



GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE:  
KOLKATA-III COMMISSIONERATE: 1ST FLOOR, NEW C.Ex.  
BUILDING: 180, SHANTIPALLY,  
AJ DANGA MAIN ROAD, KOLKATA-700107

TELEPHONE NO-2441-6766.

**CENTRAL EXCISE**

Trade Notice No. 16 /GL- 16/ 2010

Date: 18.06.2010.

Sub:- **Issuance of Notifications/ Circular pertaining to  
Central Excise & Customs.**

**(i) Notifications:-**

- (a) **No. 27/2010-C.Ex dated 04.06.2010-** Amends the Notification No.64/1995-C.Ex. dated 16.03.1995.  
(b) **No. 24/2010-C.Ex(NT) dated 26.05.2010-** Amends the Notification No.42/2001-C.Ex(NT) dated 26.01.2001.

**(ii) Circulars:**

- (a) **No. 926/16/2010-CX dated 28.05.2010** On the subject of- "Procedure for Electronic Filing of Central Excise Returns".  
(b) **No. 11/2010-Cus dated 03.06.2010** On the subject of- "Determination of Value under Section 14 of the Customs Act, 1962 in respect Sale of Warehoused goods".

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Attention of trade, field formations and public in general is invited to the above mentioned Board's Notifications and Circulars pertaining to Central Excise & Customs issued by the Government of India, Ministry of Finance, Department of Revenue. The copies of the said Board's Notifications and Circulars pertaining to Central Excise & Customs are enclosed for information, guidance and compliance.

The **Circular No. 926/16/2010-CX dated 28.05.2010**-on the subject of- "Procedure for Electronic Filing of Central Excise Returns", draws attention to earlier Circular No.919/09/2010-CX. Dated 23.3.2010, which gives comprehensive instructions outlining the procedure of electronic filing of excise and service tax return and electronic payment of taxes under ACES, and to Notifn. No. 21/2010-CX both dated 18.5.2010, effecting changes in Rules 12 & 17 of the Central Excise Rules, 2002, and Rules 9 & 9A of CENVAT Credit Rules, 2004, respectively. The changes made in the rules provide for mandatory electronic filing of certain returns by assesseees including dealers. The said notifications have been made effective from 1.6.2010. The instructions contained in Circular No.919/09/2010-CX dated 23.03.2010 shall mutatis mutandis apply for electronic filing of returns as envisaged under the amended Rules.

Departmental officers are requested to provide all assistance to the assesseees so as to help them in adopting the new procedure.

It may be noted that the above mentioned Notifications and Circulars pertaining to Central & Customs are also available on official website of Central Board of Excise and Customs at [www.cbec.gov.in](http://www.cbec.gov.in).

For full text and legal interpretation, the aforesaid Notifications and Circulars pertaining to Central Excise & Customs may be referred to.

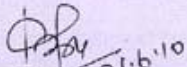
(Sd/ Dt 18.06.2010)  
Commissioner  
Central Excise, Kol-III Commissionerate

C.No: V (20) 02/CE/Tech./Kol-III/2010/

Date: 21 -06-10.

Copy to: All the Chambers of Commerce and Trade Association/Organization

- (a) The Secretary, Indian Chamber of Commerce, 4, India Exchange Place, kol-700001.
- (b) The Secretary, Confederation of Indian Industries, Eastern Region, 6, Netaji Subhas Road Kol-700001.
- (c) The Bengal National Chamber of Commerce & Industries, 23, R.N. Mukherjee Road, Kol-700001.
- (d) The Secretary, Bengal Chambers of Commerce & Industries, 6, Netaji Subhas Road, Kol-700001.
- (e) The Secretary, Federation Of Association of Small Industries of India, 1/10, Howrah, Maiden Industrial Complex, Howrah-711101.
- (f) The Secretary, Bharat Chambers of Commerce, 57A, Park Street, Flat No. 9, 2<sup>nd</sup> Floor, Kol-700016.

  
(K. Bhowmick)  
Suptd.(Tech.),CE,Kol-III Comm'te