Form E.R.-1

Original/Duplicate

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

M	M	Υ	Υ	Υ	Υ

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

1.	Registration number								
	U								

2.	Name of															
	the															
	assessee															

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

CETSH NO	Description	Units of	Quantity	Quantity	Assessable value
	of goods	quantity	manufactured	cleared	(Rs.)
(1)	(2)	(3)	(4)	(5)	(6)

Duty	Notification	Serial No. in	Rate of	Duty	Provisional
	availed	Notification	duty	payable	assessment number (if
				(Rs.)	any)
(7)	(8)	(9)	(10)	(11)	(12)
CENVAT					
Other					
Duties					

4. Details of duty paid on excisable goods:

Duty code	Credit Account	Account Current (Rs.)		allan				BSR Code	Total duty paid (Rs.)	
	(Rs.)	,	No.			da	te			(2+3)
(1)	(2)	(3)	(4A)		(4	4B)			(5)	(6)
CENVAT										
Other Duties										

5. Details of CENVAT credit availed and utilized:

Details of Credit	CEN VAT	AED (TTA) (Rs.)	NCCD (Rs.)	ADE levied under clause 85 of Finance	Education Cess on excisable	Service Tax	Education Cess on taxable
	(Rs.)	` ,	(110.)	Bill, 2005 (Rs.)	goods (Rs.)	(Rs.)	services (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Opening balance							
Credit availed on							
inputs on							
invoices issued							
by							
manufacturers							
Credit availed on							
inputs on							
invoices issued							
by I or II stage							
dealers Credit availed on							
capital goods Credit availed on							
input services							
Total credit							
availed							
Credit utilized for							
payment of duty							
on goods							
Credit utilized							
when inputs or							
capital goods							
are removed as							
such							
Credit utilized for							
payment of duty							
on services							
Closing balance							

6. Details of other payments made:

	Amount F	Paid (Rs.)		C	Cha	ıllaı	า		BSR	Source
Payments	Account	Credit	No.			Da	ate		Code	document No. &
	current	account								date
(1)	(2A)	(2B)	(3A)			(3	B)		(4)	(5)
Arrears of duty under rule 8										
Other arrears of duty										
Interest payment under rule 8										
Other interest payments										
Misc. Payments										

7. 8	elf- 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 Rswas deposited vide TR 6 Challans (copies enclosed).
c)	During the month, invoices bearing S.No to S.No were issued.
Date:	
Place: or	Name and signature of Assessee Authorised Signatory
	ACKNOWLEDGEMENT
	M M YYYY
Return month	of excisable goods and availment of CENVAT credit for the of
	D D M M Y Y Y Y Date of receipt
	Name and Signature of the Range Officer with Official Seal
	INSTRUCTIONS
1. Registrati	Indicate the 15-digit PAN based registration number and the name as appearing in the on Certificate.
wherever	n case more than one item is manufactured, additional row may be inserted in each table necessary. For giving information about the details of production and clearance, payment of the production and payment of the payment

-)f duty and CENVAT credit availed and utilised month wise, the respective tables may be replicated.
- 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.

- In case the goods are cleared for export under Bond, 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. 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.

- 6. 8-digit CETSH 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)	cm3	Square metre(s)	m2
Cubic metre(s)	m3	Millimetre(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	ра
Kilolitre	kl	Quintal	q
Litre(s)		Tonne(s)	t
Thousand in number	Tu	Number	u

- 8. Where the duty is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.
- 9. 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).
- AED (GSI)- Additional Duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957).
- 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- 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.

10. In Tables at serial numbers 3 and 4 the 'Other duties' paid/payable, as applicable, may be mentioned as per the following sequence.

SED			
AED(GSI)			
NCCD			
AED(TTA)			
SAED			
ADE			
ADE on specified products levied under clause 85 of Finance Bill,2005			
EDUCATION CESS ON EXCISABLE GOODS			
CESS			

- 11. In column (10) in Table at serial number 3, indicate the effective rates of duty. Columns which are not applicable, may be left blank.
- 12. Goods cleared under compounded levy scheme, indicate the aggregate duty payable in column (11) of Table at serial number 3 as per the compounded levy scheme. The columns not applicable may be kept blank.
- 13. In case the goods are assessed provisionally, the details may be given separately in Table at serial number 3. In column (12) of Table at serial number 3, specify the Unique Identification number mentioned in the order for Provisional Assessment.
- 14. The details of the challans for duty payment should be mentioned in Table at Sr.No. 4. In Table at S.No.6, 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.
- 15. In column (4) of Table at serial number 6, 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.
- 16. In the Tables at serial numbers 4 and 6, the BSR codes of the Bank branch should be indicated when the instructions to this effect are issued.