

OFFICE OF THE COMMISSIONER  
CUSTOMS & CENTRAL EXCISE COMMISSIONERATE(J&K),  
O.B. 32, Rail Head Complex, Jammu.

C.NO. IV-16(24)HQRS/Tech/J&K/2009/Pl.

31376

Dated 29.03.2013

PUBLIC NOTICE NO. 7/CE/2012-13 Dated : 29.03.2013

**Subject:** Procedure to be followed for submission of monthly statement by the Assessee under J&K area based exemption scheme -Regarding

Attention is invited to the Para 2B(a)/ Para 2C(d) of notification No. 56/2002-CE dated 14.11.2002 or Para 4(a)/ Para 5(d) of notification No. 01/2010-CE dated 06.02.2010 . where under every assessee availing refund under the area based exemption scheme is required to file monthly statement with the Assistant Commissioner or Deputy Commissioner of Central Excise. A need has been felt to further standardize & streamline the process of filing of such statements by the assesses so as to eliminate procedural bottlenecks and to ensure quick finalization of such claims by the Department.

Henceforth the following procedure is hereby prescribed for filing of the refund claims:

1. Assessee shall file statement every month as per Proforma in the Annexure III in duplicate, one to the Jurisdictional Assistant/Deputy Commissioner and other to the concerned Range office.
2. Further he shall also submit self-declaration in the Proforma as per Annexure IA or IB or HA or IIB as applicable (along with the relied upon documents only at the time of 1<sup>st</sup> self declaration) while submitting 1<sup>st</sup> statement of every financial year. No repetitive submission of relied upon documents /certificates etc. shall be required in the subsequent self declarations , if there is no change. However if there is any change in the particulars of the self-declaration during the subsequent months of the financial year, then the assessee shall file modified self-declaration along with new relied upon documents , bringing the changes to notice of department.

3. For brevity, it is clarified that :-

- (i) Annexure IA is to be filed by New units covered under Para 3(a) of notification no. 56/2002-CE dated 14.11.2002
- (ii) Annexure IB is to be filed by Expansion Units covered under Para 3(b) of notification no. 56/2002-CE dated 14.11.2002

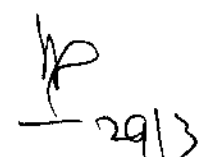
Sh. Akhishbek  
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- (iii) Annexure IIA is to be filed by New units covered under Para 8(a) of notification no. 01/2010-CE dated 06.02.2010
- (iv) Annexure IIB is to be filed by Expansion Units covered under Para 8(b) of notification no. 01/2010-CE dated 06.02.2010.

  
Commissioner

Copy forwarded for information and necessary action to the:

1. The Chief Commissioner, Central Excise, Customs & Service Tax (Chandigarh Zone), Chandigarh.
2. The Deputy Commissioner, Central Excise Division, Jammu / Srinagar/ Customs Preventive Division, Jammu.
3. The Deputy Assistant Commissioner (Tech.) / (Addl) / (Prev.), Customs & Central Excise Commissionerate, J & K, Jammu.
4. All the members of Trade Associations (through respective Divisional office).
5. The Superintendent (Systems) for putting the Public Notice on Web site.
6. Notice Board.

  
29/3  
Deputy Commissioner (Tech)

### Annexure I-A

(New units covered under Para 3(a) of notification no. 56/2002-CE dated 14.11.2002)

Sr.No.	Document/declaration	Assessee's Self-declaration
1	Name & address of the assessee	
2	Central Excise Registration No. & Date	
3	DIC Registration Reference No. & date	
4	Date of commencement of Commercial Production in the unit (in case of multiple products date of commercial production of product whose production commenced at the earliest).	
5	(a) File no. & date of Certificate of Local Tehsildar/Patwari to show the Khasra No. of the land where the unit is located. (b) Sr. No. of Annexure-II to Ntfn. No. 56/2002-CE where Khasra No. is mentioned	
6	Whether any products in negative list as per Annexure 1 to the notification no. 56/2002-CE dated 14.11.2002 also manufactured	
7	Whether the finished goods are being assessed to CE duty u/s 4 (1) (a) or 4 (1) (b) or 4A of Central Excise Act, 1944	
8	If assessed under section 4 (1) (b) of Central Excise Act, 1944, please quote the Rule No. of Central Excise Valuation(Determination of Price of Excisable Goods) Rules, 2000, adopted for valuation	
9	(a) Whether claiming Cash refund or self-credit refund (b) If opted for Self-credit refund, Date of filing Option for self credit and date of issue of first invoice.	
10	(a) Whether any special rate of value addition fixed by the competent authority under Para 2.1 of notification no. 56/2002-CE dated 14.11.2002 (b) If Yes, mention Order No. & Date & the rate of Value Addition fixed	
11	(a) Whether claiming 100% refund (b) If Yes, please quote the OWP No. filed by you (c) Please quote the date & Order No. of the Hon'ble J&K High Court	

12	Whether Claiming refund/self-credit of Ed.Cess & SHE Cess	
13	Whether process of manufacture of finished goods of description specified in the column (3) of the Table under the Notification, has been carried out in the factory of assessee starting from inputs specified in the corresponding entry in column (5) of the Table	

I hereby declare that the information given as above is true, correct & complete in every respect and that I am authorized to sign on behalf of the assessee.

