

Records and returns under Excise for manufacturers

Introduction

Every person who produces or manufactures excisable goods is required to get registered, unless exempted. [Rule 9 of Central Excise Rules]. The registration aspect has been explained in the article 'Registration under excise'.

Rules of Records and Returns

Every assessee is required to maintain certain records and submit returns periodically as prescribed in the various rules explained below.

1. Registration

In order for registration, an application is to be given in the following forms according to the nature of the industry

FORM A-1: New Central Excise Registration form.

FORM A-2: Application form for central excise registration of power loom weavers / hand processors / Dealers of Yarns and Fabrics/manufacturers of readymade Garments

FORM A-3: Application form for central excise registration of manufacturers of hand rolled cheroots of tobacco falling under sub-heading no. 2402.00 of central excise tariff act, 1985.

2. Daily Stock account:

As per Rule 10 of Central excise rules, 'Every assessee' shall maintain proper records indicating the particulars regarding description of the goods produced or manufactured, opening balance, quantity produced or manufactured, inventory of goods, quantity removed, assessable value, the amount of duty payable and particulars regarding amount of duty actually paid. These records shall be preserved for 5 years.

3. Registers under Excise

a. General Registers

- RG-1 register, i.e. daily stock account of excisable goods;
- Form-IV register of receipt and issue of raw material;
- Personal Ledger Account;
- Invoice book.

b. Additional records to be maintained by assessee availing CENVAT

- RG-23A Pt.-I – entry book of input receipts;
- RG-23A Pt.-II – entry book for taking credit of duty paid on inputs;
- RG-23C Pt.-I – entry book of capital goods received;
- RG-23C Pt.-II - entry book for taking credit of duty paid on capital goods;
- Record of inputs sent for job work outside the factory under Rule 57F(4);
- Record of inputs received in the factory for job work;
- Challan book under Rule 57F(4) for sending inputs or partially processed inputs for job work;
- Challan book for sending capital goods for tests, repairs etc. under Rule 57S.

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- c. Additional industry specific records to be maintained by the manufacturers
- I. V.P.sugar
 - RG-4 – cane account;
 - RG-6(C) or (G) – register of daily manufacture;
 - RG-7 - daily drier account;
 - RG-8 – Sugar store account;
 - RG-9 – Gunny bag account;
 - RG-11 – Daily account of sugar received for crushing.
 - II. Matches
 - RG-2 – daily account of splints and veneers and composition of match heads;
 - RG-3 – register of stock and receipts of Central Excise Stamps purchased;
 - III. Tobacco products
 - RG-12 – register of manufacture of excisable tobacco products;
 - IV. Embroidery
 - RG-25 – production register cum account current to be maintained by the manufacturers of embroidery working under special procedure.
 - V. Tea
 - RG-17 – daily account of loose tea utilized in the production of package tea.

Returns under Excise for manufacturers

Form of Return	Particulars	Eligible person	Due date
ER-1[Rule 12(1) of Central Excise Rules]	Monthly Return by large units	Manufacturers not eligible for SSI concession	10th of following month
ER-2[Rule 12(1) of Central Excise Rules]	Return by EOU	EOU units	10th of following month
ER-3[Proviso to Rule 12(1) of Central Excise Rules]	Quarterly Return by SSI	Assessee is eligible for SSI concession (even if he/she does not avail the concession)	10th of next month of the quarter
ER-4[rule 12(2) of Central Excise Rules]	Annual Financial Information Statement	Assessee paying duty of Rs one Crore or more per annum either through PLA or Cenvat or both together.	Annually by 30th November of succeeding year
ER-5[Rules 9A(1) and 9A(2) of Cenvat Credit Rules]	Information relating to Principal Inputs	Assessee paying duty of Rs one Crore or more per annum (either through PLA or Cenvat or both together) and manufacturing goods under specified tariff headings.	Annually, by 30th April for the current year (e.g. return for 2005-06 is to be filed by 30-4-2005).

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ER-6 [Rule 9A(3) of Cenvat Credit Rules]	Monthly return of receipt and consumption of each Principal Input	Assessees required to submit ER-5 return	10th of following month
ER-7 [Rule 12(2A) of Central Excise Rules]	Annual Installed Capacity Statement	All assessees, except manufacturers of <i>biris</i> and matches without aid of power and , reinforced cement concrete pipes	Annually, by 30th April for the previous year (e.g. return for 2010-11 should be submitted by 30-4-2011)
ER-8 [Sixth proviso to Rule 12(1) of CE Rules]	Quarterly return	Assessees paying 1%/2% excise duty and not manufacturing any other goods	Quarterly within 10 days after close of quarter