

Circular No. 997/4/2015-CX
dated the 28th Feb., 2015

F. No. 201/24/2013-CX.6
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

To
Principal Chief Commissioners / Chief Commissioners of Central Excise (All),
Principal Chief Commissioners/Chief Commissioners of Central Excise
& Service Tax (All).

Sub: Simplification of Registration Procedures in Central Excise and Service Tax –reg.

Madam/Sir,

Registration process in Central Excise has been prescribed vide Notification no 35/2001 - C.E(N.T) dt 26-6-2001 as amended from time to time. The prescribed procedure has been amended by notification no. 07/2015-CE (N.T.) dated 01.03.2015 to simplify the procedure and improve the ease in doing business in manufacturing. The salient features of the revised registration procedure are as follows -

2) Registration in Central Excise presently envisages filing of application online on ACES, submission of documents, examination of documents, verification of premises by the departmental officer, submission of verification report, generation of Registration Certificate by the Deputy / Assistant Commissioner, dispatch of signed copy of Registration Certificate to the assessee and enabling the assessee to electronically pay the duty.

3) Under the new simplified procedure, once duly completed application form is received online on ACES, registration would be granted within two working days and issued online

without any examination of the documents and verification of documents or premises before the grant of registration, thus initiating trust based registration. Simultaneously, assessee would be enabled to electronically pay duty. Further, the assessee would not need a signed copy of Registration Certificate as proof of registration. Registration Certificate downloaded online from ACES system would be accepted as proof of registration. Verification of the documents and premises shall be carried out post facto.

- 4) Verification of the premises shall be carried out after the registration has been granted. The applicant shall tender self-attested copy of the prescribed documents at the time of the verification of the premises.
- 5) Henceforth, registration shall mandatorily require that the PAN number of the proprietor or the legal entity being registered be quoted with the exception of the Government Departments for whom this requirement shall be non-mandatory. Applicants, who are not Government Department, shall not be granted registration in the absence of PAN number.
- 6) Communication with assessee is proposed to be made electronic to reduce transaction time and to achieve this e-mail address and mobile number of the applicant is being made mandatory. Existing registrants, who have not submitted this information, are requested to file this information within three months of the new registration process coming into effect.
- 7) Document to establish possession of the premises can be any document which establishes that the applicant is in possession of the premises required to be registered such as proof of ownership, lease or rent agreement, allotment letter from the Government, no objection certificate (NOC) from the landlord. Any of the following documents shall be

submitted to establish identity, viz. PAN card, Ration Card, Passport, Voter I-card, Aadhar Card, Driving licence, or any other Photo-identity card issued by the Central Government, State Government or PSU.

8) The process of De-registration and cancellation of the registration has also been streamlined by prescribing clear procedure for the same so that winding up of business and starting new business of manufacture is made easy .

9) Similarly in service tax, the registration process for single registration has been simplified by providing for grant of registration online within two working days of filing the complete Form ST-1 in ACES, thus initiating trust-based registration. The specified documents should reach the office of the jurisdictional Deputy/Assistant Commissioner within 15 days of the date of filing the registration application. Where the need for the verification of premises arises, the same will have to be authorized by an officer not below the rank of Additional /Joint Commissioner. The conditions relating to the grant of registration in two working days have been specified in the Order No. 1/2015-Service Tax dated 28th Feb., 2015.

10) For further details, notification no. 07/2015-CE (N.T.) dated 01.03.2015 may be referred. The new procedure for registration shall come into effect from 01.03.2015. Difficulty, if any, in implementation of the procedure may please be brought to the notice of the Board. Hindi version would follow.

(ROHAN)
Under Secretary to the Government of India