

## Returns galore

### (S. Jaikumar & G. Natarajan, Swamy Associates)

Apart from the monthly / Quarterly ER1 returns, to be filed by the manufactures of excisable goods, the following returns are also required to be filed by the specified assessees. Let us have a look at them.

As per Rule 12 (2) of the Central Excise Rules, 2002, an Annual Financial Information Statement has to be filed on or before 30<sup>th</sup> November of the succeeding year. This is called **ER 4** return. Assesseees who have paid a duty of less than Rs. 1 crore through PLA (Account current) during any financial year were not required to file this return, as per Notification 17/2006 CE NT Dated 01.08.2006 (Earlier 35/2004 CE NT). **Now, this condition has been amended vide Notification 42/2008 CE NT Dated 29.09.2008 whereby, those who have paid a duty of less than Rs. 1 Crore, irrespective of the mode of payment (PLA or utilization of cenvat credit) alone are entitled for exemption. IN other words, those who have paid a duty of over Rs. 1 crore, either by way of PLA (Account current) or by way of utilization of cenvat credit or both, shall file this return.**

As per Rule 9 A of the Cenvat Credit Rules, 2004, every manufacturer has to file a return about the principal inputs used by them the quantity of such principal inputs required to manufacture an unit quantity of final products. This return is known as **ER 5** and this should be filed on or before 30<sup>th</sup> April. Thereafter a monthly return has to be filed by them, indicating the receipt and consumption of such principal inputs and manufacture of final products. This return is known as **ER 6** and this should be filed on or before 10<sup>th</sup> day of succeeding month. Assesseees who have paid a duty of less than Rs. 1 crore through PLA (Account current) during any financial year were not required to file this return, as per Notification 39/2004 CE NT. Further, those who manufacture goods falling under the chapters, other than the chapters mentioned in the following table are also exempted from filing these returns.

S. No.	Description of Goods
(1)	(2)
1.	All goods falling under Chapters 22, 28, 29, 30, 32, 33, 34, 38, 39, 40, 48, 72, 73, 74, 76, 84, 85, 87, 90 and 94
2.	All goods falling under Heading Nos. 54.02, 54.03, 55.01, 55.02, 55.03 and 55.04

**Now, this condition has been amended vide Notification 41/2008 CE NT Dated 29.09.2008, whereby, and those who have paid a duty of less than Rs. 1 Crore, irrespective of the mode of payment (PLA or utilization of cenvat credit) alone are entitled for exemption. IN other words, those who have paid a duty of over Rs. 1 crore, either by way of PLA (Account current) or by way of utilization of cenvat credit or both, shall file this return.**

Further, sub rule 2 A has been introduced in Rule 12 of the CE Rules, 2002, vide Notification 38/2008 CE NT Dated 29.09.2008, requiring all assesseees to declare the Annual Production Capacity of their factory. The format of this return has been prescribed in Notification 39/2008 CE NT Dated 29.09.2008 and this format is known as **ER 7**. This shall be filed on or before 30<sup>th</sup> April of every succeeding

year and for the year 2007-2008 the same has to be filed on or before 31.10.2008. It may be noted that no exemption has been provided so far, from filing this return and all assesses would be required to file this return.