
eBIZ - THE COMPLETE G2B PORTAL

**DEPARTMENT OF INDUSTRIAL POLICY AND PROMOTION
GOVERNMENT OF INDIA**

As-Is Process Maps for

- 1. Excise Tax Registration under the Central Excise Act, 1944**
- 2. Filing Monthly Returns under the Central Excise Act, 1944**

Central Board of Excise and Customs, Government of India

Document Reference: Gol-VI and VII

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Version 1.0

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1 Executive Summary

eBiz is a significant initiative sponsored by Department of Industrial Policy and Promotion (DIPP), Government of India that seeks to establish a **one stop shop portal for all the G2B services** offered across the entire business life-cycle. The essence of eBiz is the creation of a **business-friendly environment** through a **service-oriented approach** to the needs of investors, industries and businesses.

The project involves **Integration with the departments** that interface with the business community across the three levels viz., Central, State and Local body. The eBiz portal, while allowing business entities to transact with the government departments over the Internet also serves as a delivery channel for the department to offer their services online in a secure and transparent manner.

A pilot for the proposed project is conceived covering 25 services (Refer Appendix IV), which include 14 services at the Central Government level and 11 services in each of the four states viz., Andhra Pradesh, Haryana, Maharashtra, and Uttar Pradesh.

The conceptualization of the eBiz pilot project involves “As-Is” and “eBiz enabled” process mapping for the identified list of 25 services and assessment of Functional Requirements using which, an RFP for the pilot project will be floated by DIPP. Going forward, the scope of eBiz shall be extended to include all the G2B services across the Central and State Government departments.

This document covers the “As-Is” process map for the **Excise Tax registration under the Central Excise Act, 1944 and Filing Monthly Returns under the Central Excise Act, 1944** by Central Board of Excise and Customs.

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2 Introduction

Central Board of Excise and Customs (CBEC) is a part of the Department of Revenue under the Ministry of Finance, Government of India. It deals with the tasks of formulation of policy concerning levy and collection of Customs and Central Excise duties, prevention of smuggling and administration of matters relating to Customs, Central Excise and Narcotics to the extent under CBEC's purview. The Board is the administrative authority for its subordinate organizations, including Custom Houses, Central Excise Commissionerates and the Central Revenues Control Laboratory.

Central Excise duty is an indirect tax levied on goods manufactured in India. The Central Excise duty is levied in terms of the Central Excise Act, 1944 and the rates of duty, ad valorem or specific, are prescribed under the Schedule I and II of the Central Excise Tariff Act, 1985. The taxable event under the Central Excise law is 'manufacture' and the liability of Central Excise duty arises as soon as the goods are manufactured. The Central Excise Officers are also entrusted to collect other types of duties levied under Additional Duties (Goods of Special Importance) Act, Additional Duties (Textiles and Textiles Articles) Act, Cess etc.

The Central Excise law is administered by the Central Board of Excise and Customs (CBEC or Board) through its field offices, the Central Excise Commissionerates. For this purpose, the country is divided into 10 Zones and a Chief Commissioner of Central Excise heads each Zone. There are total 61 Commissionerates in these Zones headed by Commissioner of Central Excise. Divisions and Ranges are the subsequent formations, headed by Deputy/Assistant Commissioners of Central Excise and Superintendents of Central Excise, respectively.

3 Description of the Service

Excise Registration

Manufacturers of excisable goods or any person who deals with excisable goods, with some exceptions, are required to get the premises registered with the Central Excise Department before commencing business.

The following categories of persons are required to register with jurisdictional Central Excise Officer in the Range office having jurisdiction over his place of business/factory:

- Every manufacturer of excisable goods (including Central/State Government undertakings or undertakings owned or controlled by autonomous corporations) on which excise duty is leviable.
- Persons who desire to issue CENVATABLE invoices under the provisions of the CENVAT Credit Rules, 2001.
- Persons holding private warehouses.
- Persons who obtain excisable goods for availing end-use based exemption notification.
- Exporters manufacturing or processing export goods by using duty paid inputs and intending to claim rebate of such duty or by using inputs received without payment of duty and exporting the finished export goods.

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Excise Returns

"Assessee" means any person who is liable for payment of duty assessed or a producer or manufacturer of excisable goods or a registered person of a private warehouse in which excisable goods are stored and includes an authorized agent of such person. "Assessment" includes *self-assessment* of duty made by the Assessee. Normally, duty is payable on removal of goods. Every person who produces or manufactures any excisable goods, or who stores such goods in a warehouse, shall pay the duty leviable on such goods. No excisable goods, on which any duty is payable, shall be removed without payment of duty from any place, where they are produced or manufactured, or from a warehouse.

Before each removal, whether outside the factory of manufacture or production or for captive consumption, duty has to be assessed on the excisable goods. The main ingredients of assessment are:

- *Classification and rate of duty.* For determining the rate of duty, classification is prerequisite. Classification means the appropriate classification code which is applicable to the excisable goods. Duty chargeable is the 'effective rate'.
- *Valuation:* Where rate of duty is dependent on value of the goods (*ad valorem duty*), value has to be determined in accordance with the provisions of Central Excise Act, 1944.
- *Quantity Removed:* Where duty is on value, the total value is determined by multiplying unit value with the total quantity. The unit quantities of goods are also required in cases where duty is charged at specific rate.

Self Assessment

An Assessee himself is required to determine duty liability at the time of removal of excisable goods and discharge the same. In other words, the Assessee should apply correct classification and value (where duty is *ad valorem*) on the quantities being removed by him and indicate the same in the invoice (except an Assessee manufacturing cigarettes, in which case the Superintendent or Inspector of Central Excise has to assess the duty payable before removal by the Assessee).

