COMPRENDIUM

on

AUTOMATION OF CENTRAL EXCISE AND SERVICE TAX

ACE S

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Compiled by

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FOREWORD

The Directorate-General of Systems and Data Management is pleased to present a Compendium of Instruction on ACES. As you are aware Central Board of Excise and Customs has successfully implemented an e-governance initiative under the Mission Mode Project (MMP) of the Govt. of India by developing and deploying a software application called Automation of Central Excise and Service Tax (ACES) which aims at improving tax-payer services, transparency, accountability and efficiency in the indirect tax administration in India. This application has automated all major processes in Central Excise and Service Tax through a web-based and workflow-based system. The ACES has been rolled out Nationally in all the 104 Central Excise, Service Tax and LTU Commissionerates under CBEC.

For guidance of Departmental Officers on various issues, the Directorate General of Systems & Data Management has been issuing various instructions and letters, to field formations from time-to-time. These have been consolidated in a Compendium, which I hope, will be very useful for reference by the Departmental Officers.

(Arun Sahu)
Director-General (Systems)
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Attention is invited to Circular No. 919 / 09 / 2010 - CX dated 23rd March 2010 prescribing the procedure for electronic filing of Central Excise and Service Tax returns and payment of Central Excise duty and Service Tax by all the assessees who had paid Central Excise duty and Service Tax of Rs. 10 Lakh or more (including payment by utilisation of Cenvat credit) in the previous financial year. Attention is also invited to Notifications No. 21/2011-Central Excise(NT) & 22/2011-Central Excise (NT) both dated 14.09.2011 and No. 43/2011-ST dated 25.08.2011 prescribing mandatory electronic filing of Central Excise and Service Tax returns.

2. DG (Systems) has prepared comprehensive instructions outlining the procedure for electronic filing of Central Excise duty and Service Tax returns and electronic payment of taxes under ACES. The same is annexed. The said instructions outline the registration process for new assessees, existing assessees, non-assessees and for Large Taxpayers Unit assessees, steps for preparing and filing of return, use of XML Schema for filing dealer’s return, procedure for obtaining acknowledgement of e-filed return, procedure for e-payment etc. It is requested to sensitise the concerned officers as well as the trade and industry regarding the said instructions.

3. As a large 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.

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

5. Hindi version will follow.

Yours faithfully,
(V.P.Singh)
Under Secretary (C.X.6)

Encl.: As above
ANNEXURE

Procedure for Electronic filing of Central Excise and Service Tax returns and electronic Payment of Taxes

In continuation of its efforts for trade facilitation, CBEC has rolled-out a new centralized, webbased and workflow-based software application called Automation of Central Excise and Service Tax (ACES) in all 104 Commissionerates of Central Excise, service Tax and large Tax Payer Units (LTUs) as on 23rd December, 2009. ACES is a Mission Mode project (MMP) of the Govt. of India under the national e-governance plan and it aims at improving tax-payer services, transparency, accountability and efficiency in the indirect tax administration in India. This application has replaced the current applications of SERMON, SACER, and SAPS used in Central Excise and Service Tax for capturing returns and registration details of the assessees.

II. Modules

The ACES application has interface for:
- Central Excise Assessees
- Service Tax Assessees
- Central Excise Departmental Officers and
- Service Tax Departmental Officers.
It has automated the major processes of Central Excise and Service Tax - registration, returns, accounting, refunds, dispute resolution, audit, provisional assessment, exports, claims, intimations and permissions. It is divided into the following modules:
1. Access Control of Users (ACL)
2. Registration (REGN): Registration of assessees of Central Excise & Service Tax including online amendment.
3. Returns (RET): Electronic filing of Central Excise & Service Tax Returns
4. CLI: Electronic filing of claims, intimations and permissions by assessees and their processing by the departmental officers
5. Refund (REF): Electronic filing of Refund Claims and their processing
6. Provisional Assessment (PRA): Electronic filing of request for provisional assessment and its processing by the departmental officers.
7. Assessee Running Account
9. Audit Module
10. Export Module for processing export related documents
III. Benefits to the Assessee

1. Reduce Physical Interface with the Department
2. Save Time
3. Reduce Paper Work
4. Online Registration and Amendment of Registration Details
5. Electronic filing of all documents such as applications for registration, returns [On-line and off-line downloadable versions of ER 1,2,3,4,5,,6,7,8,Dealer Return, and ST3], claims, permissions and intimations; provisional assessment request, export-related documents, refund request
6. System-generated E-Acknowledgement
7. Online tracking of the status of selected documents
8. Online view facility to see selected documents
9. Internal messaging system on business-related matters

IV. Registration Process

To transact business on ACES a user has to first register himself/herself with ACES through a process called “Registration with ACES”, This registration is not a statutory registration as envisaged in Acts/Rules governing Central Excise and Service Tax but helps the application in recognizing the bonafide users. Described below are steps for taking registration by a new assessee, existing assessee, non-assessee and a Large Tax Payer Unit (LTU).

(a) New Assessee

1. The user needs to log onto the system, through internet at http://www.aces.gov.in
2. He/she chooses the Central Excise/Service Tax button from the panel appearing on the top of the webpage.
3. Clicks the button “New Users Click here to Register with ACES” in the Log-in screen that appears after clicking Central Excise/Service Tax button.
4. Fills in and submits the form “Registration with ACES”, by furnishing a self-chosen user ID and e-mail ID. User ID, once chosen is final and cannot be changed by the assessee in future.
5. The system will check for availability of the chosen User ID and then generate a password and send it by e-mail, mentioned by him/her in the Form.
6. ACES provides assistance of”Know your location code for choosing correct jurisdictional office.
7. The user then re-logs-in and proceeds with the statutory registration with Central Excise/Service Tax, by filling-in the appropriate Form namely A-1, A-2 or ST-1 etc. by clicking the “Reg” link in the Menu bar that appears on the top of the screen. It is mandatory to use the PAN allotted to the business entity to be registered. If the applicant has applied for PAN, he can be issued a temporary registration number and after obtaining PAN, he should amend the registration form online and insert the PAN, after which a new PAN-based registration number will be issued to the assessee. For security reasons, the password should be changed immediately.

8. The system instantaneously generates an acknowledgement number after which the registration request goes to the jurisdictional Superintendent, in case of Service Tax, and to the Assistant or Deputy Commissioner (AC/DC), in case of Central Excise. If the department needs any clarification, the registration applications can be sent back by the department to the applicants. Similarly, before registration certificate is issued, the applicant can also withdraw his/her application. Depending on the instructions in force, Service Tax assessees are required to submit certain documents along with a signed copy of the registration application to the department for verification. After verification, the Superintendent of Service Tax issues the Registration Certificate. However, in case of request for centralized registration, the Commissioner of Service Tax approves the registration. In either case, if the requisite documents are not received within a period of 15 days, the registration application will be rejected by the department as incomplete. After the approval for issuance of a Registration Certificate is given by the competent authority, a message to this effect is sent to the assessees electronically. In case of Central Excise, the Registration Certificate is issued by the AC/DC, after due processing, and a message to this effect is sent to the assessees electronically. Thereafter, the range Officer carries out physical verification of the declared premises and verifies the documents. A message regarding physical verification is sent electronically. The assessee can view and take a print-out of this.

9. Depending on the option chosen by the assessee, the signed copy of the RC can be sent by post or can be collected by assessee in person.

10. While submitting registration form, if the assessee makes a mistake in choosing a wrong jurisdiction (Commissionerate/Division/ Range), ACES provides a facility to the Superintendent (in case of Service Tax) and to the AC/DC (in case of Central Excise) to forward the application to the correct jurisdictional officer to issue registration and a message to this effect is sent to the assessee for information.

11. The registration number will be same as the current 15-digit format with minor change such as:

For-PAN based Assessees
1-10 digits – PAN of the Assessee
11-12 digits–EM (Excise Manufacturer), ED (Excise Dealer), SD (Service Tax)
13-15–Systems generated alphanumeric serial number

For non-PAN based assessees
1-4 digits TEMP
5-10 Systems generated alpha numeric number
11-12 EM (Excise Manufacturer) or ED (Excise Dealer), SD (Service Tax)
13-15–Systems generated alphanumeric serial number

(b) Existing Assessee
1. The existing assessees will not have to take fresh registrations. They will have to only register with the ACES application. This can be done in the following manner:
ACES application will automatically send mails to the e-mail IDs of the assessee, as available in the existing registration data base, indicating a TPIN number, and password. The mail will contain a hyperlink to the website.
Assessees clicks on the hyperlink and is taken to ACES application
Assessees submits the form after filling the requisite information including the password provided in the e-mail, a new User ID and new password. User ID, once chosen is final and cannot be changed by the assessee in future.
On successful registration with ACES, the assessee can transact business through ACES.
2. Existing assessees should note that they should register with ACES by following the procedure at (1) above and they should not register with ACES through the direct method, meant for new assessees, as discussed under (a) above. They should also not fill-in registration forms again as it will lead to allotment of new registration numbers by the system.
3. Assessees should ensure that their contact details in the department’s registration data base are updated to include their valid and current e-mail ids, otherwise they will not receive any such mail. Those assessees who have not yet furnished their email IDs to the department or even after furnishing the ID have not received the TPIN mail from ACES are advised to contact the jurisdictional Range Officers or LTU Client Executives and furnish their email IDs in writing.
The officer will thereafter incorporate the email ID in the ACES registration database of the assessee and arrange to send the TPIN mail to the assessee’s email ID.

c) Non-Assessee
1. This category of registration is given in ACES to any individual, firm or company which
requires to transact with the Central Excise or Service Tax Department, though not an
assessee such as (a) merchant exporter, (b) co-noticee, (c) refund applicant, (d) persons who
have failed to obtain CE/ST registration as required under the law and against whom the
Department has initiated proceedings and (e) persons who are required to tender any payment
under CE/ST Act /Rules. The Non-assessees are not required to file any tax returns.
2. Where such persons desire to seek non-assessee registration they follow same steps as in
case of new assessee except that while choosing the registration form in step (vii) they have
to choose and fill in the Non-assessee form.
3. In case the assessee is taking such registration for claiming any refund or rebate it is
mandatory to furnish his/her valid PAN.
4. A Non-assessee registration can also be done by the designated officer of the
Commissionerate, on behalf of the non-assessee.

(d) Large Tax Payer Unit (LTU) Assessee/Client
1. The consent form will have to be submitted manually by the New LTU assessee to the
jurisdictional LTU office which will be processed off line
2. The approved consent form will be uploaded by the competent officer of the Group LTU
(GLTU) into ACES
3. Any new unit of an existing LTU, which applies for registration with ACES will be
automatically attached with the LTU Commissionerate based upon PAN details in the
registration form
4. As soon as the new or existing unit is attached with the LTU Commissionerate, a suitable
intimation will be automatically sent by the ACES to the existing jurisdictional
Commissionerate and the pending items of work will be transferred to the LTU
Commissionerate
5. For existing LTU assessees, the process of registration is same as explained in Sub Para (b)
above.

