

Monthly Return for hundred percent export-oriented undertakings in respect of goods manufactured, goods cleared and receipt of inputs and capital goods

M M Y Y Y Y

1. Return to be submitted by EOU/STP/EHTP/BTP unit for the month of :						
Central Excise Registration number:						
Letter of Permission number and date:						

2. Name of the assessee:	
Address of the unit:	

3. Sl. No.	Description of goods	CETSH No.	Unit of Qty.	Opening Balance	Quantity Manufactured
(1)	(2)	(3)	(4)	(5)	(6)

Details of clearance						Closing Balance
Physical Exports		Deemed exports under Para 6.9 of FTP		DTA clearances		
Qty.	Value (Rs.)	Qty.	Value (Rs.)	Qty.	Value (Rs.)	
(7)	(8)	(9)	(10)	(11)	(12)	(13)

4A. Sl. No.	Para No. of FTP under which goods cleared into DTA	Description of goods	CETSH No.	CTSH No.	Unit of Qty.	Quantity cleared	Value (Rs.)
1	2	3	4	5	6	7	8

BCD on like imported goods						
Tariff Rate	Customs Notification		C.Ex. (EOU) Notification		Effective Rate	BCD amount payable (Rs.)
	No.	Sl. No.	No.	Sl. No.		
9	10	11	12	13	14	15

CVD equivalent to total duties leviable as duty of excise on like imported goods						SAD (Rs.)	Other duties (Rs.)	Total CENVAT Payable (Rs.)	
Tariff Rate	Customs/C.Ex. Notification		C.Ex.(EOU) Notification		Effective Rate				CVD amount Payable (Rs.)
	No.	Sl. No.	No.	Sl. No.					
16	17	18	19	20	21	22	23	24	25

4 B. Details of Physical Exports and export duty paid, if any:

Sl. No.	Description of goods	CTSH No.	Unit of Qty.	Quantity Exported	FOB value of exports for the month (Rs.)	Export Duty, if any paid		Cumulative FOB value of exports up to the month in the current financial year (Rs.)	Cumulative FOB Value of exports up to the month for the block of 5 years (Rs.)
						Effective Rate	Duty paid (Rs.)		
1	2	3	4	5	6	7	8	9	10

4 C. Details of Duty Paid:

Sl. No.	Duties	Credit Account (Rs.) [Paid through CENVAT Credit]	Account Current (Rs.) [Paid through Cash/ Bank]	Challan		BSR code	Total duty Paid (Rs.)
				No.	Date		
	1	2	3	4	5	6	7
1	CENVAT						
2	Other duties						
3	Export Duties						

5 Abstract of Account - Current (Cash/ Bank payment):

Summary	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/ GAR-7 Challan payments made in the month (in aggregate)	
Total amount available	
Less: Utilization towards Payment of duties on goods cleared during the month [Vide Details furnished under column No. (3) of the Table at Sl. No. 4C of the Return]	
Less Utilization towards Other Payments made during the month [Vide Details furnished under column No. (2A) of the Table at Sl. No. 9 of the Return]	
Closing balance	

6 A. Details of duty free indigenous Inputs received by the unit:

Sl. No.	Description of goods	CETSH No.	Unit of Qty.	Provisions under which inputs received		Opening Balance (Qty.)	Receipt during the month		
				C.Ex. Notification No.	Provisions of FTP		Qty.	Value (Rs.)	Duty foregone (Rs.)
(1)	(2)	(3)	(4)	(5A)	(5B)	(6)	(7)	(8)	(9)
1									
2									
Others									

Consumption (Qty.)	Cleared as such into DTA		Inter unit transfer, if any		Wastage or Destroyed (Qty.)	Closing Balance (Qty.)
	Qty.	Value (Rs.)	Qty.	Value (Rs.)		
(10)	(11)	(12)	(13)	(14)	(15)	(16)

6 B. Details of duty free Imported Inputs received by the unit:

Sl. No.	Description of goods	CETSH No.	CTSH No.	Unit of Qty.	Inter unit transfer, if any		Opening Balance (Qty.)	Receipt during the month		
					Customs Notifi-cation No.	Provisions of FTP		Qty.	Value (Rs.)	Duty foregone (Rs.)
(1)	(2)	(3)	(4)	(5)	(6A)	(6B)	(7)	(8)	(9)	(10)
1										
2										
Others										