Provisional Assessment

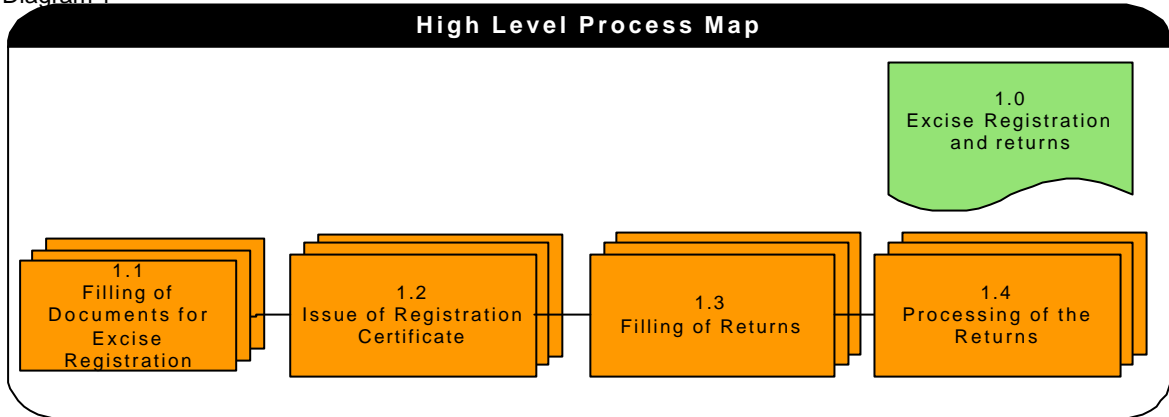
Provisional assessment is resorted to in the event the duty can not be determined at the point of clearance of the goods. Wherever an Assessee finds that final assessment is not possible, he will make a detailed request in writing to the Divisional Deputy/Assistant Commissioner of Central Excise.

4 Description of the As-Is Process

The process map (Diagram 1) involves the following activities:

- Filling of documents for Excise Registration
- Issue of Registration Certificate to the Assessee
- Filling of Returns
- Processing of the Returns

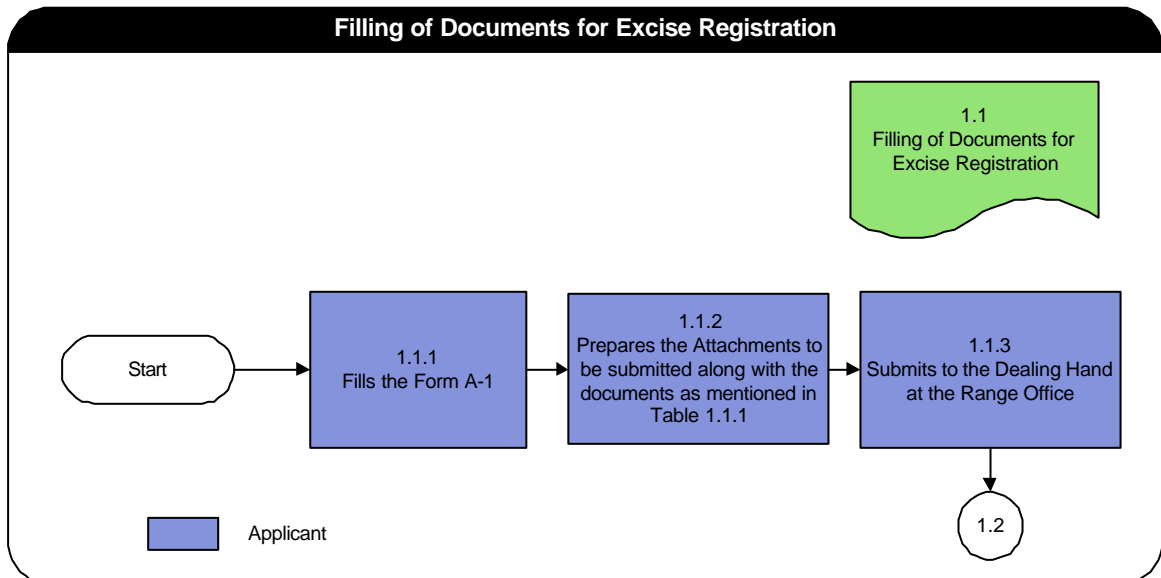
Diagram 1



Process 1.1: Filling of Documents for Excise Registration

The following process map (Diagram 2) details the procedure followed for filing of documents for excise registration.

Diagram 2



The Assessee needs to fill the form A-1 (Refer Appendix I) for Excise Registration. The format of application is common to manufacturers, private warehouse holders, registered dealers issuing Cenvatable invoice and persons who obtain goods by availing end-use based exemptions,

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including manufacturers or processors of export goods. Attachments enclosed with the A-1 form are mentioned in Table 1.1.1.