Date:

Signature with stamp

(Name of the assessee or Authorised Signatory)

(Designation)

### Annexure I-B

(Expansion Units covered under Para 3(b) of notification no. 56/2002-CE dated 14.11.2002)

Sr.No	Document/declaration	Assessee's Self-declaration
1	Name & address of the assessee	
2	Central Excise Registration No. & Date	
3	DIC Registration Reference No. & date	
4	Date of commencement of Commercial Production in the unit (in case of multiple products date of commercial production of product whose production commenced at the earliest).	
5	(a) File no. & date of Certificate of Local Tehsildar/Patwari to show the Khasra No. of the land where the unit is located. (b) Sr. No. of Annexure-II to Ntfn. No. 56/2002-CE where Khasra No. is mentioned	
6	(a) Date of expansion (b) DIC Certificate No. approving expansion	
7	(a) Whether claiming exemption by way of increase in installed capacity by not less than 25% under Para 3(b)(i) of notification (b) Installed Capacity before Expansion as per DIC Certificate (c) Installed capacity after Expansion as per DIC Certificate (d) %age increase in installed capacity after expansion	
8	(a) Whether claiming exemption by way of new investment directly attributable to generation of additional regular employment by not less than 25% over & above the base employment level under Para 3(b)(ii) of notification (b) Base employment limit as per explanation (a) to Clause 3(b) of Ntfn. No. 56/2002-CE (c) No. of regular employees after new investment (excluding Daily Wagers or Casual employees) (d) %age increase in employment over & above the base employment limit (e) F.No. & Date of Certificate of GM, DIC to the effect that the Unit has created such	

	additional regular employment not less than 25% over & above the base employment limit	
	(f) We undertake that unit shall not reduce the employment level after claiming exemption. If employment level is reduced below 125% of base employment limit, we shall inform the Deptt. & shall not claim exemption. Please specify yes/no	
	(g) Whether new investment includes the investment used for paying of old Debts or making payment for Plant or Machinery installed prior to 14.06.2002 or paying salaries to the employees	
9	Date of commencement of Commercial production from expanded capacity.	
10	Order No. whereby expansion/ new investment was accepted by the Central Excise Deptt	
11	Whether any products in negative list as per Annexure -I to the notification no. 56/2002-CE dated 14.11.2002 also manufactured	
12	Whether the finished goods are being assessed to CE duty u/s 4 (1) (a) or 4 (1) (b) or 4A of Central Excise Act, 1944	
13	(a) If assessed under section 4 (1) (b) of Central Excise Act, 1944, please quote the Rule No. of Central Excise Valuation(Determination of Price of Excisable Goods) Rules, 2000, adopted for valuation	
	(a) Whether claiming Cash refund or self-credit refund	
14	(b) If opted for Self-credit refund, Date of filing Option for self credit and date of issue of first invoice.	
	(a) Whether any special rate of value addition fixed by the competent authority under Para 2 1 of notification no. 56/2002-CE dated 14.11.2002	
15	(b) If Yes, mention Order No. & Date & the rate of Value Addition fixed	
	(a) Whether claiming 100% refund	
16	(b) If Yes, please quote the OWP No. filed by you	
	(c) Please quote the date & Order No. of the Hon'ble J&K High Court	

17	Whether Claiming refund/self-credit of Ed.Cess & SHE Cess	
18	Whether process of manufacture of finished goods of description specified in the column (3) of the Table under the Notification, has been carried out in the factory of assessee starting from inputs specified in the corresponding entry in column (5) of the Table	

I hereby declare that the information given as above is true, correct & complete in every respect and that I am authorized to sign on behalf of the assessee.

