

## Communication to comm. Admins

Please refer to changes introduced during Budget 2016 with reference to levy on articles of jewellery (chapter subheading 7113) and readymade garments / made up articles of textiles falling under chapter headings 61,62 and subheadings 6301 to 6308. The simplified registration procedure for issue of RC within two days of application is applicable to such manufacturers also and they are further exempted from Physical verification of the registered premises. The jewellery manufacturers are also provided a facility for centralised registration. Refer Notification 6/2016-CE(NT) dated 1.3.2016 and 5/2016-CE(NT) dated 1.3.2016, para 3.2.5 of JS(TRU) letter D.O.F.No.334/8/2016-TRU dated 29.2.2016 and D.O. letter of Chairman, CBEC dated 3.3.2016 in this regard.

- **Physical verification**

At present, in ACES, when a registration application is filed and RC is issued by AC/DC, a separate window will open for AC/DC to assign PV. As per the present implementation in ACES, if PV is not assigned, the workflow will be pending in the dashboard of AC/DC. The assessee also will not be able to submit any further amendment applications, if required, as the system will throw a message : *"As the PV process is in between, you cannot amend"*.

The modification in ACES for disabling Physical verification for manufacturers of articles of jewellery (Chapter 71) and ready-made garments and made up articles of textiles falling under chapter headings 61,62 and subheadings 6301 to 6308 and providing for centralised registration for jewellery manufacturers will be carried out in due course.

Meanwhile, the message being sent from ACES as soon as RC is issued by AC/ when PV is fixed by RSP, is being modified, to convey to the jewellery manufacturers and manufacturers of ready-made garments and made up articles of textiles falling under chapter headings 61,62 and 6301 to 6308, that there will not be any PV and the system generated message intimating PV may be ignored. It is requested that the functionality of PV may be ensured by the following process:

- **AC continues to assign the registration for PV for such manufacturers also.**
- **RSP fixes date and time for PV.**
- **Then, RSP immediately prepares the PV report mentioning in the NOTINGS that**  
*"PV is not required and hence no PV is done as per notification no.35/2001-CE(NT) as amended. This report is submitted only to complete ACES workflow."*
- **The selection of the LOV under RSP recommendations can be made accordingly.**
- **The PV report submitted by the RSP needs to be approved by the AC/DC to complete the new registration workflow.**
- **The assessee can start making payments and can also file returns, as soon as RC is generated**

- **Centralised registration**

- In terms of notification no.5/2016-CE(NT) , facility is introduced for obtaining centralised registration as quoted below:

*“.....where the manufacturer of such goods has a centralised billing or accounting system in respect of such specified goods manufactured or produced by different factories or premises and opts for registering only the factory or premises or office, from where such centralised billing or accounting is done and where the accounts/records showing receipts of raw materials and finished excisable goods manufactured or received back from job workers are kept. ”*

At present, the registration of the premises where centralised billing or accounting system can be done online as a regular registration for single premises; the details of all premises (other than those of job worker's), from where such specified goods are removed for domestic clearance, as required in para 2 of the notification, cannot be captured online at present in ACES. Hence, the details may be obtained offline for record.

**The contents of this mail may be brought to the notice of the Commissioner immediately so that necessary instructions are issued by the competent authority to all the jurisdictional officers.**