

Form E.R.-2

Original/Duplicate

**Monthly Return for hundred percent export-oriented undertakings in respect of
goods manufactured, goods cleared and receipt of inputs and capital goods**

1. Return to be submitted by EOU/STP/EHTP/BTP unit for the month of :	M	M	Y	Y	Y	Y
Central Excise Registration number:						
Letter of Permission number and date:						

2. Name of the assessee:																	
Address of the unit:																	

3. Details of manufacture and clearance of goods :

Sl. No.	Description of goods	CETSH No.	Unit of Qty.	Opening Balance	Quantity Manufactured
(1)	(2)	(3)	(4)	(5)	(6)

Details of clearance						Closing Balance
Physical Exports		Deemed exports under Para 6.9 of FTP		DTA clearances		
Qty.	Value (Rs.)	Qty.	Value (Rs.)	Qty.	Value (Rs.)	
(7)	(8)	(9)	(10)	(11)	(12)	(13)

4 A. Details of clearances in DTA and deemed exports and duty payable:

Sl. No.	Para No. of FTP under which goods cleared into DTA	Description of goods	CETSH No.	CTSH No.	Unit of Qty.	Quantity cleared	Value (Rs.)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

BCD on like imported goods						CVD equivalent to total duties leviable as duty of excise on like imported goods							
Tariff Rate	Customs Notification		C.Ex. (EOU) Notification		Effective Rate	BCD amount payable (Rs.)	Tariff Rate	Customs /C.Ex. Notification		C.Ex.(EOU) Notification		Effective Rate	CVD amount Payable (Rs.)
	No.	Sl. No.	No.	Sl. No.				No.	Sl. No.	No.	Sl. No.		
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)

SAD (Rs.)	Other duties (Rs.)	Total CENVAT Payable (Rs.)
(23)	(24)	(25)

4 B. Details of Physical Exports and export duty paid, if any:

Sl. No.	Description of goods	CTSH No.	Unit of Qty.	Quantity Exported	FOB value of exports for the month (Rs.)	Export Duty, if any paid		Cumulative FOB value of exports up to the month in the current financial year (Rs.)	Cumulative FOB Value of exports up to the month for the block of 5 years (Rs.)
						Effective Rate	Duty paid (Rs.)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

4 C. Details of Duty Paid:

Sl. No.	Duties	Credit Account (Rs.) [Paid through CENVAT Credit]	Account Current (Rs.) [Paid through Cash/ Bank]	Challan		BSR code	Total duty Paid (Rs.)
				No.	Date		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	CENVAT						
2.	Other duties						
3.	Export Duties						

5. Abstract of Account - Current (Cash/ Bank payment):

Summary	Amount in Rs.
(1)	(2)
Opening Balance	
Add: TR-6/ GAR-7 Challan payments made in the month (in aggregate)	
Total amount available	
Less: Utilization towards Payment of duties on goods cleared during the month [Vide Details furnished under column No. (3) of the Table at Sl. No. 4C of the Return]	
Less Utilization towards Other Payments made during the month [Vide Details furnished under column No. (2A) of the Table at Sl. No. 9 of the Return]	
Closing balance	

6 A. Details of duty free indigenous Inputs received by the unit:

Sl. No.	Description of goods	CETSH No.	Unit of Qty.	Provisions under which inputs received		Opening Balance (Qty.)	Receipt during the month		
				C.Ex. Notification No.	Provisions of FTP		Qty.	Value (Rs.)	Duty foregone (Rs.)
(1)	(2)	(3)	(4)	(5A)	(5B)	(6)	(7)	(8)	(9)
1.									
2.									
Others									

Consumption (Qty.)	Cleared as such into DTA		Inter unit transfer, if any		Wastage or Destroyed (Qty.)	Closing Balance (Qty.)
	Qty.	Value (Rs.)	Qty.	Value (Rs.)		
(10)	(11)	(12)	(13)	(14)	(15)	(16)

6 B. Details of duty free Imported Inputs received by the unit:

Sl. No.	Description of goods	CETSH No.	CTSH No.	Unit of Qty.	Provisions under which inputs received		Opening Balance (Qty.)	Receipt during the month		
					Customs Notification No.	Provisions of FTP		Qty.	Value (Rs.)	Duty foregone (Rs.)
(1)	(2)	(3)	(4)	(5)	(6A)	(6B)	(7)	(8)	(9)	(10)
1.										
2.										
Others										