Table 1.1.1

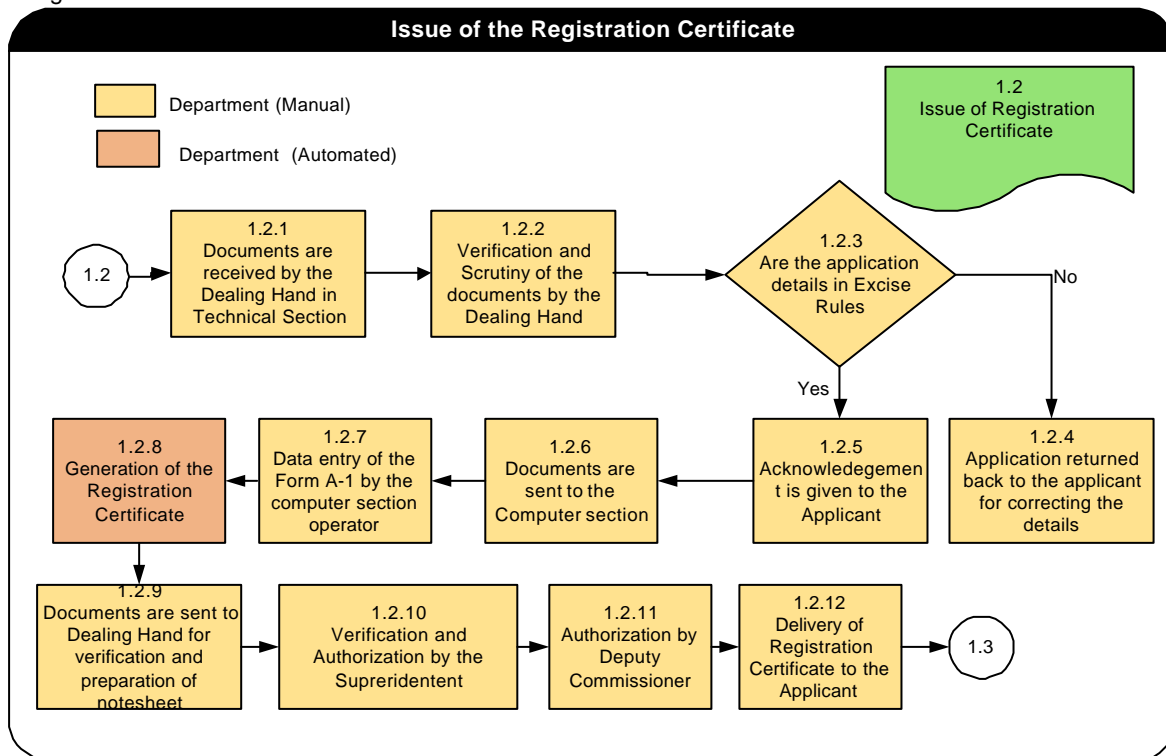
SNo.	Name of the entry
1	Pan Copy
2.	Certificate of Incorporation (If Registered)
3	List of Directories
4.	Board Resolution Letters for Signing Authority
5.	Map of the Premises
6.	Address Proof of the Premises to be registered (sale Deed, Rent Deed/ Lease Deed/License Deed
7.	Partnership Deed (Signed by the directors) if Registered or All the Partners signature if not Registered.
8.	Memorandum of Association
9.	Bank Account Details

Every person requiring registration with the Central Excise shall apply in Form A-1, complete in all respects, in duplicate along with the attachments to the Jurisdictional Range Superintendent of Central Excise. The manufacturers who are exempted from the operation have to file a declaration with the Assistant Commissioner of the respective Divisions. Such declarations will have to be filed separately, tariff head-wise in the Divisional office.

Process 1.2: Issue of Registration Certificate

This process begins after the applicant has completed the formalities of the form filling and submits the application to the Range Office. The following process map (Diagram 3) depicts the steps involved in the processing of the Form A-1 by the Range Officials.

Diagram 3



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The documents for Excise Registration are received at the Range Office by the Dealing Hand (DH) in Technical Section (Range inspector). After receiving the documents from the Assessee the form A-1 is scrutinized by DH. Some of the verification checks conducted by the DH are mentioned below.

- The legal name of the business should tally with the legal name declared to the Income Tax Department while obtaining Permanent Account Number (PAN)
- The PAN should be the one which has been obtained for the business which is proposed to be registered with the Central Excise.
- The address of the factory or the warehouse in case of manufacturer or warehouse-holder, respectively or address of the dealer's premises in case of registration of dealers should be mentioned.
- The applicant has to describe/define the boundaries of his premise(s) in addition to the address of the premise(s).
- The details of such person who may be contacted by the Central Excise Officers for matters relating to Central Excise should be mentioned.
- In case of partnership firms, the Registration Certificate which is granted in the name of the said firm which is registered or not under the Partnership Act shall contain the names of all the partners.
- The details about other existing businesses, which are already registered with Central Excise, have to be mentioned. The subsequent Registration No. will be governed by this information.
- Name of the major excisable goods have to be provided by the Assessee. This is meant for initial profiling.
- The bank details are compulsory details, which need to be provided.

After verification an Acknowledgement Receipt is given to the Assessee. The Acknowledgement receipt has the following details

- The Type of Application (For new registration or for amendments to information pertaining to existing Registrant)
- Received date
- Place
- Signature of the Officer of Central Excise with name and Seal

After the Acknowledgement is delivered to the Assessee, the documents are sent to the computer section for data entry. The operator at the computer section enters the FORM A-1 details using the SACER Application developed by NIC. After data entry of the details Registration certificate is generated using the SACER Application. The Registration certificate (Refer Appendix II) details are mentioned in Table 1.2.1

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Table 1.2.1

SNo.	Name of the entry	Description of the entry
1.	Name of the Assessee	
2.	Type of Business	
3.	Address of Business Premises	
4.	Date of Receipt	
5.	Registration Number	Excise Control Code Number(ECC)
6.	Place	
7.	Date	
8.	Signature of the Deputy Commissioner/ Assistant Commissioner of Central Excise with name and Official seal	

The Registration Number (New ECC Number) as generated by the Application is a 15 digit number (alphanumeric). The first part would be the 10-Character (alphanumeric) Permanent Account Number (PAN) issued by Income-tax authorities to the person (includes a legal person) to whom the Registration Number is to be allotted. The second part is a fixed 2-Character alpha-code, which is the Category Code as mentioned below:

- Central Excise manufacturers XM(Including registered warehouses)
- Registered Dealers XD

This is required to be followed by 3-Character numeric-code – 001, 002, 003.....etc. In case, a manufacturer, registered with the Central Excise Department, has only one factory /dealer's premise/warehouse, the last three characters will be "001". If there are more than one factories/warehouses/dealer's premises of such a person having common PAN for all such factories/warehouses/dealer's premises, the last 3 character of the Registration Number would be "001, 002, 003.... etc.

