Circular No. 593/30/2001-CX
19th October, 2001

F.No.201/12/2001-CX.6
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Subject: Central Excise – New process of registration including new Form of Application and registration certificate

I am directed to say that under rule 9 of the Central Excise (No.2) Rules, 2001, the Board has prescribed new Form for Application (FORM A-1)as well as Registration Certificate (FORM RC) by notification No. 65/2001–Central Excise (N.T.) dated 17th October,2001, which will come into effect from ***1st November, 2001***. The format of Application is common to manufacturers, private warehouse holders, and registered dealers or depots of manufacturers issuing Cenvatable invoice. The same Application will also be used for any corrections/changes in material information to be intimated to the Department, such as change in constitution, name and addresses of proprietor/partner/director, change in size/definition of boundaries of registered premises, address of Head Office etc. It has also been decided to replace the existing Registration Numbers (given by Range Offices at the time of registration), Personal Ledger Account Numbers (given by Chief Accounts Officers of the Commissionerate) and Excise Control Code Numbers (given by Pay and Accounts Officer till 1999) by New PAN-based 15 digit Registration Number [which will be identical to PAN-based 15 digit New Excise Control Numbers being allotted since 1999] **with effect from 1st December, 2001** and the detailed instructions in this regard are contained in Circular No. 594/31/2001-CX dated 19th October, 2001.

2 Application for Central Excise Registration

2.1 Every person requiring registration with the Central Excise shall apply in the proper Form, complete in all respects, in duplicate along with a self-attested copy of PAN (letter/card issued by the Income-tax Department), to the Jurisdictional Range Superintendent of Central Excise and obtain Registration Number on the Original copy of the Application immediately

2.2 The Range Office will retain the Duplicate copy of the Application.

2.3 This Registration Number can be used for removals, duty payments and other requirements of the Central Excise Act, 1944 and rules made thereunder.

3 Person signing the Application for registration

3.1 The Application may be signed by the applicant himself or by his authorised agent having general power of attorney and be submitted to the Range Office.

3.2 The person signing the Application must be a holder of Permanent Account Number (PAN) allotted by the Income Tax Department.

3.3 In case of unregistered partnership firms, all the partners shall sign the Application.

3.4 In case of the registered partnerships, the managing partner or other partner so authorised in the partnership deed may sign the Application.

4 Instructions for filling the Application Form

4.1 The following are the instructions for filling the new Application Form for registration with Central Excise: -

Part-I

i. In Sl.No.1, the legal name of the business should tally with the legal name declared to the Income tax Department while obtaining Permanent Account Number (PAN) except that in a proprietorship the Legal name may vary.

ii In Sl.No.2, the PAN should be the one which has been obtained for the business which is proposed to be registered with the Central Excise,

iii In Sl.No.3, Any one appropriate box should be tick marked. In case of different premises requiring separate registration, separate forms should be used.

iv In Sl.No.4, the address of the factory or the warehouse in case of manufacturer or warehouse-holder, respectively or address of the dealer’s premises in case of registration of dealers should be mentioned.

v In Sl.No.5, the applicant has to describe/define the boundaries of his premise(s) in addition to the address of the premise(s).

vi In Sl.No.6, address of Head Office if located at an address different that the one mentioned at Sl.No.4 is to be mentioned.

vii In Sl.No.7, the details of such person who may be contacted by the Central Excise Officers for matters relating to Central Excise is to be mentioned.

Part-II

In this part, the details about other existing businesses, which are already registered with Central Excise, have to be mentioned. This is important because the subsequent Registration No. will be governed by this information.

Part-III The details of each individual mentioned in this Part have to be provided. In case of any change in the information initially provided at the time of registration, the same should be filed with the Central Excise Department within 30 days of such change in the same format specified in this part.

Part-VI Name of the major excisable goods has to be provided in this part. This is meant for initial profiling and the Registration Certificate will not require modifications/endorsements in case there is any change subsequent to registration

4.2 **General Instructions**

4.2.1 Other Parts of the Application Form are self-explanatory and are not explained.

4.2.2 There are certain information, which are incidental in nature such as telephone number(s), FAX number(s), E-Mail address etc. and the applicant may mention "Not Available" in case these are not available. Application will not be treated as incomplete for non-availability of such information. Effort shall be made by the Central Excise Officers to collect this information subsequently to complete the assessee’s profile.

4.2.3 Wherever space is not sufficient to furnish information separate sheets may be attached. However, while attaching separate sheet please furnish the information in the same format as specified in relevant Part.

4.2.4 Any correction/change in the material information initially provided at the time of registration should be furnished in Form A-1 itself.

