

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 37/2016 - Central Excise (N.T.)

New Delhi, the 26th July, 2016

G.S.R. (E). – In exercise of the powers conferred by fourth proviso to sub-rule (1) of rule 12 of the Central Excise Rules, 2002, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.15/2011-Central Excise (N.T.), dated the 30th June, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 496(E), dated the 30th June, 2011, except as respects things done or omitted to be done before such supersession the Central Board of Excise and Customs hereby specifies the form for quarterly return, namely:-

Form E.R.-8

Original/Duplicate

[See rule 12 of the Central Excise Rules, 2002]

[To be submitted by the assessee falling under fourth proviso to rule 12(1) of the Central Excise Rules, 2002]

Return of excisable goods cleared @ 1% or @ 2% duty for the quarter:

From : MMYYYYY	To: MMYYYYY
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1. Registration number

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2. Name of the Assessee

Name and Signature of the Range Officer with
Official Seal

INSTRUCTIONS

1. Indicate the 15-digit PAN based registration number and the name as appearing in the Registration Certificate.
2. In case more than one item is manufactured, additional row may be inserted in each table, wherever necessary.
3. In case the goods are cleared for export under Bond, the details of clearance may be mentioned separately.
4. 8-digit CETSH Number may be indicated under the column CETSH.
5. Wherever quantity codes appear, indicate relevant abbreviations as given below

Quantities	Abbreviations	Quantities	Abbreviations
Centimetre(s)	cm	Metre(s)	M
Cubic centimetre(s)	cm ³	Square metre(s)	m ²
Cubic metre(s)	m ³	Millimeter(s)	mm
Gram(s)	g	Metric tonne	mt
Kilogram	kg	Number of pairs	pa
Kilolitre	kl	Quintal	q
Litre(s)	l	Tonne(s)	t
Thousand in number	Tu	Number	u

6. In the column (10) of Table at serial number 3, the assessable value means,
 - (a) where goods attract ad valorem rate of duty, the value under section 4 of Central Excise Act, 1944 (1 of 1944);
 - (b) where goods are covered under section 4A of the Act, the assessable value as worked out under MRP after allowing deductions as provided under section 4A of the Act;

- (c) in case of goods for which the tariff value is fixed, such tariff value. For example, in case of articles of jewellery or parts of articles of jewellery or both, falling under heading 7113 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), aggregate of first sale values fixed under notification No. 33/2016 Central Excise (N.T.), dated 26.07.2016.
- (d) in case of exports under Bond, the ARE-1 /ARE-2 /invoice value.

7. In the case of articles of jewellery or parts of articles of jewellery, the Unit of quantity in column (4), (6), (7), (8) and (9) of the Table at serial number 3 means weight in grams for precious metals and carats for precious stones embedded therein.

8. Details of any other payments like arrears, interest etc. may be mentioned in serial number 6.

[F. No. 354/25/2016 –TRU (Pt.-I)]

(Anurag Sehgal)
Under Secretary to the Government of India