

9(1)	every person who produces, manufactures, carries on trade, holds private store-room or warehouse or otherwise uses excisable goods shall get registered.
9(2)	Board is authorised to issue notifications (a) specifying conditions and procedures for registration and (b) granting exemption to person or class of persons from provisions of registration.
10(1)	Daily Stock Account of manufactured goods - A daily stock of goods manufactured or produced has to be maintained by every assessee.
10(2) and 10(3)	The first page and last page of such account book shall be duly authenticated by the producer or manufacturer or his authorised agent [rule 10(2)]. All such records shall be preserved for 5 years [rule 10(3)].
11(1)	Goods should be removed from a factory or warehouse only under an invoice signed by owner or his authorised agent. In case of cigarettes, invoice shall be counter-signed by Inspector.
11(2)	Invoice shall contain Registration Number, Address of jurisdictional Central Excise Division (added w.e.f. 1-4-2007), Name of consignee, Description and classification of goods, Time and date of removal, Mode of transport and vehicle registration number, Rate of duty, Quantity and Value of goods and Duty payable on the goods.
11(3)	Invoice should be in triplicate and should be marked as follows (i) Original shall be marked 'ORIGINAL FOR BUYER' (ii) Duplicate copy shall be marked 'DUPLICATE FOR TRANSPORTER' (iii) Triplicate shall be marked 'TRIPLICATE FOR ASSESSEE'.
11(4)	Only one copy of invoice book at a time, unless otherwise allowed by AC / DC.
11(5)	Each foil of the Invoice shall be pre-authenticated by the assessee - by owner, working partner, Managing Director or Secretary or any person duly authorised for this purpose, before being brought into use.
11(6)	Before making use of the invoice book, serial numbers shall be intimated to Range Superintendent.
11(7)	Provisions of rule 11 (which is applicable to manufacturers) shall apply <i>mutatis mutandis</i> to goods supplied by a first stage dealer or a second stage dealer.
<i>Proviso to rule 11(7)</i>	If a first stage or second stage dealer receives goods under an invoice which mentions that Cenvat credit of the special CVD paid u / s 3(5) of Customs Tariff Act is not admissible, he should make similar endorsement in his invoice to buyer.
12(1)	A monthly return is to be submitted by every assessee to Superintendent of Central Excise, of production and removal of goods, and Cenvat credit availed, by 10th of the following month in form ER-1. SSI unit availing concession on basis of annual turnover have to file return on quarterly basis within 20 days from close of quarter in form ER-3.