

केन्द्रीय उत्पाद एवं सीमा शुल्क आयुक्तालय
सेन्ट्रल एक्साइज़ बिल्डिंग, रेसकोर्स,
वडोदरा - 390 007.

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व्यापार सूचना सं. 11/2010

वडोदरा, दिनांक:-26.10.2010

विषय:- के.उ.शु. परिपत्र का परिचालन ।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, नई दिल्ली द्वारा जारी निम्नलिखित अधिसूचनाओं की प्रति आपकी सूचना एवं मार्गदर्शन के लिए इस पत्र के साथ प्रेषित हैं:-

क्रमांक	परिपत्र सं.	दिनांक
1	CBEC's letter F.NO.354/72/2010-TRU	08.09.2010
2	Notification No. 07/2010- Clean Energy Cess	08.09.2010

सभी व्यापार संघों / वाणिज्य मंडलों एवं क्षेत्रीय सलाहकार समिति के सदस्यों से अनुरोध है कि वे इस सार्वजनिक सूचना को सभी सदस्यों के ध्यान में ला दें ।

आशिर

(डॉ. आशिर त्यागि)

अपर आयुक्त (तक.)

केन्द्रीय उत्पाद एवं सीमा शुल्क,
वडोदरा-।

संलग्न:- यथोपरि ।

फा.सं.IV/16-11/TN/Tech/2008 Pt.I

वडोदरा, दिनांक: 26.10.2010

प्रतिलिपि प्रेषित:- व्यापार तथा विभागीय डाक के अनुसार ।

*Circulate to all CEs
quickerly*

(5)

मुख्य आयुक्त कार्यालय
के. स. व. सीमा शुल्क
यडोदरा.
08 SEP 2010
Office of the Chief Controller
C. Ex. & Customs Hd. Quts.
Vadodara.

F.No.354/72/2010-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

New Delhi, the 8th September, 2010.

To

Chief Commissioners of Central Excise (All),
Chief Commissioners of Customs (All),
Chief Commissioners of Central Excise & Customs (All),
Director General of Central Excise Intelligence, New Delhi,
Director General of Audit, N. Delhi,
Director General of Revenue Intelligence, New Delhi.

Madam/Sir,

Subject: Levy of Clean Energy Cess – regarding

It may kindly be recalled that while communicating the clean energy cess notifications, it has been stated that the office of Chief Controller of Accounts has already been requested to assign a minor head for the payment of this cess both on domestic and imported coal & relevant communication conveying this to the field formations would be issued in due course. In this regard, the Office of the Principle Chief Controller of Accounts has informed that pending opening of new Head of Account, the Cess being deposited by assesseees may be accounted for under Sub-Head/Minor Head of Accounts "Receipt Awaiting Transfer to other Minor Head etc" under the Major Head 0038-Union Excise Duty. The reduced accounting code to be quoted for depositing "Clean Energy Cess" is 00380086 (U.E.D). As soon as specific Minor head is received from their office, the same will be informed accordingly.

2. It has been brought to the notice that ACES application for registration under the Central Excise Rules, 2002 does not provide for "Producer" as a separate class of registrants. It has been suggested by the Directorate of Systems that an applicant seeking registration as a "producer" may register through ACES by selecting the category of registration as a "manufacturer". This suggestion has been examined

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and it has been decided to accept it. Accordingly it is clarified that an applicant seeking registration as a "producer" shall register through ACES by selecting the category of registration as a "manufacturer".

3. In order to integrate the monthly return form, FORM-I, of the clean energy cess with systems format, the same has been changed as suggested by the Directorate of Systems, vide notification no.7/2010-Clean energy Cess dated 8.9.10. Rule 11 of the Clean Energy Cess Rules has also been modified vide the same notification so as to align it with payment date. Accordingly the return is due by the 10th day of the second month, following the month in which removals were made. For example, the Return for the month of July 2010 shall be due by the 10th of September, 2010.

4. The above may kindly be brought to the notice of field formations under your charge and the trade. Difficulties in their implementation, if any, may be brought to the notice of the undersigned.