IMPORTANT:

i. The user ID once selected will be permanent and cannot be changed. However, it is
desirable to frequently change passwords
ii. The User ID should be of 6-12 alphanumeric characters, no special character such as
!@#$%*&)+= or spaces except underscore _ shall be allowed.
iii. New assessee seeking registrations in Central Excise and Service Tax will also submit to
the jurisdictional Range officer, a printout of the application form submitted online duly
signed by the authorized signatory along with required documents.
iv. Assessees should note that the e-mail ID is furnished to the department in writing, and
they will be responsible for all communications to and from this email ID. Currently, ACES
provides for communication to one email ID only. After registration with the ACES,
assessee, on their own, can modify their registration details online, including their e-mail ID.

v. In the interest of security and data protection, assesses are advised to change their passwords regularly and not to share it with unauthorized persons. In case of any dispute, the person whose user ID and Password has been used to access the application will be held liable for the action and any other consequences.

V. E-filing of Returns
The assesses can electronically file statutory returns of Central Excise and Service Tax by choosing one of the two facilities being offered by the department at present: (a) they can file it online, or (b) download the off-line return utilities which can be filled-in off-line and uploaded to the system through the internet.

a. Steps for preparing and filing returns
(i) Returns can be prepared and filed on line by selecting the ,,File Return option under RET module after logging into the ACES.
(ii) All validations are thrown up during the preparation of the return in this mode and the status of the return filed using the online mode is instantaneously shown by ACES.
(iii) Returns can also be prepared and filed off-line. Assessee downloads the Offline return preparation utility available at http://www.aces.gov.in (Under Download)
(iv) Prepares the return offline using this utility. The return preparation utility contains preliminary validations which are thrown up by the utility from time to time.
(v) Assessee logs in using the User ID and password.
(vi) Selects RET from the main menu and uploads the return. Instructions for using the offline utilities are given in detail in the Help section, under ,,Download link and assesses are advised to follow them.
(vii) Returns uploaded through this procedure are validated by the ACES before acceptance into the system which may take up to one business day. Assessee can track the status of the return by selecting the appropriate option in the RET sub menu. The status will appear as “uploaded” meaning under process by ACES, “Filed” meaning successfully accepted by the system or “Rejected” meaning the ACES has rejected the return due to validation error. The rejected returns can be resubmitted after corrections.
(viii) Once the Central Excise returns are filed online in ACES or uploaded to the system using the off-line utility, the same cannot be modified or cancelled by the assesses. The Service Tax returns, however, can be modified once as per rules up to 90 days from the date of filing the initial return.
(ix) Self-assessed CE returns, after scrutiny by the competent officer, may result into modification. Both the ,,Original and the ,,Reviewed return can be viewed by the assessee online.

b. Template Upload for Dealer Return
In order to make the e-filing of dealer return easy, particularly when some dealers have to enter huge data, a facility has been provided in the online version of the dealer return to use a template in excel format, which they can download, fill and upload by using ‘upload XLS functionality’ in the return. After validating the data, the system will populate it in the return in the relevant sections.

c. Using XML Schema for filing Central Excise Return (ER 1) and Dealer Return
Currently, the ACES Application allows on-line filing of Quarterly Returns by the Registered Dealers accessing the site www.aces.gov.in by using the excel utility. Some assesses who use their own software application in their offices find the process of manual entry of data in the excel format of Returns as a time consuming and avoidable exercise. A new feature of XML schema has been introduced. Using the schema, assesses, after making necessary modifications in their own software application, can generate their returns from their
application. Below mentioned steps elaborate the process to prepare, validate and upload the Dealer’s Return.

Steps to prepare the XML
Step 1: ACES application accepts the return in XML format. Prepare the Dealer return XML and validate it against the schema ACES_DLR.xsd provided.
Step 2: Login to the ACES application and upload the XML for processing. XML will be again validated against same XSD again before processing.
XML File only will be considered valid if it satisfies the requirements of the schema (predefined XSD) with which it has been associated. These requirements typically include such constraints as:
- Elements and attributes that must/may be included, and their permitted structure
- The structure as specified by regular expression syntax
- Similar facilities are available for ER 1 returns.
Instructions for using the schema are given in detail in the Help section, under ‘Download’ link.
Assessee are advised to follow them.

d. Filing of Returns and other documents through the ACES Certified Facilitation Centres (CFCs)
CBEC has entered into MOUs with the Institute of Chartered Accountants of India (ICAI), Institute of Cost and Works Accountants of India (ICWAI) and the Institute of Company Secretaries of India (ICSI) for setting up ACES Certified Facilitation Centers (CFCs). Based on this, several CFCs have been set up across India, details of which are available under the FC link in ACES website (http://aces.gov.in/CFC.jsp) These CFCs provide a host of services to the assessees such as digitization of paper documents like returns etc. and uploading the same to ACES on payment of charges, upper limit of which has been prescribed in the MOUs and available in the website, mentioned above. For this purpose, assesses are required to write to the department authorizing one of the CFCs, from the approved list, to work in ACES on their behalf. They have to furnish the name and other details of the CFCs, including the registration. No issued by the ICAI/ICWAI etc. At any given time, one assessee can authorize one CFC, while one CFC can provide services to more than one assessee throughout India. In case the assessee wants to withdraw the authorization, it can do so by intimating the department. However, an assessee will be held liable for all actions of omission or commission of the CFC, during the period they are authorized by him/her to work in ACES.

e. Validation of the entries made while filling return
1. At the time of making entry in the electronic format of the relevant return, the software does some preliminary validation for ensuring correctness of data, either concurrently or at the time of saving / submitting the return. This validation process is automated. The user is prompted by the application software to correct the particulars entered wherever required. In respect of certain entries, although the application alerts the assessee about any entry found erroneous or inconsistent, as per the automated validation process, the assessee is still allowed to proceed further to complete data entry of the return and finally submit it electronically. But in some cases the assessee are not allowed to proceed further unless the error indicated is corrected.
2. A return filed electronically is subject to automatic verification process by the application and defective returns are marked to the departmental officer for review and correction. While reviewing the return the officer may seek some clarification from the assessee, call for some information, records or documents which should be furnished by the assessee. In case of review and correction of returns by the departmental officers, assessee will receive a message.
from the application and they can log in to the application to view the reviewed returns online.

3. Returns, captured off-line using the Downloadable utility and uploaded later on, are further subjected to certain validation checks. Processing of uploaded returns, using the off-line versions, is done at the end of one business day and the status can be viewed by the assessees under the “VIEW STATUS” link under “RET” module. Status is described as “UPLOADED”, “FILED” or “REJECTED” and they denote as follows:

- **UPLOAD** denotes that return is uploaded and under processing (assesseees are advised to view the status after the end of a business day).
- **FILED** denotes that uploaded return is accepted by system.
- **REJECTED** denotes that return is rejected due to errors. (The assessees are required to correct the return and upload it again.)

4. There is no provision in ACES application to allow assessees to make corrections in the Central Excise returns filed by them. Once the return is accepted by the system as successfully “filed”, no modification can be made by the assesse. However, if the return is rejected, the assesse can correct the errors and upload it again. The assessees are, therefore, advised to take utmost care while filing the returns. However, in case of Service tax, the assessees can revise the return within a period of 90 days from the date of filing their original return.

**f. Acknowledgement of E-Filing of the return**

In the case of a Central Excise or Service Tax return filed on-line, ACES application software acknowledges it by displaying an Acknowledgement message. A unique document reference number is generated which consists of a 15-digit registration number of the assesse, name of the return filed, the period for which return is filed etc. This is also automatically communicated to the email id of the assesse by the application. In the case of an uploaded Central Excise return, using offline utility, similar acknowledgement is generated and sent after the acceptance of the return by the system as a valid return i.e. when the status changes to “FILED”.

**g. Class of Assessees for whom e-filing of returns is mandatory with effect from 1st October, 2011:**

1. In terms of Notification Nos 21 & 22 /2011-Central Excise (N.T.) dated the 14th September, 2011, all Central Excise assesses are mandatorily required to electronically file returns namely ER 1,2,3,4,5,6,7, and 8. Similarly, in terms of Notification No 43/2011-Service Tax dated. 25th August, 2011 all the Service Tax assesses are required to electronically file ST 3 returns mandatorily.

2. The earlier facility of e-filing on the website (http://exciseandservicetax.nic.in), as provided in the CBEC Circular No.791/24/2004-CX. Dated 1.6.2004 is no more available and the assessees are required to file their returns online or by uploading the downloadable off-line return utilities to the new ACES website (http://www.aces.gov.in). Data structure for writing programmes to cull out the required return data (currently available for ER 1, ER 2 and Dealer return) from the assesse’s computers in XML format has also been provided. For complete details and instructions, assessees can visit the aforesaid website. Assessees who are required to or opted to file returns electronically but are unable to file electronically, for any technical difficulty in filing the returns, on account of difficulties at the department’s end viz. server/application is down or due to some defect in the software, should submit a soft copy of their return in CD along with a hard copy of the return prepared using the latest version of the offline utility and duly signed by the authorized person. This facility will be available only on the last day on which the return is to be filed. If the last day is a holiday then it can be submitted on the next working day. However, if the difficulty is on account of any defect on assesse’s end, this facility will not be available to the assessees.
h. e-payment

1. In terms of Notification No 04/2010-Central Excise (N.T.) dated the 19th February, 2010, an assessee, who has paid total duty of rupees ten lakhs or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year, is required to deposit the duty electronically through internet banking under sub-rule (1) of Rule 8 of the Central Excise Rules, 2002.

2. Similarly, in terms of Notification No. 01/2010 – Service Tax dated the 19th February, 2010, an assessee who has paid a total Service Tax of rupees ten lakhs or more including the amount paid by utilization of CENVAT credit, in the preceding financial year, is required to deposit the service Tax liable to be paid by him electronically, through internet banking under sub-rule (2) of Rule 6 of the Service Tax Rules, 1994.

3. For e-payment, assessees should open a net banking account with one of the authorized banks (currently there are 28 banks, list of which is available on the EASIEST (Electronic Accounting System in Excise and service Tax) website of CBEC, maintained by NSDL (https://cbec.nsdl.com/EST/). Payment through ICICI Bank, HDFC Bank and Axis Bank can be done by assesses for select Commissionerates only, list of which is published in the aforesaid EASIEST website. Payment through all other authorized banks can be made for all Commissionerates.

4. For effecting payment, assessees can access the ACES website (http://www.aces.gov.in/) and click on the e-payment link that will take them to the EASIEST portal (https://cbec.nsdl.com/EST/) or they can directly visit the EASIEST portal.

5. Procedure for e-Payment:
   i. To pay Excise Duty and Service Tax online, the assessee has to enter the 15 digit Assessee Code allotted by the department under erstwhile SACER/SAPS or the current application ACES.
   ii. There will be an online check on the validity of the Assessee Code entered. Only if the assessee has been registered in ACES (either in Central Excise or in case of Service Tax), will be validation be successful.
   iii. If the Assessee code is valid, then corresponding assessee details like name, address, Commissionerate Code etc. as present in the Assessee Code Master will be displayed.
   iv. Based on the Assessee Code, the duty / tax i.e. Central Excise duty or Service Tax to be paid will be automatically selected.
   v. The assessee is required to select the type of duty / tax to be paid by clicking on Select Accounting Codes for Excise or Select Accounting Codes for Service Tax, depending on the type of duty / tax to be paid.
   vi. At a time the assessee can select up to six Accounting Codes.
   vii. The assessee should also select the bank through which payment is to be made.
   viii. On submission of data entered, a confirmation screen will be displayed. If the taxpayer confirms the data entered in the screen, it will be directed to the net-banking site of the bank selected.
   ix. The taxpayer will login to the net-banking site with the user id/ password, provided by the bank for net-banking purpose, and will enter payment details at the bank site.
   x. On successful payment, a challan counterfoil will be displayed containing CIN, payment details and bank name through which e-payment has been made. This counterfoil is proof of payment made.

i. Responsibility of the Assessee

1. It is the legal responsibility of the assessees, who are required to file returns, to file it within the due date as prescribed under law. It may, however, be noted that merely uploading the returns will not be considered as returns having been filed with the department. A return will be considered as filed, when the same is successfully accepted by the application as “Filed” and the relevant date for determining the date of filing of return will be the date of uploading of such successfully “filed” returns. In case a return is “rejected” by the
application, the date of uploading of the rejected return will not be considered as the date of filing, rather the date of uploading of the successfully “filed”, return (after the assessee carries out necessary corrections and uploads it again) will be considered as the actual date of filing.

