

For Departmental use only



# ACES Reference material.

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## Prerequisite for Review & Correction:

1. Prepare CETH and Notification Master for all the Assessee.
2. Prepare worksheet for verification of duty payable and paid.

## Review on Correction Module

### Errors and suggestion for correction -ER1

ERRORNO	ERROR DESCRIPTION	CORRECTION TO BE DONE OR OBSERVATION TO ENTERED IN R&C( For reference only)	RETURN	Effect of correction in the Return
RC001	Unit of Measure does not match with the CETSH Entered by the user.	UOM IS AS PER INDUSTRY PRACTICE. NO REVENUE IMPACT AS RATE OF DUTY IS ONLY ADV	ER1	If Correct UQM is the entered the error will vanish in the Observation sheet.
RC003	Month-Year which you are filing return, Last record not exist.	Assessee was advised to file Return for the previous month also in ACES. R&C was done afterwards	ER1	The error will vanish if the previous return is entered. If it is the first return the observation has to be entered.
RC004	Notification entered by the user does not exist	Notification was corrected. Assessee was educated how enter Notification No.	ER1	If Correct Notification No. and Sl.No is the entered the error will vanish in the Observation sheet.
RC005	Duty payable entered by the user not matching with the details given	Corrected and short payment noticed was recovered / action imitated for recovery. Error due to rounding off of rupees is ignored	ER1	If Correct Notification No. and Sl.No is the entered the error will vanish in the Observation sheet. Or it may a genuine

ERRORNO	ERROR DESCRIPTION	CORRECTION TO BE DONE OR OBSERVATION TO ENTERED IN R&C( For reference only)	RETURN	Effect of correction in the Return
				short payment
RC006	Tariff entered by the user not matching with the details given	Corrected after due intimation to the assessee. Action imitated where there is no agreement	ER1	If Correct CETH the entered the error will vanish in the Observation sheet.
RC009	Non Tariff Notification Number entered by the user against non export under bond rebate clearance are not valid!!	Notification was corrected. Assessee was educated how enter Notification No.	ER1	If Correct Notification No. And Sl.No is the entered the error will vanish in the Observation sheet. Or it may a genuine short payment
RC010	Opening Balance Entered by the user not valid!!	This error is due non availability of previous return. Assessee was advised to file Return for the previous month also in ACES. R&C was done afterwards	ER1	The error will vanish in the Observation sheet. short payment
RC011	Source Document Number entered by the user does not exist!!	Source document is corrected with reference to Month of filing of ER1.	ER1	The error will vanish in the Observation sheet.
RC014	Challan Number entered by the user does not exist!!	Corrected based on the NSDL data.	ER1	The error will vanish in the Observation sheet.

<b>ERRORNO</b>	<b>ERROR DESCRIPTION</b>	<b>CORRECTION TO BE DONE OR OBSERVATION TO ENTERED IN R&amp;C( For reference only)</b>	<b>RETURN</b>	<b>Effect of correction in the Return</b>
RC015	Challan Date entered by the user not matching with the details given!!	Corrected based on the NSDL data.	ER1	The error will vanish in the Observation sheet.
RC016	Challan Amount entered by the user not matching with the Account current specified in Duty Paid and Other Payments!!	This error is due to the adjustment of available balance for the payment of duty.	ER1	The error will vanish in the Observation sheet.
RC017	Duty Paid and Payable is not matching!!	Corrected after due intimation to the assessee. Action imitated where there is no agreement	ER1	The error will vanish in the Observation sheet.
RC027	Cenvat Utilized amount entered by the user not matching with the Cenvat credit specified in Duty Paid and Other Payments!!	Corrected after due intimation to the assessee. Action imitated where there is no agreement	ER1	The error will vanish in the Observation sheet.
RC028	Non Tariff Notification number entered by the user is not exists in the Database!!	Notification was corrected. Assessee was educated how enter Notification No.	ER1	The error will vanish in the Observation sheet.
RC029	Source document date is not matching!!	Source document is corrected with reference to date of filing of ER1.	ER1	The error will vanish in the Observation sheet.
RC030	Arrear amount do not	Source document is corrected with reference	ER1	The error will vanish in the