Consumption (Qty.)	Cleared as such into DTA		Inter unit transfer, if any		Wastage or Destroyed (Qty.)	Closing Balance (Qty.)
	Qty.	Value (Rs.)	Qty.	Value (Rs.)		
(11)	(12)	(13)	(14)	(15)	(16)	(17)

7. Details of duty free Capital goods received by the unit:

Particulars	Value (Rs.)	
	Import	Indigenous
Opening balance		
Received (including Inter unit transfer) during the month		
Cleared as such into DTA		
Cleared under Inter Unit transfer		
Destroyed		
Closing Balance		

9. Details of other payments made:

Sl. No.	Payments	Amount paid (Rs.)		Challan		BSR code	Source document.	
		Account current (paid in cash/bank)	Credit Account [Paid through CENVAT Credit]	No.	Date		No.	Date
	(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5B)
1.	Amount paid equal to duty foregone on the inputs used for the goods cleared into DTA which are exempted from customs duties [in terms of Proviso to Para 3 of notification No. 52/2003- Customs and 2 nd Proviso to Para 6 of notification No. 22/2003-Central Excise both dated 31.03.2003]							
2.	Amount paid equal to anti dumping duty forgone on inputs cleared as such into DTA or inputs used in manufacture of goods cleared into DTA							
3.	Amount of duty paid on debonding of goods							
4.	Arrears of duty under rule 8 of Central Excise Rules, 2002							
5.	Other arrears of duty							
6.	Interest payments under rule 8 of Central Excise Rules, 2002							
7.	Other interest payments							
8.	Miscellaneous payments							
9.	Total							

10. Self- Assessment Memorandum:

- (a) I hereby declare that the information given in this return is true, correct and complete in every respect and that I am authorised to sign on behalf of the assessee.
- (b) During the month, total Rs. _____ was deposited vide TR-6 Challans (copies enclosed).
- (c) During the month, invoices bearing S.No. _____ to S.No. _____ were issued.

Place :
Date :

(Name and Signature of the Assessee or Authorized signatory)

ACKNOWLEDGEMENT

M M Y Y Y Y

E.R.2- Return for the month of

D D M M Y Y Y Y

Date of receipt

(Name and Signature of the Range
Officer with Official Seal)

INSTRUCTIONS

1. Indicate the 15-digit PAN based central excise registration number against Sl. No. 1 and the name against Sl. No. 2 as appearing in the Registration Certificate issued by the Central Excise authorities. Letter of Permission number and date may be furnished in Sl. No. 1 as issued by the Development Commissioner.
2. In case more than one item is manufactured, additional rows may be inserted in each table, wherever necessary. For giving information about the details of production and clearance, payment of duty and CENVAT credit availed and utilized month-wise, the respective tables may be replicated.
3. In column No. (6) of the Table at Sl. No. 3, the entire quantity of goods manufactured in the unit whether or not cleared on payment of duty, should be indicated.

3.1. In column No. (10) and (12) of the Table at Sl. No. 3, the value means:

- (a) where goods attract ad valorem rate of duty, the value as per proviso to section 3 (1) of Central Excise Act, 1944 (1 of 1944);
- (b) where goods attract specific rate of duty, the aggregate invoice value of the goods excluding all taxes;
- (c) in case of combination of ad valorem and specific duties, it is the value under proviso to section 3(1) of the Central Excise Act, 1944 (1 of 1944).

3.2 In column No. (8) of the Table at Sl. No. 3, the value means the value declared in ARE-1/ARE-2.

4. In the Table at Sl. No. 4A, -

- (i) If a specified product attracts more than one rate of duty, then each of the rates should be mentioned separately.
- (ii) If a specified product attracts different rates of duty, within the same month, then such details should be separately mentioned.

For example: On the 10th of a month, the effective rate of duty leviable for the product is changed, then the details relating to production, clearance and payment of duty need to be mentioned separately for the period up to 9th of the month and from 10th to the end of the month.

- (iii) In column No. (7), the details of clearances of goods should be specified separately in accordance with provisions of the Foreign Trade Policy under which such clearances are made. The clearances of goods, which are not similar, cleared under the same provision of the Foreign Trade Policy, should also be specified separately. Further, the details of clearance in the table would also include clearance in DTA which are counted for fulfillment of NFE.

For example: If a product is cleared under Para 6.8 (a) and Para 6.8 (h) of FTP, then the details of clearance must be separately mentioned. If the product A and product B are cleared under Para 6.8 (a) of FTP, such clearances are to be separately mentioned.

- (iv) In column No. (14) and (21), the effective rate is the final duty rate calculated in the manner provided under Central Excise notification applicable to goods produced or manufactured in an EOU/EHTP/STP unit and brought to any other place in India.

