



**OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS,  
CENTRAL EXCISE & SERVICE TAX, HYDERABAD ZONE  
KENDRIYA SHULK BHAVAN: BASHEER BAGH: HYDERABAD**

C.No.IV/16/93/2015-CC (HZ)-Comp

Dt. 17.03.2016

To  
The Commissioner  
Customs, Central Excise & Service Tax  
Hyderabad-I/II/III/IV/~~Customs~~ Commissionerates  
Hyderabad.

MOST IMPORTANT

Sir,

Sub: Budget 2016 - registration procedure simplified in respect of manufacturers of jewellery and readymade garments and made up articles of textiles - Reg.

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Kindly find enclosed copy of letter F.No.IV/26/14/2015-Systems (S) dated 11.03.2016 received from Additional Director General of Systems, Chennai on the above subject for information and necessary action. It is requested to give wide publicity of the contents of the above said letter among the field officers.

Yours faithfully,

Encl: as above.

  
(DULIP ABRAHAM)

ASSISTANT COMMISSIONER (CCO)

17.3.16

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Dy. No. 789

Date 15-3-16

**OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF SYSTEMS  
CUSTOMS & CENTRAL EXCISE, SOUTH ZONE  
New No.26/1, Old No.121, MAHATMA GANDHI SALAI, NUNGAMBAKKAM,  
CHENNAI - 600 034.**

F.No.IV/26/14/2015-Systems(5)

Dated 11.03.2016

To

The Chief Commissioner of Central Excise,  
Ahmedabad, Bengaluru, Bhopal, Bhubaneswar, Chandigarh, Chennai, Cochin,  
Coimbatore, Delhi, Hyderabad, Jaipur, Kolkata, Lucknow, Meerut, Mumbai-I & II,  
Mysore, Nagpur, Pune, Ranchi, Shillong, Vadodara, Visakhapattinam.

Madam/Sir,

Sub: Budget 2016- registration procedure simplified in respect of manufacturers of jewellery and readymade garments and made up articles of textiles- reg.

*Supdt CE Tech*  
*MSL*  
*16/3/16*  
*Ac*

Kind reference is invited to Notification no. 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 regarding changes made in excise duty rates for precious metal jewellery and readymade garments and made up articles of textiles and the facilitation measures to these new levies.

2. Presently, any new registration application received in ACES is automatically assigned for PV by the AC/DC after the RC is generated and an automated mail is sent to the assessee. The modification in ACES for disabling Physical verification for manufacturers of jewellery and readymade garments and made up articles of textiles and providing for centralised registration for jewellery manufacturers will be carried out in due course. Till such time, the following actions have been initiated by Directorate of Systems to inform the assesseees as well as the departmental officers, regarding the procedure to be adopted in ACES in respect of such manufacturers.

- A ticker has already been placed in ACES website informing the assesseees that any automated mail received by such manufacturers pertaining to Physical Verification (PV) may be ignored
- The automated mail sent to the assesseees after generation of RC is also being suitably modified informing these manufacturers to ignore the PV intimation.

- A mail has already been sent to the Comm Admins for circulation among the field officers that in order to complete the ACES workflow,
  - the AC will assign the PV to the RSP
  - RSP will fix date and time of PV
  - RSP immediately prepare the PV report mentioning that PV is not required and the report is submitted only to complete ACES workflow
  - AC approves the PV report.

3. Further, the details of the premises when a centralised registration is obtained by the jewellery manufacturer as per notification no.5/2016, can be obtained offline for record till the time the functionality is built in ACES

This is for your kind information - wide publicity among the field officers.

Yours faithfully,

(R.BHAGYA DEVI)

ADDITIONAL DIRECTOR GENERAL (SYSTEMS)

Copy to:

- 1) The Director General of Systems & Data Management, New Delhi
- 2) The Principal ADG, DG Systems, New Delhi.

## 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 3.3.2015 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.**