<b>ERRORNO</b>	<b>ERROR DESCRIPTION</b>	<b>CORRECTION TO BE DONE OR OBSERVATION TO ENTERED IN R&amp;C( For reference only)</b>	<b>RETURN</b>	<b>Effect of correction in the Return</b>
	correspond to source document!!	to date of filing of ER1.		Observation sheet.
RC052	As Remarks are entered by the Assessee, the Return has been Marked for Review.	Appropriate action is initiated based on the Remark. Most of the remarks is for the difference in UOM	ER1	
RC053	Cross credit utilization is not proper	Corrected after due intimation to the assessee. Action imitated where there is no agreement	ER1	The error will vanish in the Observation sheet.
RC063	The assessable value is equal to zero.	The reason is quantity cleared is zero	ER1	
RC079	The Challan number in Duty Paid Section and Other Payments Section must be mentioned in Challan details section!!	Corrected with the concurrence of the assessee.	ER1	The error will vanish in the Observation sheet.
RC081	Abstract of Account Current - Utilization towards Payment of Duties on excisable goods does not match with the Duty Paid through Account Current in Duty Paid Section!!	This error is due to the adjustment of available balance for the payment of duty.	ER1	The error will vanish in the Observation sheet.

<b>ERRORNO</b>	<b>ERROR DESCRIPTION</b>	<b>CORRECTION TO BE DONE OR OBSERVATION TO ENTERED IN R&amp;C( For reference only)</b>	<b>RETURN</b>	<b>Effect of correction in the Return</b>
RC082	Abstract of Account Current - Utilization towards Other Payments does not match with the Other Payments made through Account Current!!	Corrected with the concurrence of the assessee. Action imitated for short payment if any	ER1	The error will vanish in the Observation sheet.
RC086	Figures of CENVAT credit utilized for Payment of Duty on Goods and the Sum of Duty Paid through Credit do not match!!	Corrected and short payment noticed was recovered / action imitated for recovery. Error due to rounding off of rupees is ignored	ER1	The error will vanish in the Observation sheet.
RC087	Figures of CENVAT credit utilized for Other Payments and the Sum of Other Payments paid through Canvas do not match!!	Corrected and short payment noticed was recovered / action imitated for recovery. Error due to rounding off of rupees is ignored	ER1	The error will vanish in the Observation sheet.

<del>ERRORNO</del>	ERROR DESCRIPTION	CORRECTION TO BE DONE OR OBSERVATION TO ENTERED IN R&C( For reference only)	RETURN
	Paid Section for the Third month!!		

### FORMAT FOR TARIFF NOTIFICATION TO ENTER IN ACES

For correct format of Notification please see the List of values given in the Offline utility.

EG :

1. 167/1971 C.E. is the correct format for Tariff notification
2. 42/2001 CE (NT) is the correct format for Non-Tariff notification

### IMPORTANT TARIFF NOTIFICATION;

SL NO	Tariff -Notification No.	DETAILS
1	167/1971 C.E.	Exemption to goods produced in technical, educational and research institute
2	263/1979 C.E.	Exemption to goods sent abroad as exhibits for exhibition in International Trade Fair or for demonstration or carrying out test or trials
3	82/1984 C.E.	Exemption to capital goods, components and raw materials cleared for repair of goods falling under Headings 89.01, 89.02, 89.04, 89.05 and 89.06
4	214/1986 C.E.	Exemption to goods cleared for job work
5	221/1986 C.E.	Set-off of duty on specified goods of Chapters 33,39,68 and 91 if manufactured from specified duty paid inputs
6	88/1988 C.E.	Exemption to certain specified goods manufactured in rural areas by Co-operative / K.V.I.C., etc
7	147/1989 C.E.	Exemption to excisable capital goods, components etc brought for use in the manufacture of jeweler for export
8	62/1991 C.E.	Exemption to improved chulhas capable of burning wood, agro waste, cow dung, briquettes and coal