2. In case the assessee experiences any difficulty in transacting in ACES such as filing of return, the assessee may lodge a complaint with the ACES Service Desk or the department by e-mail and/or by telephone, details of which are given below and obtain a ticket no. as an acknowledgement from the department. However, mere lodging of complaints with the ACES service desk will not be a valid ground to justify late filing of returns. If the difficulty is not on account of problems at the assessee’s end, and can be clearly attributed to the department’s IT infrastructure such as problems in accessing Central Board of Excise and Customs’ ACES application due to server, network or application being down, proportionate time will be deducted from the date of uploading of successfully “filed” returns to ascertain the actual date and time of filing of the return. Since the department maintains logs of such technical failures, in case of any dispute, the decision of the department will be final.

VI. Digital Signatures
The ACES application is designed to accept digitally signed documents. However, in the beginning this functionality is not going to be activated. Pending its activation the electronic returns will be filed into ACES without digital signatures. Hence, wherever the returns are submitted through ACES there will not be any requirement to submit signed hard copy separately.

VII. System Requirements for ACES
➢ To use ACES following systems requirements are recommended:
  ➢ Processor: Intel Pentium III and higher
  ➢ RAM: 256 MB and higher
  ➢ HDD: 80 GB and more
  ➢ Web Browser: IE 6.0 and above, Netscape 6.2 and above
  ➢ MS Excel 2003 and above for using offline utilities
  ➢ Sound Card, Speakers/Headphones, Colour Monitor for using Learning Management Systems (LMS)

VIII. Help for Assessees
CBEC has set up a Service Desk with National toll-free No. 1800 425 4251, which can be accessed by between 9 AM to 7 PM on all working days (Monday to Friday). Besides, e-mails can be sent to aces.servicedesk@icegate.gov.in. All the calls/e-mails will be issued a unique ticket number, which will be attended to by the Service Desk agents for appropriate response.

A Learning Management Software (LMS) has been provided on the ACES website, which is a multimedia-based self-learning online tutorial guiding the assessee in a step-by-step processes to use ACES. The downloadable version of Learning Management Software is also provided on the website. Besides, User Manuals, Frequently Asked Questions (FAQs), Power Point Presentation, and a Brochure have also been provided on the website to help the assessees use ACES.

To,
All Chief Commissioners
Central Excise & Service Tax Zones

Madam/Sir,

Subject:-PAN verification of Central Excise & Service Tax assessees

As you are aware, prior to roll-out of ACES application, Central Excise and Service tax Registrations were generated through SACER and SAPS respectively. The A1/ ST-1 forms were manually filled by the assesses and were submitted to their jurisdictional Central Excise / Service Tax officers. The departmental officers used to fed them in SACER/SAPS. The PAN given by the assessees were fed into the system and on the basis of PAN supplied by the assessees, the registration certificates were generated. Our department has no mechanism to check whether these PAN are genuine or bogus.

However, in the ACES application, the assessee has to file application for issuance of Central Excise & Service Tax Registration Certificates online and validation is done with Income Tax database regarding the validity of PAN given by the assessee. When ACES was rolled out, all the earlier Registration Certificates issued in SACER & SAPS were integrated into ACES. So at present in ACES we have registration database of SERMON and SAPS and registration of assessees who have filed registration application online.
An exercise of verification of PAN as given by assessee during Registration was carried out by this Directorate with CBDT. During the bulk verification of PAN with CBDT, it was found that 29,987 PAN do not exist in their records but assessee codes exist on the basis of these codes. Earlier there was no validation of PAN. The reason of non-existence of PAN could be that the PAN is bogus. Thus action needs to be taken against these assessees immediately.

Therefore, the matter is brought to your notice for verification and also taking suitable action against the bogus PAN holders falling under the jurisdiction of all the Commissionerates under your charge. A list of such bogus PAN holder under your Zone is attached. This Directorate-General may also be apprised regarding action taken against these assessees.

Yours faithfully,

Encl: - as above

(F. M. JASWAL)
Director-General
To,
All the Chief Commissioners
Central Excise & Service Tax Zones

Sub.:– Preparation of Assessee Master File of assessees in a time-bound manner – Reg.

As you are aware ACES application has been rolled out in all 104 Central Excise, Service Tax and LTU commissionerates across the country since December-2009. All the modules of ACES application are operational and this Directorate has been writing regularly to the field formations to make use of these modules. Though, there has been excellent use of Registration and Return Module in ACES, use of other modules is yet to pick up.

2. CAG of India on Draft Review Para on Working of Commissionerates, Divisions and Ranges has recommended that the preparation of Assessee Master File required for Audit for each assessee may be completed in a time bound manner. The timelines may be monitored by Commissioners through monthly reports submitted by the Audit Cell. Thus there is a need to capture assessee profile on an urgent basis. Since, ACES Audit Module is already operational, field formations may use it to prepare Assessee Master File of mandatory units in their jurisdiction.

3. It has been reported to DG (Audit) by some field formations about the need for training on the Audit Module in ACES. In a meeting in this regard between DG(Audit) and DG (Systems), it was decided to organize training on Audit Module in co-ordination between DG(Audit) and DG(NACEN). The faculty for training is being provided by DG (Systems).

This is for your information and necessary action, please.

Yours faithfully

(Arun Sahu)
Director-General (Systems)

Copy forwarded for information to the Member (B&C), CBEC/ DG(Audit)/ DG(NACEN)
To,

The Commissioner of Central Excise (All)
The Commissioner of Central Excise & Service Tax (All)
The Commissioner of Service Tax (All)

Sir,

Subject:- Digitization of Service Tax Returns :-regarding.

Please refer to Minutes of Meeting, held by Chairman on 11th August, 2011 at New Delhi, on ‘Steps to enhance revenue mobilization by strengthening Service Tax administration’, issued by Director (ST) vide letter F. No. 137/99/2011-Service Tax dt 16-08-2011. In this meeting with Commissioners of Service Tax Commissionerates Mumbai-I, Mumbai-II, Delhi, Kolkata, Chennai, Ahmedabad and Banglore and also with Commissioner of Central Excise & Service Tax Commissionerate Pune-III and Hyderabad-II, the then Chairman, CBEC directed for steps to be taken to identify non-filers and stop-filers of ST-3 returns and also to digitize manually filed ST-3 returns. During the said meeting it was also decided to engage the Services of Certified Facilitation Centres (CFCs) for digitization of manually filed ST-3 returns.

2. As per point 2 of the minutes, DG(Systems) has examined various proposals for digitization of ST-3 returns and their cost effectiveness

3. The Commissioner of Service Tax, Delhi gave an alternate proposal for capturing only a few fields from the manually filed ST-3 returns in excel format, which can be used for identifying the stop/non-filers of returns. This data will be stored and will not be uploaded in ACES. This capturing of data costs to them around Rs 4 per return. The format of excel sheet suggested by Commissioner, S.Tax Delhi is as follows:-

<table>
<thead>
<tr>
<th>S. No</th>
<th>Name of the assessee</th>
<th>STC code</th>
<th>Ack. No.</th>
<th>Date of filing</th>
<th>Services</th>
<th>S.Tax Payable</th>
<th>S.Tax Paid Through GAR-7</th>
<th>S.Tax Paid Through CENVAT</th>
<th>Total Tax paid</th>
<th>diff</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. These two proposals for digitizing the returns through ACES CFCs and capturing few fields in excel sheet were examined at DGS and it was recommended by DGS to CBEC for adoption of the suggestion of the Commissioner of Service Tax, Delhi. It will be a local initiative by the filed formations and the data in excel will have to be captured and stored in some dedicated PCs. Later on, the Commissionerates can use this data for identification of non-filers and stop filers of ST-3 returns.
5. This approach has the following advantages:

- This process will capture the name of the assessee, registration number, the name of the Commissionerate, Division, Range and if the assessee has filed any return or not. It will thus enable identification of stop filers/ non-filers and thereby the objective of the Board would be met.

- Further, it will also capture material data pertaining to the amount of duty paid, duty payable, and the difference between the two thereby helping the department to identify those cases where duty paid amount is less than duty payable and to take action to prevent loss of revenue to the department, thereby serving the most important objective of the return scrutiny process.

- Since only limited fields of the return will be captured in excel spreadsheets on a as-is basis, and not in the standard return format used in ACES, validation errors will not come on the way.

6. Considering these facts, DG Systems recommended to the CBEC that the second approach of capturing limited fields of Service tax returns in excel format by engaging data entry operators at local levels within the enhanced delegated financial powers.

7. The said proposal of DGS has been approved by CBEC. You are therefore requested to take further necessary action accordingly and digitize the manually filed returns accordingly.

8. This issues with the approval of the Director- General (Systems).

   Yours faithfully,

   (B. Hare Ram)
   Additional Director General
   (Systems)

Copy forwarded for information to :-

1. The Chairman, CBEC, New Delhi.
2. The Member (Computerization), CBEC.
3. The Member (S.Tax), CBEC.
4. The Director- General (S.Tax), Mumbai.
5. The Chief Commissioner of Central Excise & Service Tax Zone (All)
6. The Commissioner (S.Tax), CBEC, North Block, New Delhi
7. The ADG (Systems), Chennai.
Subject: User Access Rights Review regarding

Dear All,

1. Please refer to DG Systems' Letter no. IV(26)/104/2008-Systems/437-593 dated 23.02.2012 in respect of Validation of User Template and OID-SSO for CBEC & Non-CBEC Users at Customs/ Central Excise/ Service Tax Locations and Directorates, wherein updated instructions have been issued to field formations towards their role in strengthening the User Access Management (UAM) process. (copy enclosed)

2. In line with the steps being taken towards streamlining the UAM process, this office is implementing a User Access Rights Review process, as mandated by the ISO 27001 certification, to assist in active monitoring and verification of the appropriateness of users' access to systems and applications. In view of the same, please find attached location-wise list of active users for ACES-CE and ACES-ST applications as per the details available in our central user database. You are hereby requested to get the same verified by the respective Commissionerate Administrators for completeness and correctness.

3. The instructions for filling up the enclosed list of Active Users in ACES-CE application at a particular location are stated below.

   i. Please input 'Yes' in Column 6 (Posted at the Location), if a particular user is presently posted at the location.

Page 1 of 2
To,

Shr. K.V. Saumyanarayan
HQ Administrator
Directorate General of Systems
Chennai

Subject: User Access Rights Review regarding

Dear All,

1. Please refer to DG Systems’ Letter no. IV (26)/104/2008-Systems/678-735 dated 21.03.2012 in respect of User Access Rights Review Process, as mandated by the ISO 27001 certification, to assist in active monitoring and verification of the appropriateness of users’ access to systems and applications.

