

ANNUAL RETURN FOR CENTRAL EXCISE/ SERVICE TAX

FORM AR

(See Rule 12 of Central Excise Rules, 2002/ Rule 9A of Cenvat Credit Rules, 2004/ Rule 7 of Service Tax Rules, 1994)

CERTIFICATE

INDEPENDENT CERTIFICATION OF PARTICULARS CONTAINED IN FORM AR

Name of the Assessee:

Address of the Assessee:

We have verified the enclosed particulars for the financial year ended *(specify the year)* as given in Part A, B and C (Annexure 1-7) in the enclosed Form AR of M/s *(name of the assessee)*.

Assessee's Responsibility:

The Assessee is responsible to provide all the information and documents required for the purpose of reconciliation of Returns filed under the Central Excise Act, 1944 / Chapter V of the Finance Act, 1994 with the relevant accounting records and financial statement. Assessee is also responsible to state reasons or explain the difference arising in the reconciliation.

Encl.: Form No. AR

DATE:

PLACE:

NAME OF THE ASSESSEE/ AUTHORIZED SIGNATORY/

CHARTERED ACCOUNTANT/ COST ACCOUNTANT:

DESIGNATION:

MEMBERSHIP No. (in case of Chartered Accountant/ Cost Accountant):

SIGNATURE:

NOTE:

- a) *The annual return form shall be filed by only those assesseees who have paid Central Excise duty/ Service Tax of more than Rs. 2 crores (PLA + CENVAT) during the year.*
- b) *The annual return form shall be certified by an assessee or an authorized signatory on his behalf in case if the total Central Excise duty/ Service Tax paid (PLA +CENVAT) during the year is more than Rs. 2 crores and less than or equal to Rs. 15 crores.*
- c) *The annual return form shall be certified by a Chartered Accountant or Cost Accountant in case if the total Central Excise duty/ Service Tax paid (PLA +CENVAT) during the year is more than Rs. 15 crores.*

Form-AR

[See Rule 12 of Central Excise Rules, 2002/ Rule 9A of Cenvat Credit Rules, 2004/ Rule 7 of Service Tax Rules, 1994]

Particulars/ information for the year ended.....

PART A: General Information		
1	Name of the assessee	
2.	Central Excise Registration No.	
3	ST Registration No.	
4.	VAT RegistrationNo.	
5.	IEC	
6.	ISD Registration No.	

PART B: BUSINESS RELATED INFORMATION		
1	Details of Related party as per Section 4(3)(b) of Central Excise Act, 1944, if any?/ Associated Enterprise as per Section 65B(13) of Chapter V of Finance Act, 1994, if any.	
	S. No.	Name of related party/ associated enterprise
		PAN
2.1	Method of accounting employed during the year (Cash OR Accrual)	
2.2	Whether there has been any change in the method of accounting employed <i>vis-a-vis</i> the method employed in the immediately preceding year? If yes, provide reasons along with impact on valuation of stock in hand/goods sold/ services provided or received.	
6	Whether goods are got manufactured through job worker?	
7	Whether any job work activity is carried out by the assessee?	
PART C: ENCLOSED AS ANNEXURE (1-7) [See instructions for filling up the form]		

PART C. ANNEXURE-1
Value of finished goods, inputs, capital goods cleared during the period as per Excise Returns filed and Financial Statements

Sl. No.	Description of Goods	FINISHED GOODS (excluding (12), (13), (14) and (15))				Inputs removed as such or partially processed (12)	Capital Goods removed as such or after being put to use (13)	Waste/ Scrap (14)	Non-excisable (15)
		DTA Clearances		Exports					
		At Tariff Rate (8)	At Concessional Rate (9)	Export under Bond (10)	Export under Rebate (11)				
1.									
2.	Tariff Sub-heading (Six Digit level)								
3.	Notification No. and date, if any								
4.	Aggregate value of goods, where value of clearances less than or equal to Rs. 5 lakhs								
5.	Aggregate Value in Return*								
6.	Value in F. St.**								
7.	Difference (5)-(6)								

