

OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX, N-5, TOWN CENTRE, CIDCO, AURANGABAD- 431 030

<u>व्यापार सूचना नं. 12/2010</u> (अ.क.11/GEN./2010 दिनांक 17.09.2010)

विषय : लेफ्ही ऑफ क्लीन एनर्जी क्षेक्ष - के खावेमे

उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा दिनांक 08.09.2010 की फा.सं.354/72/2010-TRU के तहत जारी पत्र की प्रतिलिपि सूचना, मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें /

सभी संबंधित संगठनों से अनुरोध है कि वे इस परिपत्र/पत्र की जानकारी अपने सभी सदस्य निर्माताओं और व्यापारिओं को दें /

(मधु मोहन दामोधर)

आयुक्त

फा . सं . VGN(30) 24/TC /2010 औरंगाबाद, दिनांक 20.09.2010

प्रतिलिपि प्रेषितः डाक सूची के अनुसार

इउप/सहायक आयुक्त सभी मंडल प्रभारी तथा आय सी डी . इसभी अनुभाग प्रमुख मुख्यालय इमुख्य आयुक्त केंद्रीय उत्पाद तथा सीमा शुक्क नागपुर इआयुक्त के उत्पाद तथा सी शुक्क (अपील), औरंगाबाद F.No.354/72/2010-TRU Government of India Ministry of Finance Department of Revenue (Tax Research Unit)

New Delhi, the 8th September, 2010.

То

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 assessees 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 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) Joint Secretary (TRU-I) Tel: 23092687