2. In line with the steps being taken towards streamlining the User Access Management (UAM) process, this office is now updating the data base of users having access to systems and applications over Virtual Private Network (VPN). As you are aware, access to CBEC network over VPN is granted in the following cases only:
   i. Officers/ Data Entry Operators (DEOs) posted at CFSs not connected to CBEC network
   ii. Officers posted at Large Tax-payer Units (LTUs)
   iii. CBEC locations not connected on MPLS.

In view of the same, please find attached location-wise list of users with VPN IDs as per the details available in our central user database. You are hereby requested to get the same verified by the respective Commissionerate Administrators for completeness and correctness.

F.NO:- IV (24) / 07/2011-Systems

To

All Chief Commissioners
Central Excise & Service Tax Zones

Madam / Sir,
Subject: ACES Performance Report for March, 2012 – Reg

This report gives a snapshot of the performance of the CE, ST & LTU Commissionerates across India on the use of ACES during the month of March, 2012. Detailed data analysis is being sent through e-mail to all the Comm-Admins of the Commissionerates.

2. In view of the Budgetary changes, the Notification Directories in ACES have been updated and the concerned Central Excise and Service tax returns have also been suitably modified.

3. As you may be aware, the Dealers who imported goods or purchased goods from other importers had difficulty in filing dealer returns in ACES as the ACES application did not allow such dealers to mention their own Central Excise registration numbers, or the IEC Codes of the importers in the column prescribed for mentioning the CE Registration number in the block "Documents based on which credit is passed on" in the dealer return. The application has now been modified to resolve the problem. From 07.04.2012, 1st or 2nd stage dealers who have either imported goods on their own or have purchased goods from other importers can mention their own IEC Code or the IEC Code of the importers in the prescribed column. The ACES application will verify if the IEC Code is a valid one available in the database or not and in case of invalid IEC Codes, the returns will be rejected. In case of rejection, the dealers can incorporate the correct IEC Codes and e-file the return. This may be given wide publicity by issuing suitable Trade Notice.

4. E-filing of ST-3 returns was made mandatory w.e.f 01/10/2011 vide Notification No.43/2011-ST dated 25/08/2011. For the return period, April-Sept, 2011, the last date of filing of ST-3 returns was extended up to 20.01.2012, enabling more assessees to e-file their returns. Details of Non-Filers and Stop-Filers of ST3 Returns up to 20/01/2012, as received from the Enterprise Data Warehousing (EDW) Team of DGS was sent to all Com-Admins of Central Excise and Service Tax Commissionerates on 07/03/2012 and 08/03/2012, with instruction to put up the same to the Commissioners for necessary action. The excel sheets contained list of assessees along with their jurisdictions and the details of ST3 returns filed during the past five return filing periods. The ‘return filed’ status is indicated as ‘0’ or ‘1’ against each return period. If the return is filed for a given period, the status is indicated as ‘1’ and if no return is filed, it is indicated as ‘0’ for the respective return period. The assessees were categorized as ‘Non Filers’ if they had not filed any return in ACES and as ‘Stop Filers’ if they had filed at least one Service Tax return during the past five return filing periods but had stopped filing subsequent returns. The Commissioners may be asked to take necessary follow up action on this list.

5. An area of major concern is the large number of returns pending for review and correction (R&C).

The pendency position as on 01.04.2012 is furnished below:

**Central Excise Return R&C Status as on 01.04.2012:**

<table>
<thead>
<tr>
<th>Month</th>
<th>No of Returns Filed</th>
<th>No of Returns sent for RNC</th>
<th>% of Returns sent for RNC</th>
<th>No of Returns cleared after RNC</th>
<th>% of Returns cleared after RNC</th>
<th>No of Returns pending for RNC</th>
<th>% of Returns pending for RNC</th>
<th>Average Time Taken for R&amp;C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Month</td>
<td>No Of Returns Filed</td>
<td>No Of Returns sent for RNC</td>
<td>% of Returns sent for RNC</td>
<td>No of Returns cleared after RNC</td>
<td>% of Returns cleared after RNC</td>
<td>No of Returns pending for RNC</td>
<td>% of Return pending for RNC</td>
<td></td>
</tr>
<tr>
<td>---------</td>
<td>---------------------</td>
<td>----------------------------</td>
<td>---------------------------</td>
<td>---------------------------------</td>
<td>-------------------------------</td>
<td>-------------------------------</td>
<td>-----------------------------</td>
<td></td>
</tr>
<tr>
<td>January</td>
<td>887624</td>
<td>683251</td>
<td>77</td>
<td>65679</td>
<td>10</td>
<td>617568</td>
<td>90</td>
<td></td>
</tr>
<tr>
<td>February</td>
<td>898166</td>
<td>691568</td>
<td>77</td>
<td>73304</td>
<td>11</td>
<td>618260</td>
<td>89</td>
<td></td>
</tr>
<tr>
<td>March</td>
<td>909718</td>
<td>700066</td>
<td>77</td>
<td>83664</td>
<td>12</td>
<td>616397</td>
<td>88</td>
<td></td>
</tr>
</tbody>
</table>

From the above, it can be seen that during the month of March, 2012, 1,03,519 Central Excise returns have been cleared through RnC but still about 58 % of returns (9,44,078) are pending for R&C at the All India level. But in Service Tax only 9,960 returns were cleared through RnC during March, 2012 and about 88 % of returns (6,16,397) are still pending for R&C. Since there may be revenue implications in respect of these returns marked for RnC, it is requested to direct the field officers to expedite the R&C process and complete it within a time bound manner. The list of top and low performers in this field are given in Annexure-A.

6. Similarly, it is seen that officers are taking on an average 16 days for issuing Central Excise Registration Certificates to the assesseees and 15 days for the Service Tax return R&C Status as on 01.04.2012:
Registration Certificates. Since in Central Excise the physical verification of the premises is taken up after issuance of registration certificates, it should not take more than three working days to issue the certificates in respect of applications which are otherwise in order. If the officer needs any clarification from the applicant, he/she can send back the application to the applicant with his comments. As regards Service Tax, there is no physical verification of the premises but the documents are verified by the officers before issuing registration certificates. If the applicants do not submit the requisite documents within 15 days of e-filing their applications, in terms of Board’s instructions vide Order No. 02/2011-Service Tax dtd 13.12.2011, the officers should reject the applications as incomplete. But where the documents have been submitted in time and found to be in order, registration certificates should be issued expeditiously.

7. As regards refunds, it can be seen that in Central Excise 10,885 refund applications have been filed in ACES but only 2048 refund orders have been issued. Similarly in Service Tax, out of 3540 refund applications, only 7 orders have been issued. Field formations may be directed to process the pending refund applications expeditiously.

8. In order to streamline the User Access Management (UAM) process, this office is implementing a User Access Rights Review process, as mandated by the ISO 27001 certification, to assist in actively monitoring and verifying the appropriateness of users’ access to systems and applications. For this purpose, HQ admin of DGS has circulated to all Comm. Admins a location-wise list of active users for ACES-CE and ACES-ST applications, as per details available in our data base. The Commissioners under your charge may be directed to get the same verified by the respective Comm. Admins for completeness and correctness.

9. As CBEC has laid great emphasis on training of officers on the Audit Module of ACES, DGS, in co-ordination with NACEN, has undertaken a training programme from 19th March’12 to 20th April’12 for all the Commissionerates. It is requested that those officers, who have undergone training under this programme, may be directed to train other officers in their respective Commissionerates. In this connection, it is also informed that DGS has circulated a process note for creating workflow under Audit, Dispute Resolution and Refunds Modules to all Comm. Admins vide e-mail dtd. 30.03.12. After completion of training, the officers may be directed to use the Audit module in ACES and send their feedback to DGS.
10. A report regarding top four performers in Registrations, Returns and CLI modules is attached as Annexure B. A report regarding use of various other modules in ACES is also attached as Annexure C. From this it can be seen that very few Commissionerates are using other modules. Field officers may be directed to make use of all the modules in ACES and send their feedback to DGS.

I look forward to your continued support to ACES and your valuable suggestions.

Encl: as above.

Yours faithfully

(Arun Sahu)
Director-General
(Systems)

Copy forwarded for kind information to:
The Chairman, CBEC
Member (Budget & Comp), CBEC
Member (P& V), CBEC
Member (ST), CBEC
Member (CX), CBEC
Member (Customs & R&I), CBEC
Member (L&J), CBEC
ADG, DGS, Chennai
Commissioner (ST), CBEC/ Commissioner (CX), CBEC
## ANNEXURE A

### Top Ten Performers in R&C

<table>
<thead>
<tr>
<th>S.No</th>
<th>Central Excise</th>
<th>Service Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Commi’ate</td>
<td>Cleared during the Month</td>
</tr>
<tr>
<td>1.</td>
<td>Jaipur-I</td>
<td>2371</td>
</tr>
<tr>
<td>2.</td>
<td>Bangalore-I</td>
<td>2346</td>
</tr>
<tr>
<td>3.</td>
<td>Rajkot</td>
<td>1321</td>
</tr>
<tr>
<td>4.</td>
<td>Ahmedabad- II</td>
<td>18107</td>
</tr>
<tr>
<td>5.</td>
<td>Ahmedabad-I</td>
<td>2913</td>
</tr>
<tr>
<td>6.</td>
<td>Bangalore- II</td>
<td>1606</td>
</tr>
<tr>
<td>7.</td>
<td>Belapur</td>
<td>13382</td>
</tr>
<tr>
<td>8.</td>
<td>Jaipur-II</td>
<td>1087</td>
</tr>
<tr>
<td>9.</td>
<td>Chennai- II</td>
<td>5418</td>
</tr>
<tr>
<td>10.</td>
<td>Thane-II</td>
<td>1741</td>
</tr>
</tbody>
</table>

### Low Performance in R&C (from below the List)

<table>
<thead>
<tr>
<th>S.No</th>
<th>Central Excise</th>
<th>Service Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Commi’ate</td>
<td>Cleared during the Month</td>
</tr>
<tr>
<td>1.</td>
<td>Meerut-II</td>
<td>0</td>
</tr>
<tr>
<td>2.</td>
<td>Kolkata-VII</td>
<td>0</td>
</tr>
<tr>
<td>3.</td>
<td>Kolkata-II</td>
<td>0</td>
</tr>
<tr>
<td>4.</td>
<td>Vadodara-I</td>
<td>0</td>
</tr>
<tr>
<td>5.</td>
<td>Indore</td>
<td>0</td>
</tr>
<tr>
<td>6.</td>
<td>Ranchi</td>
<td>42</td>
</tr>
<tr>
<td>7.</td>
<td>Salem</td>
<td>2</td>
</tr>
<tr>
<td>8.</td>
<td>Jamshedpur</td>
<td>4</td>
</tr>
<tr>
<td>9.</td>
<td>LTU Mumbai</td>
<td>28</td>
</tr>
<tr>
<td>10.</td>
<td>Daman</td>
<td>0</td>
</tr>
</tbody>
</table>
The top four Commissionerates in respect of registrations, returns and CLI modules are mentioned in the table below:-