* Value in Return: Value of Goods cleared as per Return

**Value in F. St.: Value of Goods Cleared as per P&L Account

ANNEXURE 1A

SL NO	REQUIRED INFORMATION TO BE PROVIDED BY THE SERVICE PROVIDER		
A			
1	Particulars of Services provided		
1.1	Description of the service		
1.2	SAC NO		
1.3	Notification claimed ,if any with date and Number		
Information on the value/rates			
2	Gross value of Service provided with respect to A		
3	Adjustments		
3.1	Value on which service tax is payable under partial reverse charge		
3.1.1	Percentage liability under reverse charge		
3.1.2	Actual Value on which service tax is payable under partial reverse charge		
3.2	Value of export of service provided or to be provided		
3.3	Value of services in negative list		
3.4	Value of exempted service provided or to be provided (other than export of service)		
3.5	Value of service provided as a pure agent		
3.6	Value on which abatement Claimed		
3.6.1	Percentage abatement claimed		
3.6.2	Actual Abatement claimed		
3.7	If any other amount claimed as deduction		
3.7.1	If yes please specify reasons thereof		
4	Net value of Taxable Service provided after adjustments (2+3.1.2)-(3.1+3.2+3.3+3.4+3.5+3.6.2+3.7)		
5	Service tax on Net Taxable value (4x Prevailing Service Tax Rate)		
6	Rate (Specific) if applicable as per rule 6 of Service Tax Rules		
7	Total Value of service provided as per Returns		
8	Total value of service provided as per Financial Statements		
9	Difference and reasons thereof (like value of services provided in non taxable territory, trading of goods,Interest income,Adjustment on account of Debit/Credit note etc)	Reasons	Amount

PART C. ANNEXURE-2

Details of duty of Central Excise/ Service Tax payable and paid during the period

S. No.	Particulars	Value of Excisable Good(s)*/ Taxable Services as per return filed (3)	Rate of duty/ tax (adv.) (4)	Rate of duty/ tax (specific) (5)	Duty/tax payable (6)	Provisional assessment order number and date (if any) (7)	Total duty/ tax payable (Rs.) (8)	Duty/ tax Paid (Rs.)						
								Duty/T ax code	Through CENVAT Credit Account (Rs.) (9)	Through PLA/ Challan (Rs.) (10)	Through Debit in Scrips (11)	Total duty/ tax paid (12)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)							
									Excise Duty/ ST Paid					
									Other Duties					

**Excisable Goods: Details to be given of Excisable Goods for which the value of clearances in the year is more than Rs 5 lakhs*

PART C. ANNEXURE-3

Reconciliation of value of clearances of goods with financial Statement

Sl. No.	Particulars	Amount in Rs.
(A)		Total of Sl. No. 5 PART C (Annexure1)
1.	Value of clearances of goods as per PART C (Annexure1) Sl. No. 5	
Add (B)		
2.	Adjustments on account of MRP Based assessments	
3.	Adjustments on account of Tariff Value	
4.	Adjustments on account of discounts given	
5.	Adjustments on account of Cum Duty Price	
6.	Adjustments on account of VAT/ Sales Tax/ CST	
7.	Adjustments on account of sales through Depots	
8.	Adjustments on account of sales through Consignments agents	
9.	Adjustments on account of Job-work	
10.	Adjustments on account of freight & insurance	
11.	Value of Bought out items	
12.	Adjustments on account of Sales Return	
13.	Adjustments on account of Debit / Credit Notes	
14.	Adjustments on account of captive consumption	
15.	Value of Trading of Goods	
16.	Others	
17.	TOTAL (B)	
Less (C)		
18.	Adjustments on account of MRP Based assessments	
19.	Adjustments on account of Tariff Value	

20.	Adjustments on account of discounts given	
21.	Adjustments on account of Cum duty price	
22.	Adjustments on account of VAT/Sales Tax/CST	
23.	Adjustments on account of sales through Depots	
24.	Adjustments on account of sales through Consignments agents	
25.	Adjustments on account of Job-work	
26.	Adjustments on account of freight & insurance	
27.	Value of Bought out items	
28.	Adjustments on account of Sales Return	
29.	Adjustments on account of Debit / Credit Notes	
30.	Adjustments on account of captive consumption	
31.	Value of goods cleared without consideration e.g. Free samples etc.	
32.	Adjustments on account of clearances to Related Party / inter-connected undertakings	
33.	Adjustments on account of additional consideration paid by buyers	
34.	Others	
35.	TOTAL (C)	
	GRAND TOTAL	
36.	Value of clearances as per Financial Statement (D)	

