

DRAFT

Revised format for Excise and Service Tax Return

| | | | | | |
|---|----------------------|----------------|---|-----------------------------|--|
| 1 | Period of Return | | 2 | Central Excise/ Service Tax | |
| 3 | Name of the Assessee | | | | |
| 4 | Registration Number | Central Excise | | | |
| | | Service Tax | | | |

EST Return for Central Excise and Service Tax

| Description of Goods/ Services | CETSH | Exemption Claimed | Effective rate of duty/ Service Tax | Quantity Cleared | Total Taxable/ Dutiable Value | CENVAT/ Service Tax payable | Remarks |
|--------------------------------|-------|-------------------|-------------------------------------|------------------|-------------------------------|-----------------------------|---------|
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5 Computation of CENVAT/ Service Tax Payable

6 Details of CENVAT Credit taken and utilized

| | Details of Credit | CENVAT/ Service Tax | AED (TTA) | NCCD | ADE* | Additional Duty** | Edu. Cess*** |
|--|--|---------------------|-----------|------|------|-------------------|--------------|
| 1 | Opening Balance | | | | | | |
| 2 | Credit on Inputs | | | | | | |
| 3 | Credit on Capital Goods | | | | | | |
| 4 | Credit on Input Services | | | | | | |
| 5 | Credit from inter unit transfers in LTU | | | | | | |
| 6 | Credit taken under Rule 12BB(2) of CER, 2002 | | | | | | |
| Credit Utilisation for payment: | | | | | | | |
| 7 | Of CENVAT on goods/ Service Tax on Output Services | | | | | | |
| 8 | When inputs/ Capital goods cleared as such | | | | | | |
| 9 | Of amount under Rule 6 of CCR, 2004 | | | | | | |
| 10 | Adjustments under STR | | | | | | |
| 11 | Other payments | | | | | | |
| 12 | Inter unit transfer of Credit by LTU | | | | | | |
| 13 | Closing Balance | | | | | | |

7 Details of Payment made

| Description | Duty Code | Account | | Challan | | BSR Code | Total Paid |
|-------------|-----------|---------|------|---------|--------|----------|------------|
| | | Credit | Cash | Date | Number | | |

| | | | | | | | |
|--------------------------|--|--|--|--|--|--|--|
| CENVAT | | | | | | | |
| Service Tax | | | | | | | |
| Education Cess | | | | | | | |
| Secondary Education Cess | | | | | | | |
| Cess | | | | | | | |
| NCCD | | | | | | | |
| Other Duties & Cess | | | | | | | |
| Adjustment under STR | | | | | | | |
| Arrears Rule 8 | | | | | | | |
| Other Arrears | | | | | | | |
| Interest Rule 8 | | | | | | | |
| Other Interest | | | | | | | |
| Other payments | | | | | | | |

*ADE levied under clause 85 of Finance Act 2005

**Additional duty of Customs levied under Section 3(5) Of Customs Tariff Act, 1985.

***Education Cess & Secondary education Cess

INSTRUCTIONS

1. Indicate the period of return at Serial Number (1).
2. At SI No (2) indicate whether the return is filed for Service Tax or Central Excise. For assessee's who have to file return both as service tax assessee and as Central Excise Assessee separate returns shall be filed for service tax and central excise.
3. At SI No (5) following instructions need to be followed:
 - a. In case more than one item is manufactured, the details of all the items manufactured or service provided should be indicated in separate row.
 - b. If a specific product / service attracts more than one rate of duty, then all the rates should be mentioned in separate rows.
 - c. The goods cleared for export under bond should be indicated separately by mentioning the same in column (5)
 - d. In case the intermediate goods are cleared by a large taxpayer under sub rule (1) of rule 12BB, the details of such clearances may be mentioned separately. Under columns (5) of the table the words 'inter unit transfer by large taxpayer under rule 12BB (1)' may be mentioned.
 - e. If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.
 - f. 8-digit CETSH Number may be indicated without any decimal point.
 - g. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 5. In column (9) of Table at serial number 5, specify the Unique Identification number mentioned in the order for Provisional Assessment.
 - h. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (8) as per the compounded levy scheme. The columns not applicable may be kept blank.
4. In column (7) of Table at serial number 3, the Total Taxable/ Dutiable value means:
 - (a) where goods attract advalorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
 - (b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;
 - (c) in case of goods for which the tariff value is fixed, such tariff value;
 - (d) in case of specific rated goods, the aggregated invoice value of the goods excluding all taxes;
 - (e) in case of combination of advalorem and specific duties, the transaction value under section 4 of the Act;
 - (f) in case of exports under Bond, the ARE-1/ARE-2/invoice value.
5. In Tables at serial numbers 7 the 'Other duties' paid/payable, as applicable, may be mentioned in order of: *SED, AED(TTA), SAED, ADE, ADE on specified products levied under clause 85 of Finance Act, 2005, Cess on Excisable goods*
6. In column (4) in Table at serial number 5, indicate the effective rates of duty. Columns which are not applicable, may be left blank.
7. The details of the challans for duty payment should be mentioned in Table at Sr.No. 7. In Table at S.No.7, separate challans should be used for pre-deposit of

duty for the purpose of appellate remedy, for paying dues for approaching Settlement Commission and for other payments.

8. Other payment includes penalty, redemption fine, and pre-deposit.

9. In the Tables at serial numbers 7, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

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