

कार्यालय प्रधान आयुक्त
केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
"ए" ब्लॉक सूर्य नगर अलवर-301001

व्यापार सूचना संख्या: 02/2019

दिनांक: 15.05.2019

Subject: Revised Procedure for Electronic filing of Central Excise returns and for electronic payment of Excise duty and Service tax arrears under the new Portal www.cbic-gst.gov.in

कृपया इस पत्र के साथ Government of India, Ministry of Finance, Department of Revenue, CBIC, द्वारा जारी निम्नलिखित परिपत्र की प्रति संलग्न पायें।

(1) Circular No.1069/2/2019/2019 CX dated: 08.05.2019

सभी व्यापार संघ, व्यापार व उद्योग मंडलों से निवेदन है की उक्त पत्र की विषय सामग्री से अपने सभी सदस्यों को अवगत करने का श्रम करें।

Sanjiv
15/05/2019
(निशीथ गोयल)
प्रधान आयुक्त

C.No. V(16)Tech/TSC/19/2015 1229

Dated: 15.05.2019

Copy forwarded for information and necessary action to:-

1. The Chief Commissioner (JZ), Central Excise & Service Tax, Jaipur Zone, (Jaipur).
2. The Commissioner, Central Excise, Jaipur/Jodhpur/Udaipur.
3. The Commissioner, Central Excise Audit/Appeals/Customs Jaipur.
4. The Addl. Commissioner, Central Excise & Service Tax Alwar.
5. The Assistant Commissioner Alwar-A/Alwar-B/Bhiwadi-C/Bhiwadi-D/Behrod-E/Bharatpur-F/Sikar-G.
6. Departmental Website/Guard File.
7. Office of the Accountant General, Jaipur.
8. Additional Director, Directorate General of Intelligence, B-40, keshav path, suraj nagar (West), Civil lines Jaipur-302009.
9. Secretary, Rajasthan Chambers of Commerce and Industry, Chamber Bhawan, M I Road, Jaipur.
10. Secretary, Institute of Chartered Accountant, Jaipur Branch D-1, Institutional Area, Jhalana Dungri, Jaipur.
11. Secretary, Bhiwadi Manufacturers Association, F-56, B.M.A. House, Main Road, Industrial Area, Bhiwadi-301019.
12. Secretary, Bhiwadi Chamber of Commerce and Industries (B.C.C.I), Plot No.1, RIICO Commercial Complex, Chamber Chowk, Industrial Area, Chopanki, Bhiwadi-301019.
13. Secretary, Alwar Chamber of Commerce and Industries, Old Delhi Road, Alwar-301001.
14. Secretary, Neemrana Industries Association, Neemraha.
15. Secretary, Shri Khatu Shyam Industries Area Association, Reegas, Distt: Sikar.
16. President, Bharatpur Chamber of Commerce, New Mandi, Bharatpur, Distt: Bharatpur.
17. Secretary, Brij Audhyogic Sangh, Bharatpur, Distt: Bharatpur.

Sanjiv
15/05/19
सहायक आयुक्त (तकनीकी)

F. No. 267/58/2019/CX-8
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

New Delhi, Dated, the 8th May, 2019

To
The Principal Chief Commissioners/ Chief Commissioners (All)/
The Principal Director Generals/ Director Generals (All)

Subject: Revised Procedure for electronic filing of Central Excise returns and for electronic payment of Excise duty and Service tax arrears under the new portal www.cbic-gst.gov.in.

Sir/ Madam,

Attention is invited to the Circular No.956/17/2011-C.Ex dated 28.9.2011 issued by the Board with regard to the procedure for electronic filing of CE & ST Returns and for electronic payment of Excise Duty and Service Tax.

2. Consequent to the Roll out of GST w.e.f. 1.7.2017, GST tax payers are required to transact through the Common Portal (www.gst.gov.in). The taxpayers who deal with Goods attracting levy of Central Excise even after 1.7.2017, continue to access www.aces.gov.in to register, file returns, file refund applications as well as make payments. Service Tax taxpayers also access www.aces.gov.in, to pay arrears as well to file ST-3 returns late (with applicable penalty/interest etc.).

3. In order to integrate the existing ACES functionalities of CE & ST into CBIC-ACES-GST Backend Application and migrate the legacy data from the ACES Application to the CBIC-ACES-GST Backend Application, DG, Systems has completed all preparatory activities for seamless integration.

