

**LIST OF CHAPTERS FOR CBEC'S SUPPLEMENTARY INSTRUCTIONS ON
CENTRAL EXCISE**

S. No.	Zone	Topic	Contents
1.	Vadodara	Background of CEA, 1944, Scope, Definition	<ol style="list-style-type: none"> 1. <i>Features of Indirect Tax</i> 2. <i>Constitution of India</i> 3. <i>Taxation under Constitution</i> 4. <i>Definition</i> 5. <i>Goods and Excisable goods</i> 6. <i>Manufacture, Deemed Manufacture, Manufacturer etc.</i>
2.	Ahmedabad	Registration, Daily Stock Account & Invoices	<ol style="list-style-type: none"> 1. <i>Registration – Procedure, exemption from registration etc.</i> 2. <i>Daily Stock Account</i> 3. <i>Invoice System & Procedure</i> 4. <i>Invoices by Dealers etc.</i>
3.	Chandigarh	Removal of Goods, Payment of duty and Assessment	<ol style="list-style-type: none"> 1. <i>Duty payable on removal, date for determination of duty & tariff valuation etc.</i> 2. <i>Assessment</i> 3. <i>Provisional Assessment</i> 4. <i>Accounts to be kept by assessee</i> 5. <i>Payment obligation etc.</i>
4.	Mumbai-I	Classification	<ol style="list-style-type: none"> 1. <i>General Rules for interpretation of Tariff</i> 2. <i>Principles of classification</i> 3. <i>Tariff and Rates of Excise duty</i> 4. <i>CETA, 1985 etc.</i>
5.	Hyderabad	Valuation	<ol style="list-style-type: none"> 1. <i>Tariff value, MRP value, Transaction value</i> 2. <i>Assessable value in Central Excise</i> 3. <i>Remission of Duty on Lost/Destroyed goods</i> 4. <i>Exemption from duty, interpretation of exemption notification etc.</i>
6.	Coimbatore	Records & Returns in Central Excise	<ol style="list-style-type: none"> 1. <i>Private Records</i> 2. <i>Returns (Monthly/Quarterly/Yearly)</i> 3. <i>Electronic maintenance of records, digitally signed records etc.</i>
7.	Chennai	Export under Central Excise	<ol style="list-style-type: none"> 1. <i>Export without payment of duty</i> <ol style="list-style-type: none"> i) <i>Simplified procedure for exempted units</i> ii) <i>Export to Bhutan/Nepal</i> iii) <i>Export procedure etc.</i>

			<p>2. <i>Export under claim of rebate</i></p> <p>i) <i>Export procedure</i></p> <p>ii) <i>Self-sealing and self-certification</i></p> <p>iii) <i>Examination of goods at the place of dispatch</i></p> <p>iv) <i>Export to Nepal/ Bhutan</i></p> <p>v) <i>Export under claim of rebate of duty paid on excisable material used in the manufacture of goods</i></p>
8.	Meerut	Refund	<p>1. <i>Presentation of refund claim, scrutiny</i></p> <p>2. <i>Unjust enrichment</i></p> <p>3. <i>Payment of Refund, pre – audit/ post-audit</i></p> <p>4. <i>Consumer Welfare Fund</i></p>
9.	Bhubaneshwar	Warehousing	<p>1. <i>Warehousing provision</i></p> <p>2. <i>Export warehousing etc.</i></p> <p>3. <i>Procedure for warehousing etc.</i></p>
10.	Bhopal	Bonds and Letter of Undertaking	<p>1. <i>Bonds and their types</i></p> <p>2. <i>Security, surety</i></p> <p>3. <i>Verification of surety</i></p> <p>4. <i>LUTs etc.</i></p>
11.	Jaipur	Exemption in CX	<p>1. <i>Excise concession to SSI units</i></p> <p>2. <i>Captive Consumption</i></p> <p>3. <i>Job work under CX</i></p> <p>4. <i>Area Based exemption</i></p> <p>5. <i>EOU/STP/EHTP/BTP</i></p> <p>i) <i>EOU and Tax Laws, Excise Procedure by EOUs</i></p> <p>ii) <i>Exemption to goods supplied to EOU/STP/EHTP etc.</i></p> <p>iii) <i>Deemed Exports</i></p> <p>6. <i>Exemption in case of international Competition Bidding</i></p>
12.	Ranchi	Settlement Commission & Advance Ruling	<i>Definitions, powers, procedures, jurisdiction etc.</i>
13.	Bangalore/ DGCEI*	Search, Seizure, Arrest, Prosecution & compounding	<p>1. <i>Powers, provisions, procedures etc.</i></p> <p>2. <i>Provisional release of released goods</i></p> <p>3. <i>Prosecution of offences</i></p> <p>4. <i>Compounding of offences</i></p>
14.	Cochin	Demand Notice/ Show Cause Notice, Adjudication	<p>1. <i>Demand of duty</i></p> <p>2. <i>Demand of duty for suppression, misstatement, fraud etc.</i></p> <p>3. <i>Demand for shortage of goods/ clandestine removal</i></p>

