TOBACCO FALLING UNDER SUB-HEADING NO. 2402.00
OF CENTRAL EXCISE TARIFF ACT, 1985.

1. Status of the Business (Please tick)

Sole proprietor

Partnership

Others

2. Details of the business

(i) Name :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) Name and address of Proprietors/ Partners/ Other persons such as Directors, Authorised signatory:

Name:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Address:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Pin Code:

--	--	--	--	--	--

(iii) Business address

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Pin Code:

--	--	--	--	--	--

3. Permanent Account Number (PAN) (If given by Income Tax authorities or else leave blank)

¹⁸ Inserted vide notification No. 81/2003-CE (NT), dated 3.11.2003

[Registration under Central Excise Law]

--	--	--	--	--	--	--	--	--	--	--

4. Excisable goods to be manufactured/ traded

.....
.....

5. Major raw materials/ inputs used in manufacture of goods mentioned above

.....
.....

6. **DECLARATION**

I declare that the information given on this form is true and complete.

Signature & stamp:

(Full name in **BLOCK CAPITALS**)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Date

D D M M Y Y Y Y

--	--	--	--	--	--	--	--	--	--	--	--

Acknowledgement

(to be used if the Registration Certificate is not given at the time of receipt of the Application)

In accordance with your application for Registration, the Registration Certificate will be sent by mail at the address given at Serial No.1/ handed over personally onat(time).

[Name and Signature (with date) of the Central Excise Officer with Official Seal].”

Instructions for filling the form

1. At S. No.2, (i), Please give the name of the business.
2. At S.No.2 (ii), Full name and address of sole proprietor/ all the partners/ other persons such as directors/ company secretary or authorized signatory is to be stated.
3. At S.No.2 (iii), Please give the address of your principal place of your business. This is where you carry out your day-to-day running of the business.

[Registration under Central Excise Law]

4. In the declaration at S.No.6, for sole proprietor, proprietor should sign, for partnerships, one of the partners and for corporate bodies, a director, company secretary or authorized signatory must sign the form and the stamp affixed must be legible.]

Annexure II

¹⁹[Form RC

Central Excise Registration Certificate

(Under rule 9 of the Central Excise Rules, 2002)

This is to certify, subject to the conditions specified below, that

M/s (name and style in which the Registrant is likely to carry out business) (in case of a proprietary concern or business owned by a Hindu Undivided Family, the name of proprietor/Hindu Undivided Family, as the case may be, shall also be indicated)

is/are registered for(type of business) at (address of the business premises) on the basis of the application received in this office on (date of receipt)

Registration Number is:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Signature of Deputy/Assistant Commissioner of Central Excise

(With Name and official seal)

Date:

Place:

Conditions

1. This Registration Certificate is valid only for the premises and purposes specified in the application
2. Registration certificate is not transferable.
3. No corrections in the certificate will be valid unless the request for any correction/change is applied for and the same is acknowledged.
4. This certificate shall remain valid till the Registrant carries on the activity for which it has been issued or surrenders it or till it is revoked or suspended.
5. The grant of this certificate shall be without prejudice to the rights of any other person (s) over the registered premises or purpose to which such person may be lawfully entitled.”

Annexure III

To

The Superintendent of Central Excise,
(Address of the Range)_____

¹⁹ Substituted vide notification No. 16/2008-CE (NT), dated 4.3.2008

[Registration under Central Excise Law]

Subject: Surrender of Registration Certificate –

I/We, _____ of M/s _____, duly authorised in this behalf by the proprietor/firm/company declare that we do not require registration with the Central Excise and therefore hereby surrender and deposit with you the original copy of the Registration Certificate No. _____ issued to me on _____ (date) in terms of the provisions of rule 9 read with notification No. _____ dated _____.

I/We further declare that duty has been paid in respect of all excisable goods manufactured and remaining in the factory, which are liable to duty.

I/We also declare that there is no government due pending against us and that there is no demand pending against us under Central Excise Act, 1944 (1 of 1944) and rule made thereunder pending as on the date of surrendering the Registration Certificate.

Signature of the Registrant or the authorised signatory
with full name, date and seal.

Acknowledgement

I hereby acknowledge receipt of "Registration Certificate No. _____ in original. Surrender of registration shall be subject to correctness of the declaration made above.

Superintendent of Central Excise
with full name, date and seal.

12.2 Issued vide notification No. 36/2001-CE (NT), dated 26.06.2001

Annexure ²⁰[Declaration Form]

To

The Deputy Commissioner/Assistant
Commissioner, Central Excise,

I/We..... declare that to the best of my/our knowledge and belief the information furnished in the Schedule below is true and complete.

I/We.....declare that wherever the exemption has been claimed on the basis of conditions mentioned in the notification(s) or in Central Excise Tariff Act, 1985 (5 of 1986), the said conditions have been fulfilled by me/us.

I/We undertake to apply for Central Excise Registration in the proper form as soon as the value of the goods, mentioned in the said Schedule, cleared for home consumption in a financial year, reaches the full exemption limit or as soon as the goods mentioned in the Schedule become chargeable to duty.

I/We undertake to maintain such records and follow such procedure as may be specified by the Commissioner in relation to the exempted goods.

I/We also undertake to intimate any change in the information furnished in the said Schedule.

²¹[THE SCHEDULE

1. Name and full address of the factory:
2. Name and addresses of other factories/manufacturers (producing such goods) in whom the manufacturer claiming the exemption has proprietary interest:
3. Status of business (tick only one box):
Proprietorship Partnership Registered Company
Unregistered Company Trust Society Others

²⁰ Substituted vide notification No. 14/2005-CE (NT), dated 1.3.2005 (w.e.f. 1.4.2005)

²¹ Substituted vide notification No. 40/2008-CE (NT), dated 29.9.2008

[Registration under Central Excise Law]

4. Permanent Account Number (PAN) allotted by the Income tax Deptt:

--	--	--	--	--	--	--	--	--	--	--

5. VAT registration number allotted by the State VAT Deptt.:

--	--	--	--	--	--	--	--	--	--	--

6. Details of electricity connection:

(a) Name of electricity supplying company

--	--	--	--	--	--	--	--	--	--	--

(b) Total number of electricity meters installed in the factory

--	--

(c) (i) Electricity consumer number:

--	--	--	--	--	--	--	--	--	--	--

(ii) Electricity meter number(s):

--	--	--	--	--	--	--	--	--	--	--

(d) Sanctioned electricity load:

(i) Unit of measurement (HP/KWh/others-specify)

--	--	--	--	--	--

(ii) Quantity

--	--	--	--	--	--

7. Details of the excisable goods manufactured by the factory during the preceding financial year

S.No.	Description of excisable goods	Classification under First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)	Value of clearance (Rs.)	Notification No. and date, availed	Sr. No. in the notification (if any).
1.	2.	3.	4.	5.	6.

Signature of the Declarant]