Date

Signature with stamp

(Name of the assessee or Authorised Signatory)

(Designation)

### Annexure II-A

(New units covered under Para 8(a) of notification no. 01/2010-CE dated 06.02.2010)

Sl. No.	Document/declaration	Assessee's Self-declaration
1	Name & address of the assessee	
2	Central Excise Registration No. & Date	
3	DIC Registration Reference No. & date	
4	Date of commencement of Commercial Production in the unit (in case of multiple products date of commercial production of product whose production commenced at the earliest).	
5	Whether any products in negative list as per Annexure of notification no. 01/2010-CE dated 06.02.2010 also manufactured	
6	Whether doing only one or more of the processes specified under para 10 of notification no. 01/2010-CE dated 06.02.2010 and not subjected to any other process or processes amounting to manufacture in the state of J & K.	
7	Whether the finished goods are being assessed to CE duty u/s 4 (1) (a) or 4 (1) (b) or 4A of Central Excise Act, 1944	
8	If assessed under section 4 (1) (b) of Central Excise Act, 1944, please quote the Rule No. of Central Excise Valuation(Determination of Price of Excisable Goods) Rules, 2000, adopted for valuation	
9	(a) Whether claiming Cash refund or self-credit refund (b) If opted for Self-credit refund, Date of filing Option for self-credit and date of issue of first invoice.	
10	(a) Whether any special rate of value addition fixed by the competent authority under Para 6 of notification no. 01/2010-CE dated 06.02.2010 (b) If Yes, mention Order No. & Date & the rate of Value Addition fixed	
11	Whether Claiming refund/self-credit of Ed.Cess & SII: Cess	
12	Whether process of manufacture of finished goods of description specified in the column (3) of the Table under the Notification, has been carried out in the factory of assessee starting from inputs specified in the corresponding entry in column (5) of the Table	



I hereby declare that the information given as above is true, correct & complete in every respect and that I am authorized to sign on behalf of the assessee.

Date:

Signature with stamp

(Name of the assessee or Authorised Signatory)

(Designation)

**Annexure H-B**

(Expansion Units covered under Para 8(b) of notification no. 01/2010-CE dated 06.02.2010)

Sr.No.	Document/declaration	Assessee's Self-declaration
1	Name & address of the assessee	
2	Central Excise Registration No. & Date	
3	DIC Registration Reference No. & date	
4	Date of commencement of Commercial Production in the unit (in case of multiple products date of commercial production of product whose production commenced at the earliest).	
5	(a) Date of expansion	
	(b) DIC Certificate No. approving expansion	
6	(a) Whether claiming exemption by way of	
	increase by not less than 25% in value of	
	fixed capital investment in Plant and	
	Machinery for the purpose of expansion of	
	capacity or modernization and diversification	
	under Para 8(b)(i) of notification	
	(b) Documents to prove the condition at 6(a)	
	above.	
7	(a) Whether claiming exemption by way of new	
	investment directly attributable to generation	
	of additional regular employment by not less	
	than 25% over & above the base employment	
	level under Para 8(b)(ii) of notification	
	(b) Base employment limit as per explanation (a)	
	to Clause 8(b) of Ntn. No. 01/2010-CE	
	dated 06.02.2010	
	(c) No. of regular employees after new	
	investment (excluding Daily Wagers or	
	Casual employees)	
	(d) %age increase in employment over & above	
	the base employment limit	
	(e) F.No. & Date of Certificate of GM. DIC to	
	the effect that the Unit has created such	
	additional regular employment not less than	
	25% over & above the base employment	
	limit	
	(f) We undertake that unit shall not reduce the	
	employment level after claiming exemption.	
	If employment level is reduced below 125%	
	of base employment limit, we shall inform	
	the Deptt. & shall not claim exemption.	
	Please specify yes/no	

	(g) Whether new investment includes the investment used for paying of old Debts or making payment for Plant or Machinery installed prior to 06.02.2010 or paying salaries to the employees	
8	Date of commencement of Commercial production from expanded capacity referred to in clause 8(b)(i) of Notification No. 1/2010-CE dated 06.02.2010	
9	Order No. whereby expansion/ new investment was accepted by the Central Excise Deptt	
10	Whether any products in negative list as per Annexure of notification no. 01/2010-CE dated 06.02.2010 also manufactured	
11	Whether doing only one or more of the processes specified under para 10 of notification no. 01/2010-CE dated 06.02.2010 and not subjected to any other process or processes amounting to manufacture in the state of J & K.	
12	Whether the finished goods are being assessed to CE duty u/s 4 (1) (a) or 4 (1) (b) or 4A of Central Excise Act, 1944	
13	If assessed under section 4 (1) (b) of Central Excise Act, 1944, please quote the Rule No. of Central Excise Valuation(Determination of Price of Excisable Goods) Rules, 2000, adopted for valuation	
14	(a) Whether claiming Cash refund or self-credit refund (b) If opted for Self-credit refund, Date of filing Option for self credit and date of issue of first invoice.	
15	(a) Whether any special rate of value addition fixed by the competent authority under Para 2.1 of notification no. 01/2010-CE dated 06.02.2010 (b) If Yes, mention Order No. & Date & the rate of Value Addition fixed	
16	Whether Claiming refund/self-credit of Ed.Cess & SHE Cess	
17	(a) Whether unit was earlier availing refund under notification no. 56/2002-CE dated 14.11.2002 (b) If yes, please state the period during which benefit under notification no. 56/2002-CE dated 14.11.2002 was availed	
18	Whether process of manufacture of finished goods of description specified in the column (3) of the Table under the Notification, has been carried out in the factory of assessee starting from inputs specified in the corresponding entry in column (5) of the Table	

I hereby declare that the information given as above is true, correct & complete in every respect and that I am authorized to sign on behalf of the assessee.