<table>
<thead>
<tr>
<th>commissionerate (Numbers filed)</th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CE Reg. filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pune-III</td>
<td>117</td>
<td>Tirunelveli (101)</td>
<td>Pune- I (89)</td>
<td>Belapur (83)</td>
</tr>
<tr>
<td>CE Reg. issued</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pune –III</td>
<td>107</td>
<td>Tirunelveli (100)</td>
<td>Pune -I (87)</td>
<td>Delhi- IV (83)</td>
</tr>
<tr>
<td>CE Returns filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pune– III</td>
<td>2384</td>
<td>Jaipur - I (2336)</td>
<td>Bangalore- I (2285)</td>
<td>Coimbatore (2177)</td>
</tr>
<tr>
<td>ST Reg. filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delhi- ST (3051)</td>
<td></td>
<td>Mumbai ST-II (2319)</td>
<td>Bangalore-ST (1460)</td>
<td>Mumbai ST-I (1118)</td>
</tr>
<tr>
<td>ST Reg. issued</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delhi - ST (2762)</td>
<td></td>
<td>Mumbai ST-II (2228)</td>
<td>Bangalore-ST (1263)</td>
<td>Chennai-ST (1076)</td>
</tr>
<tr>
<td>ST Returns filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mumbai ST- II (1427)</td>
<td></td>
<td>Mumbai ST- I (1063)</td>
<td>Delhi - ST (929)</td>
<td>Chennai-ST (642)</td>
</tr>
<tr>
<td>CLI</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Daman (478)</td>
<td></td>
<td>Jaipur- I (408)</td>
<td>Delhi – IV (398)</td>
<td>Delhi- I (306)</td>
</tr>
</tbody>
</table>
ANNEXURE-C

A report regarding the use of other modules in ACES is given below. The over-all position from the beginning of implementation of ACES in 2009 till 31.03.2012 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>SCN created</th>
<th>SCN issued</th>
<th>OIO issued</th>
<th>Refund request filed</th>
<th>Refund Order issued</th>
<th>Refund Post Audit</th>
<th>PRA Filed</th>
<th>PRA issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Excise</td>
<td>4119</td>
<td>2633</td>
<td>2075</td>
<td>10885</td>
<td>2048</td>
<td>20</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Service Tax</td>
<td>218</td>
<td>125</td>
<td>10</td>
<td>3540</td>
<td>7</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

The Top Four performers in these fields are given below:

<table>
<thead>
<tr>
<th>Central Excise</th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN created</td>
<td>Coimbatore (2649)</td>
<td>Ahmedabad-I (330)</td>
<td>Chennai-III (243)</td>
<td>Jaipur-I (156)</td>
</tr>
<tr>
<td>SCN issued</td>
<td>Coimbatore (1886)</td>
<td>Ahmedabad-I (324)</td>
<td>Jaipur- I (75)</td>
<td>Delhi LTU / Pondicherry (62)</td>
</tr>
<tr>
<td>OIO issued</td>
<td>Coimbatore (1706)</td>
<td>Ahmedabad-I (169)</td>
<td>Delhi-LTU (58)</td>
<td>Pondicherry (47)</td>
</tr>
<tr>
<td>Refund request Filed</td>
<td>Coimbatore (3667)</td>
<td>Pondicherry (839)</td>
<td>Vishakhapatnam- I (734)</td>
<td>Vishakhapatnam- II (678)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>Coimbatore (1758)</td>
<td>Ahmedabad- I (116)</td>
<td>Delhi- LTU (58)</td>
<td>Pondicherry (47)</td>
</tr>
<tr>
<td>Refund Post Audit</td>
<td>Bangalore-I (18)</td>
<td>Coimbatore (2)</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Service Tax</th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN issued</td>
<td>Jaipur-I (42)</td>
<td>Vishakhapatnam –I (28)</td>
<td>Madurai (11)</td>
<td>Chennai- ST (9)</td>
</tr>
<tr>
<td>OIO issued</td>
<td>Jaipur-I (3)</td>
<td>Chennai – ST / Tirupati (2)</td>
<td>Chennai-LTU/ Mumbai-ST-II (1)</td>
<td>--</td>
</tr>
<tr>
<td>Refund request Filed</td>
<td>Delhi- ST (1482)</td>
<td>Vishakhapatnam-II (580)</td>
<td>Mumbai ST-I (458)</td>
<td>Jaipur-I (323)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>Jaipur-I (3)</td>
<td>Tirupati (2)</td>
<td>Thiruvanantapuram / Chennai- LTU (1)</td>
<td>--</td>
</tr>
</tbody>
</table>
To

All Chief Commissioners
Central Excise & Service Tax Zones

Madam / Sir,

**Subject: ACES Performance Report for January, 2012 – Reg**

Please find report on the performance of CE, ST & LTU Commissionerates under CBEC, in ACES implementation, during the month of January, 2012. Detailed data analysis is being sent through e-mail to all the Comm-Admins of the Commissionerates. All Comm-Admins may please be directed to place all the e-mails, circulars/ advisories received from Hq-Admin / DGS and monthly reports of ACES, before their Commissioners and these mails may be circulated to all the officers in the commissionerate, for information and necessary action.

2 During the month of January, 2012, the new ER-3 return prescribed by CBEC, in accordance with notification no. 20/2011- CE(NT) dt. 13.09.2011 has been deployed in ACES for return filing by assessee. The departmental part is under testing and will be deployed in ACES, for use by Departmental officers, soon. DGS officials are also in the process of deploying ER-7 return and Clean Energy Cess return in ACES soon.

3. In Refund Module of ACES application, a Show Cause Notice is required to be issued in respect of all Refund/ Rebate Claims irrespective of the fact that whether SCN is required or not. It has been pointed out by field formations that it is creating difficulty in sanctioning Rebate/consequential refund claims. ACES application is being modified to allow sanction of refund claim without issuance of SCN also.

4. The Chairman, CBEC has constituted a committee to re-draft the Scrutiny Manual to be incorporated in ACES. The Committee is in process of finalization of Scrutiny Manual. Till such time, scrutiny of returns filed in ACES, should be done manually. DGS has already, time-to-time, written to you in this regard (refer this office DO letter even C. No. IV (24)19/2010- Systems/4535-65 dt 23.09.2010).

5. Your attention is also drawn towards CBEC’s letter F.No. 201/10/2011-CX6 (Pt-1) dt 11th January, 2012. The Board has directed to all the jurisdictional authorities to regularly monitor payment of Central Excise duty by large and important assesses and also to monitor filing of returns. Board has further directed that regular access of ACES would assist in identification of non-filers/stop filers of returns and non-payment/short payment. Assessee can also be selected for detailed scrutiny or particular sector/industry can also be identified for action to prevent leakage of revenue. The Board also desires that field formations should ensure regular monitoring of ACES database.
6. It may be noted that DGS has circulated a process note to all Comm-Admins vide mail dtd.01.09.2011 @03.32 PM to generate assessee-wise detailed reports. Commissioners under your charge may please be advised to make use of this process note in order to identify non-filers/stop-filers of ST-3 returns. In this regard it is also pertinent to mention that the Data warehouse team of DGS has supplied a list of stop filers and non-filers of ST-3 returns, for the year 2009-10, 2010-11 and 2011-12. The DGS has segregated the list Commissionerate wise and has forwarded it to all Commissionerates through Comm-Admins. The figure ‘0’ indicates that the return has not been filed and ‘1’ means that the return has been filed for that respective period. You may contact DGS Chennai if such list has not been received. (This list contains the name of assessees who have at least filed one return in ACES electronically.)

7. Your attention is also invited to the Board's letter F.No.137/62/2011 Service Tax dated 11.10.2011 addressed to DG, Service Tax and forwarded to all Chief Commissioners by DG, Service Tax on the above subject. In the above mentioned letter, Board has instructed to approach the Reserve Bank of India for the details of non-banking financial companies and to identify the non-registrants from the list with the help of DG Systems.

In this regard, DG (systems), has circulated a process note to all Comm-Admins, vide mail dtd 20.01.12 @ 06.51 PM, to identify the non-registrants.

8. Assesses for whom “Input Service Distributor” (ISD) is one of the Categories of Registrant (i.e., either only ISD or ISD along with Service Provider / Receiver), were facing difficulty in filing the return, as they do not get the ISD block in Form ST3 in ACES. The problem was investigated and it was found that as ISD was not listed as a Category of Registrant in SAPS, but was listed as one of the services therefore the assesses could not file ST-3 return. Even though ACES had ISD as a category of Registrant, it continued to list ISD as a service even after migration, until April, 2010. Therefore, even the assesses who were registered in ACES as ISD prior to this patch release were also having the above problem. The problem could be resolved if the assessees file Amend ST1 applications for marking ISD as a Category of Registrant and deleting the ISD from the list of taxable services. Once the amendment application is approved by issuance of amended ST2, the above problem would be resolved. Since it would have been practically difficult for the departmental officers to identify and make all such assessees file amend ST1 application, the above corrections have been carried out through back-end. All these Assesses are being intimated via mail also, about these changes.

9. As regards the performance of transactions under ACES, it may be seen that performance of certain Commissionerates is quite encouraging with regard to various modules of ACES, which indicates the need to be pro-active in toning up ACES administration in other Commissionerates too. A report regarding use of various modules in ACES is attached as Annexures A & B.
10. 'Major Activities undertaken' in the respective month are as follows:

(1). ER8 - Departmental part and ER7 will be deployed in production soon. Return for CEC is also under development and will be deployed after it is tested and found correct.

(2). Proposal to delink approval of AC/DC for RnC has been finalized and will be deployed soon.

(3). Changes in the CETSH master have been updated in ACES based on eleventh schedule to Finance Act, 2011.

(4). Incorporation of IEC code is proposed in the importer-dealer return so as to enable them to e-file returns.

(5). Assessee- wise Detail report: modifications have been suggested including the period of return filed and date of return filed to ascertain delayed filers also apart from non-filers and stop-filers. Additional feature proposed in the said report for ascertaining the number of non-filers for any given Return Period.

(6). MIS REG CE and ST are under development for generation of various reports for capture of details such as List of Assessee – CDR-wise. ii) List of units having Temp numbers iii) List of multi-location units iv) Status of Surrender requests v) Status of amendment applications pending for approval v) Status of ST1 applications filed CDR-wise

(7). MIS RET ST is under proposal for generation of reports on - Tax paid by cash / CENVAT, Jurisdiction wise / assessee wise / Service wise / Category wise revenue, Error codes, Scrutiny, Delayed payment of tax, tax payable but not paid.

(8). ST1 rejection in case of assesses who have not furnished the prescribed documents – Modification in the REG module has been developed and is under testing and will be deployed in production soon.

(9). The following reports in ACES based on EASIEST / Challan Data are proposed in respect of both CE & ST:

(a) Location based Challan wise Report. In this report, for a given location, all the challans tendered by different Assessee would be generated for a given period. Further, accounting code wise break-up of details in respect of each assessee for the location / period can also be viewed / generated.

(b) Assessee wise Challan Report. In this report, for a given Assessee, all the challans tendered by him /her for a given period is generated. Further, accounting code wise break-up of details of duty payment is generated.

(c) Indicative Report on Delayed Payments. In this report, for a given period, all the challans tendered by different Assesses after 5th (in case of manual payment) / 6th (in case of e-payment) pertaining to the location of the User would be generated. The report will generate a indicative list of delayed payers, i.e. after 5th / 6th, which is the due date for payment of duty, but does not.