SL NO	Tariff -Notification No.	DETAILS
9	70/1992 C.E.	Exemption to goods manufactured in a factory as a job work and used by the specified undertakings on the manufacture of goods for supply to Ministry of Defence
10	83/1992 C.E.	Exemption to all excisable goods used within the factory of production for manufacture of final product subject to the conditions of certain specified notifications
11	74/1993 C.E.	Exemption to specified goods manufactured in a State Government and intended for use in any of its department
12	83/1994 C.E.	Job Work-Exemption to goods specified in the SSI Exemption Notification No.8/2003 if manufactured on job work basis
13	84/1994 C.E.	Job Work-Exemption to goods specified in the SSI Exemption Notification No.8/2003 if cleared for job work
14	130/1994 C.E.	Exemption to goods required for Nuclear Fuel Complex
15	138/1994 C.E.	Exemption to specified goods meant for repairing, reconditioning and re-engineering
16	62/1995 C.E.	Exemption to goods manufactured by Central Government factories
17	63/1995 C.E.	Exemption to goods manufactured by specified Units / Institutions for use by Central Government Department or Defence purposes
18	64/1995 C.E.	Exemption to goods supplied for defence and other specified purposes
19	65/1995 C.E.	Exemption to goods manufactured in factories' workshop and used for or maintenance of the machinery installed in the factory
20	67/1995 C.E.	Exemption to all capital goods and specified inputs if actively consumed within the factory of production
21	108/1995 C.E.	Exemption to goods supplied to UN or specified International organisation



SL NO	Tariff -Notification No.	DETAILS
22	10/1996 C.E.	Exemption to goods consumed within the factory of their production in the manufacture of specified goods
23	10/1997 C.E.	Exemption to certain goods supplied to specified research institutions
24	13/1999 C.E.	Exemption to goods designed and developed by public funded research instructions, national laboratories and universities and manufactured by an Indian company
25	39/2001 C.E.	Area based Exemption (J&K, North east etc)
26	29/2002 C.E.	Effective rates of duty for goods cleared by 4 specified refineries in the North-East
27	52/2002 C.E.	Rescinded
28	56/2002 C.E.	Area based Exemption (J&K, North east etc)
29	57/2002 C.E.	Area based Exemption (J&K, North east etc)
30	8/2003 C.E.	SSI Exemption
31	22/2003 C.E.	Exemption to goods brought into EOU/STP/ EHTP
32	23/2003 C.E.	Exemption to DTA clearance of specified goods produced in EOU/STP/ EHTP
33	24/2003 C.E.	Exemption to goods produced in EOU
34	41/2003 C.E.	Exempts petroleum oils and oils obtained from bituminous minerals, crude
35	46/2003 C.E.	Exempts certain goods falling under Ch. 54.02 from the National Calamity Contingent Duty.
36	49/2003 C.E.	Area based Exemption (J&K, North east etc)
37	50/2003 C.E.	Area based Exemption (J&K, North east etc)
38	53/2003 C.E.	exempts cars for physically handicapped persons, falling under heading No. 87.03 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), from the whole of the National Calamity Contingent duty
39	56/2003 C.E.	Area based Exemption (J&K, North east etc)
40	71/2003 C.E.	Area based Exemption (J&K, North east etc)
41	3/2004 C.E.	Exemption to machinery, instruments, equipments and pipes used in water supply plants for agricultural and industrial use
42	8/2004 C.E.	Exempts certain goods and supercedes Notification No. 69/2003-C.E., dated 25-8-2003.