Date:

Signature with stamp

(Name of the assessee or Authorised Signatory)

(Designation)

**Annexure III**

Proforma for Statement by the Assessee for the Month of .....

(Under Para 2B(a)/ Para 2C(d) of notification No. 56/2002-CE dated 14.11.2002 / Para 4(a)/ Para 5(d) of notification No. 01/2010-CE dated 06.02.2010-delete whichever is not applicable)

1.

1	Name & address of the assessee	
2	Central Excise Registration No. & Date	
3	Central Excise range	
4	(a) Whether Special Value addition norms got Fixed from Commissioner under Para 2.1(2) of notification No. 56/2002-CE dated 14.11.2002 or Para 6(3) of notification No. 01/2010-CE dated 06.02.2010	
	(b) If yes, please quote the order no. and date	
	(c) Special Value addition rate & CETSH No.	
5	Date of filing of online ER1/ER3 Return (attach print out of the return generated from ACES)	
6	Return No. generated after online filing of return	

1. Details of the manufacture, clearance and duty payable :-

Table 1

Sr. No.	CETSH No	Description of the Goods manufacture d & cleared	Assessable Value (Rs.)	Quantity cleared	Unit of quantity	Duty	No. of categories	Serial number in Notification	Rate of duty (adv.)
							1	1	

(1)	(2)	(3)	(4)	(5)	(6)	(7(1))	(7(2))	(7(3))	(8)	(9)	(10)
Rate of duty (specify)	Duty payable (Rs.)	Sr. No. as per col. (1) of the Table in the Area based Exemption notification	Rate of Value addition as per col. (4) of the Table in the Area based Exemption notification	Special Value addition as per under Para 2.1(2) of notification No. 56/2002-CE or Para 6(3) of notification No. 01/2010-CE	Fixed	Refund amount as per value addition/special value addition rate (Rs.)	CENVAT Ed. Cess	S&H Ed. Cess			
(11)	(12)	(13)	(14)	(16)	(17)						

Table 2

Abstract of ACCOUNT-CURRENT (Cash payment):-

Summary particulars	Amount in Rs.			
	BED	Edu. Cess	S & H. Edu. Cess	
Opening Balance				
Add: payments under GAR-7 /e payment Challan in the month (in aggregate)				
CIN No. (20 Digit) of E-payment Challan (attach copy)				
Add: Amount of Self Credit of duty, taken for previous month (if any)				
Total amount of duty available				
Less: Amount of duty paid in Account current (PLA) on excisable goods manufactured & cleared during the month				
Less: Amount of duty paid in Account current (PLA) for other payments				
Closing balance in Account current (PLA)				

2. Details of CENVAT credit taken and utilized.-

Table 3

Sl. No	Details of credit	CENVAT (Rs)	AED (TTA) (Rs)	NCCD (Rs)	ADE levied under section 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3 (5) of the Customs Tariff Act, 1975 (Rs)	Education Cess on excisable goods (Rs)	Secondary and Higher Education Cess on Excisable goods (Rs)	Service Tax (Rs)	Education Cess on taxable services (Rs)	Secondary and Higher Education Cess on Taxable services (Rs)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)										
1	Opening balance																				
2	Credit taken																				
3	Total credit available																				
4	Credit utilized for payment of duty on manufactured goods cleared during the month																				
5	Credit utilized for other payments																				
6	Closing Balance																				





**Enclosures :**

- (i) Print out of the ER1/ER3 return filed alongwith acknowledgement generated from ACES
  - (ii) Copy of the E-payment Challan
  - (iii) self attested copy of Form VII (for the month) submitted to Labor officer for units covered under Para 3(b)(ii) of notification No. 56/2002-CE dated 14.11.2002 / Para 8(b)(ii) of notification No. 01/2010-CE dated 06.02.2010
- I hereby declare that the information given as above is true, correct & complete in every respect and that I am authorized to sign on behalf of the assessee.

Date:

Signature with stamp

(Name of the assessee or Authorised Signatory)

(Designation)