(10). In respect of “Top Assessee Report”, presently only the accounting code wise break-up of duty payments are displayed. However, individual challans pertaining to each assessee cannot be viewed in the said report. Further, only a maximum of 1000 top assessees’ revenue payments could be viewed. In anticipation of the needs of the field
formations, a proposal has been sent to NSDL to (a) increase the top assessee’s list from 1000 to 5000 (b) display individual challan details pertaining to each and every top assessee in the list of top assessee. This would be highly useful for the formations, in as much as about 75% of revenue comes from the major / top assessee and the present enhancement of 5000 assessee would be sufficient for them to analyse the pattern / trend of duty payments by such assessee.

(11). In order to resolve the issue of certain assessee codes present in ACES but not in NSDL website, action was initiated and a mechanism for reconciliation of Assessee data and Challan Data between ACES and NSDL has been put into place with effect from 17-10-2011. The reconciliation would be carried out four times in a month and any missing daily data would be resent. In this process, no data transmission loss – missing of data would be there. In respect of past unresolved cases, a one-time assessee master data dump from ACES has been sent to NSDL so that missing assessee codes and corrections if any in the assessee master at NSDL would be carried out. The reconciliation process would be completed by February, 2012 and the above issue would be resolved once and for all.

11. Further, the points raised in my previous letters may also be looked into.

I look forward to your continued support to ACES.

Yours faithfully,

Encl: as above.

(Arun Sahu)
Director-General
(Systems)

Copy forwarded for kind information to:
The Chairman, CBEC
Member (Budget & Comp), CBEC
Member (Customs & R&I), CBEC
Member (P& V), CBEC
Member (ST), CBEC
Member (CX), CBEC
Member (L&J), CBEC
ADG, DGS, Chennai
Commissioner(ST), CBEC/ Commissioner(CX), CBEC
(A) The top four Commissionerates in respect of registrations, returns and CLI modules are mentioned in the table below:-

<table>
<thead>
<tr>
<th>Commissionerate (Numbers filed)</th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CE Reg. filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pune –I</td>
<td>(88)</td>
<td>Delhi- IV</td>
<td>Mumbai- I</td>
<td>Pune- III</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(74)</td>
<td>(72)</td>
<td>(70)</td>
</tr>
<tr>
<td>CE Reg. issued</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delhi –IV</td>
<td>(89)</td>
<td>Pune- I</td>
<td>Bangalore- I</td>
<td>Jaipur- II</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(88)</td>
<td>(81)</td>
<td>(67)</td>
</tr>
<tr>
<td>CE Returns filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delhi– IV</td>
<td>(4414)</td>
<td>Pune-I</td>
<td>Pune -III</td>
<td>Jaipur - I</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(3939)</td>
<td>(3617)</td>
<td>(3141)</td>
</tr>
<tr>
<td>ST Reg. filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delhi- ST</td>
<td>(3601)</td>
<td>Mumbai ST-II</td>
<td>Bangalore-ST</td>
<td>Mumbai ST-I</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(2384)</td>
<td>(1497)</td>
<td>(1265)</td>
</tr>
<tr>
<td>ST Reg. issued</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delhi - ST</td>
<td>(3010)</td>
<td>Mumbai ST-II</td>
<td>Bangalore-ST</td>
<td>Mumbai ST-I</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(1846)</td>
<td>(1552)</td>
<td>(954)</td>
</tr>
<tr>
<td>ST Returns filed</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Delhi - ST</td>
<td>(5277)</td>
<td>Mumbai ST-II</td>
<td>Mumbai ST-I</td>
<td>Bangalore-ST</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(3098)</td>
<td>(2565)</td>
<td>(1880)</td>
</tr>
<tr>
<td>CLI</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Daman</td>
<td>(292)</td>
<td>Jaipur – I</td>
<td>Delhi- IV</td>
<td>Delhi- I</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(291)</td>
<td>(250)</td>
<td>(193)</td>
</tr>
</tbody>
</table>
A report regarding the use of other modules in ACES is given below. The over-all position from the beginning of implementation of ACES in 2009 till 31.01.2012 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>SCN created</th>
<th>SCN issued</th>
<th>OIO issued</th>
<th>Refund request filed</th>
<th>Refund Order issued</th>
<th>Refund Post Audit</th>
<th>PRA Filed</th>
<th>PRA issued</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Central Excise</strong></td>
<td>3442</td>
<td>2273</td>
<td>1823</td>
<td>8156</td>
<td>1859</td>
<td>2</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Service Tax</strong></td>
<td>133</td>
<td>68</td>
<td>5</td>
<td>2706</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

The Top Four performers in these fields are given below:

**Central Excise**

<table>
<thead>
<tr>
<th></th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN created</td>
<td>Coimbatore (2462)</td>
<td>Ahmedabad-I (213)</td>
<td>Chennai-III (199)</td>
<td>Rajkot (113)</td>
</tr>
<tr>
<td>SCN issued</td>
<td>Coimbatore (1815)</td>
<td>Ahmedabad-I (210)</td>
<td>Pondicherry (62)</td>
<td>Jaipur-I (59)</td>
</tr>
<tr>
<td>OIO issued</td>
<td>Coimbatore (1638)</td>
<td>Ahmedabad-I (92)</td>
<td>Pondicherry (47)</td>
<td>Jaipur-II (17)</td>
</tr>
<tr>
<td>Refund request Filed</td>
<td>Coimbatore (3094)</td>
<td>Pondicherry (744)</td>
<td>Vishakhapatnam-II (602)</td>
<td>Vishakhapatnam-I (459)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>Coimbatore (1683)</td>
<td>Ahmedabad-I (84)</td>
<td>Pondicherry (47)</td>
<td>Jaipur-II (18)</td>
</tr>
<tr>
<td>Refund Post Audit</td>
<td>Coimbatore (2)</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

**Service Tax**

<table>
<thead>
<tr>
<th></th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN created</td>
<td>Vishakhapatnam –I (37)</td>
<td>Madurai (28)</td>
<td>Chennai- ST (17)</td>
<td>Bangalore- LTU (13)</td>
</tr>
<tr>
<td>SCN issued</td>
<td>Vishakhapatnam –I (28)</td>
<td>Madurai (10)</td>
<td>Chennai- ST (9)</td>
<td>Panchkula (6)</td>
</tr>
<tr>
<td>OIO issued</td>
<td>Chennai – ST (2)</td>
<td>Chennai-LTU/ Mumbai-ST-II/Thiruvananantpuram (1)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Refund request Filed</td>
<td>Delhi- ST (1234)</td>
<td>Vishakhapatnam-II (522)</td>
<td>Mumbai ST-I (308)</td>
<td>Jaipur-I (117)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>Thiruvananantapuram / Chennai –LTU (1)</td>
<td>--</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>
To

All Chief Commissioners
Central Excise & Service Tax Zones

Madam / Sir,

Subject: ACES Performance Report for February, 2012 – Reg

This report gives a snapshot of the performance of the CE, ST & LTU Commissionerates across India on the use of ACES during the month of February, 2012. Detailed data analysis is being sent through e-mail to all the Comm-Admins of the Commissionerates. All the Comm-Admins should be directed to place all the e-mails, circulars/advisories received from Hq-Admin/DGS and monthly reports of ACES, before their Commissioners and depending on the issues involved, these documents may be circulated to the concerned officers of the Commissionerate for necessary action.

2. Following new features have been provided in ACES in the month of February, 2012. The same may be brought to the notice of all the field officers:

(i). **Print Acknowledgement receipt : (Assessee & Departmental Officers) - All Modules**: Earlier, on submission of a document the acknowledgement screen (response screen displayed on submission of any document in ACES) used to appear on the screen of the user, but he was not able to keep a print-out of this for any future use. Now a new functionality has been provided in ACES by giving an option to both assessees and departmental officers to print the acknowledgement screen, at any point of time, under the menu item “PRINT ACKNOWLEDGEMENT RECEIPT” and this facility is available in all the modules of CE & ST.

(ii). **Template Upload (xls upload ) functionality (Assessee) - REG Module**: Earlier, the Assesees having a large number of business premises found it difficult to fill-in all the columns in the online/off-line versions of the registration forms. In order to help such assesses, a new feature has been introduced in ACES for uploading the addresses/premises in the A1/ST1 form, by first entering it in an excel file and then uploading it along with the registration form. This is to provide an alternate method of capturing huge data.

(iii). **NSDL data sending modality: (Departmental Officer) – CE-REG > Amend**: Earlier, in CE-REG, if the assessee submitted an amendment request, it came to the AC/DC’s dashboard. If the amendment involved change of premises, the AC/DC was issuing an amended RC through REGENERATE RC button and it was going for physical verification (PV) by the jurisdictional Superintendent. If the amendment did not involve any change in premises and involved other changes such as change in name etc., which
would not involve regeneration of RC, the AC/DC was approving the changes by clicking the APPROVE button. Since the data relating to amendments, not involving change of premises, were not getting transmitted to NSDL, a modification has now been carried out in the ACES application by removing the “APPROVE” button and retaining the “REGENERATE RC” so that in case of all such amendments, data would be transmitted to NSDL.

(iv). Addition of “Date of filing” in ‘VIEW ST3’ and ‘VIEW ORIGINAL ST3’: (DEPARTMENTAL OFFICER) – ST RET Module : This is an additional feature wherein under VIEW options of ST3 returns, when the list of returns is displayed, the date of filing of returns is also displayed along with the other details already available.

(v). ER7 return - CE RET Module : This is a new functionality that enables the assesses to file ER7 return, online, offline and through XSD schema and also to amend ER7 return filed. After the return is filed by the assessee, the same can be viewed by the departmental officer.

(vi). ER8 return - CE RET Module : The filing of ER8 return by the assesses has already been enabled in ACES since October 2011. However, the departmental officers were not able to carry out review and correction of the returns that failed the validations. This new functionality enables the departmental office to perform the Review and Correction (RnC) process of ER8 returns.

(vii). ST1 Rejection - ST REG Module : In terms of Notification No. 48/2011 S.T. dated 19.10.2011 read with Order No. 02/2011S.T. dated 13.12.2011, certain prescribed documents have to be submitted by the Service Tax applicants along with a signed copy of the registration application to the departmental officer for verification, within a specified period. After verification, the Registration Certificate is issued. A new field has now been provided in ACES to enable the departmental officer to capture the date of receipt of the documents from the assessee, under the menu option ‘ST1 Document Verification’. A message is sent to the assessee to submit the prescribed documents for registration and a message is also shown to the officer after expiry of the prescribed time limit. If the documents are not received from the assessee within the stipulated period, the application is rejected by the officer as incomplete.

(viii). Know your location - ACL Module : Now, KNOW YOUR LOCATION utility for the assessee in the login page of www.aces.gov.in, displays all the Commissionerates under a particular State, based on the States selected. Earlier, if a Commissionerate falls under two States it was shown only under one State.

3. A new template has been provided for obtaining SSO ID, ICEGATE email id and transfer proforma for the departmental officers and is available on the CBEC website. Henceforth, this template may be used and details forwarded to the SI Helpdesk for further necessary action.

