



सीमा शुल्क केन्द्रीय उत्पाद शुल्क एवं सेवा कर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद I आयुक्तालय
HYDERABAD -I COMMISSIONERATE
एल.बी. स्टेडियम रोड, बशीरबाग, हैदराबाद 500 004
L.B.STADIUM ROAD:: BASHEERBAGH:: HYDERABAD 500 004

TRADE NOTICE NO.04/2011


Dated: 15.03.2011

GENERAL NO.04/2010

Copies of the clarification issued vide F.No.209/03/11-CX-6 dated 15.02.2011 by Government of India, Ministry of Finance, and Department of Revenue, CBEC, New Delhi regarding the exemption from filing of ER-4, ER-5 and ER-6 returns is communicated herewith for information, guidance and necessary action.

The contents of this Trade Notice may please be brought to the notice of all concerned.

Encl: As above


(जी. ए. रामाराव)
(G.A. RAMA RAO)

सहायक आयुक्त (तकनीकी)
ASSISTANT COMMISSIONER (TECH)

To,
All, as per distribution List: I
(Issued from File No.C.No.IV/16/18/2011 – C.EX – TECH II/Hyd-I)



F. No. 209/03/11-CX-6
 Government of India
 Ministry of Finance
 Department of Revenue
 Central Board of Excise & Customs

New Delhi dated 15th February, 2011

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9/3/11
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Sir/M (r) dh
Office of FNH

To

The Chief Commissioners of Central Excise (All)
 The Commissioners of Central Excise (All)
 The Directors General of Customs and Central Excise (All)

Subject: Exemption from filing of ER-4, ER-5 & ER-6 returns -reg.

Sir/Madam,

The undersigned is directed to refer to Notification No. 20/2010-Central Excise (NT) dated 18.05.2010, Notification No. 21/2010-Central Excise (NT) dated 18.05.2010, Notification No. 17/2006-Central Excise (NT) dated 01.08.2006 and Notification No. 39/2004-Central Excise (NT), dated 25.11.2004.

2. It has been brought to the notice of the Board that there is lack of clarity regarding the exemption from filing the Annual Financial Information Statement (ER-4) prescribed under Rule 12(2)(a) of the Central Excise Rules, 2002 and the annual declaration (ER-5) and the monthly return (ER-6) relating to Principal Inputs prescribed under Rule 9A(1) and Rule 9A(3) of the CENVAT Credit Rules, 2004 respectively.

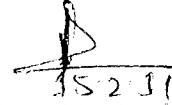
3. Notification No. 17/2006-Central Excise (NT) dated 01.08.2006, as amended, issued under Rule 12(2)(b) of the Central Excise Rules, 2002, inter alia, exempts assessee who paid duty of excise less than Rs. 1 crore in the preceding financial year, from filing the ER-4 return. Similarly, Notification No. 39/2004 Central Excise(NT) dated 25.11.2004, as amended, issued Rule 9A(4) of the CENVAT Credit Rules, 2004, exempts the specified class of manufacturers who paid duty of excise less than Rs. 1 crore in the preceding financial year, from filing ER-5 declaration and ER-6 return. Notification No. 20/2010-Central Excise (NT) and Notification No. 21/2010-Central Excise (NT) both dated 18.05.2010, prescribe that assessee who paid total duty of Rs. 10 lacs or more including the duty paid by utilization of CENVAT credit in the preceding financial year, shall file such return/declaration electronically. A doubt has arisen on account of the different threshold limits prescribed for exemption from filing these returns and for filing these returns electronically.

4. The matter has been examined. The exemption provided under Notification No. 17/2006-Central Excise (NT) dated 01.08.2006 and Notification No. 39/2004-Central

Excise (NT), dated 25.11.2004, as amended, is available to interalia assessee who paid duty of excise less than Rs. 1 crore including the amount paid by utilization of CENVAT credit. It is, therefore, clarified that the assessee or class of assessee who are not required to file the ER-4, ER-5 & ER-6 returns because of the above exemption, are not required to file such returns electronically even if the duty paid by them including the amount paid by utilization of CENVAT credit in the preceding financial year exceeds Rs. 10 lacs.

5. Trade and industry as well as field formations may be informed suitably.

Yours faithfully,



(V.P.Singh)

Under Secretary to the Government of India