Central Excise Registration – Procedures and Issues

**Persons liable to register**

In accordance with Rule 9 of Central Excise Rules, 2002, below mentioned persons are required to obtain excise registration:

- Every manufacturer of dutiable goods
- First and second stage dealers desiring to issue Cenvatable invoices
- Persons holding warehouses for storing non-duty paid goods

**Persons not liable to register**

- Persons who manufacture the excisable goods, which are chargeable to nil rate of excise duty or are fully exempt from duty by a notification
- Small scale units availing the exemption based on value of clearances under a notification. However, such units will be required to give a declaration once the value of their clearances crosses Rs.90 lakhs for a financial year
- Persons manufacturing excisable goods by following the warehousing procedure under the Customs Act, 1962 subject to certain conditions
- The person who carries on wholesale trade or deals in excisable goods (except first and second stage dealer, as defined in Cenvat Credit Rules, 2004)
- Persons who use excisable goods for any purpose other than for processing or manufacture of goods availing benefit of concessional duty exemption notification.  
  *(Notification 36/2001-C.E. (N.T.), dated 26-6-2001)*

**Procedure for registration - Aces Registration**

*New registrants* are required to follow the below mentioned procedure:

- Log on [www.aces.gov.in](http://www.aces.gov.in) and register accordingly by following the hyperlink “Click Here to Register with ACES”
o After entering the requisite details, click on ‘Submit’ button to get the response screen

o An acknowledgement is generated, which confirms that password has been delivered to the email address of the user which indicates that the user can now login as a normal user using his credentials
- Login with username and password
- Change password

- Click on “REG” tab and click on “Fill A - 1” from the drop down list
- Fill the form with desired details
- Proceed by clicking “Save & Continue”

<table>
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<tr>
<th>PART IV: MAJOR EXCISABLE GOODS TO BE MANUFACTURED, WAREHOUSED OR TRADED/ MAJOR INPUTS</th>
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<tbody>
<tr>
<td>14. MAJOR EXCISABLE GOODS MANUFACTURED, WAREHOUSED OR TRADED (Description &amp; CETSH)</td>
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<tr>
<td>CETSH: 01059890</td>
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<td>CETSH: 15010000</td>
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- Duly filled A - 1 would be generated, giving the option to make any changes by way of “Modify” tab

- Print the duly filled/modified form

- Click on “Submit”

- Print the acknowledgement generated consequently
Submit the printed form and printed acknowledgement along with requisite documents (self attested) to the excise authorities

Obtain registration certificate

**Note:** Existing assessee are required to get themselves registered with ACES merely by filing a declaration with range officer and thereby obtaining TPIN and password from the department.

**Documents required for registration (self attested copies)**

- PAN card copy of the company/firm
- PAN card copy of authorized signatory
- Ground plan of factory *(which should also provide description of boundaries of premises to be registered)*
- List of directors/partners
- Memorandum and Articles of Association/Partnership deed
- General power of attorney (in case application is signed by authorized agent)

Apart from these, department may also require certain additional documents, some of which are mentioned hereunder:

- PAN card copy of directors/partners other than signatories
- Address proofs of the factory premises like:
  - Copy of purchase agreement along with electricity bill, water bill etc., if factory is owned
  - Copy of Leave and license agreement along with electricity bill, water bill etc., if factory is taken on lease
  - ‘No objection certificate’ from the licensor and last paid rent receipt may also be required
- Residence proof of directors/partners
- Registration Certificate under any other laws, if any
Issues:

- **Validity of Registration Certificate**

  Once Registration Certificate is granted, it has a permanent status unless it is suspended or revoked by the appropriate authority in accordance with law or is surrendered by the person or company concerned (Notification No. 35/2001-C.E. (N.T.), dated 26-6-2001).

- **Penalty for failure to get registered**

  If the manufacturer or producer who is required to take registration fails to apply for registration, a penalty up to duty of contravening goods or Rs 10,000, whichever is higher, can be imposed and contravening goods can be confiscated. Moreover, imprisonment up to 7 years (minimum 6 months) can be imposed (Rule 25 of Central Excise Rules, 2002 and Section 9 of The Central Excise Act, 1944).

- **Separation of premises by a public road**

  When two premises of the same factory are segregated by public road, canal, railway line, single registration would suffice (Notification 36/2001-C.E. (N.T.), dated 26-6-2001).

- **Registration of same premise with different assesses**

  As per the decided case, MANIBHADRA PROCESSORS Versus ADDITIONAL COMMISSIONER OF C. EX. 2005 (184) E.L.T. 13 (Bom.), one and same premise cannot be registered in name of two different persons. Person holding earlier registration certificate must surrender registration certificates in respect of that premises, then only new person can get registration in respect of that premises.

  In a broad-spectrum it is necessary to prevent any body from walking away from registered premises without discharging duty liability. Therefore a registered person shall discharge all the liability before surrendering the Registration Certificate.