

NOTE ON CANCEL REGISTRATION PROCESS IN CENTRAL EXCISE

Please find attached the TEMP based REGN DATA in CE. You are requested to put up this communication to your jurisdictional Commissioners & thereafter forward the same alongwith the Data to all Range Supddtts for causing verification & acting upon as envisaged in Notification No. 7/2015-CE (NT) dated 1.3.2015.

Action by Departmental officers

The following steps need to be followed for cancelling the TEMP based registrations if they have not been already converted to PAN based registrations or they have already become inactive:

- (1) The commissionerates may filter the units based on the location code.
- (2) They can cause verification of the present status of the units and revoke the registrations, if the units are ascertained to be not functioning- (record the necessary findings in the attached excel sheet for future reference like last filed return, PAN based number if already converted etc.) - or wherever such registrations have already been converted to PAN based registrations. For this purpose, AC/CD may use REVOKE registration option available in ACES under REG module. Please refer CBEC notification no.7/2015-CE(NT) dated 1.3.2015 wherein 4(ii) under sl.no.2 specifies the following:

Existing temporary registrants, except Government Departments shall apply online for conversion of temporary registration to PAN based registration within three months from the date of publication of this notification, failing which the temporary registration shall stand cancelled:

Provided that if the applicant makes an application for extension of time beyond the period of three months, the jurisdictional authority on the basis of the reasons given by the applicant and upon hearing the applicant in person, grant further time of one month for migration to the PAN based registration:

Provided further that if the assessee makes an application beyond the period of three months, he shall be given an opportunity of being heard to represent his case and thereafter pass an order by the jurisdictional authority regarding cancellation or revival of the registration.

- 3) In case of Active TEMP based registrations not getting converted to PAN based registrations by **31/05/2015** or by **30/06/2015** (if extension is granted), the registrations can be cancelled by using REVOKE provision available in ACES REG

NOTE ON TWO DAY REGISTRATION PROCESS (INCLUDING CANCEL REGISTRATION IN ST) IN ACES

The following amendments were made in the registration process of Service Tax, vide Order No. 01/2015 S.T. dated 28.02.2015 with effect from 01.03.2015. These amendments have since been implemented in ACES in different phases and are available for users.

1. **Updation of Mobile No. and E-mail ID by the assessee:** An alert message is displayed to the assessee at the time of login, asking him to update his Mobile No. and Email id. A new menu option, [Update Mobile No. and Email Id](#) has been provided under the REG module, on selecting this, the already available Mobile No. and E-Mail Id in the database will be displayed. The assessee can update the same, if needed. These details will get updated in the registration database. It requires no approval from the departmental officer.
2. **New Acknowledgement screen for new applicant:** After submission of ST1 application by a new applicant, a modified acknowledgement screen will be displayed having details of the Application No., date of filing of application and the list of documents to be furnished by the applicant. The applicant can take print of the same later through the menu, [Print Acknowledgement Receipt](#) under the REG module.
3. **No need for signed RC:** The Registration Certificate (Form ST2) issued by the Range Superintendent will not require any signature of the officer. A note to this effect and also that registration is subject to verification of document has been provided in the RC. The RC will bear the Name, Designation and CDR of the jurisdictional officer.
4. For all the **Centralised premise ST1 application**, the existing registration process will remain the same. Registration will be issued only after due completion of document verification.