SL NO	Tariff -Notification No.	DETAILS
43	29/2004 C.E.	Prescribes effective rate of duty to goods falling under Ch. 50 to 63 (i.e Textile products )
44	30/2004 C.E.	Exempts goods falling under Ch. 50 to 63 (i.e Textile products ) from the duty of excise
45	31/2004 C.E.	Exempts all goods falling within the Schedule to the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, in supercession of Notification No. 53/1990-C.E., dated 20-3-1990.
46	37/2004 C.E.	Exempts 5% ethanol blended petrol of certain specification from duty of excise
47	38/2004 C.E.	Exempts 5% ethanol blended petrol of certain specification from additional duty of excise.
48	3/2005 C.E.	Effective to specified goods of Chapters 7,13,17,18,19,21,22,24,24,28,30, 33,34,40,44,47,48,57,58,63,64,66, 68,69,71-74,76,84,85,90 9 w.e.f. 28-2-2005
49	6/2005 C.E.	Prescribes effective rate of additional duty of excise to pan masala and unmanufactured tobacco products with brand name .
50	20/2005 C.E.	Prescribes effective rate of duty for sugar and exemption to unbranded tobacco products of excise to pan masala and unmanufactured tobacco products.
51	21/2005 C.E.	Exempts certain goods namely motor vehicles, tobacco
53	23/2005 C.E.	exempts all goods, produced and used within the factory of their production in the manufacture of final product on which additional duty of excise is leviable under sub-section (1) of section 85 of the said Finance Act, from the whole of the additional duty of excise, leviable under said sub-section (1) of section 85 of the said Finance Act.
54	33/2005 C.E.	Exemption to machinery/components for initial setting up of power generation project using non-conventional materials
55	5/2006 C.E.	Exemption and effective rate of duty for specified goods of chapter 1 to 24
56	6/2006 C.E.	Exemption and effective rate of duty for specified goods of chapter 25 to 49
57	9/2006 C.E.	Exemption and effective rate of duty for specified goods of chapter 50 to 83

SL NO	Tariff -Notification No.	DETAILS
58	11/2006 C.E.	Exemption and effective rate of duty for specified goods of chapter 84 to 96
59	262/2006 C.E.	Effective rate of duty for specified goods of Chapters 44,48,59,66,68,70,73,74,76,82,84,85,87,90,90,94 and 95
60	11/2006 C.E.	exempts all the goods falling under the First Schedule to the said Additional Duties of Excise (Goods of Special Importance) Act,
61	34/2006 C.E.	Exemption to goods supplied to service provider under Served from India scheme
62	49/2006 C.E.	Prescribes effective duty for software and exempts printing blocks and mathematical calculating instruments
63	14/2007 C.E.	Area based Exemption (J&K, North east etc)
64	17/2007 C.E.	Prescribes effective rate of duty for Stainless Steel patties and aluminum circles.
65	20/2007 C.E.	Area based Exemption (J&K, North east etc)
66	32/2007 C.E.	exempts internal combustion engines falling under Chapter 84 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) and manufactured by Kerala Agro Machinery Corporation Ltd, (hereinafter referred to as KAMCO) at their Kalamassery unit and cleared to Kanjikode unit of KAMCO, for manufacture of power tillers of heading 8432
67	2/2008 C.E.	Excise duty rate reduced to 8% (except for goods of Ch.27) across the board
68	42/2008 C.E.	Prescribes effective rate of duty to panmasala
69	59/2008 C.E.	Effective rate of duty for specified goods of Chapters 15,19,54,56,85,87 and 90
70	61/2008 C.E.	Exempts motor spirit cleared for manufacture of ethanol blended petrol.
71	62/2008 C.E.	Exempts 10% ethanol blended petrol.
72	18/2009 C.E.	Prescribes effective rate of duty for certain petroleum products
73	21/2009 C.E.	Exempts bio diesel
74	22/2009 C.E.	Exempts packaged software or canned software, falling under Chapter 85 of the First Schedule to the Central Excise Tariff Act, 1985