4. E-filing of ST-3 returns was made mandatory since 01/10/2011, as per Notification No.43/2011-ST dated 25/08/2011. For the return period, April-Sept, 2011, the last date of filing of ST-3 returns was extended up to 20.01.2012, enabling more assesses to file the returns. Details of Non-Filers and Stop-Filers of ST3 Returns up to 20/01/2012, as received from Enterprise Data Warehousing (EDW) Team was sent on 07/03/2012 and 08/03/2012 to all Com-Admins of Central Excise / Service Tax Commissionerates as
excel sheet attachments, with an instruction to put up the same to the Commissioners for necessary action. The excel sheets contained the list of assessees with their relevant jurisdictions and the details of ST3 returns filed for the past five return filing periods. The ‘return filed’ status is indicated as ‘0’ or ‘1’ against each return period. If the return is filed for a given period, the status is indicated as ‘1’ and if no return is filed, it is indicated as ‘0’ for the respective return period. The return filed status was categorized as (a) Non Filers: Those assessees who have not filed any return so far in ACES and (b) Stop Filers: Those assessees who had filed at least one Service Tax return but failed file subsequent returns.

5. Earlier, ACES allowed filing of returns even in cases where the assessees mistakenly selected a future return filing period, which has been stopped now. 730 returns were found to have been mistakenly filed by choosing the return filing period as Oct-Mar 2011-12. The concerned Commissionerates were requested to clarify with those assessees and to send a request to DGS, Chennai, for necessary rectification in the backend. The Commissioners under your charge may be directed to initiate appropriate action.

7. An area of major concern is the large number of returns pending for review and correction (R&C). As on 29.02.2012, 15,13,71 Central Excise Returns have been sent for R & C, out of which only 5,92,579 (38.14%) returns have been cleared and still 9,61,136 returns are pending for R & C. Similarly, in Service Tax out of 6,91,568 returns sent for scrutiny, only 73,304 (10%) returns have been cleared so far and 6,18,260 returns are pending for scrutiny. It is requested to direct the field officers to expedite the R&C process and complete it within a time bound manner. The list of Top and low performers in this field are given in Annexure-B. A report regarding use of various other modules in ACES is also attached as Annexure A.

I look forward to your continued support to ACES.

Yours faithfully,

Encl: as above.

(Arun Sahu)
Director-General

(Systems)

Copy forwarded for kind information to:
The Chairman, CBEC
Member (Budget & Comp), CBEC
Member (P& V), CBEC
Member (ST), CBEC
Member (CX), CBEC
Member (Customs & R&I), CBEC
Member (L&J), CBEC
ADG, DGS, Chennai
Commissioner(ST), CBEC/ Commissioner(CX), CBEC
(B) The top four Commissionerates in respect of registrations, returns and CLI modules are mentioned in the table below:

<table>
<thead>
<tr>
<th>Commissionerate (Numbers filed)</th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CE Reg. filed</td>
<td>Belapur</td>
<td>Pune-I</td>
<td>Rajkot</td>
<td>Delhi- III</td>
</tr>
<tr>
<td></td>
<td>(104)</td>
<td>(85)</td>
<td>(76)</td>
<td>(68)</td>
</tr>
<tr>
<td>CE Reg. issued</td>
<td>Pune-I</td>
<td>Bangalore-III</td>
<td>Pune-III</td>
<td>Delhi- III</td>
</tr>
<tr>
<td></td>
<td>(81)</td>
<td>(72)</td>
<td>(70)</td>
<td>(66)</td>
</tr>
<tr>
<td>CE Returns filed</td>
<td>Pune-III</td>
<td>Jaipur-I</td>
<td>Bangalore- I</td>
<td>Pune- I</td>
</tr>
<tr>
<td></td>
<td>(2361)</td>
<td>(2302)</td>
<td>(2232)</td>
<td>(2132)</td>
</tr>
<tr>
<td>ST Reg. filed</td>
<td>Delhi-ST</td>
<td>Mumbai ST-II</td>
<td>Bangalore-ST</td>
<td>Mumbai ST-I</td>
</tr>
<tr>
<td></td>
<td>(3323)</td>
<td>(2494)</td>
<td>(1428)</td>
<td>(1129)</td>
</tr>
<tr>
<td>ST Reg. issued</td>
<td>Delhi-ST</td>
<td>Mumbai ST-II</td>
<td>Bangalore-ST</td>
<td>Chennai-ST</td>
</tr>
<tr>
<td></td>
<td>(2463)</td>
<td>(1924)</td>
<td>(1070)</td>
<td>(842)</td>
</tr>
<tr>
<td>ST Returns filed</td>
<td>Delhi-ST</td>
<td>Mumbai ST-II</td>
<td>Mumbai ST-I</td>
<td>Chennai-ST</td>
</tr>
<tr>
<td></td>
<td>(1202)</td>
<td>(1202)</td>
<td>(967)</td>
<td>(612)</td>
</tr>
<tr>
<td>CLI</td>
<td>Jaipur-I</td>
<td>Delhi-IV</td>
<td>Daman</td>
<td>Delhi- I</td>
</tr>
<tr>
<td></td>
<td>(299)</td>
<td>(295)</td>
<td>(282)</td>
<td>(215)</td>
</tr>
</tbody>
</table>
A report regarding the use of other modules in ACES is given below. The over-all position from the beginning of implementation of ACES in 2009 till 29.02.2012 is as follows:

<table>
<thead>
<tr>
<th></th>
<th>SCN created</th>
<th>SCN issued</th>
<th>OIO issued</th>
<th>Refund request filed</th>
<th>Refund Order issued</th>
<th>Refund Post Audit</th>
<th>PRA Filed</th>
<th>PRA issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central Excise</td>
<td>3756</td>
<td>2428</td>
<td>1969</td>
<td>9557</td>
<td>1993</td>
<td>3</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Service Tax</td>
<td>157</td>
<td>76</td>
<td>7</td>
<td>3032</td>
<td>4</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

The Top Four performers in these fields are given below:

### Central Excise

<table>
<thead>
<tr>
<th></th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN created</td>
<td>Coimbatore</td>
<td>Ahmedabad-I</td>
<td>Chennai-III</td>
<td>Jaipur-I</td>
</tr>
<tr>
<td></td>
<td>(2578)</td>
<td>(242)</td>
<td>(233)</td>
<td>(124)</td>
</tr>
<tr>
<td>SCN issued</td>
<td>Coimbatore</td>
<td>Ahmedabad-I</td>
<td>Puducherry</td>
<td>Jaipur-I</td>
</tr>
<tr>
<td></td>
<td>(1885)</td>
<td>(237)</td>
<td>(62)</td>
<td>(60)</td>
</tr>
<tr>
<td>OIO issued</td>
<td>Coimbatore</td>
<td>Ahmedabad-I</td>
<td>Puducherry</td>
<td>Delhi-LTU</td>
</tr>
<tr>
<td></td>
<td>(1705)</td>
<td>(142)</td>
<td>(47)</td>
<td>(36)</td>
</tr>
<tr>
<td>Refund request Filed</td>
<td>Coimbatore (3441)</td>
<td>Puducherry (792)</td>
<td>Vishakhapatnam-I (678)</td>
<td>Vishakhapatnam-II (640)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>Coimbatore (1757)</td>
<td>Ahmedabad-I (113)</td>
<td>Puducherry (47)</td>
<td>Delhi-LTU (39)</td>
</tr>
<tr>
<td>Refund Post Audit</td>
<td>Coimbatore (2)</td>
<td>Bangalore-I (1)</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

### Service Tax

<table>
<thead>
<tr>
<th></th>
<th>I (Nos.)</th>
<th>II (Nos.)</th>
<th>III (Nos.)</th>
<th>IV (Nos.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN created</td>
<td>Vishakhapatnam –I (37)</td>
<td>Madurai (30)</td>
<td>Chennai- ST (21)</td>
<td>Bangalore- LTU (13)</td>
</tr>
<tr>
<td>SCN issued</td>
<td>Vishakhapatnam –I (28)</td>
<td>Madurai (11)</td>
<td>Chennai- ST (9)</td>
<td>Bangalore- LTU (6)</td>
</tr>
<tr>
<td>OIO issued</td>
<td>Chennai – ST / Tirupati (2)</td>
<td>Chennai-LTU/ Mumbai-ST-II (1)</td>
<td>--</td>
<td>--</td>
</tr>
<tr>
<td>Refund request Filed</td>
<td>Delhi- ST (1307)</td>
<td>Vishakhapatnam-II (536)</td>
<td>Mumbai ST-I (367)</td>
<td>Jaipur-I (231)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>Tirupati (2)</td>
<td>Thiruvananthropuram / Chennai- LTU (1)</td>
<td>--</td>
<td>--</td>
</tr>
</tbody>
</table>

In the field of Review & Correction of returns, performance of ten Commissionerates, from top and bottom of the list, is separately shown below:
## Top Ten Performers in R&C

<table>
<thead>
<tr>
<th>S.No</th>
<th>Central Excise</th>
<th>Service Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Commi’ate</td>
<td>Cleared during the Month</td>
</tr>
<tr>
<td>1.</td>
<td>Jaipur-I</td>
<td>2602</td>
</tr>
<tr>
<td>2.</td>
<td>Bangalore-I</td>
<td>1487</td>
</tr>
<tr>
<td>3.</td>
<td>Rajkot</td>
<td>2914</td>
</tr>
<tr>
<td>4.</td>
<td>Bangalore- II</td>
<td>2654</td>
</tr>
<tr>
<td>5.</td>
<td>Ahmedabad- I</td>
<td>3768</td>
</tr>
<tr>
<td>6.</td>
<td>Jaipur-II</td>
<td>535</td>
</tr>
<tr>
<td>7.</td>
<td>Thane-II</td>
<td>1254</td>
</tr>
<tr>
<td>8.</td>
<td>Noida</td>
<td>1938</td>
</tr>
<tr>
<td>10.</td>
<td>Chennai- II</td>
<td>5192</td>
</tr>
</tbody>
</table>

## Low Performance in R&C (from below the List)

<table>
<thead>
<tr>
<th>S.No</th>
<th>Central Excise</th>
<th>Service Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Commi’ate</td>
<td>Cleared during the Month</td>
</tr>
<tr>
<td>1.</td>
<td>Meerut-II</td>
<td>0</td>
</tr>
<tr>
<td>2.</td>
<td>Kolkatta-VII</td>
<td>1</td>
</tr>
<tr>
<td>3.</td>
<td>Kolkatta-II</td>
<td>0</td>
</tr>
<tr>
<td>4.</td>
<td>Vadodara-I</td>
<td>0</td>
</tr>
<tr>
<td>5.</td>
<td>Indore</td>
<td>0</td>
</tr>
<tr>
<td>6.</td>
<td>Delhi-IV</td>
<td>20</td>
</tr>
<tr>
<td>7.</td>
<td>Ranchi</td>
<td>0</td>
</tr>
<tr>
<td>8.</td>
<td>Raipur</td>
<td>40</td>
</tr>
<tr>
<td>9.</td>
<td>Salem</td>
<td>2</td>
</tr>
<tr>
<td>10.</td>
<td>LTU Mumbai</td>
<td>0</td>
</tr>
</tbody>
</table>
F.NO:-IV (24) 19/2010-Systems  DT: 23.09.2010

To
All Chief Commissioners
Central Excise & Service Tax Zones

Madam / Sir,

Subject:-  ACES Performance Report for August, 2010- Reg

I am attaching a copy of the ACES Performance Report for the month of August, 2010, with an analysis of performance of the Commissionerates for your information and necessary action. This report gives a comparative snapshot of activities under various modules and analysis of key important parameters in ACES in all the 104 Commissionerates under CBEC.