5. Procedure for allotment of Registration Number

5.1 On receipt of Application the Superintendent of Central Excise will allot the Registration Number immediately on receipt of the Application based on the declaration of the applicant. For this purpose, the Original copy of the Application will be returned to the applicant after acknowledging the receipt and mentioning the Registration Number. The Components of Registration Number will be as under: -

5.1.1 The PAN based Registration Number is alphanumeric. The first part would be the 10-Character (alphanumeric) Permanent Account Number [PAN] issued by Income-tax authorities to the person (includes a legal person) to whom the Registration Number is to be allotted. The second part would comprise of a fixed 2-Character alpha-code, which will be as follows:

Category Code

(1) Central Excise manufacturers XM(*Including registered warehouses*)

(2) Registered Dealers XD

This is required to be followed by 3-Character numeric-code – 001, 002, 003.....etc. In case, a manufacturer, registered with the Central Excise Department, has only one factory /dealer’s premise/warehouse, the last three characters will be "001". If there are more than one factories/warehouses/dealer’s premises of such a person having common PAN for all such factories/warehouses/dealer’s premises, the last 3 character of the Registration Number would be "001, 002, 003.... etc.

Examples:

(1) Where the *applicant* has only one factory: New ECC Number will be - PAN + XM + 001

Suppose PAN is ABCDE1234H, the New ECC Number will be - ABCDE1234H ***XM*** 001

(2) Where the *applicant* has more than one factories, say 3 factories, having PAN as aforesaid, then the New ECC Number will be:

ABCDE1234H ***XM*** 001

ABCDE1234H ***XM*** 002

ABCDE1234H ***XM*** 003

(3) Where the *applicant* has one factory and is also registered as dealer, having PAN as aforesaid, then the New ECC Number will be:

ABCDE1234H ***XM*** 001 (for Factory)

ABCDE1234H ***XD*** 001 (for Dealer)

5.2 It should be noted that If any previous business closes down/registration number is surrendered/cancelled, same number SHALL NOT BE REPEATED while giving the new Registration Number.

6. Document Locator Code [DLN]

6.1 The Superintendent/Inspector of Central Excise will endorse the "Document Locator Number [DLN]" on Duplicate copy of the Application for internal purposes. The three components of DLN will initially be as under:

6-digit location number of the Range/*serial number in Range register*/**financial year.**

(1) (2) (3)

Example 1: Suppose, the Location Number of a Range is: 200201. The DLN in respect of the first registrant as on 1st November, 2001 will be:

200201/01/2001-2002

In new financial year, new serial number will start.

Example 2: On first April, 2002, the DLN for the first Registration Application will be:

200201/01/2002-2003

6.2 In due course of time, DLN will be generated by computer system using special software and will be a ‘secured number’.

7. Verification

7.1 There shall be a post-facto verification within 5 working days of the receipt of application. The Range Officer either himself or through the Sector Officer shall verify the declared address and premises If found in order, he will endorse the correctness of the same and append his dated signature on the office copy (Duplicate copy) of the Application for registration. If any deviations or variations are noticed during the verification, the same should be got corrected. Any major discrepancy, such as fake address, non-existence of any factory etc. shall be reported in writing to the Divisional Officer within 3 working days and action shall be initiated by the Divisional Officer to revoke the registration after providing reasonable opportunity to the registrant to explain his case.

7.2 Suitable record shall be maintained in the Range Office about registration and the DLN, indicating serial number (which will start from 1st November, 2001 in the financial year 2001-2001 and 1st April in all subsequent financial years), name of the applicant, address of premises to be registered, date of receipt of Application, date of verification of premises and name of officers who verified it, remarks, date of issue of Registration Certificate.

7.3 All Applications will be either entered in computer in the Range Office or forwarded to Divisional Office for entering the data/information in computers.

8 Registration Certificate

8.1 The Registration Certificate shall be either sent to the Registrant by post or handed over personally as per his choice indicated on the Application, within 7 working days of the receipt of the said Application.

8.2 A Registration Certificate granted in the name of a Partnership firm [whether registered or not under the Partnership Act, shall contain the names of all the partners.

9 Period of Validity

Once Registration is granted, it has a permanent status unless it is suspended or revoked by the appropriate authority in accordance with law or is surrendered by Registrant.

10 The Trade and the field formations may suitably be informed immediately. Special measures should also be taken to give wide publicity to this new procedure, which will come into effect from 1^{st} November, 2001. The new Form will also be placed on Central Excise page of the CBEC Web site: **www.cbec.gov.in** and can be downloaded.

11 Receipt of this Circular may please be acknowledged.

12 Hindi version will follow.