

ACES: CE and ST Returns filed: Scrutiny or Review & Correction Work: Certain points clarified wrt April 2018 drive for clearance of pendency of R &C cases

Kind attention is invited to the instructions of Honorable Chairman vide. DO No.16/CH(EC)/2018 dated 20.04.2018 with regard to completion of scrutiny of returns (both Central Excise and Service Tax) under ACES Application:

Another very important matter I would like to highlight is the large number of pendency of Returns marked for Review & Correction in ACES. In this regard Member (CX) has issued a letter dated 17th April, 2018 to all the Zonal Members to take up the issue with their respective Zones and get the pendency of such Returns reduced to NIL with a weeks' time. Action taken and progress made in this regard is being monitored on a daily basis by the concerned zonal Members who will in turn share their Zonal report with the Member (CX) by the 24th April 2018. Kindly do the needful at your end as instructed and honour the time line as indicated by your respective Zonal Members.

In this connection, certain points raised by some field formations for clarification are highlighted below

SN o.	Clarification sought and answered
1	<p><i>Who is the Proper Officer to carry out Scrutiny of Returns work?</i></p> <p>Range Superintendent (Range SP) is the Proper Officer as per statute and under ACES to carry out scrutiny of returns both under CE and ST.</p> <p>At present Inspector may assist <u>only offline</u>.</p> <p>Likewise AC/DC is de-linked from R&C workflow.</p> <p>Thus it is the Range SP who alone performs this Scrutiny or R&C work under ACES.</p>
2	<p><i>What is Review & Correction or R & C or RnC process under ACES?</i></p> <p>Certain validations are built in respect of the entries made by the assessee in the CE and ST returns filed by them. The validations are aligned to the Check-list prescribed under respective Return Scrutiny Manual in respect of</p>

	<p>preliminary Scrutiny. Some of the validations are mandatory i.e. force the tax payer to correct any error at the time of entry before filing the return.</p> <p><u>Certain other validations display alert / error messages which the tax payer may ignore and proceed to file the return. Then such errors are marked for review and correction (R &C) post-filing of the return. This is known as R & C or Scrutiny process under ACES.</u></p>
3	<p><i>Scrutiny of Returns - pending from what date?</i></p> <p>ACES formally became full-fledged w.e.f. 1.4.2010 including e-filing of return menu option. Secondly, mandatory e-filing of return is in force since October 2011. So please try with appropriate input parameters to know about the past period & volume of pendency in respect of return scrutiny year-over-year.</p>
4	<p><i>Where can one find the List of Returns pending for scrutiny?</i></p> <p>CE >Return (RET) Module> REVIEW Return menu >></p> <p>ST>Return (RET) Module > Review n Correction (July 2012-13 onwards) menu >> Review Screen >>></p> <p>The above options will fetch the CE and ST returns respectively, marked for review & correction and pending action by the Range Superintendent (Range SP).</p> <p>Facility to carry out General Search (to get all relevant records) with Input parameters like CDR (Commissionerate/Division/Range) jurisdiction, From & To return filing period in mm/yyyy format is available.</p> <p>So please try with appropriate input parameters to know about period & volume of pendency in respect of return scrutiny year-over-year.</p>
5	<p><i>Which Return to start first?</i></p> <p>R& C functionality is built-on First-In-First-Out (FIFO) Model. So please try with appropriate input parameters to know about period & volume of pendency in respect of return scrutiny year-over-year. <u>Select the earliest return from the List of Values (LoV) of the returns displayed.</u> Process and Complete %Review to be done+as per the Lov</p>
6	<p><i>In some cases of ST-3 being scrutinized an error message 'Review the previous return first' appears whereas no previous return is displayed on the portal and the corresponding return is not scrutinized.</i></p> <p>In such case, please try with specific input parameter %Registration Number+to know about particulars of all pending cases in respect of the given assessee .</p>
7	<p><i>While scrutinizing the ST-3 returns marked for R & C, an error message 'Your</i></p>

	<p>request cannot be processed. Please contact the System Administrator' appears and the said returns is not scrutinized and the return window closes immediately.</p> <p>This may be a temporary error.</p> <p>(i) So please logoff the session and refresh and login after a while.</p> <p>(ii) If the problem repeats then take a screen shot. Report to cbec-mitra helpdesk through icegate email</p> <p>This type of problem under Scrutiny work, is generally individual user related.</p>
8	<p>While scrutinizing the ST-3 returns marked for R & C, an error message <u>"You are not authorized to access the requested resource. Please login as a user having access to the requested resource"</u> appears.</p> <p>Range SP of CX-cum-GST Ranges is required to be assigned with proper ACL privileges in respect of Returns Module both under ACES-CE and ACES-ST .</p>
9	<p>How to make available the requisite ACL privileges?</p> <p>The CBIC-GST ACL Manager has to map the SP of CX-cum-GST Range, for carrying out GST related Back-end processing.</p> <p>Whereas, the ACES Comm-Admin of the newly created 107 Commissionerates will ensure that the said Range SP of CX-cum-GST Ranges is given proper privileges (Role-activities, Role jurisdiction, Role-group assigning, etc.) separately under ACL Module of ACES-CE (Central Excise) and ACES-ST (Service Tax) Applications. This will enable the Range SP to carry out R&C work under CE and ST appropriately.</p>
10	<p>No records are found for carrying out scrutiny for the past period-what to do?</p> <p>All Assesseees of erstwhile CE and ST formations i.e of the 146 Pre-GST Commissionerate set-up have been migrated through backend and mapped to the newly created 107 CX-cum-GST Commissionerates. All the R &C/ Scrutiny related work i.e. pending tasks under the earlier set-up have been migrated to the dashboard of the Range SPs of the new set-up.</p> <p>Likewise, where any assessee of CE or ST is re-assigned among the new CX-GST, say from formation A to B, the pending task like scrutiny of return, also gets transferred from A to B.</p> <p>Therefore specific cases of non-appearance of any records at all for a formation or for any period to be referred to cbec-mitra heldesk with copy to</p>

	DGS Chennai for expedited follow-up.
11	<p><i>There are some returns filed by the assessee which are not under the jurisdiction of the said ROs i.e. the said assessees are under wrongly mapped jurisdiction. Therefore, the said returns cannot be scrutinized.</i></p> <p>Please request the Comm-Admin to do Bulk Migration (even for one case) activity under ACL Module to re-assign the said assessee to proper destination jurisdiction. Once done successfully, the pending tasks including scrutiny of return will appear on the dashboard of new incumbent Range SP for further action.</p>
12	<p><i>While scrutinizing the some of the returns filed by the assessees an error message "Source document for the interest payments effective date can not be greater than the return filing month/year" is displayed and the said returns cannot be submitted after the scrutiny.</i></p> <p>The challan date which is generally posterior to the return period would have been mentioned. So please try with including the challan date also in Source Document Number column; and, put the last date of the return period as Source Document Date.</p>