

CENTRAL EXCISE NOTIFICATION NO-15/2008 , (N.T), Dated: March 1, 2008

Monthly Return Form ER1 revised to accommodate budgetary changes

In exercise of the powers conferred by rule 12 of the Central Excise Rules, 2002 and sub-rule (7) of rule 9 of CENVAT Credit Rules, 2004 , the Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Ministry of Finance (Department of Revenue), No.23/2006-Central Excise (N.T) dated the 12 th October, 2006 published in the Gazette of India vide G.S.R. 630(E) of the same date, with effect from the first day of April, 2008, namely: -

In the said notification, -

(I) in Form E.R-1,-

(i) in the table given at serial number 3, after columns (3) and (5), the following columns (3A) and (5A) shall respectively be inserted, namely:-

"Opening balance Closing balance
(3A) (5A)" ;

(ii) for the table given at serial number 8, the following table shall be substituted, namely:-

"8. Details of CENVAT credit taken and utilised.-

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 taxable 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 manufacturers										
3	Credit taken on inputs on invoices issued by I st or II nd stage dealers										
4	Credit taken on imported inputs										
5	Credit taken on capital goods on invoices issued by manufacturers or by I st or II nd 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 sub-rule(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 inter-unit transfer of credit by a large taxpayer*										
17	Closing balance										

(iii) in the table given at serial number 9, after the last row, the following row shall be inserted namely:-

"Total"

(iv) in the instructions, after serial number 3, following instruction shall be inserted, namely:-

"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." ;

(v) in the instructions, given at the end of Form, at serial number 17, after the words "number and date.", following shall be inserted, namely:-

"Miscellaneous payment includes penalty, redemption fine, and pre-deposit" ;

(II) In Form E.R-3,-

(i) in the table given at serial number 3, after columns (3) and (5), the following columns (3A) and (5A) shall respectively be inserted, namely:-

"Opening balance Closing balance
(3A) (5A)";

(ii) for the table given at Serial number 6, the following table shall be substituted, namely:-

"6. Details of CENVAT credit taken and utilised.-

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 taxable 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 manufacturers										
3	Credit taken on inputs on invoices issued by I st or II nd stage dealers										
4	Credit taken on imported inputs										
5	Credit taken on capital goods on invoices issued by manufacturers or by I st or II nd stage dealers										
6	Credit taken on imported capital goods										
7	Credit taken on input services										
8	Total credit available										
9	Credit utilised for payment of duty on goods										
10	Credit utilised when inputs										

	or capital goods are removed as such										
11	Credit utilised for payment of amount in terms of Rule 6 of CENVAT Credit Rules, 2004.										
12	Credit utilised for other payments										
13	Credit utilised for payment of tax on services										
14	Closing balance										

(iii) in the table given at serial number 7, after the last row, the following row shall be inserted, namely:-

Total"

(iv) in the instructions given at the end of Form, after serial number 3, following instruction shall be inserted namely:-

"3A. The term 'CENVAT' used at serial numbers 3, 4 and 6 refer to the Basic Excise Duty and the term 'Other duties' refers duties including AED, SED, NCCD, Cesses etc.";

(v) in the instructions given at the end of Form E.R.-3, at serial number 15, after the words "number and date.", following shall be inserted, namely:-

"Miscellaneous payment includes penalty, redemption fine, and pre-deposit" .

[F.No. 201/06/08-CX- 6]

(Rahul Nangare)
Under Secretary to the Government of India

Note: The principal notification was published in the Gazette of India, Part II, Section 3, sub-section (i) Extraordinary vide [notification No. 23/2006-Central Excise \(N.T.\), dated the 12 th October, 2006](#), vide G.S.R. 630 (E), dated the 12 th October, 2006, and last amended by [notification No. 22/2007-Central Excise \(N.T.\), dated the 19 th April, 2007](#), vide G.S.R. 301(E), dated the 19 th April, 2007.