

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

NOTIFICATION
No. 7/2015-Central Excise (N.T.)

New Delhi, the 1st March, 2015

G.S.R. (E).—In exercise of the powers conferred by sub-rules (1) and (3) of rule 9 of the Central Excise Rules, 2002, the Central Board of Excise and Customs hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) number 35/2001-Central Excise (N.T.) [hereinafter referred to as the said notification], published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.464 (E) dated the 26th June,2001, namely:—

1. In the said notification, in clause (1), for the words and figure “in the form specified in Annexure-1” the words “in the form provided for registration in the website www.aces.gov.in” shall be substituted.

2. In the said notification, for clauses (3) to (7) the following clauses shall be substituted, namely:—

“(3) **Online filing of application:** Application for registration or de-registration or amendment of the registration application shall be filed only online on the website www.aces.gov.in, in the forms provided in the website.

(4) **PAN based Registration:** (i) Applicant for registration shall mandatorily quote Permanent Account Number (PAN) of the proprietor or the legal entity being registered in the specified column in the application form. Government Departments are exempt from the requirement of quoting the PAN in their online application. Applicants other than Government Departments shall not be granted registration in the absence of PAN.

(ii) 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.

(5) (i) Applicant to quote e-mail address and mobile number: Applicant shall quote his e-mail address and mobile number in the requisite column of the application form for communication with the Department. Existing registrants who have not submitted information regarding e-mail address and mobile number shall submit an amendment application provided in the website www.aces.gov.in within three months from the date of publication of this notification.

(ii) Business Transaction Numbers : Business transaction numbers obtained from other Government departments or agencies such as Customs Registration No (BIN No), Import Export Code (IEC) Number, State Sales Tax /(VAT) Number, Central Sales Tax Number, Company Index Number (CIN), Service Tax Registration Number, which have been issued prior to the filing of Central Excise Registration application, shall be filled in the form and for the numbers subsequently obtained, the application shall be amended. Existing registrants who have not submitted information regarding Business Transaction Number shall submit an amendment application provided in the website www.aces.gov.in within three months from the date of publication of this notification.

(6) Registration Number and Certificate: Pending *post-facto* verification of premises and documents by the authorized Officers, registration application shall be approved by the Deputy Commissioner or Assistant Commissioner within two days of the receipt of duly completed online application form. A Registration Certificate containing registration number shall be issued online and a printed copy of the Registration Certificate which was issued online through the website www.aces.gov.in shall be adequate proof of registration and the signature of the issuing authority is not required on the said Registration Certificate.

(7) Submission of documents: The applicant shall tender self attested copies of the following documents at the time of verification of the premises:

- (i) Plan of the factory premises;
- (ii) Copy of the PAN Card of the proprietor or the legal entity registered;
- (iii) Photograph and Proof of the identity of the applicant;
- (iv) Documents to establish possession of the premises to be registered;
- (v) Bank account details;
- (vi) Memorandum or Articles of Association and List of Directors; and
- (vii) Authorization by the Board of Directors or Partners or Proprietor for filing the application by a third party.

(8) Physical verification: (i) The authorized officer shall verify the premises physically within seven days from the date of receipt of application through online. Where errors are noticed during the verification process or any clarification is required, the authorized Officer shall immediately intimate the same to the assessee for rectification of the error within fifteen days of the receipt of intimation failing which the registration shall stand cancelled. The assessee shall be given a reason opportunity to represent his case against the proposed cancellation, and if it is found that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises.

(ii) On the physical verification of the premises, if it is found to be non-existent, the registration shall stand cancelled. The assessee shall be given a reason opportunity to represent his case against the proposed cancellation, and if it is found

that the reasons given by the assessee are reasonable, the authorized Officer shall not cancel the registration to the premises recording the complete and correct address.

(9) Transfer of Business or acquisition of factory: Where a registered person transfers his business to another person, the transferee shall get himself registered afresh. Where an applicant has acquired an old factory from a Bank or a Financial Institution, he shall get himself registered afresh.

(10) Change in the Constitution: Where a registered person is a firm or a company or association of persons, then in the event of any change in the constitution of the firm leading to change in PAN, he shall get himself registered afresh. In other cases of change in constitution of business, where there is no change in PAN, the same shall be intimated to the jurisdictional Central Excise Officer within thirty days of such change by way of amendment to the registration details to be carried out online in website www.aces.gov.in and this will not result in any change in the registration number.

(11) De-registration: Every registered person, who ceases to carry on the business for which he is registered, shall de-register himself by making an online application in the website www.aces.gov.in, in the form specified in the website. Where there are no dues pending recovery from the assessee, application for de-registration shall be approved within thirty days from the date of filing of online declaration and the assessee shall be informed, accordingly.

(12) Cancellation of registration: A registration certificate granted under rule 9 may be cancelled after giving a reasonable opportunity to the assessee to represent his case against the proposed cancellation by the Deputy Commissioner or Assistant Commissioner of Central Excise, in any of the following situations, namely:—

- (i) where on verification , the premises proposed to be registered is found to be non-existent;
- (ii) where the assessee does not respond to request for rectification of error noticed during the verification of the premises within fifteen days of intimation;
- (iii) where there is substantial mis-declaration in the application form; and
- (iv) where the factory has closed and there are no dues pending against the assessee .”.

3. The notification shall come into effect from 01.03.2015.

[F. No. 334/5/2015-TRU]

(Pramod Kumar)
Under Secretary to the Government of India

Note.- The principal notification No. 35/2001-Central Excise (N.T.), dated the 26th June, 2001 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.464 (E), dated the 26th June, 2001 and was last amended by notification

No. 10/2014- Central Excise (N.T.), dated the 28th February, 2014, *vide* number G.S.R. 136(E), dated the 28th February, 2014.