Example : If the applicant has only one factory: New ECC Number will be - PAN + XM + 001
Suppose PAN is ABCDE1234H, the New ECC Number will be - ABCDE1234H **XM** 001

After the generation of the Registration certificate, it is send back to the dealing hand for verification and preparation of the note sheet. The dealing hand will endorse the Document Locator Number [DLN] on Duplicate copy of the Application for internal purposes. The DLN consists of three components (6-digit location number of the Range/serial number in Range register/financial year.)

Example : Suppose, the Location Number of a Range is: 200201. The DLN in respect of the first registrant as on 1st November, 2001 will be: 200201/01/2001-2002

All Registrations of each type should be numbered in a single series for the Range as a whole, commencing with serial no. 1 for each calendar year. The DH forwards the documents to the Superintendent with a Note sheet for Authorization. The Superintendent of Central Excise having jurisdiction over the premises (Range Officer) in respect of which the applicant has sought registration will verify, within 5 working days of the receipt of application. As per the rules/notification, the registration certificate shall be issued within 7 working days. The Range Officer (Superintendent) either himself or through the Sector Officer (Inspector) shall verify whether the declared address and operations (intended) are genuine and the declarations made in the application are correct.

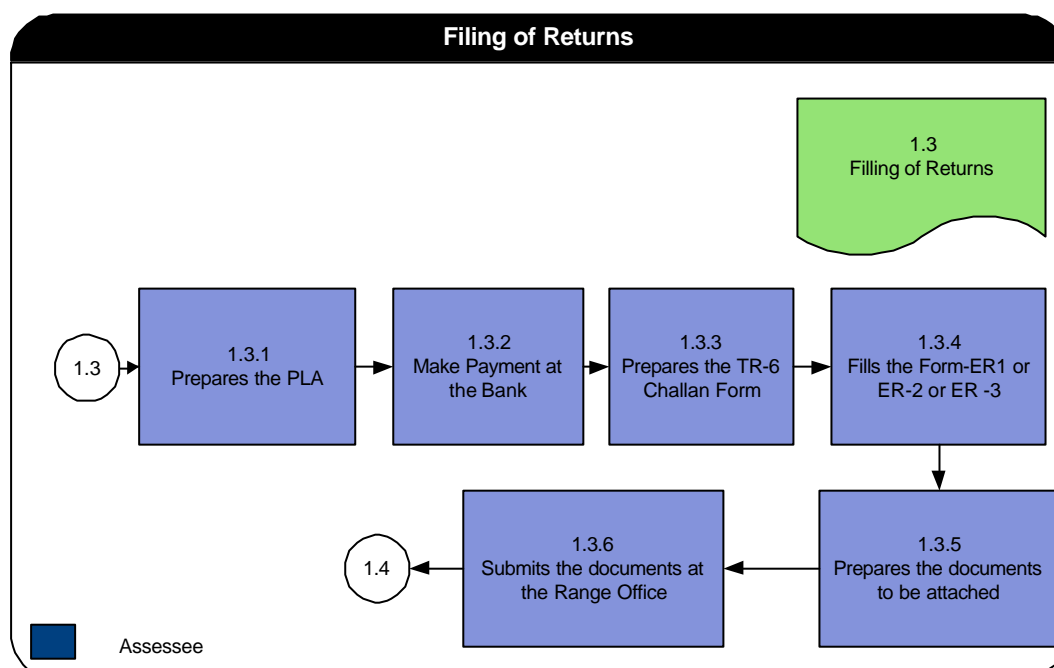
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After verification and authorization by the Superintendent, the documents are forwarded to the Deputy Commissioner (DC) for final authorization. After authorization by the DC, the Registration Certificate is delivered to the Assessee. Once Registration Certificate is granted, it has a permanent status unless it is suspended or revoked by the appropriate authority in accordance with law or is surrendered by the person or company concerned.

Process 1.3: Filing of returns

The following process map (Diagram 4) details the steps involved in the Filing of Excise Returns by the Assessee.

Diagram 4



Every Assessee shall be required to file certain periodic returns, which relate to his tax liability and other transactions. Every Assessee shall submit to the Superintendent of Central Excise a monthly return in proper form, of production and removal of goods and other relevant particulars, within ten days after the close of the month to which the return relates. However, where an Assessee is availing of the exemption under a notification based on the value of clearances in a financial year, he shall file a quarterly return in proper form, of production and removal of goods and other relevant particulars, within twenty days after the close of the quarter to which the return relates. The prescribed return is E.R.1 Return (Refer Appendix III) for Monthly Returns and E.R.3 Return for Quarterly. Returns to be filed by Hundred per cent Export Oriented Undertakings/Units in Free Trade Zones/Units in Special Economic Zones is the E.R.2 Return. The Assessee submit E.R.1 Return (Monthly returns) or E.R.3 (Quarterly returns) along with copies of the Personal Ledger Account and relevant TR6 challans etc. The PLA Extracts will give details of all the credits made through TR6 challans during the month and upto the 5th of the following month – upto which the duty liability can be discharged for the month. The E.R.1 Form (Refer Appendix III) is submitted with the attachments mentioned in Table 1.3.2

Table 1.3.2

SNo.	Name of the entry
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1	PLA Copy
2.	Invoices
	TR-6 Form

