



1
Rev.
3/1/13

सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद 1 आयुक्तालय HYDERABAD-1 COMMISSIONERATE

केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
KENDRIYA SHULK BHAVAN, L.B.STADIUM ROAD, BASHEER BAGH, HYDERABAD 500 004.
☎ - 040-23212072 (Telefax)

TRADE NOTICE No.01/2013

Date : 31.01.2013

Sub: Job work - Removal of inputs as such or partially processed inputs to
job worker under Rule 16A of Central Excise Rules, 2002- Procedure -Reg .

Attention of the Trade is invited to Rule 16A of Central Excise Rules, 2002 introduced with effect from 01.04.2003 vide Notification No.17/2003-Central Excise (N.T.) dated 13.03.2003.

2. As per Rule 16A of Central Excise Rules, 2002, any inputs received in a factory may be removed as such or after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose subject to the fulfillment of conditions specified in this behalf by the Commissioner of Central Excise having jurisdiction.

3. Accordingly, in exercise of the powers conferred under Rule 31 of Central Excise Rules, 2002, the following conditions/procedure are prescribed for removal of inputs as such or partially processed inputs from a factory to a job worker for further processing, testing, repair, reconditioning or any other purpose under Rule 16A of Central Excise Rules, 2002:

4. The inputs or partially processed inputs should be removed by the Assessee (hereinafter referred to as "sender") to a Job worker/processor under a challan, consignment note or any other document (hereinafter referred to as 'document') duly signed by the sender or his authorized agent. The document shall be in duplicate, in printed (including computer printed) format, having printed running serial numbers on a financial year basis.

5. The document for the movement of goods from the sender to the job worker / processor shall contain the following information, -

- (i) the name, address and registration number of the sender;
- (ii) the Range, Division and the Commissionerate with whom the sender is registered;
- (iii) the description, quantity (in terms of kg./m/Sq. m) and the value of the goods being sent for the job work;
- (iv) the date of dispatch of such goods; and
- (v) the name and address of the job worker /processor.
- (vi) The responsibility in respect of accountability of the goods shall lie on the sender.

(Contd. on page 2)

(vii) Goods sent for jobwork shall be returned within 6 months from the date of sending of goods and if the goods are not received within the said 6 months, the sender shall pay appropriate duty involved in the said goods along with applicable interest immediately after the lapse of said six months.

6. The job worker, on receipt of the goods from the sender shall duly acknowledge the receipt of the goods on the said document.

7. The job worker, after completing the job work/process/repairs etc, may, -

(i) Return the goods without payment of duty to the sender, after necessary endorsement; or

(ii) Clear the goods for home consumption or for exports by following the procedure as laid down in sub- rule (6), of Rule 4 of Cenvat Credit Rules, 2004.

8. The above provisions will be applicable, *mutatis mutandis*, to the goods in the nature of waste, by- products or like goods arising during the course of job work / process/ manufacture of the goods.

9. The sender of goods and the job worker are required to maintain simple accounts for receipt/dispatch of goods received/sent by them.

10. This procedure is not applicable to the goods sent from or to a 100% Export Oriented Unit.

The Commissioner can prescribe any other conditions in special cases and can change the above prescribed conditions wherever considered necessary.

All the Trade Associations are requested to bring the contents of this trade notice to the attention of their member manufacturers in particular and trade in general.

This issues with the approval of Commissioner.


(SANJAY RATHI) 31/11/13

ADDITIONAL COMMISSIONER (Tech.,)

As per Distribution List-I

(Issued from file C.No.IV/16/58/2012-C.Ex.,Tech.II/Hyd.I)