NOTE: (A)+(B)-(C)=(D)

PART C. ANNEXURE-4

Details of CENVAT credit taken and utilized

Opening Balance (Rs.)		Credit Taken (Rs.)			Credit Utilized* (Rs.)		Closing Balance (Rs.)	
Duties / Taxes (1)	Cesses (2)	Input Services (4)	Capital Goods (5)	Cesses (6)	Duties / Taxes (7)	Cesses (8)	Duties / Taxes (9)	Cesses (10)
		(3)	(5)	(6)	(7)	(8)	(9)	(10)
					Total (11)			
Balance as per Balance Sheet for year ending 31.03.XXXX (12)								
					Difference, if any (11-12)			

**includes credit utilized on inputs/capital goods cleared as such and reversal of credits as per provisions of CCR, 2004*

PART C. Annexure-5

DETAILS OF PRINCIPAL INPUTS, INPUT SERVICES AND CAPITAL GOODS ON WHICH CENVAT CREDIT AVAILED

Sl. No.	Description of Principal inputs*	Tariff Sub-Heading No. (6 digit level)	Total CENVAT credit availed (for each principal input)	Ratio of CENVAT credit availed on principal input as a proportion to Total CENVAT credit availed	Description of principal input services**	Total CENVAT credit availed (for each principal input service)	Ratio of CENVAT credit availed on principal input service as a proportion to Total CENVAT credit availed	Description of goods on which CENVAT credit availed	Tariff Sub-Heading No. (6 digit level)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

*Principal input: Input having a value of at least 10% of the total value of inputs used

**Principal input service: Input service having a value of at least 10% of the total value of input services used

PART C. Annexure-6

PART I. Quantitative details of manufactured finished goods and cleared during the year

S. No.	Description of finished Goods* including Tariff Sub-Heading (6 digit level) (2)	Units of FG (3)	Opening stock of FG (Qty) (4)	(+) Production of FG (Qty) (5)	(-) Finished goods cleared (Qty) (6)	Closing Stock of FG (Qty) (7)	Aggregate Closing Stock of FG where value of clearance of each such goods is less than or equal to Rs. 5 lakhs (Qty) (8)
(1)							

PART II. Reconciliation of Product-wise Quantity

S. No.	Description of FG including Tariff Sub-Heading (6 digit level) (10)	Details of Closing Quantity of FG from Part I (11)=(7)+(8)	Details of Closing Quantity of FG from Form 3CD/ Notes to Accounts/ Stock Registers (12)	Difference (11-12) (13)	Diff. if any and Reasons thereof (14)
(9)					

***Finished Goods (FG): Goods with value of clearances more than Rs. 5 lakhs during the year**

Part C. Annexure-7

List of units from whom, on receipts of input or input services or Capital Goods, cenvat credit greater than rupees 5 lakh/ 10 lakh in total have been availed in the year

(I) INPUTS

Sl. No. (1)	Name of Unit (2)	Central Excise Registration No. (3)	Total Credit availed (where cenvat credit availed is greater than Rs. 5 lakh) (4)

(II) INPUT SERVICES

Sl. No. (5)	Name of Unit (6)	ST Registration No. (7)	Total Credit availed (where cenvat credit availed is greater than Rs. 5 lakh) (8)

(III) CAPITAL GOODS

Sl. No. (9)	Name of Unit (10)	Central Excise Registration No. (11)	Total Credit availed (where cenvat credit availed is greater than Rs. 10 lakh) (12)

PLACE:

DATE:

NAME OF ASSESSEE/ AUTHORIZED SIGNATORY/

CHARTERED ACCOUNTANT/ COST ACCOUNTANT:

MEMBERSHIP No. (in case of Chartered Accountant/ Cost Accountant):

DESIGNATION:

SIGNATURE:

INSTRUCTIONS FOR FILLING UP ANNUAL RETURN FOR CENTRAL EXCISE

PART C. ANNEXURE-1: Value of finished goods, inputs, capital goods cleared during the period as per Excise Returns filed and Financial Statements