## IMPORTANT NON TARIFF NOTIFICATIONS.

SL NO	AS PER ACES	REMARK
1	42/2001 CE (NT)	Export under bond other than Nepal & Bhutan
2	43/2001 CE (NT)	Procurement of inputs for export
3	44/2001 CE (NT)	Export under bond-removal of inputs for holders of DEEC or Advance Licence
4	45/2001 CE (NT)	Export under bond to Nepal & Bhutan
5	46/2001 CE (NT)	Warehousing of goods for export
6	17/2004 CE (NT)	Warehousing of goods for export one warehouse to another
7	19/2004 CE (NT)	Rebate of duty export other than Nepal & Bhutan
8	20/2004 CE (NT)	Rebate of duty export to Nepal & Bhutan
9	21/2004 CE (NT)	Payment of rebate of duty on excisable goods exported to any country except Nepal and Bhutan
10	17/2007 CE (NT)	Compounded levy on Stainless steel patties, pastas, Aluminum circles subjected to the process of cold rolling
11	31/2007 CE (NT)	Procurement of goods from EOU for use in manufacture of export goods
12	32/2008 CE (NT)	Grants rebate of duty on export of goods to any country except Nepal and Bhutan under Pan Masala Packing Machines (Capacity Determination And Collection of Duty) Rules, 2008

## Cenvat Credit Utilization

### (I) Cross Utilisation prohibited:

	<b>Name of the Duty/ Cess for availing Cenvat credit</b>	<b>Restriction for utilization (Should not)</b>
1	Cenvat Duty (Basic Excise duty) specified in First Schedule to the CETA 1986	Should not be used for payment of (i) NCCD (ii) AED (Tea)
2	Service Tax	Should not be used for payment of (i) NCCD (ii) AED (Tea)
3	Special Excise duty specified in Second Schedule to the CETA 1986	Should not be used for payment of (i) NCCD (ii) AED (Tea)
4	Additional Duty of Excise (AED -GSI)	Should not be used for payment of (i) NCCD (ii) AED (Tea)
5	Additional Duty of Customs (SAD) (Note: Service provider is not entitled to take credit of this duty)	Should not be utilized for payment of - (i) Service Tax on any Output Service (ii) NCCD (iii) AED (Tea)

### (II) Utilisation permitted for specific head of duties only:

	<b>Name of the Duty/ Cess for availing Cenvat credit</b>	<b>Restriction for utilization ( Should only be)</b>
1	Additional Duty of Excise (Textiles)	Should only be used for payment of AED (Textiles)
2	National Calamity Contingent Duty (NCCD)	Should only be used for payment of NCCD
3	Additional Duty of Customs (CVD) equivalent to excise duty specified above	Should only be used for payment of respective components of CVD
4	Additional Duty of Excise on Tea (Sec.157 of FA,2003)	Should only be used for payment of Additional Duty of Excise on Tea (Sec.157 of FA,2003)
5	Additional Duty of Excise (Sec.85 of Finance Act, 2005) on Tobacco Products	Should only be used for payment of Additional Duty of Excise (Sec.85 of Finance Act, 2005) on Tobacco Products

(III) Cross Utilisation permitted

	<b>Name of the Duty/ Cess for availing Cenvat credit</b>	<b>Restriction for utilization ( Should only be)</b>
1	Cenvat Duty (Basic Excise duty) specified in First Schedule to the CETA	Can be used for payment of Service Tax on any out put services
2	Service Tax	Can be used payment of excise duty payable on any output on which duty is payable.
3	Education Cess on Excise duty (2%)	Can be used for payment of Education Cess on Excise duty or Service Tax
4	Secondary and Higher Education Cess on Excise duty (1%)	Can be used for payment of Secondary and Higher Education Cess on Excise duty or Service Tax