			4. <i>Power of adjudication, adjudication procedure, Option to pay fine lieu of confiscation etc.</i>
15.	Delhi	Interest, penalty, confiscation, duty payment under protest	<ol style="list-style-type: none"> 1. <i>Interest provisions</i> 2. <i>Penalty for certain offences</i> 3. <i>General penalty etc.</i> 4. <i>Refund to Diplomatic Missions etc.</i>
16.	Mysore	Appeals and General Provision	<ol style="list-style-type: none"> 1. <i>Condonation of delay</i> 2. <i>Mandatory pre-deposit/day of recovery</i> 3. <i>First appeal, appeal to Tribunal, Procedure before Tribunal etc.</i> 4. <i>Departmental Appeal/review</i> 5. <i>Revision</i> 6. <i>Appeal to High Court, Supreme Court etc.</i>
17.	DG (Audit)	Audit, Scrutiny	<ol style="list-style-type: none"> 1. <i>Risk based audit</i> 2. <i>Audit powers, procedures etc.</i> 3. <i>Detailed scrutiny of Central Excise returns</i>
18.	Vishakhapatnam	Recovery of Arrears, Provisional attachment	<ol style="list-style-type: none"> 1. <i>Recovery of Dues</i> 2. <i>Attachment provisions</i> 3. <i>Recovery during pendency of appeal etc.</i>
19.	Mumbai-II	Cenvat Credit	<ol style="list-style-type: none"> 1. <i>Cenvat Credit Scheme</i> 2. <i>Rule 2: Definitions</i> 3. <i>Capital Goods</i> 4. <i>Inputs</i> 5. <i>Input Service/ Output Service</i> 6. <i>Rule 3: Cenvat Credit</i>
20.	Pune**	Cenvat Credit	<ol style="list-style-type: none"> 1. <i>Rule 4: Conditions for allowing cenvat credit</i> 2. <i>Rule 5 and 5A: Refund of Cenvat Credit</i> 3. <i>Rule 6: Obligation of a Manufacturer/ producer of final products and producer of taxable services</i> 4. <i>Rule 7 and 7A: Manner of distribution of credit by input service distributor and distribution of credit on inputs by office or any other premises of output service provider</i> 5. <i>Rule 8: Storage of input outside the factory of the manufacturer</i> 6. <i>Rule 9: Documents, Accounts and Returns</i>

21.	Nagpur	Cenvat Credit	<ol style="list-style-type: none"> 1. <i>Invoices of manufacturers, Dealers and Service Providers</i> 2. <i>Rule 9A: Information relating to Principal inputs</i> 3. <i>Rule 10 and 10A: Transfer of Cenvat Credit</i> 4. <i>Rule 11: Transitional Provisions</i> 5. <i>Rule 12: Special provisions for North-East Region, Kutch District of Gujarat, State of Jammu and Kashmir and State of Sikkim</i> 6. <i>Rule 12A: Procedure and Facilities for Large Tax Payers</i> 7. <i>Rule 12AA/12AAA: Power to impose restrictions in certain type of cases</i>
		Registers and Records	<i>Details of all House keeping records/ registers (copy of format with relevant columns) maintained in each office</i>
22.	Kolkata	Cenvat Credit	<ol style="list-style-type: none"> 1. <i>Rule 13: Deemed Credit</i> 2. <i>Rule 14: Recovery of Cenvat Credit wrongly taken or erroneously refunded</i> 3. <i>Rule 15 and 15A: Confiscation and penalty/ general penalty</i> 4. <i>Rule 16: Supplementary Provisions</i> 5. <i>Job Work</i>
23.	Lucknow	Samples	<i>Categorization, Procedure, preservation etc.</i>
24.	Shillong	Cenvat Credit	<i>Rule 12: Special provisions for North-East Region, Kutch District of Gujarat, State of Jammu and Kashmir and State of Sikkim</i>

** Bangalore zone shall prepare the draft on provisions relating to Search, Seizure, Arrest, Prosecution & Compounding which shall be forwarded to DGCEI for vetting and the final draft shall subsequently be submitted to the Board.*

*** Pune Zone shall compile the entire chapter on Cenvat Credit after obtaining relevant content (based on allotted topics) from the other four zones viz. Mumbai-II, Nagpur, Kolkata and Shillong.*