Registration procedure under Central Excise – Budget changes

There are changes in the budget 2015. One of the them being changes made in the registration procedure by amending the principal notification 35/2001 central excise (NT) where a simplified procedure for registration under notification 07/20150 central excise (NT) dated 01.03.2015 has to be followed by both assessee and departmental officer. This notification is in favour of assessee where there is no need of assessee to go to department for filing any application or obtaining signature on the application.

The new assessee who is entering into the business will not have much difficulty in obtaining the registration from the department. The registration procedure has been given in detail below

Registration changes

1. Registration in Central Excise presently obtaining user id & password, envisages filing of application online on ACES, submission of documents, examination of documents, verification of premises by the department, submission of verification report, generation of Registration Certificate, dispatch of signed copy of Registration Certificate to the assessee and enabling the assessee to electronically pay the duty and file the returns for respective months.

2. The form provided for registration in the website "WWW.ACES.GOV.IN" should be used.

3. The application has to be filed online for registration and de-registration or amendment which will be available in the website "WWW.ACES.GOV.IN" in the forms provided in website.

4. Mandatorily the assessee should quote PAN number in the application of the proprietor or legal entity who's registering in specified place. Further government departments are exempt from quoting the PAN in the application. If PAN is not quoted by the applicants registration will not given.

5. If any existing temporary registration is there, except government departments shall apply online for conversion from temporary to PAN based registration within Three months from 1st march 2015 failing which temporary registration will be cancelled automatically. After three months if any application filed the jurisdictional authority on the basis of reason given by the applicant upon hearing the applicant in person, grant further one month extension for migration for PAN based registration. Further if any application received beyond three months, he shall given an opportunity of being heard to represent his case and thereafter pass on order by the jurisdictional authority for cancellation or revival of registration.

6. The applicant has to quote e-mail address and mobile number in the column given specifically for communication with department. Existing registrants who have not submitted information regarding e-mail address and mobile number shall submit an amendment application provided in the website i.e. www.aces.gov.in within three months from 1st march 2015

7. Further statutory registration obtained from various government department such as Customs Registration no(BIN No), Import Export Code (IEC) number, State sales tax/(VAT) number, Central sales tax number, Company index number (CIN), Service tax registration number, which have been issued prior to the filing of CE registration application shall be disclosed. Further the

registration obtained after issue of CE registration the application shall be amended to incorporate other statutory details.

8. Existing registrants who have not submitted the statutory registration details obtained shall submit an amendment application provided in website www.aces.gov.in within three months from 1st march 2015

9. Further in future all pending for verification of premises and documents by the authorized officers, the registration shall be approved by DC or AC within 2 days of the receipt of duly completed online application form. The registration certificate issued online containing registration number and a printed copy of registration certificate which was issued through online website www.aces.gov.in shall be adequate for proof of registration and no need of signature of the Deputy commissioner or assistant commissioner required on the said certificate

10. Following self attested documents has to be provided to officer during the verification of the premises
    - i. *Plan of the factory premises;*
    - ii. *Copy of the PAN Card of the proprietor or the legal entity registered;*
    - iii. *Photograph and Proof of the identity of the applicant;*
    - iv. *Documents to establish possession of the premises to be registered;*
    - v. *Bank account details;*
    - vi. *Memorandum or Articles of Association and List of Directors; and*
    - vii. *Authorization by the Board of Directors or Partners or Proprietor for filing the application by a third party.*

11. The authorized officer has to verify the premises physically within seven days from the date of receipt of application through online. Where errors noticed during the verification process or any clarification is required, the officers shall immediately intimate the same to the assessee for rectification of the error within 15 days of the receipt of intimation, failing which the registration shall stand cancelled automatically. The assessee shall be given opportunity to represent his case against the proposed cancellation, if it is found that the reason given by the assessee are reasonable, the officer shall not cancel the registration of the premises.

12. On the physical verification of the premises, if it is found to be non existent, the registration shall stand cancelled. The assessee shall be given opportunity to represent his case against the proposed cancellation, if it is found that the reason given by the assessee are reasonable, the officer shall not cancel the registration of the premises

13. Where a registered person transfers his business to another person or where an applicant has acquired an old factory from bank or a financial institution he shall get himself registered afresh. Further where a registered person is firm or a company or association of person, then in the event of any change in the constitution of the firm leading to change in PAN, he shall get himself registered afresh.

14. In other cases where change in constitution but no change in PAN the same has to be intimated to the Jurisdictional central excise officer within thirty days of such change by way of amendment to the registration certificate online this will not result in change in the registration number.

15. Every registered person, who ceases to carry on the business for which he is registered, shall de-register himself by submitting application online in www.aces.gov.in in the form specified. Where there is no dues pending recovery from the assessee, application for deregistration shall be approved within 30days from the date of filing of online declaration and the assessee shall be informed accordingly.