Yours faithfully,

Vivek Johri
8/1/2010

(Vivek Johri)

Joint Secretary (TRU-D)

Tel: 23092687

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, the 8th September, 2010

Notification No. 07/2010-Clean Energy Cess

G.S.R. (E).- In exercise of the powers conferred by section 84 of the Finance Act, 2010 (14 of 2010), the Central Government hereby makes the following rules to amend the Clean Energy Cess Rules, 2010, namely:-

1. (1) These rules may be called the Clean Energy Cess (Amendment) Rules, 2010.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Clean Energy Cess Rules, 2010,-
 - (a) in rule 11,-
 - (i) For the words, figures and letters "not later than 10th day of the month in which the payment has been" the words, figures and letters "not later than 10th day of the second month, following the month in which removals were" shall be substituted;
 - (ii) after the proviso, the following illustration shall be inserted, namely:-
"Illustration.- Return for the month of July 2010 shall be due by the 10th of September, 2010."
 - (b) for Form-I, the following Form-I shall be substituted, namely:-

"FORM - I

Monthly Return for Removal of specified goods
(See rule 11)

Return for Specified Goods for the Month	M	M	Y	Y	Y	Y
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I. (1) Registration Number :

(2) Name of the Producer :

(3) Full Address :

II. Details of Specified Goods removed and Cess payable

S.No	Name of the mine along with address	CETSH NO.	Description of specified goods	Unit of quantity	Quantity of specified goods removed during the month (in MT)	Rate of cess per tonne (Rs. per tonne)	Notification availed	S.No. in notification	Total cess payable as per billing (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

(This part is to be repeated for each CETSH and for each mine, in case a producer has obtained centralized registration)

III. Details of payment:

Total Cess paid (Rs.)	Amount of Cess adjusted during the month under Rule 6(3)	Source document	Cess Code	Challan No. (CIN)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)

(Total Cess paid should include Cess payment made during the month through challan as well as excess payment adjusted from earlier month(s).)

①
18/09/10
Actt
S.M.
19/10/10
Suptt

IV. Details of other Payments:

Payments	Amount paid in cash(Rs.)	Challan No. (CIN)			Source document	
					No.	Date
Arrears of CESS under rule 6						
Other arrears						
Interest payment under rule 6(4)						
Other interest payments						
*Miscellaneous payments						
Total						

(*Miscellaneous payments include penalty, pre-deposit, redemption fine.)

V. (a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorized to sign on behalf of the assessee.

(b) During the month a total amount of Rs. _____ was deposited vide TR-6 Challan (copies enclosed).

(c) During the month, invoices bearing S. No. _____ to _____ were issued. (Mine-wise)

(Name and Signature of the Assessee or Authorised signatory)

Place:

Date:

ACKNOWLEDGMENT

	M	M		Y	Y	Y	Y
Return of Specified Goods							

	D	D		M	M		Y	Y	Y	Y
Date of Receipt										

(Name and Signature of the Range Officer with Official Seal)

INSTRUCTIONS

1. In case where a producer has obtained a centralized registration under Rule 3 of Clean Energy Cess Rules 2010 he should provide information in respect of table No. II and V (c) in respect of each Mine separately.
2. In case more than one item is produced, additional row may be inserted in each table.
3. 8-Digit CETHS No. may be indicated without any decimal point.
4. The details of the challans for duty payment should be mentioned in Table II. Separate challans should be used for pre-deposit of duty for the purpose of appellate remedy.
5. In the sixth column of Table at serial number IV specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest, the period for which the said interest has been paid. For other miscellaneous payments, mention the source document number and date."

[F. No. 354/72/2010-TRU]

K.S.V.V. Prasad
8/9/10.

(K.S.V.V. Prasad)

Under Secretary to the Government of India

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section(i), dated 22nd June, 2010 vide notification No. 6/2010-Clean Energy Cess, dated the 22nd June, 2010 [G.S.R. 548(E), dated the 22nd June, 2010]