4. The actual migration of Data from ACES Application to CBIC-ACES-GST Application is proposed to commence from 02.05.2019 and expected to be completed on 25.05.2019. During the transition period of Data Migration, the ACES Application Menu will be disabled. As a result, both the taxpayers as well as the Departmental Officers will not be able to do any transactions in the ACES Application during the transition period (02.05.2019 to 25.05.2019). Further, while the ACES Application will be completely shut down from 02.05.2019 to 05.05.2019, the Application will be up with "View Only" facility for tax payers and Tax officers from

06.05.2019. It may be noted that Taxpayers can continue to make Payments through E-payment Menu or directly on EASIEST Portal (<https://cbec-easiest.gov.in>) during the migration period.

5. On completion of the integration & migration as above, the Application will be available for Taxpayers and Tax officers respectively at www.cbic-gst.gov.in and <https://appstore.cbic.gov.in> from 26.05.2019 onwards.

(i) **Existing taxpayers**

To access the application, post migration, the existing taxpayers under Central Excise and Service Tax, need go to the new portal namely, www.cbic-gst.gov.in. In the "Taxpayer Login", need to provide existing user id and password credentials (used by them to login to ACES portal). On successful authentication, the user will be mandated to change the password. Thereafter, the taxpayers can login to the integrated system, (i.e. www.cbic-gst.gov.in) with user id and the new password to do the transactions like Amendments to Registration, filing of returns, filing of refund claims etc. as carried out earlier.

(ii) **New taxpayers**

New taxpayers need to register with the portal www.cbic-gst.gov.in at first instance as detailed below:

- On click of "New User" the taxpayer need to provide information like "Name as mentioned in PAN", PAN, Mobile Number, Email Address and select the STATE from LOV and Captcha.
- On submission, OTP will be sent to the given mobile number.
- On providing the OTP, Temporary Reference Number (TRN) will be generated and sent to both mobile/E-mail.
- User need to use TRN Login and provide TRN & captcha and Click on Generate OTP.
- On providing OTP, the user is allowed to login and user chooses to fill A-1 / A3 registration form based on the business involved in.
- On successful submission of Registration form, Application Reference Number (ARN) is generated and communicated to the user.
- The Registration form will be forwarded to AC/DC of the selected Division.
- On approval of the A-1 form, Registration Number along with temporary password will be communicated to user through e-mail / SMS.
- The Registration Number will be the user id for the taxpayer.
- On first login using the temporary password, system will prompt the user to mandatorily change the password.
- Thereafter the taxpayer can commence the required transactions online.

(iii). As regards the departmental officers, currently they access the departmental portal (<https://appstore.cbec.gov.in>) through AIOs and use SSO ID to log in to the CBIC-ACES-GST Backend Application. The Tax officer clicks on "GST" icon to view and process the transactions initiated by the GST Taxpayers and clicks on "Central Excise" or "Service Tax" to view and process transactions initiated by CE or ST taxpayers respectively.

(iv). Post Integration, the <https://appstore.cbec.gov.in> will have "ACES-GST" icon. The Departmental Officers can click on this ACES-GST icon to view and process the transactions initiated by GST/ CE/ ST Taxpayers under the integrated Application.

(v). As an interim measure, Central Excise / Service Tax icons will continue for some time under READ ONLY Mode for reference purpose.

6. A detailed advisory in this regard will be shared shortly by DGS, Chennai.

7. As a sizable number of taxpayers would be required to file Central Excise and Service Tax return electronically, it is requested that the trade and industry may be provided all assistance so as to help them in adopting the new procedure.

8. Assessee and the Departmental Officer can access the National Toll free No. 1800 1200 232 any time for any assistance. Besides, e-mails can be sent to cbecmitra.helpdesk@icegate.gov.in or web-ticketing available under HELP tab on www.cbic-gst.gov.in. All the call/e-mails will be issued a unique ticket number, which will be attended to by the Service Desk agents for appropriate response.

9. Field formations and trade/industry/service provider may also be informed suitably.

10. Hindi version will follow.

Yours faithfully,

Abhishek Dwivedi
28/05/2019

(Abhishek Dwivedi)
Deputy Commissioner (CX-8)