

Form E.R.1

**Monthly return for production and removal of goods and other relevant particulars and
CENVAT Credit**

Original/Duplicate

(See Rule 12 of the Central Excise Rules, 2002 and rule 9 (7) of CENVAT Credit Rules, 2004)

Return of excisable goods and availment of CENVAT credit for the Month	
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Large Taxpayer Unit opted for (name of the city)*.-	
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1. Registration number

2. Name of the Assessee

3. Details of the manufacture, clearance and duty payable.-

CETSH NO.	Description of goods	Unit of quantity	Opening Balance	Quantity manufactured	Quantity cleared	Closing Balance	Assessable Value (Rs.)
(1)	(2)	(3)	(3A)	(4)	(5)	(5A)	(6)

Duty	Notification availed	Serial number in Notification	Rate of duty (adv)	Rate of Duty (specific)	Duty payable	Provisional assessment number (if any)
(7)	(8)	(9)	(10)	(11)	(12)	(13)
CENVAT						
Other Duties						

4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule(1)of rule 12BB*.-

Registration number of the recipient unit	Name and address of the recipient premises	CETSH NO.	Description of goods sent	Unit of Quantity	Quantity cleared
(1)	(2)	(3)	(4)	(5)	(6)

5. Receipt details of intermediate goods received from other premises under sub-rule(1)of rule 12BB*.-

Registration number of sender premises	Name and address of the sender premises	CETSH NO.	Description of goods receivedt	Unit of Quantity	Quantity received
(1)	(2)	(3)	(4)	(5)	(6)

6. Details of duty paid on excisable goods.-

Duty code	Credit Account (Rs)	Account Current (Rs.)	Challan		BSR code	Total duty paid (2+3)
			No.	Date		
(1)	(2)	(3)	(4A)	(4B)	(5)	(6)
CENVAT						
Other Duties						

7. Abstract of ACCOUNT-CURRENT (Cash payment).-

Summary particulars	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/ GAR-7 Challan payments made in the month (in aggregate)	
Add*:Adjustment of the excess duty paid during previous period under subrule (2) of rule 12BB (incase of LT)	
Total amount available	
Less: Utilization towards Payment of duties on excisable goods during the month (vide. Details furnished under col.no.3 in SI.No.(6) of the Return)	
Less Utilization towards Other Payments made during the month (vide. Details furnished under SI.No.(9) of the Return)	
Closing balance	

8. Details of CENVAT credit taken and utilized.-

Sl. No	Details of credit	CENVAT (Rs)	AED (TTA) (Rs)	NCCD (Rs)	ADE levied under clause 85 of Finance Act, 2005 (Rs)	Additional duty of customs levied under section 3 (5) of the Customs Tariff Act, 1975	Education Cess on excisable goods (Rs)	Secondary and Higher Education Cess on Excisable goods (Rs)	Service Tax (Rs)	Education Cess on tax-able 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 on inputs on invoices issued by manufacturer										
3	Credit taken on inputs on invoices issued by Istor IInd stage dealers										
4	Credit taken on imported inputs										
5	Credit taken on capital goods on invoices issued by manufacturers or by Ist or IInd stage dealers										

6	Credit taken on imported capital goods											
7	Credit taken on input services											
8	Credit taken from inter-unit transfer of credit by a large taxpayer*											
9	Credit taken under subrule(2) of rule 12BB of Central Excise Rules, 2002*											
10	Total credit available											
11	Credit utilised for payment of duty on goods											
12	Credit utilised when inputs or capital goods are removed as such											
13	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.											
14	Credit utilised for other payment											
15	Credit utilised for payment of tax on services											
16	Credit utilised towards interunit transfer of credit by a large taxpayer*											
17	Closing balance											

9. Details of other payments made.-

Payments	Amount paid (Rs)		Challan		BSR code	Source document.	
	Account current	Credit Account	No.	date		No	date
(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5B)
Arrears of duty under rule 8							
Other arrears of duty							
Interest payment under rule 8							
Misc. payments							
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 TR6 Challans (copies enclosed) .

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

d) During the month, transfer challans under rule 12BB of the Central Excise Rules, 2002 bearing

S. No to, and transfer challan under rule 12A of the CENVAT Credit Rule, 2004 bearing S. No.
to were issued. *

Place : (Name of the Assessee or Authorised signatory)

Date :

*Applicable only for large taxpayers defined under Rule 2(ea) of the Central Excise Rules, 2002 and who has opted to operate as Large Taxpayer.

ACKNOWLEDGMENT

	M	M		Y	Y	Y	Y
Return of excisable goods and availment of CENVAT credit for the month of							

	D	D		M	M		Y	Y	Y	Y
Date of Receipt										

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

INSTRUCTIONS

1. The large taxpayer may indicate the Large Taxpayer Unit authority viz. Delhi, Mumbai, Kolkata, Bangalore or Chennai under which the large taxpayer has opted. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate
2. In case more than one item is manufactured, additional row 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 utilised month wise, the respective tables may be replicated.
3. If a specific product attracts more than one rate of duty, then all the rates should be mentioned separately.
For example: If a product is cleared at full rate of duty to the local market and at a concessional /nil rate of duty for earthquake relief, then the details for each category of clearance must be separately mentioned.
- 3A. The term 'CENVAT' used at serial numbers 3,6 and 8 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses, etc.
- 4 In case the goods are cleared for export under Bond or Letter of undertaking, the details of clearance may be mentioned separately. Under the columns (8) and (9) of table at serial number 3, the words 'Export under Bond' may be mentioned.
5. 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 (8) and (9) of the table at serial number 3, the words 'inter unit transfer by large taxpayer under rule 12BB (1) ' may be mentioned. There is no need to give the value for such inter unit transfers.
6. Details at serial number 4 and 5 are to be provided only by a large taxpayers defined under sub-rule (ea) of rule 2 of the Central Excise Rules, 2002 who have opted to operate as large taxpayer to provide break up of the intermediate goods that are either transferred or received.
7. 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.
8. 8-digit CETSH Number may be indicated without any decimal point.
9. 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

10. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.
11. In column (6) of Table at serial number 3, the assessable 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.

The abbreviations and expressions used to denote a particular type of duty are as below:

CENVAT Duty of Excise leviable as per First Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

SED Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

NCCD	National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001(as amended).
AED (TTA)	Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).
SAED	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

12. In Tables at serial numbers 3 and 6 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED
NCCD
AED(TTA)
SAED
ADE
ADE on specified products levied under clause 85 of Finance Act, 2005
Education Cess on Excisable goods
CESS
Secondary and Higher Education Cess on Excisable goods

13. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.

14. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (12) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.

15. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (13) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.

16. The details of the challans for duty payment should be mentioned in Table at Sr.No. 6. In Table at S.No.9, 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.

17. In column (5) of Table at serial number 9, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date. Miscellaneous payment includes penalty, redemption fine, and pre-deposit.

18. In the Tables at serial numbers 6 and 9, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.

19. Additional information required to be given only by a large taxpayer defined under sub-rule (ea) of rule 2 of the Central Excise Rules 2002, who has opted to operate as large taxpayer has been indicated with an asterix*