Consumption (Qty.)	Cleared as such into DTA		Inter unit transfer, if any		Wastage or Destroyed (Qty.)	Closing Balance (Qty.)
	Qty.	Value (Rs.)	Qty.	Value (Rs.)		
(11)	(12)	(13)	(14)	(15)	(16)	(17)

7. Details of duty free Capital goods received by the unit:

Particulars	Value (Rs.)	
	Import	Indigenous
Opening balance		
Received (including Inter unit transfer) during the month		
Cleared as such into DTA		
Cleared under Inter Unit transfer		
Destroyed		
Closing Balance		

8. Details of CENVAT credit availed and utilized:

Sl. No.	Details of Credit	CENVAT (Rs.)	AED (TTA) (Rs.)	NCCD (Rs.)	ADE on specified Products (Rs.)	SAD	Edu. Cess on excisable goods (Rs.)	Sec. and Higher Edu. Cess on Excisable goods (Rs.)	Service Tax (Rs.)	Edu. Cess on taxable services (Rs.)	Sec. and Higher Edu. Cess on Taxable services (Rs.)
1	Opening balance										
2	Credit taken on inputs on invoices issued by manufacturers										
3	Credit taken on inputs on invoices issued by 1st or 2nd stage dealers										
4	Credit taken on imported inputs										
5	Credit taken on capital goods on invoices issued by manufacturers or by 1st or 2nd stage dealers										
6	Credit taken on imported capital goods										
7	Credit taken on input services										
8	Total credit available										
9	Credit utilized for payment of duty on goods										
10	Credit utilized when inputs or capital goods are removed as such										
11	Credit utilized for payment of amount in terms of rule 6 of CENVAT Credit Rules, 2004										
12	Credit utilized for other payment										

13	Credit utilized for payment of tax on services										
14	Closing balance										

9. **Details of other payments made:**

Sl. No.	Payments	Amount paid (Rs.)		Challan		BSR code	Source document.	
		Account current (paid in cash/bank)	Credit Account [Paid through CENVAT]	No.	Date		No.	Date
	-1	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5B)
1	Amount paid equal to duty foregone on the inputs used for the goods cleared into DTA which are exempted from customs duties [in terms of Proviso to Para 3 of notification No. 52/2003-Customs and 2nd Proviso to Para 6 of notification No. 22/2003-Central Excise both dated 31.03.2003]							
2	Amount paid equal to anti dumping duty forgone on inputs cleared as such into DTA or inputs used in manufacture of goods cleared into DTA							
3	Amount of duty paid on debonding of goods							
4	Arrears of duty under rule 8 of Central Excise Rules, 2002							
5	Other arrears of duty							
6	Interest payments under rule 8 of Central Excise Rules, 2002							
7	Other interest payments							
8	Miscellaneous payments							
9	Total							

10. **Self- Assessment Memorandum:**

(a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.

(b) During the month, total Rs. _____ was deposited vide TR-6 Challans (copies enclosed).

(c) During the month, invoices bearing S.No _____ to S. No. _____ were issued.

Place : _____

Date : _____

(Name and Signature of the Assessee or Authorized signatory)

ACKNOWLEDGEMENT

E.R.2- Return for the month of									
	M	M		Y	Y	Y	Y		

Date of receipt										
	D	D		M	M		Y	Y	Y	Y

(Name and Signature of the Range
Officer with Official Seal)

INSTRUCTIONS

1. Indicate the 15-digit PAN based central excise registration number against Sl. No. 1 and the name against Sl. No. 2 as appearing in the Registration Certificate issued by the Central Excise authorities. Letter of Permission number and date may be furnished in Sl. No. 1 as issued by the Development Commissioner.

2. In case more than one item is manufactured, additional rows may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilized month-wise, the respective tables may be replicated.

3. In column No. (6) of the Table at Sl. No. 3, the entire quantity of goods manufactured in the unit whether or not cleared on payment of duty, should be indicated

3.1. In column No. (10) and (12) of the Table at Sl. No. 3, the value means:

(a) where goods attract ad valorem rate of duty, the value as per proviso to section 3 (1) of Central Excise Act, 1944 (1 of 1944);

(b) where goods attract specific rate of duty, the aggregate invoice value of the goods excluding all taxes;

(c) in case of combination of ad valorem and specific duties, it is the value under proviso to section 3(1) of the Central Excise Act, 1944 (1 of 1944).