Sl. No. (in the annexure)	Particulars of the Details to be filled
1.	Description of goods (specified in Col. (8) to (15)), as per returns (ER-1/ 2/3 as applicable), should include only those goods whose value of clearance in the given financial year is more than Rs. 5 lakhs.
2.	Tariff sub-Heading at six digit level of goods (specified in Col. (8) to (15)), as per returns (ER-1/ 2/ 3 as applicable), to be specified.
3.	Benefit of Notification availed, if any, under which the goods (specified in Col. (8) to (15)) are cleared to be specified.
4.	Consolidated assessable value of all such goods (specified in Col. (8) to (15)) should be given where assessable value of clearance of each goods is less than or equal to Rs. 5 lakhs
5.	Aggregate value of all the goods (specified in Col. (8) to (15)) cleared during the given financial year, as per return, to be provided.
6.	Aggregate value of all the goods (specified in Col. (8) to (15)) cleared during the given financial year, as per the financial statements i.e. Profit & Loss A/c, to be provided.
7.	Difference in value specified at Sl. No. (5) and (6)
8.	Details of finished goods (as per returns ER-1/ 2/ 3 as applicable) which are cleared for domestic consumption in terms of duty rates mentioned in the Central Excise Tariff Act.
9.	Details of finished goods (as per returns ER-1/ 2/ 3 as applicable) which are cleared for domestic consumption at concessional rate of duty. This heading shall also require assesses to specify the details of those goods which are exempted and cleared at Nil rate of duty.
10.	Details of finished goods (as per returns ER-1/ 2/ 3 as applicable) which are exported under bond without payment of central excise duty.
11.	Details of finished goods (as per returns ER-1/ 2/ 3 as applicable) which are exported under rebate of duty.
12.	Details of inputs (as per returns ER-1/ 2/ 3 as applicable) which are cleared as such or after being partially processed.
13.	Details of capital goods (as per returns ER-1/ 2/ 3 as applicable) removed as such or after being put to use.
14.	Details of waste/ scrap (as per returns ER-1/ 2/ 3 as applicable) cleared from the factory
15.	Details of non-excisable goods (as per returns ER-1/ 2/ 3 as applicable) cleared from the factory.

PART C: ANNEXURE-1A AND ANNEXURE-1B

Please note that service wise details have to be entered one by one (A,B,C etc) and at the end entire accounts have to be reconciled with the Service tax returns.

1-1.3-----Pls fill in the details sought for,so that the complete nature of the service can be deciphered

SAC in 1.2 means Service tax Accounting code

2-----Gross amount –Assesseses are requested to fill in the gross consideration received/paid or to be received/paid for the service viz the money receipts,or money due,money equivalent of any other consideration received.

3-----Purpose is to arrive at the net taxable value and assesses are requested to fill in the correct details of adjustments made.

4-----Net taxable value has to be arrived at with the given formula.

5-----rate at which service tax is paid need to be mentioned.

6---If Service Tax is paid at specific rate it needs to be mentioned here.

7---Total Value of services as per the return

8---Total value of Services as per Financial statements

9---Purpose is to reconcile financial statement with the returns filed.The difference whatever is should be brought out clearly through the space given.It should be clear such that the assessing officer can completely reconcile all the amounts and frequent demand for records can be done away with.

Sample illustrations

1.Manpower supply

Service Provider is M/s X Service Recipient is M/s Y.
X is individual and Y is body corporate
According to Notification 30/2012 S.T dated 20/6/2012, as amended
Liability of X is 0% and Y is 100%

Suppose X receives Rs 1000

So X in filling annexure 1A mentions

ANNEXURE 1A

SL NO	REQUIRED INFORMATION TO BE PROVIDED BY THE SERVICE PROVIDER
A	
1	Particulars of Services provided