The details of the TR-6 form is mentioned in Table 1.3.3

Table 1.3.3

SNo.	Name of the entry	Description of the entry
1.	Challan No.	Serial Number of the Challans maintained by the Assessee
2.	Challan of Amount paid into	Address of the Premises which is registered
3	Name of the Bank/Branch with Code No.	Bank Name and Code No where the Tax is deposited
4.	Name of the Focal Point Bank and Code NO	Head Branch of the Bank mentioned above from which it will get credited to the Government Account
5.	Name of the Address of the Assessee	
7.	Accounting Commisionerate with Code No	
8.	Division Name with Code No	
9.	Range name with Code No	
10.	Assessor's Code No	ECC number allotted to the Assessee
11.	By Whom Tendered	The person paying the amount
12.	Full Particulars of the remittance and of Authority	PLA /Tariff Item/Order No. and date etc./Name of the commodity manufactured
13.	Head of Accounts and Major Head (indicate against the appropriate Minor Head)	<ul style="list-style-type: none"> • Basic Excise Duty • Central Excise Duty • Additional Excise Duty
14.	Accounting Code	Different Accounting codes based on the classification of Excise Codes.
15.	Amount Tendered (By Cash)	Amount Paid by cash
16.	Amount Tendered (By Cheque/Draft/Pay Order)	Amount Paid by Cheque/Draft/Pay Order
17.	Counter Signature of the Departmental Officer	
18.	Total Rupees	Total Amount Paid
19.	Date	Payment Date
20.	Signature of the Tenderer	
21.	Details filled by bank	
	Received payment Rupees	
	Bank Receipt Stamp	
	Name of the Bank	
	Signature of Authorized Bank Officer	
22.	Focal Point bank Stamp Duty indicating the date and amount credited to the Government Account.	
23.	Description of Goods	
24.	Classification Code	
25.	Unit Code	
26.	Quantity	
27.	Assessable Value	
28.	Effective Duty Rates	

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29.	No. and Date of Notification	
30.	Amount of Duty (BED/SED/AED)	
31	Proforma Credit	
32.	Net Duty	

Manner of payment of duty and Account Current

The duty can be paid by debiting an account current (also referred to as Personal Ledger Account (PLA) and debiting the CENVAT Credit Account maintained by the Assessee under the provisions of CENVAT Credit Rules, 2001. In account current Personal Ledger Account, credit is taken by depositing money in the banks on T.R.6 Challans. In order to open a new Personal Ledger Account, the manufacturer, quoting his registration number, shall obtain the New Excise Control Code Number (New ECC Number), which is a Permanent Account Number (PAN)-based number. Once Department adopts 'common number' for registration and accounts, separate ECC number shall not be required. Each credit and debit entry should be made on separate lines and assigned a running serial number for the financial year on the PLA. The PLA must be prepared in triplicate by writing with indelible pencil and using double-sided carbon - original and duplicate copies of the PLA should be detached by the manufacturers and sent to the Central Excise Officer in charge along with the monthly/quarterly periodical return in form E.R.1.

The Assessee may make credit in the PLA by making cash payment into the Treasury/or Authorised Bank. Deposit into the Treasury of the authorised bank should be made in a Challan in form TR 6 under the correct Head of Account. The Assessee's ECC No. should also be indicated in the challans. A copy of each Treasury Challan bearing Treasury/Bank seal and the signature of the authorised officer of the Treasury/Bank which is received back from the Treasury/Bank in token of having made the deposit should be sent by the Assessee to the Central Excise Office along with the monthly periodical return in form E.R.1/E.R.2. No restriction exists with regard to any minimum amount, which should necessarily remain in balance to the credit of an Assessee in his PLA. With the fortnightly/monthly payment system, there should be enough credit at the time of payment of duty for the fortnight. Duty on each clearance should be paid by the Assessee by making debit entry in the PLA prior to the removal of the goods outside the factory premises or for being taken into use inside the factory premises. If any goods are removed from the factory without such debit entry they will be treated as non-duty paid.

CENVAT Credit

CENVAT provisions and procedures are for allowing credit of duty paid on specified inputs and capital goods used in or in relation to the manufacture of specified final products, whether directly or indirectly and whether contained in the final product or not (inputs) and used (capital goods) in the factory of the manufacture of the final product. The credit of duty so allowed can be utilized for payment of duty leviable on the final product. A manufacturer or producer of final products shall be allowed to take credit on any inputs or capital goods received in the factory, including the said duties paid on any inputs used in the manufacture of intermediate products, by a job-worker availing the benefit of exemption specified in the notification of the Government of India in the Ministry of Finance the manufacturer or producer of final products shall be allowed to take CENVAT credit of the duty paid on inputs lying in stock or in process or inputs contained in the final products lying in stock on the date on which any goods cease to be exempted goods or any goods become excisable. The CENVAT credit may be utilized for payment of any duty of excise

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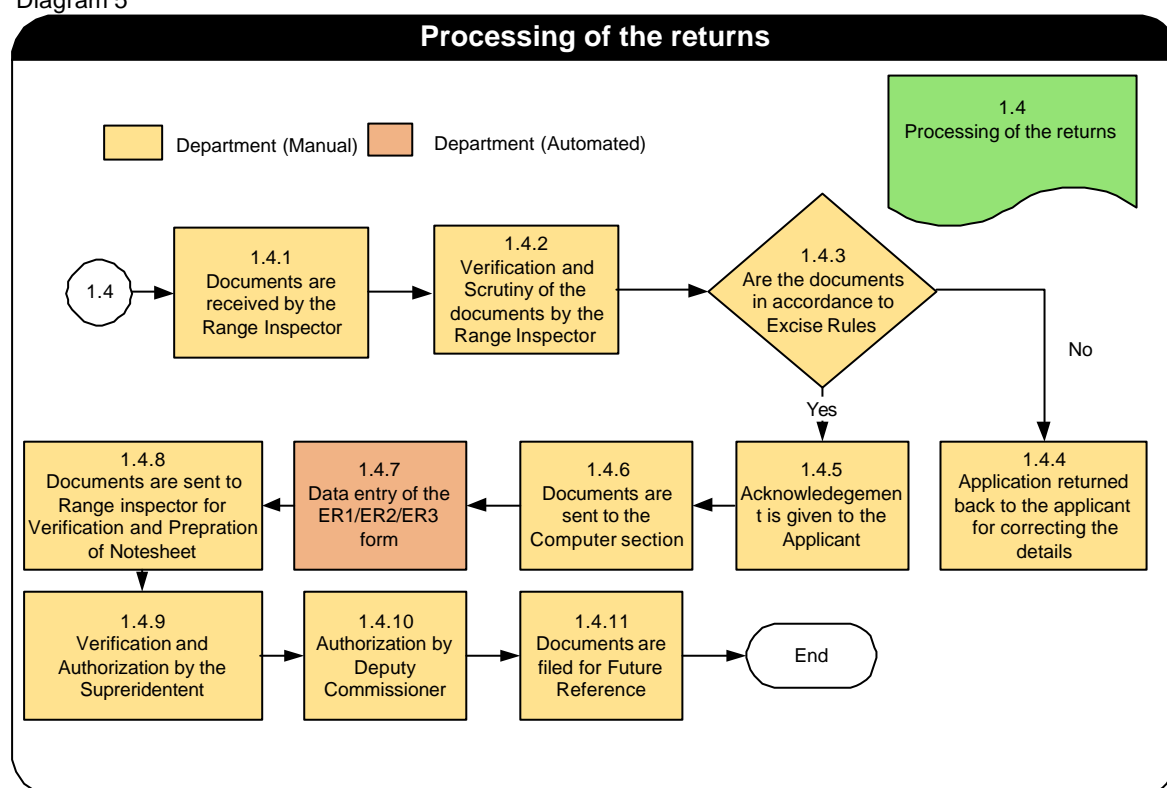
on any final products or for payment of duty on inputs or capital goods themselves if such inputs are removed as such or after being partially processed or such capital goods are removed as such.

