

12(2)	Assessee paying duty of Rs one crore or more per annum through PLA are required to submit Annual Financial Information Statement for each financial year by 30th November of succeeding year in prescribed form ER-4.
12(3)	The Range Officer will scrutinise the monthly / quarterly return. He can call for documents from the assessee as he considers necessary.
12(4)	It will be responsibility of assessee to provide necessary records as and when required by excise officer.
12AA	Procedure for job work in articles of jewellery.
12BB	Procedures by LTU (Large Taxpayer Unit)
15	Central Government can notify scheme for payment of duty under 'Compounded Levy Scheme'.
16	Duty paid goods can be brought in factory for being re-made, refined, reconditioned or for any other reason under rule 16(1). After processing/ repairs, if the process amounts to 'manufacture', excise duty based on assessable value is payable. If process does not amount to manufacture, an 'amount' equal to Cenvat credit availed should be paid. [rule 16(2)]. If the above procedure cannot be followed, permission of Commissioner is required [rule 16(3)].
16C	A manufacturer can, with specific permission of Commissioner, remove excisable goods manufactured in his factory for carrying out tests or any other process not amounting to manufacture, to some other premises, without payment of duty. The provision does not apply to prototype which are sent out for trial or development test. Conditions as specified in permission of Commissioner of CE will have to be followed [The rule is useful in cases where Cenvat provisions do not apply].
17	EOU to clear goods under invoice and duty is payable at the time of removal (not on monthly basis).
18	Duties can be paid on final product and subsequently rebate (refund) is claimed after exportation of such goods. Alternatively, rebate can be granted of duty paid on inputs used in the exported final product and final product is exported without payment of excise duty.
19	Excisable goods can be removed for export without payment of duty [Rule 19(1)]. Inputs to be used for manufacture of final product to be exported can be obtained without payment of excise duty [Rule 19(2)].
20	Facility of warehousing for removal of excisable goods from factory of production to a warehouse or from one warehouse to another warehouse without payment of duty. CBE&C can prescribe conditions, limitations and safeguards.