1.1	Description of the service	Manpower supply
1.2	SAC NO	00440060
1.3	Notification claimed ,if any with date and Number	30/2012-ST dated 20/6/2012
Information on the value/rates		
2	Gross value of Service provided with respect to A	1000
3	Adjustments	
3.1	Value on which service tax is payable under reverse charge	1000
3.1.1	Percentage liability under reverse charge	0
3.1.2	Actual Value on which service tax is payable under partial reverse charge	0
3.2	Value of export of service provided or to be provided	NA
3.3	Value of services in negative list	NA
3.4	Value of exempted service provided or to be provided (other than export of service)	NA
3.5	Value of service provided as a pure agent	NA
3.6	Value on which abatement Claimed	NA
3.6.1	Percentage abatement claimed	NA
3.6.2	Actual Abatement claimed	NA
3.7	If any other amount claimed as deduction	NA
3.7.1	If yes please specify reasons thereof	
4	Net value of Taxable Service provided after adjustments $(2+3.1.2)-(3.1+3.2+3.3+3.4+3.5+3.6.2+3.7)$	0
5	Service tax on Net Taxable value (4x Prevailing Service Tax Rate)	0
6	Rate (Specific) if applicable as per rule 6 of Service Tax Rules	
7	Total Value of service provided as per Returns	1000
8	Total value of service provided as per Financial	1000

Statements			
9	Difference and reasons thereof (like value of services provided in non taxable territory, trading of goods, Interest income, Adjustment on account of Debit/Credit note etc)	Reasons	Amount

Similarly for Y filing the return as service recipient

ANNEXURE 1B

SI No	REQUIRED INFORMATION TO BE PROVIDED BY THE SERVICE RECIPIENT WHERE HE IS LIABLE TO PAY TAX	
A		
1	Particulars of Services received	
1.1	Description of the service	Manpower supply
1.2	SAC NO	00440060
1.3	Notification claimed ,if any with date and Number	30/2012-ST dated 20/6/2012
Information on the value/rates		
2	Gross value of Service received with respect to A	1000
3	Adjustments	
3.1	Value on which service tax is payable under reverse charge	1000
3.1.1	Percentage liability under reverse charge	100
3.1.2	Actual Value on which service tax is payable under partial reverse charge	1000
3.2	Value of services received from a non Taxable territory (if any)	
3.3	If any other amount claimed as deduction	
3.3.1	If yes please specify reasons thereof	
4	Net value of Taxable Service received after adjustments (2+3.1.2)-(3.1+3.3)	
5	Service tax on Net Taxable value (4x Prevailing Service Tax Rate)	1000

6	Rate (Specific) if applicable as per rule 6 of Service Tax Rules	.15*1000=150	
B			
C			
7	Total Value of service received as per Returns (A+B+C+...)	1000	
8	Total value of service received as per Financial Statements	1000	
9	Difference (like value of different services received including TDS,value of services from non taxable territory etc)	Reasons	Amount

2)Restaurant service

X is restaurant and has total turnover of Rs 1000

So he will fill form as

ANNEXURE 1A		
SL NO	REQUIRED INFORMATION TO BE PROVIDED BY THE SERVICE PROVIDER	
A		
1	Particulars of Services provided	
1.1	Description of the service	Restaurant
1.2	SAC NO	00441067
1.3	Notification claimed ,if any with date and Number	
Information on the value/rates		
2	Gross value of Service provided with respect to A	1000
3	Adjustments	
3.1	Value on which service tax is payable under partial reverse charge	
3.1.1	Percentage liability under reverse charge	
3.1.2	Actual Value on which service tax is payable under partial reverse charge	
3.2	Value of export of service provided or to be	

PART C. ANNEXURE-2: Details of duty of excise payable and paid during the period

Sl. No. (in the annexure)	Particulars of the Details to be filled
2.	Particulars should include 6 digit Tariff Sub-Heading separately for each goods cleared with assessable value more than Rs. 5 lakhs/ taxable services provided (as per returns).
3.	Assessable value of various goods cleared, having assessable value more than Rs. 5 lakhs (as per returns)/ taxable services provided, to be specified.
4.	Ad valorem rate of duty at which goods are being cleared/ services provided, wherever applicable, to be specified for all such goods/ services.
5.	Specific rate of duty/ tax at which goods/services are being cleared/ provided, wherever applicable, to be specified for all such goods/ services.
6.	Amount of duty payable for various goods cleared (as per returns)/ services provided to be specified.
7.	Provisional Assessment order number and date, wherever applicable, to be provided for various goods cleared.
8.	Aggregate amount of duty payable goods wise / services (as per returns) provided to be furnished.
9.	Details of duty/ tax paid through CENVAT Credit Account to be furnished for excise duty/ service tax and other duties separately.
10.	Details of duty/ tax paid through PLA/ Challan to be furnished for each duty code separately.
11.	Details of duty/ tax paid through debit in scrips to be furnished for each duty code separately.
12.	Details of total duty paid [(9) + (10) + (11)] to be furnished