The CENVAT credit in respect of capital goods received in a factory at any point of time in a given financial year shall be taken only for an amount not exceeding fifty percent of the duty paid on such capital goods in the same financial year. Provided that the CENVAT credit in respect of capital goods shall be allowed for the whole amount of the duty paid on such capital goods in the same financial year if the said capital goods are cleared as such in the same financial year.

Process 1.4: Processing of returns

The following process map (Diagram 5) details the steps involved in the processing of the returns.

Diagram 5



The returns are received by the Range Inspector at the Range Office. The Dealing Hand after verification gives the Acknowledgement receipt to the Assessee.

The Acknowledgement Receipt has the following details

- Return of Excisable Goods and avilment of CENVAT Credit for the month
- Date of Receipt
- Name and Signature of the Range Officer with seal

After the Acknowledgement is given to the Assessee the documents are sent to the computer section for data entry of the Returns (ER1/ER2/ER3) and TR-6 Challan details. Data entry of the document details are done using the SERMON Application developed by NIC. After data entry of the details the documents are sent to the Range Inspector for verification and preparation of

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notesheet. The documents with the notesheet are forwarded to Range Officer for Authorization and verification. After Authorization of the Range Officer, the documents are filed for future reference.

In view of the self-assessment procedure, wherein the Assessee himself assesses the duty liability the responsibility of the departmental officers is to scrutinize the assessment made for verification of its correctness. The Central Excise Officers having jurisdiction over the factory/premises of the Assessee is responsible for the scrutiny of returns. For this purpose, the said officer(s) may require the relevant documents.

Though the statutory records have been dispensed with, the Assessee is required to maintain private records containing all requisite information as required by different rules and also provide a list of all records maintained by him to the Range Office. The Officer responsible for scrutiny of return may require the invoices issued by the Assessee, Daily Stock Account, Cenvat Account, cash ledgers, Ledger of all receipts and payments and the source documents etc. It shall be compulsory for the Assessee to provide the necessary records upon receiving the "Requisition Letter' from the Range Officer or other superior officers. He shall hand over the records under proper acknowledgement and receive them back under proper acknowledgement too. The Officer scrutinizing return may require presence of the Assessee or his authorized person at mutually convenient time, for seeking certain information relating to the records.

The Superintendent of Central Excise in-charge of the Range Office, with assistance of the Inspectors in-charge of the factory of an Assessee, will scrutinize all the returns. They shall, in selected cases, call all connecting documents including invoices and the records to scrutinize the correctness of assessment.

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5 Description of the IT Infrastructure

SACER application is built by National Informatics Center (NIC) on Java applets using Oracle 8i for Registration and account management for building up a database of profiles of Assessee during the process of Registration itself. It is web enabled for Departmental officers and is hosted on one central Server. The application generates unique Assessee identification number based on the PAN number issued by the Income Tax Department. When an Assessee files an application for registration, a Departmental officer enters the details in the application form on a Central Computer. In case of Excise Registration, the first 10 digits of the Registration Number is the PAN, next two characters "XM" for manufactures and "XD" for dealers. The last three digits of the code are to constitute a running serial number. There are at present approximately 1.4 lakhs Central Excise Assessee in the country. The Central Server is connected using Dial-up Connection to the Website www.sermon.nic.in.

The System for Excise Revenue and Monitoring (SERMON) was developed in 1992 by the NIC. At present, it is functional in 93 Commissionerates of Central Excise & Service Tax comprising around 460 Divisions. The SERMON 5i application is built on Java applets using RDBMS Oracle 8i. It is a web-enabled application for Departmental officers for capture of Central Excise returns. The Returns (ER1 /ER2/ER3) and TR-6 Challan details are captured using this application. The details are entered Offline on a local server and backup of the database is sent periodically to the Head Office. The Application is Web enabled but it is working in Decentralized Architecture with local servers installed at the Division or Range Office.