5. **PAN is mandatory for other than Govt. Departments:** The assessee, who wants to register with Service Tax department, is required to furnish PAN. The system will not allow registration without PAN.
6. **Conversion from TEMP to GOVT registration by Govt. departments:** A new format for registration number has been introduced for government departments who do not have PAN. All the existing registrants of government departments – whether State or Central - (both Single and Centralised premises) are required to amend their temporary registration (ie., non PAN based) to get a new registration number based on the Constitution of the Registrant. The format of the new registration number will be [GOVTCxxxxxSD001](#) or [GOVTSxxxxxSD001](#) for Central or State government department respectively. All the payments, returns etc., of such registrants in their old Registration Number will be linked to the new Registration Number.
7. **Conversion from TEMP to PAN based registration by other than Govt. departments:** All the existing assesseees (both Single and Centralised premises registration, except Govt departments) who do not have PAN-based registration will have to amend their registration by providing PAN and get a new PAN-based registration number. The payments, returns etc., of such assesseees in their old Registration Number will be linked to the new Registration Number.
8. **Cancellation of Registration, process:** In case, assessee does not amend the Registration to PAN based, the department can cancel the registration in ACES as envisaged in Order No.1/2015 dt. 28.2.2015 in the following manner.
 - i) The Range Superintendent can initiate the Cancellation process through the navigational path [REG →Cancel Registration →Cancel](#). By clicking on the search button, all the temporary registrations under the jurisdiction will be displayed for further action. On selection of a Registration Number, a new screen '**Cancel Registration - Assessee Details**' will be displayed. The Range Superintendent can enter the SCN and O-in-O details and forward the same to AC/DC with his remarks, if any.
 - ii) The AC/DC will be able to access such requests through the navigational path [REG →Cancel Registration →Approve](#). The AC/DC can approve the same or send it back to the Range Superintendent for any query.
 - iii) The 'Cancellation initiated registration' sent back by the AC/DC can be accessed by the Range Superintendent through the navigational path [REG →Cancel Registration →Sent Back](#). After due action, the Range Superintendent can resubmit the same.Once AC/DC approves the cancellation in ACES, the Registration will stand cancelled and status will be updated as '**Cancelled**' in the database. The assessee will not be able to login into ACES thereafter. The list of registrations cancelled can be viewed through the navigational path [REG →View of Cancelled ST2](#).
9. **Document Verification Process for acceptance of documents submitted and for initiating Revocation process:** In the case of Single Premises, post issue of registration, details of the documents furnished by the assessee can be captured in ACES by the Range Superintendent through the navigational path [REG →Document Verification →Capture](#). By clicking on the search button, all the registrations under the jurisdiction, for which document verification has not been done, will be displayed.
On selection of a Registration Number, a new screen '**Document Verification - Assessee Details**' will be displayed. When the Range Superintendent clicks on the '**Capture Documents**' button at the bottom of the screen, a "**Document Verification**" screen will appear wherein details of the documents received and verified can be captured or revocation of the registration can be initiated.

(a) **Documents Acceptance:** To confirm the receipt of a particular document, the officer shall click on the relevant check box. He has to enter the details of the document in the respective text box. (If the check box against a particular document is not selected, it would mean non-receipt of the document.) To accept the documents submitted by the assessee in the system, the officer shall click on the **“Documents Accepted”** button. This would complete the registration process. Once accepted, these details cannot be modified later. Details of the documents accepted can be viewed through the navigational path [REG → Document Verification → View](#).

(b) **Revocation of Registration Process:** For initiating revocation of a registration, in the **“Document Verification - Assessee Details”** screen, the officer can click on the **“Initiate Revocation”** button after selecting ‘Yes’ for *‘Whether Registration is to be Revoked?’*, choosing the reason(s) for revocation and giving his remarks. Such registrations will be listed under the “Revocation initiated cases” search option under the [“REG → Revocation of ST2 → Revoke”](#) menu, for capturing the SCN/O-in-O details and forwarding to AC/DC for approval.

The AC/DC will be able to access such registrations through the navigational path [REG → Revocation of ST2 → Approve](#). The AC/DC can approve the same or send it back to the Range Superintendent for any query.

The ‘revocation initiated registration’ sent back by the AC/DC can be accessed by the Range Superintendent through the navigational path [REG → Revocation of ST2 → Sent Back](#). After due action, the Range Superintendent can resubmit the same.

Once AC/DC approves the revocation in ACES, the Registration will stand revoked and status will be updated as **‘Revoked’** in the database. The assessee will not be able to login into ACES thereafter. The list of revoked registrations can be viewed through the navigational path [REG → Revocation of ST2 → View](#).

Registrations which require revocation but are not covered under the above process (ie. [‘REG → Document Verification → Capture’](#) menu) will be listed under the search option **“Other cases requiring Revocation”** in [REG → Revocation of ST2 → Revoke](#) menu, for taking further action as required.

Important to Note:

- a. Any TEMP Registration cancelled and any PAN based registration revoked, can not be rolled back once done in ACES. So, approval regarding cancellation / Revocation of ST2 should be done meticulously.
- b. The cancellation / revocation of registration may be approved after following the principles of natural justice, as envisaged in the Order No. 01/2015 referred.
- c. The All India list of TEMP assessee in service Tax, is sent as attachment, for necessary action at your end in respect of the Registrations belonging to your Commissionerate (other than Govt).
- d. In the case of Centralised premises registration, the ST1 application should be forwarded to AC/DC for onward submission to Commissioner for approval, only after the documents furnished are verified by the departmental officer, as per the existing guidelines.
- e. Since the implementation of the two day registration from 05.03.2015, all the ST2 issued by the officers will get listed under “Document Verification” in RSP login. The documents furnished by the assessee will have to be captured in the system.