PART C. ANNEXURE-3: Reconciliation of value of clearances of goods with financial Statement

Sl. No. (in the annexure)	Particulars of the Details to be filled
1.	Indicate the assessable value of clearances of goods as per serial number 5 in PART C Annexure 1.
2.	Valuation of goods as per MRP based Assessments in accordance with Section 4A of the Central Excise Act may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 18 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
3.	Valuation of goods as per Tariff value fixed by the government in accordance with Section 3(2) of the Central Excise Act may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 19 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
4.	On account of discounts given by the manufacturer there might be difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 20 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
5.	Recording of value of goods cleared cum-duty price in the books of accounts may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 21 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
6.	Recording of value of goods cleared by including the component of State taxes such as VAT/Sales Tax/CST in the books of accounts may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 22 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
7.	Valuation of goods cleared as " Sales through Depots ", as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 23 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.

8.	Valuation of goods cleared as “ Sales through consignment agents ” as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 24 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
9.	Valuation of goods cleared as “ Job Work ” as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 25 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
10.	Adjustment in the valuation of goods cleared on account of freight and insurance as per Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 26 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
11.	Adjustment in the valuation of goods cleared on account of inclusion of value of bought out items as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 27 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
12.	Adjustment in the valuation of goods cleared on account of “ sales return ” as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 28 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
13.	Adjustment in the valuation of goods cleared on account of “ Debit/credit notes ” as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 29 , PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
14.	Valuation of goods cleared as “ captive consumption ” as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the

	financial statements. Make necessary addition or deduction (Sl. No. 30, PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
15.	As the value of goods cleared through trading would not be mentioned in the returns, so the value of such clearances to be added in the respective Sl. No. to reconcile the values.
16.	Indicate any “ other ” reason that may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition or deduction (Sl. No. 34, PART C. ANNEXURE-3) in the respective Sl. No. to reconcile the values.
31.	Valuation of goods cleared without consideration such as free samples as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition in the respective Sl. No. to reconcile the values.
32.	Valuation of goods cleared to related party/inter connected undertakings as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition in the respective Sl. No. to reconcile the values.
33.	Adjustment in the valuation of goods cleared on account of “ additional consideration paid by the buyers ” as per the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 may result in difference in the assessable value as per the returns and the value recorded in the financial statements. Make necessary addition in the respective Sl. No. to reconcile the values.
36.	After making necessary adjustments in values at (Sl. No. 1, 17 and 35) i.e. (A)+(B)-(C), value as per financial statement (D) is obtained. This value should correspond with value declared in serial number 6 in PART C Annexure 1

PART C. ANNEXURE-4: Details of CENVAT credit taken and utilized

Sl. No. (in the annexure)	Particulars of the Details to be filled
1.	Opening Balance of the Cenvat Credit available with the assessee, on account of various duties/tax to be specified.
2.	Opening Balance of the Cenvat Credit available with the assessee, on account of various cesses to be specified.
3.	Details of Cenvat Credit taken on inputs during the year.
4.	Details of Cenvat Credit taken on inputs services during the year.
5.	Details of Cenvat Credit taken on capital goods during the year.
6.	Details of Cenvat Credit taken on cesses during the year.
7.	Details of Cenvat Credit utilised on account of various duties/ taxes during the year. It shall also include the details of credit reversed and utilised on account of inputs/capital goods cleared as such, as per provisions of CCR, 2004.
8.	Details of Cenvat Credit utilised on account of various cesses during the year. It shall also include the details of credit reversed and utilised on account of inputs/capital goods cleared as such, as per provisions of CCR, 2004.
9.	Details of closing balance of Cenvat Credit on account of duties/tax at the end of the year.
10.	Details of closing balance of Cenvat Credit on account of cesses at the end of the year.
11.	Details of closing balance of Cenvat Credit at the end of the year.
12.	Details of total Cenvat Credit available as per Balance Sheet for the year.
13.	Difference in Cenvat credit between (11) and (12), if any.