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Appendix I : Form A-1

SNo.	Name of the entry	Description of the entry
1.	Name of the Registrant	
2.	Details of the Permanent Account Number	<ul style="list-style-type: none"> • Whether Pan has been issued by the Income Tax Department(Y/N) • Pan Number if Exists • Name of the Registrant as appearing in PAN. • If PAN is not available , whether applied for PAN
3.	Category	<ul style="list-style-type: none"> • Manufacturer • Warehouse • Export Oriented Undertaking • Manufacturers Depot • Warehouse • Unit within Export Processing Zone • Dealer
4.	Constitution of business	<ul style="list-style-type: none"> • Proprietorship • Partnership • Unregistered Company • Trust • Registered Company • Society • Others
5.	Address of Business Premises	<ul style="list-style-type: none"> • Name of Premises/Building • Flat/Door/Block No • Road/Street/Lane • Village/Area/Locality • Block/Taluka/Subdivision/Town • Post Office • City/District • State/Union Territory • PIN • TelephoneNO's • FaxNo • Email Address
6.	Boundaries of the Premises to be Registered	<ul style="list-style-type: none"> • North • East • West • South
7.	Details of Property holding rights to the Registrant with respect to the premises sought to be Registered.	<ul style="list-style-type: none"> • Ownership • Lease/Rent
8.	Estimated investment in land, plant and machinery	Amount in Rupees in Lakh
9.	Address of Head Office if different from that given at S.No	<ul style="list-style-type: none"> • Name of Premises/Building • Flat/Door/Block No • Road/Street/Lane • Village/Area/Locality • Block/Taluka/Subdivision/Town • Post Office

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		<ul style="list-style-type: none"> • City/District • State/Union Territory • PIN • Telephone No's • FaxNo • Email Address
10.	Details of the person signing this Application Form	<ul style="list-style-type: none"> • Name • Designation • Flat/Door/Block No • Road/Street/Lane • Village/Area/Locality • Block/Taluka/Subdivision/Town • Post Office • City/District • State/Union Territory • PIN • TelephoneNO's(Office and Residence) • FaxNo • Email Address
11.	Details of Bank Accounts used for business transactions by the Registrant	<ul style="list-style-type: none"> • Number of Bank Accounts • Account Details(can be more than one bank) <ul style="list-style-type: none"> • Name of Bank • Name of Branch • Account No.
12.	Details of Business Transaction Numbers obtained from other Government Agencies/Departments	<ul style="list-style-type: none"> • Customs Registration No(BIN No.)(if Registered) • Directorate General Foreign Trade's Import Export Code No. (if Registered) • State Sales Tax No. (if Registered) • Central Sales Tax No. (if Registered) • Registrar's of Company's CIN No. (if Registered)
13.	Proprietor/Partners/Chief Executive Officer/Chairman/Managing Director/Trustee etc. (Mode of Business) (Can be more than one)	<ul style="list-style-type: none"> • Name • Designation • Flat/Door/Block No • Road/Street/Lane • Village/Area/Locality • Block/Taluka/Subdivision/Town • Post Office • City/District • State/Union Territory • PIN • TelephoneNO's(Office and Residence) • FaxNo • Email Address
14.	Major Excisable goods to be manufactured, warehoused or traded/ Major inputs	<ul style="list-style-type: none"> • Major excisable goods manufactured, warehoused or traded (description and CETSH) • Major excisable goods used in the manufacture of the final product(description and CETSH)
15.	Declaration	<ul style="list-style-type: none"> • Name of the Assessee • Mode of receiving the Registration Certificate • Place

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		<ul style="list-style-type: none"> Date Signature of the Applicant/Authorised person with Stamp
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Appendix II : Form RC

Original (for applicant)

Duplicate (for Division)

Triplicate (for Range)

FORM RC

Proforma of Registration Certificate

Sr. No.

Range:

Division:

Commissionerate:

Registration Certificate to cure, produce, manufacture, carry on wholesale trade/business/broker or commission agent or otherwise deal in excisable goods, act as a user of excisable goods for special industrial purposes (See Rule 9)

(Delete the letters/words not applicable)

1. of having undertaken to comply with the conditions prescribed in the Central Excise Rules, 2001 and any orders issued thereunder is hereby certified to have been registered with the Central Excise Department to undertake activities as detailed in the Schedule.
2. Certificate is valid only for the premises and purposes specified in the Schedule and for no other purposes and premises.
3. Registration certificate is not transferable.
4. No corrections in the certificate will be valid unless ordered and attested by the Superintendent of Central Excise.
5. This certificate shall remain valid till the holder carries on the activity for which a certificate has been issued or surrenders the certificate whichever is earlier.
6. The grant of this certificate shall be without prejudice to the rights of any other person over the registered premises or purpose to which such person may be lawfully entitled.

SCHEDULE TO REGISTRATION CERTIFICATE

1. Name and address of the person to whom the registration certificate has been granted:

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2. Address and specification of the premises :

Sl. No.	Description of Excisable goods	Purpose for which registered	Remarks

Place:

Date : Signature of the registering Authority

Appendix III : Form ER-1

SNo.	Name of the entry	Description of the entry
	Return of Excisable Goods and Availment of CENVAT Credit for the Month	Month and Year
	Range	
	Division	
	Commissionerate	
1.	Registration No.	
2.	Name of Assessee	
3.	Details of the manufacture , clearance and Duty Payable	1. CETSH No. 2. Unit of Quantity 3. Quantity Manufactured 4. Quantity Cleared 5. Assessable Value(Rs.) 6. Duty 7. Notification Aailed 8. Sl. No. in Notification 9. Rate of Duty 10. Duty Payable(Rs.) 11. Provisional Assessment Number(If any)
4.	Details of Duty Paid	1. Duty Code 2. Account Current(Rs.) 3. Credit Account(Rs.) 4. Total Duty Paid (Rs.)
5.	Details of Cenvat Credit Aailed and Utilized	1. Details of Credit(Opening Balance/Credit Aailed on Inputs/Credit Aailed on Capital Goods/Total Credit Aailed/ Credit Utilized/Closing Balance) 2. CENVAT (RS.) – Central Value Added Tax 3. AED(Additional Excise Duty) – Textiles and Textiles Articles(TTA) 4. NCCD – National Calamity Contingent Duty 5. ADET – Additional Duty of Excise on Tea and Tea Waste
6.	Details of Other Payments Made	1. Payments (Arrears of Duty/ Interest/Misc. Payment) 2. Current Account(PLA) – Amount Paid(Rs.)

