

SHORT REVISIONARY KONCEPTS

Central Excise Rules, 2002

Rule 1	Title, Extent & Commencement	
Rule 2	Definitions	<u>Not Relevant</u>
Rule 3	Appointment & Jurisdiction of CEO	
Rule 4	Duty payable on removal	
Rule 5	Relevant Date for determination of AV & RoD	
Rule 6	Self-Assessment	
Rule 7	<u>Provisional Assessment</u>	
Rule 8	<u>Manner of Duty Payment (Monthly Basis)</u>	
Rule 9	<u>Registration</u>	
Rule 10	Daily Stock Account (DSA) [RG-1]	
Rule 11	<u>Invoice (Goods to be Removed only under cover of an Invoice)</u> <u>Amendment in Year 2008</u> In case of PROPRIETORY CONCERN / HUF → Name of Proprietor / HUF shall also be mentioned on Invoice	
Rule 12	Excise Return [E.R.-1 : Monthly Return & E.R.-3 : Quarterly Return] <u>Amendment in Year 2008</u> : New Quarterly Return prescribed for Assessee availing AREA-BASED EXEMPTION [To be filed with CCE – within 20 days from end of quarter] Annual Financial Information [AFI] Statement (by 30th Nov) --- E.R.-4 - by all assesses who paid ED => 100 lakhs in a year	
Rule 13 /14	Omitted.....	
Rule 15	Compounded Levy Scheme (CLS) (Spl. Manner of Payment of duty)	
Rule 16	Bringing Back of Duty-paid Goods into the factory	
Rule 17	Duty payment by 100% EOU on its DTA Clearances (Payment at time of Removal)	
Rule 18	<u>Rebate of Duty</u> (on Inputs + FP --- on export of goods)	Export procedures
Rule 19	<u>Export without payment of duty</u> (Inputs + FP – both without duty payment)	
Rule 20	Warehousing Provisions (Removal from factory without Duty payment) ---- Facility available for limited notified goods	

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<u>Rule 21</u>	<u>Remission of Duty</u> (<i>Remission Application to CEO</i>) <i>[Related <u>Rule 3(5-C) of CCR, 2004</u> → Related CCr of INPUT shall be reversed]</i>
<u>Rule 22</u>	<i>Powers – Access to Registered Premise</i>
<u>Rule 23</u>	<i>Power – Stop & Search conveyance</i> Refer Chapter: <u>Powers of CEO</u>
<u>Rule 24</u>	<i>Power – Detention & Seizure of Goods</i>
<u>Rule 25</u>	<u>Penalty --- Specified Contraventions</u> (on <u>Manufacturer // W/H Owner // Reg Dealer</u>)
<u>Rule 26</u>	<i>Penalty --- Other persons</i>
<u>Rule 27</u>	<i>Residuary Penalty</i> Refer Chapter: <u>Civil Proceedings</u>
<u>Rule 28</u>	<i>Confiscation --- Ownership in goods to vest with CG</i>
<u>Rule 29</u>	<i>Disposal of Confiscated Goods</i>
<u>Rule 30</u>	<i>Option – to pay REDEMPTION FINE</i>
<u>Rule 31 to 33</u>	<i>Not Relevant</i>