

B. Interest payment on account of delay in payment of duty:

Amount of interest payable	Amount of interest paid	Date and Mode of payment
(1)	(2)	(3)

6. Details of removals of all excisable goods on which duty is payable in the **second fortnight** of the month/**second month** of the quarter, including duty liability and payment particulars relating to the said period:

A. Removals:

Product Description	Quantity Removed	Assessable value	Rate of duty (including notification no. and the relevant serial no. in the notification, if any)	Total Duty payable	Total duty paid	
					PLA	CENVAT Credit
(1)	(2)	(3)	(4)	(5)	(6A)	(6B)

B. Duty payment details:

Date(s) of payment of duty	Mode of payment	CENVAT	SDE	AED GSI	AED T&T	Cess	Addl. Duty	Others	Total duty paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	PLA								
	CENVAT Credit								

C. Interest payment on account of delay in payment of duty:

Amount of interest payable	Amount of interest paid	Date and Mode of payment
(1)	(2)	(3)

7. Details of removals of all excisable goods on which duty is payable in the third Month of the Quarter including duty liability and payment particulars relating to the said period:

D. Removals:

Product Description	Quantity Removed	Assessable value	Rate of duty (including notification no. and the relevant serial no. in the notification, if any)	Duty payable	Total duty paid	
					PLA	CENVAT Credit
(1)	(2)	(3)	(4)	(5)	(6A)	(6B)

B. Duty payment details:

Date(s) of payment of duty	Mode of payment	CENVAT	SDE	AED GSI	AED T&T	Cess	Addl. Duty	Others	Total duty paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	PLA								
	CENVAT Credit								

C. Interest payment on account of delay in payment of duty:

Amount of interest payable	Amount of interest paid	Date and Mode of payment
(1)	(2)	(3)

8. Details of goods cleared without payment of duty or under full exemption or at 'nil' rate of duty:

Product description	Unit	CETSH	Type of clearance	Quantity Cleared	Value of goods cleared
(1)	(2)	(3)	(4)	(5)	(6)

9. Total duty and interest paid during the month (the quarter in case of units availing exemption on the basis of value of clearances in a financial year):

	Duty	Interest
PLA		
CENVAT Credit		XXXXXXXXXX
Total		

10 . Details of miscellaneous payments made (arrears, penalty, etc.) during the month / quarter

Type of Payment	Amount Paid	Mode of payment	Order No. and date under which required to pay
(1)	(2)	(3)	(4)

SELF-ASSESSMENT MEMORANDUM

- I/We declare that I/We have compared the above particulars with the records and books of my/ our factory/ warehouse and the same are correctly stated.
- I/We have assessed the ad valorem with the Valuation Rules, 2000 or in terms of section 4A of the Act and in accordance with the declarations filed by me/ us under rules 173B and 173C of the Central Excise Rules, 1944.
- I/We certify the deposits were made in the designated bank on TR-6 Challans (copy enclosed).

- d. I/We have paid duty within the time specified in these rules and in case of delay, I have also deposited the interest leviable as per the rules. (Worksheet of interest calculation attached).
- e. Duty on the goods removed under invoices/ clearance documents bearing Sl. Nos. relating to this Return, has been assessed provisionally under rule 9B.
- f. Duty on the goods removed under invoices/ clearance documents bearing Sl. Nosrelating to this Return, has been paid under protest.
- g. During the month invoices/ clearance documents bearing Sl.No..... to Sl.No..... have been issued.
- h. I/We certify that proper accounts have been maintained in respect of the goods removed without payment of duty and we will follow the procedure specified in these rules or instructions issued thereunder for their proper accountal.

(Strike out the portion not applicable)

Place :

Date :

Name in capital letters and signature of the assessee or the Authorised Signatory

ACKNOWLEDGEMENT

Date Of Receipt_____

Signature And Official Seal of the Range Officer

Place:

Date:

NOTES

1. All Central Excise assesseees who are required to file return in terms of rules 54 and 173G shall use this form. In case of the small scale units, i.e. the assesses who are eligible to avail exemptions on the basis of their value of clearance in a financial year, this form shall be used with the modification that instead of details for fortnight in items 5, and 6, the details shall be given for the first, and second month of each quarter and in item 7 for the third month of the quarter to which the return relates.
2. The product description should tally with the declaration under rule 173B and those actually used on the invoices. Production and removal details must be given for each commercially separate product/group of products (of similar nature) falling under same sub-heading, having same rate of duty, based upon the data maintained under the Daily Stock Account. Thus, for the products/group of products having separate classification/rates of duties, separate entries must be given. Commissioner may relax the aforesaid by a general or special order.
3. Whereas the total duty payable for any product/group of products for which details are given for the fortnightly/monthly clearances, will be based upon the sum total of duty liability indicated in the invoices for the clearances effected (where duty is payable), the total duty payment will be consolidated adjustment through account current and CENVAT credit account, as may be decided by the assessee.
4. In item 4, in column (6), mention the quantities received under rules 51A, 56B, 173H, 173L, 173M etc. separately.
5. In items 5, 6 and 7 where more than one type of duty is leviable on the same product, indicate - under column 4 the rate for each type of duty, under column 5 total duty payable and under columns 6A and 6B the total duty paid.
6. In item 8, 'Type of clearance' refers to clearance for exports without payment of duty under rule 13, clearance where the goods are the goods are fully exempted by notification including Chapter X clearances, clearances under Warehousing procedure and clearances at nil rate of duty. There may be more than one type of clearance for the product of one description.[Please indicate relevant rule or notification including the serial no. in the notification, if any.]
7. Fines, penalties and interest are not to be paid from CENVAT credit account.

8. In the Form,

- i. "CETSH" shall mean Central Excise Tariff sub-heading (six digit) of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986)
- ii. "PLA" means Personal Ledger Account or account current
- iii. "CENVAT" means Central Value Added Tax.
- iv. "SDE" means Special Duty of Excise. prescribed under Second Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).
- v. "AED (GSI)" means duty under Additional Excise Duty (Goods of Special Importance) Act, 1957.
- vi. "AED (T&T)" means duty under Additional Excise Duty (Textile and Textile Articles) Act, 1978.
- vii. "Addl. Duty" means Additional Duty chargeable under any Finance Act.

9. In the Form, -

- i. The product description, wherever they occur, should be in the same sequence as given in Item 4.
- ii. The assessable value shall be in terms of section 4 read with Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 or Section 4A of the Act, as the case may be, and shall also conform to the Declaration filed under rule 173C, if any.
- iii. In case duty is paid at specific rate, the column relating to assessable value need not be filled.
- iv. Unit means, unit of measurement such as kilogram, tons, number, meters millimeters etc.

10. The self-assessment memorandum should be filled completely and the items, which are not applicable, should be struck out.