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		3. Credit Account Amount Paid(Rs.) 4. Challan No and date 5. Source Document No.and Date
7.	Self Assessment Memorandum	1. Total Amount Deposited 2. Invoices S.No (From and To) 3. Place 4. date 5. Signature and name of the Assessee

Appendix IV : List of eBiz Services

S. No.	Name of the Service	Department	Document Reference
Government of India			
1	Issue of Name Availability Letter under the Companies Act, 1956	Department for Company Affairs	GoI-I
2	Issue of Certificate of Incorporation under the Companies Act, 1956		GoI-II
3	Issue of Certificate for Commencement of Business under the Companies Act, 1956		GoI-III
4	Issue of Permanent Account Number under the Income Tax Act, 1961	Central Board of Direct Taxes	GoI-IV
5	Filing of Returns by Companies under the Income Tax Act, 1961		GoI-V
6	Excise Tax registration under the Central Excise Act, 1944	Central Board of Excise and Customs	GoI-VI
7	Filing Monthly Returns under the Central Excise Act, 1944		GoI-VII
8	Service Tax Registration under the Central Excise Act, 1944		GoI-VIII
9	Filing Half-yearly Service Tax Returns under the Central Excise Act, 1944		GoI-IX
10	Issue of Industrial Entrepreneur Memoranda under the Industries (Development and Regulation) Act, 1951	Department for Industrial Policy and Promotion	GoI-X
11	Issue of Industrial License under the Industries (Development and Regulation) Act, 1951		GoI-XI
12	Issue of Importer Exporter Code under the Foreign Trade(Development and Regulation) Act, 1992	Directorate General of Foreign Trade	GoI-XII
13	Filing of FC-GPR under the Foreign Exchange Management Act, 1999	Reserve Bank of India	GoI-XIII
14	Application for Environmental Clearance under the Environment (Protection) Act, 1986	Ministry for Environment and Forests	
Andhra Pradesh			
15	Registration under Andhra Pradesh General Sales Tax Act, 1957 and Central Sales Tax Act, 1956	Commercial Taxes Department	AP-I
16	Filing of Returns under the Andhra Pradesh General Sales Tax Act, 1957		AP-II
17	Provisional Registration of SSI unit under the Industries (Development and Regulation) Act, 1951	Commissionerate of Industries	AP-III
18	Permanent Registration of SSI unit under the Industries (Development and Regulation) Act, 1951		AP-IV

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S. No.	Name of the Service	Department	Document Reference
19	Registration under the Andhra Pradesh Shops and Establishment Act, 1988	Commissionerate of Labour	AP-V
20	Registration and Grant of License under the Factories Act, 1948	Department of Factories	AP-VI
21	Filing of Annual Returns under the Factories Act, 1948		AP-VII
22	Payment of Property Tax under the Hyderabad Municipal Corporation Act, 1955	Municipal Corporation of Hyderabad	AP-VIII
23	Consent For Establishment under the Water Act, 1974 and the Air Act, 1981 for SSI units not falling under the highly polluting categories	Andhra Pradesh Pollution Control Board	AP-IX
24	Application and sanction of new electric power connection	Central Power Distribution Company of Andhra Pradesh Limited	AP-X
Haryana			
25	Registration under the Haryana Value Added Tax Act, 2003 and Central Sales Tax Act, 1956	Excise and Taxation Department	HY-I
26	Filing of Returns under Haryana Value Added Tax Act, 2003		HY-II
27	Provisional Registration of SSI unit under the Industries (Development and Regulation) Act, 1951	Department of Industries	HY-III
28	Permanent Registration of SSI unit under the Industries (Development and Regulation) Act, 1951		HY-IV
29	Registration under the Punjab Shops and Commercial Establishments Act, 1958	Labour Department	HY-V
30	Registration and Grant of license under Factories Act, 1948	Office of Chief Inspector of Factories	HY-VI
31	Filing of Annual Returns under the Factories Act, 1948		HY-VII
32	Payment of Property Tax under the Haryana Municipal Act, 1973	Gurgaon Municipal Council	HY-VIII
34	Consent For Establishment under Water Act, 1974 and Air Act, 1981	Haryana State Pollution Control Board	HY-IX
33	Application and sanction of electric power connection	Dakshin Haryana Bijli Vitran Nigam Limited	HY-X
Maharashtra			
35	Registration Under Bombay Sales Tax Act 1959 and Central Sales Tax Act, 1956	Sales Tax Department	MH-I
36	Filing of Returns under the Bombay Sales Tax Act 1959		MH-II
37	Provisional Registration of SSI unit under the Industries (Development and Regulation) Act, 1951	Industries Department	MH-III
38	Permanent Registration of SSI unit under the Industries (Development and Regulation) Act, 1951		MH-IV
39	Registration under Bombay Shops and Establishments Act, 1948	Industry, Energy and Labour Department	MH-V

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S. No.	Name of the Service	Department	Document Reference
40	Registration and Grant of license under the Factories Act, 1948	Department of Industrial Safety and Health	MH-VI
41	Filing of Annual Returns under the Factories Act, 1948		MH- VII
42	Payment of Property Tax under the Mumbai Municipal Corporation Act, 1988	Thane Municipal Corporation	MH- VIII
43	Consent For Establishment for units in the Green Category under the Water Act, 1974 and Air Act, 1981	Maharashtra Pollution Control Board	MH- IX
44	Sanction for a New Power Connection	Maharashtra State Electricity Board	MH- X
45	Permission to charge the line	Public Works Department	MH-XI

Note:

1. Due to the process linkages dealer registration under the respective state sales tax act and the Central Sales Act has been considered as a single service.
2. SSI refers to Small Scale Industry
3. Permission to charge the line is specific to the state of Maharashtra. This is obtained during the process of obtaining a new power connection from Maharashtra State Electricity Board.