PART C. ANNEXURE-5: Details Of Principal Inputs, Input Services and Capital Goods on which Cenvat Credit Availed

Sl. No. (in the annexure)	Particulars of the Details to be filled
2.	Details of all the principal inputs to be provided. Principal input is that input which constitutes a value of at least 10% of value of all the inputs used.
3.	Central Excise Tariff Sub-Heading up to 6 digit level of each principal input (specified in col. 2) to be furnished.
4.	Details of total CENVAT credit availed for each principal input specified in col. (2).
5.	Ratio of CENVAT credit availed on a particular principal input as a proportion to total CENVAT credit availed, for each principal input to be provided.
6.	Details of all the principal input services to be provided. Principal input service is that input service which constitutes a value of at least 10% of value of all the input services used.
7.	Details of total CENVAT credit availed for each principal input service specified in col. (6).
8.	Ratio of CENVAT credit availed on a particular principal input service as a proportion to total CENVAT credit availed, for each principal input service to be provided.
9.	Details of the capital goods on which CENVAT credit is availed to be provided.
10.	Central Excise Tariff Sub-Heading up to six digit level of all capital goods (specified in col. 9) to be furnished.

PART C. ANNEXURE-6: Quantitative details of manufactured finished goods and cleared during the year

Sl. No. (in the annexure)	Particulars of the Details to be filled
PART I	
2.	Description of finished goods with Central Excise Tariff Sub-Heading up to six digit level. Finished goods for the purpose of Column No. (2), (3), (4), (5), (6) and (7) to include details of only those finished good(s) where the value of each such goods cleared during the given financial year is more than 5 lakhs.
3.	Unit for measurement of finished goods to be provided.
4.	Opening Balance of the stock of finished goods to be provided.
5.	Quantity of finished goods produced during the year to be furnished.
6.	Details of Quantity of finished goods cleared during the year to be furnished.
7.	Closing stock of finished goods at the end of the year to be provided. Quantity cleared in Col. 7 should be equal to sum of Column number 4 and 5 less Column number 6
8.	Aggregate closing stock (quantity) of only those finished goods to be provided where value of each such goods cleared during the given financial year is less than or equal to Rs. 5 lakhs.
PART II	
10.	Description of finished goods with Central Excise Tariff Sub-Heading up to six digit level. Details of only those finished good(s) to be provided where the assessable value of particular good cleared during the given financial year is more than 5 lakhs.
11.	Closing stock of finished goods at the end of the year. This quantity shall be the sum of closing stock of finished goods declared at Column No. (7) and (8) of the Part I of the same annexure.
12.	Quantity of closing stock of finished goods from Form 3CD/ Notes to Accounts/ Stock Registers to be provided. Form No. 3CD pertains to statement of particulars required to be furnished under section 44AB of Income Tax Act, 1961. Part (b) of Form 3CD under Serial Number 3(5b) requires a manufacturing concern to give quantitative details of finished goods. Notes to Account which form a part of financial statement also provide information on finished goods. Stock registers can be utilized to give details of stock held by the assessee.
13.	Difference, if any, between the Closing balance of quantity of finished goods at the end of the year (as specified at Col. 7) and details of closing balance of finished goods from Form 3CD/ Notes to Accounts/ Stock Registers to be specified.
14.	Difference, if any, in Col.13 to be justified with reasons.

PART C. ANNEXURE-7: List of units from whom, on receipts of input or input services or Capital Goods, CENVAT credit greater than rupees 5 lakh/ 10 lakh in total have been availed in the year

Sl. No. (in the annexure)	Particulars of the Details to be filled
PART I	
2.	Name of the unit from where inputs are procured on which total CENVAT credit availed is more than Rs. Five Lakh during the year
3.	Central Excise registration no. of each unit mentioned in Col. (2)
4.	Details of total CENVAT credit availed from each unit mentioned in Col. (2)
PART II	
6.	Name of the service provider from where input services are received on which total CENVAT credit availed is more than Rs. Five Lakh in the year
7.	Service Tax registration no. of each service provider mentioned in Col. (2)
8.	Details of total CENVAT credit availed from each service provider mentioned in Col. (2)
PART III	
10.	Name of the unit from where capital goods are received on which total CENVAT credit availed is more than Rs. Ten Lakh in the given financial year
11.	Central Excise registration no. of each unit mentioned in Col. (2)
12.	Details of total CENVAT credit availed from each unit mentioned in Col. (2)