- (v) Where the duty rate is specific and is charged based on specified unit quantity, the same quantity code must be used for showing clearance figures.

5. In case the goods are cleared for export under Bond or Letter of undertaking, the details of clearance may be mentioned separately in the Table at Sl. No. 4B.

6. 8-digit CETSH and CTSH Number may be indicated without any decimal point.

7. Wherever quantity codes appear indicate relevant abbreviations as given below:

Quantities	Abbreviations
Centimeter(s)	cm
Cubic centimeter(s)	cm ³
Cubic meter(s)	m ³
Gram(s)	g
Kilogram	kg
Kilolitre	kl
Liter(s)	l

Quantities	Abbreviations
Meter(s)	m
Square meter(s)	m ²
Millimeter(s)	mm
Metric tonne	mt
Number of pairs	pa
Quintal	q
Tonne(s)	t
Thousand in number	Tu
Number	u

8. In the Table at Sl. No. 6A and 6B, the details of each major indigenous/imported input which independently accounts for 10% or more of the total value of raw materials consumed should be given separately and all other inputs should be given together in category "others".

9. In the Table at Sl. No. 7, original value at the time of import / procurement has to be indicated against particular capital goods whether cleared or destroyed.

10. The details of the challans for duty payment should be mentioned in Table at Sl. No. 4C. Separate challans used for pre-deposit of duty for the purpose of appellate remedy and for other type of payments shall be mentioned in the Table at Sl. No. 9.

11. In column No. (5) of the Table at Sl. No. 9, specify the Order-in-Original number and date relating to the payment of arrears of duty and of interest. For other miscellaneous payments, mention the source document number and date. Miscellaneous payments include penalty, redemption fine and Pre-deposit.

12. In the Table at Sl. No. 4C and 9, the BSR codes of the Bank branch should be indicated.

13. The 5 years block period shall be reckoned from the date of commencement of production of the Unit as specified under Para 6.5 read with Para 6.6 (a) of the FTP.

14. The abbreviations and expressions used in this form are as below:

BCD- Duty of Customs leviable as per First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

CVD- Additional duty equal to Excise Duty leviable under sub section (1) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975).

SAD- Additional duty of Customs leviable under sub section (5) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975).

CENVAT- Duty of Excise leviable as per the proviso of section 3 (1) of the Central Excise Act, 1944.

SED- Special Excise Duty leviable as per Second Schedule to Central Excise Tariff Act, 1985 (5 of 1986).

NCCD - National Calamity Contingent Duty

AED (TTA)- Additional Duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978).

SAED- Special Additional Excise Duty leviable under section 147 of the Finance Act, 2002.

ADE- Additional Duty of Excise on Motor Spirit and High Speed Diesel leviable under section 111 of the Finance (No. 2) Act, 1998 and section 133 of the Finance Act, 1999 respectively.

ADE on specified products- Additional Duty of Excise on specified products as levied under Section 85 of the Finance Act, 2005.

Edu. Cess of Excise -Education Cess on excisable goods leviable under section 91 read with section 93 of Finance (No. 2) Act, 2004 (23 of 2004).

Edu. Cess of Customs- Education Cess on imported goods leviable under section 91 read with section 94 of Finance (No. 2) Act, 2004 (23 of 2004).

Service Tax- Service tax leviable under section 66 of the Finance Act, 1994 (32 of 1994).

Cess- Cess leviable under different Cess enactments.

Sec. & Higher Edu. Cess of Excise - Secondary and Higher Education Cess on Excisable goods leviable under section 136,137 and 138 of the Finance Act, 2007 (22 of 2007).

Sec. & Higher Edu. Cess of Customs - Secondary and Higher Education Cess on imported goods leviable under section 136,137 and 139 of the Finance Act, 2007 (22 of 2007).

DTA – Domestic Tariff Area means area within India except Special Economic Zone, export oriented unit (EOU), Software Technology Parks (STP) unit and Electronic Hardware Technology Parks (EHTP) unit and Bio-Technology Park (BTP) unit.

FTP- Foreign Trade Policy issued under the Foreign Trade (Development and Regulation) Act, 1992 (No. 22 of 1992).

Qty. - Quantity.

C.Ex. – Central Excise.

15. In the Tables at Sl. No. 4A and 4C, the ‘Other duties’ paid/payable, as applicable, may be mentioned as per the following:

Other Duties	Rate of duty	Notification No.	Duty payable
SED			
NCCD			
AED (TTA)			
SAED			

ADE			
ADE on specified products			
Cess			
Any other duty			
Total			
