

F. No. 207/05/2014-CX.6 (Pt.1)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Custom

New Delhi, dated the 4<sup>th</sup> August, 2016

To

Members/ Representatives of the Trade,  
Principal Chief/ Chief Commissioners of Central Excise (All),  
Principal Chief/ Chief Commissioners of Service Tax (All), and  
Principal Chief/ Chief Commissioners of Central Excise and Service Tax (All).

**Sub: Combined Annual Return for Central Excise and Service Tax assessee-reg.**

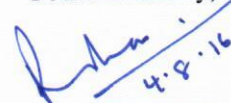
Madam/ Sir,

Kind attention is invited to Notification No. 08/2016-CE (N.T.) (Sl. No. 5) dated 01.03.2016 and Notification No. 13/2016-CE (N.T.) (Sl. No.9) dated 01.03.2016 vide which Rule 12 of Central Excise Rules, 2002 and Rule 9A of CENVAT Credit Rules, 2004 respectively, were amended to replace the existing Central Excise forms ER-4 to ER-7 with an annual return form. On the service tax side, vide notification no. 19/2016-ST dated 01.03.2016, Rule 7 of the Service Tax Rules, 1994 has been amended to prescribe an annual return. Central Board of Excise and Customs (Board) has been empowered in these rules to prescribe the format of the Annual Return form.

2. In pursuance of the said amendments, a common annual return form for Central Excise and Service Tax, along with instructions for filing the said return, has been prepared. The proposed annual return form shall consist of 3 parts viz. Part A, B and C. **Part A** consists of general information of the assessee, **Part B** deals with business related information of the assessee and **Part C** consists of detailed information (**Annexure 1-7**) to be filled by the assessee for reconciliation of return data with the financial statements. Detailed instructions for filing the said return have also been prepared and the same is annexed with the return. Part A, Part B and Part C (Annexure 2, 4, 5 and 7) are common for both Central Excise and Service Tax. In Part C, Annexures 1, 3 and 6 are relevant for Central Excise assesseees and Annexures 1A and 1B are relevant for Service Tax assesseees.

3. It is requested that feedback may be provided by the departmental officers and the Members of Trade on the proposed annual return form by **20.08.2016** on the email id: [rohan.choudhary@nic.in](mailto:rohan.choudhary@nic.in).

Yours faithfully,



(ROHAN)

Under Secretary (CX.3)

Encl.: Annual Return Form with Instructions ( 26 pages)