3.2 In column No. (8) of the Table at Sl. No. 3, the value means the value declared in ARE-1/ARE-2.

4. In the Table at Sl. No. 4A, -

(i) If a specified product attracts more than one rate of duty, then each of the rates should be mentioned separately.

(ii) If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

(iii) In column No. (7), the details of clearances of goods should be specified separately in accordance with provisions of the Foreign Trade Policy under which such clearances are made. The clearances of goods, which are not similar, cleared under the same provision of the Foreign Trade Policy, should also be specified separately. Further, the details of clearance in the table would also include clearance in DTA which are counted for fulfillment of NFE.

For example: If a product is cleared under Para 6.8 (a) and Para 6.8 (h) of FTP, then the details of clearance must be separately mentioned. If the product A and product B are cleared under Para 6.8 (a) of FTP, such clearances are to be separately mentioned.

(iv) In column No. (14) and (21), the effective rate is the final duty rate calculated in the manner provided under Central Excise notification applicable to goods produced or manufactured in an EOU/EHTP/STP unit and brought to any other place in India.

(v) Where the duty rate is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

5. In case the goods are cleared for export under Bond or Letter of undertaking, the details of clearance may be mentioned separately in the Table at Sl. No. 4B.

6. 8-digit CETSH and CTSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear indicate relevant abbreviations as given below:

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	m
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

8. In the Table at Sl. No. 6A and 6B, the details of each major indigenous/imported input which independently accounts for 10% or more of the total value of raw materials consumed should be given separately and all other inputs should be given together in category "others".

9. In the Table at Sl. No. 7, original value at the time of import / procurement has to be indicated against particular capital goods whether cleared or destroyed.

10. The details of the challans for duty payment should be mentioned in Table at Sl. No. 4C. Separate challans used for pre-deposit of duty for the purpose of appellate remedy and for other type of payments shall be mentioned in the Table at Sl. No. 9.

11. In column No. (5) of the Table at Sl. No. 9, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest. For other miscellaneous payments, mention the source document number and date. Miscellaneous payments include penalty, redemption fine and Pre-deposit.

12. In the Table at Sl. No. 4C and 9, the BSR codes of the Bank branch should be indicated.

13. The 5 years block period shall be reckoned from the date of commencement of production of the Unit as specified under Para 6.5 read with Para 6.6 (a) of the FTP.

14. The abbreviations and expressions used in this form are as below:

BCD	Duty of Customs leviable as per First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
CVD	Additional duty equal to Excise Duty leviable under sub section (1) of Section 5 of the Customs Tariff Act, 1975 (51 of 1975)
SAD	Additional duty of Customs leviable under sub section (3) of Section 5 of the Customs Tariff Act, 1975 (51 of 1975)
CENVAT	Duty of Excise leviable as per the proviso of section 3 (1) of the Central Excise Act, 1944.
SED	Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).
NCCD	National Calamity Contingent Duty.
AED (TTA)	Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978)
SAED	Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002..

ADE

Additional Duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively

ADE on specified products

ADE on specified products as levied under Clause 85 of the Finance Bill, 2005.

Education Cess on excisable goods

Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004).

Service Tax

Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994).

Cess

Cess leviable under different Cess enactments

Secondary & Higher Education Cess on Excisable goods

Secondary and Higher Education Cess on Excisable goods leviable under clause (126) read with clause (128) of the Finance Bill, 2007, which by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law

DTA

Domestic Tariff Area means area within India except Special Economic Zone, export oriented unit (EOU), Software Technology Parks (STP) unit and Electronic Hardware

FTP

Foreign Trade Policy issued under the Foreign Trade (Development and Regulation) Act, 1992 (No. 22 of 1992)

Qty.

Quantity.

C.Ex.

Central Excise.

15. In the Tables at Sl. No. 4A and 4C, the 'Other duties' paid/payable, as applicable, may be mentioned as per the following:

Other Duties	Rate of duty	Notification No.	Duty payable
SED			
NCCD			
AED (TTA)			
SAED			
ADE			
ADE on specified products			
Cess			
Any other duty			
Total			