2. The top four Commissionerates in segments as per the number of Registration, Returns & CLI are:

<table>
<thead>
<tr>
<th>Commissionerate (Numbers Filed)</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>CE Registrations</td>
<td>Banglore-I (338)</td>
<td>Banglore-III (121)</td>
<td>Pune-I (78)</td>
<td>Rajkot (71)</td>
</tr>
<tr>
<td>CE Returns</td>
<td>Pune-III (2067)</td>
<td>Jaipur-I (1901)</td>
<td>Coimbatore (1634)</td>
<td>Pune-I (1626)</td>
</tr>
<tr>
<td>ST Registrations</td>
<td>Delhi ST (2594)</td>
<td>Mumbai ST-II (1869)</td>
<td>Banglore-ST (1300)</td>
<td>Mumbai ST-I (1237)</td>
</tr>
<tr>
<td>ST Returns</td>
<td>Jaipur-II (196)</td>
<td>Mumbai ST-I (112)</td>
<td>Mumbai ST-II (83)</td>
<td>Jaipur-I (77)</td>
</tr>
<tr>
<td>CLI</td>
<td>Jaipur I (224)</td>
<td>Daman (196)</td>
<td>Delhi-IV (136)</td>
<td>Thane-I (89)</td>
</tr>
</tbody>
</table>

The performance of the Commissionerates in other modules & other fields is given in the annexure.

3. From the annexed reports it can be seen that the total number of Show Cause notice issued using ACES is 6 in Central Excise & 9 in Service Tax. Similarly the number refund order issued filed is 225 in CE & 75 in ST, however only 3 refund order is issued in CE. The performance of use of other modules of ACES is low and needs improvements from all the commissionerates.

4. R.B.I has issued Circular DGBA.GAD.No.H - 850/41.07.003/2010-11 dated 29th July 2010, making it mandatory for the authorised banks to accept Central
Excise and Service Tax payments from only those assessees whose Assessee Codes (Registration Numbers) exist in the EASIEST Directory. With effect from 1st September, 2010, banks will not accept payments unless the Assessee Code exists in the Assessee Code Directory, which is downloaded by the banks from the EASIEST (NSDL) portal, who receive it from the CBEC’s ACES Registration Database. The assessees can themselves verify the existence of their Assessee Codes in the NSDL website (www.cbec.nsdl.com) and if it does not exist, they can approach the jurisdictional officers. In case the registration number has not been generated by the system (erstwhile SACER /SAPS or the current ACES application), assesses have to apply afresh for a new Registration Certificate through ACES as a new assessee. It may be brought to notice of all that the assessee code is transferred to Assessee Code Directory only after the registration certificate is issued by the jurisdictional Officer.

5. It is heartening to share that as Departmental officers we were able to issue over 1 lakh Service Tax Registrations online using ACES.

6. We are developing Mini Risk Parameters as per the guidelines issued by the CBEC. This will automate the selection of returns for scrutiny. Meanwhile till the system is put in place it is directed that scrutiny of returns may be carried out in off-line mode as per CBEC instructions.

7. Further the complaints to be done to service desk must contain certain basic information so that the complaint may be lodged immediately. Otherwise it is seen that the capturing of basic data takes time and this delays the logging of the complaints and consequent resolution. The basic information to be provided to lodge a complaint is as given below:

<table>
<thead>
<tr>
<th>For the Assessees</th>
<th>For the Departmental Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>User Name</td>
<td>SSO ID</td>
</tr>
<tr>
<td>Contact No.</td>
<td>User Name</td>
</tr>
<tr>
<td>Email id</td>
<td>Contact No.</td>
</tr>
<tr>
<td>Company Name</td>
<td>Email id</td>
</tr>
<tr>
<td>Location Details</td>
<td>Department Name</td>
</tr>
<tr>
<td>Registration No./ Return No.</td>
<td>Designation</td>
</tr>
<tr>
<td>Service Tax or Central Excise</td>
<td>CDR Code and name of Commissionerate, Division &amp; Range</td>
</tr>
<tr>
<td>CDR Code and name of Commissionerate, Division &amp; Range</td>
<td></td>
</tr>
</tbody>
</table>

8. It is further advised that the departmental officials may be encouraged to use citrix to file their complaints so that the aces service desk can be used by the taxpayers to lodge complaints.

9. During training it is noticed that the officers are transferred out and relieved but the changes are not done in the systems leading to flowing of the work of erstwhile jurisdiction to the transferred officer. This often happens when Comm-Admins are not informed about the transfer of the officials, leading to confusion and workflow problems in ACES. It is therefore advised that while transfers & relieving of officers, the Comm-Admins may be informed to make suitable changes in the roles of the officers in the application.
10. Various field formations are reporting that in CLI module, some claims and intimations have not been incorporated which are prescribed in Central Excise Manual. I would request you to direct your officers to have a look in CLI module and send a list of all CLIs (in Central Excise & Service Tax) which are not there in ACES, so that same can be incorporated in the application.

11. The ACES Suggestions Committee, in a meeting in July, examined various suggestions given by the filed formations and the recommendations are being incorporated in the ACES application.

I look forward to your continued support to ACES and your valuable suggestions.

Yours faithfully,

Encl: As above

(F.M.Jaswal)
Director General (Systems)

Copy forwarded for kind information to-

The Chairman, CBEC
Member (L&J), CBEC
Member (P& V), CBEC
Member (CX), CBEC
Member (Budget & Comp), CBEC
Member (Service Tax), CBEC
Joint Secretary TRU (CX/ Service Tax)
ADG, DGS, Chennai

Encl: as above

(F.M.Jaswal)
Director General
Performance of Commissionerates in other Fields/ Modules

(i) **As per E-mail database of the Assesses:** On the email front, there has been a very slight improvement over the last month in Central Excise side. In Central Excise out of 2,98,794 assesses, the number of valid e-mail IDs available in ACES is 1,44,901 (48.50%) as against 48.09% in July, 2010. In Service Tax out of 12,55,004 assessees, only 2,40,506 (19.16%) assessees have furnished their e-mail IDs as against 18.40% in July, 2010. The top four performers in this area, separately for Central Excise and Service Tax are as follows:-

<table>
<thead>
<tr>
<th>CENTRAL EXCISE</th>
<th>Total no of assesses</th>
<th>Valid e-mail IDs</th>
<th>% of Valid e-mail IDs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. LTU Chennai</td>
<td>394</td>
<td>394</td>
<td>100</td>
</tr>
<tr>
<td>2. LTU Banglore</td>
<td>331</td>
<td>325</td>
<td>98.19</td>
</tr>
<tr>
<td>3. Chandigarh-II</td>
<td>1012</td>
<td>901</td>
<td>89.03</td>
</tr>
<tr>
<td>4. Ahmedabad-I</td>
<td>2196</td>
<td>1919</td>
<td>87.39</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SERVICE TAX</th>
<th>Total no of assesses</th>
<th>Valid e-mail IDs</th>
<th>% of Valid e-mail IDs</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. LTU Chennai</td>
<td>360</td>
<td>359</td>
<td>99.72</td>
</tr>
<tr>
<td>2. LTU Mumbai</td>
<td>380</td>
<td>305</td>
<td>80.26</td>
</tr>
<tr>
<td>3. LTU Delhi</td>
<td>161</td>
<td>92</td>
<td>57.14</td>
</tr>
<tr>
<td>4. Cochin</td>
<td>11502</td>
<td>6120</td>
<td>53.21</td>
</tr>
</tbody>
</table>

(ii) **As per no of assessees registered with ACES:** We have also noticed that even after receiving TPIN mails, a large number of assessees have still not registered with ACES. A facility has been provided in the ACES application to the departmental officers to view the list of such assessees in their respective jurisdiction. The officers in the Commissionerates may be urged to get in touch with such assessees and ensure that not only these assessees register with ACES at the earliest but start using it for their regular business with the department.

In Central Excise, out of 1,44,901 assessees having valid e-mail IDs, only 85,537 (59.03%) assessees have taken registration in ACES. Similarly, in Service Tax, out of 2,40,506 assessees, having valid e-mail IDs, only 85,023 (35.35%) assessees have got themselves registered in ACES. The corresponding figures in July, 2010 were 58.03% and 32.18% for Central Excise & Service Tax respectively. There is enough scope for improvement in this area. The top four performers in this segment are

<table>
<thead>
<tr>
<th>CENTRAL EXCISE</th>
<th>No of valid e-mail Ids</th>
<th>No of assessees who have taken registration in ACES</th>
<th>% of assessees who have registered in ACES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Ahmedabad-I</td>
<td>1919</td>
<td>1851</td>
<td>96.46</td>
</tr>
<tr>
<td>2. LTU Chennai</td>
<td>394</td>
<td>357</td>
<td>90.61</td>
</tr>
<tr>
<td>3. Chandigarh-II</td>
<td>901</td>
<td>796</td>
<td>88.35</td>
</tr>
<tr>
<td>4. Mangalore</td>
<td>586</td>
<td>508</td>
<td>86.69</td>
</tr>
</tbody>
</table>
## Service Tax

<table>
<thead>
<tr>
<th>Name of Commissionerate</th>
<th>No. of valid e-mail IDs</th>
<th>No of assessees who have taken registration in ACES</th>
<th>% of assesses who have registered in ACES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. LTU Chennai</td>
<td>359</td>
<td>330</td>
<td>91.92</td>
</tr>
<tr>
<td>2. LTU Mumbai</td>
<td>305</td>
<td>240</td>
<td>78.69</td>
</tr>
<tr>
<td>3. Jaipur-II</td>
<td>5168</td>
<td>4140</td>
<td>80.11</td>
</tr>
<tr>
<td>4. Coimbatore</td>
<td>5746</td>
<td>2952</td>
<td>68.78</td>
</tr>
</tbody>
</table>

(iv) **As per no of RCs Issued:** Central Excise and Service Tax Registration chart which shows average, minimum and maximum time taken to issue a registration certificate. It is seen that there is a considerable time gap between filing of registration application and issuance of registration certificate by the Departmental Officers. It is seen that average number of days to issue a registration certificate in Central Excise is 16.17 days whereas in Service Tax it is 13.73 days. Efforts should be taken to issue registration certificate as per norms of CBEC, preferably on the same day, so that the assesses can feel the utility of ACES. In Central Excise till 31.08.10, 21339 registration applications were received out of which 19,609 Registration Certificates have been issued. The percentage of registration certificate issued is 91.89% as compared to 91.16% in July, 2010.

Similarly in Service Tax, 1,09,359 registration certificates were issued out of 1,60,117 applications received. The percentage of Service Tax Registration issued is 68.30% as compared to 66.60% in July, 2010.

The top four performers in this area, separately for Central Excise and Service Tax are as follows:

### Central Excise

<table>
<thead>
<tr>
<th>Name of Commissionerate</th>
<th>No of Registration application received</th>
<th>No of RC issued</th>
<th>% RC issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. LTU Chennai</td>
<td>65</td>
<td>65</td>
<td>100</td>
</tr>
<tr>
<td>2. Hyderabad-II</td>
<td>196</td>
<td>196</td>
<td>100</td>
</tr>
<tr>
<td>4. Ahmedabad-I</td>
<td>247</td>
<td>246</td>
<td>99.60</td>
</tr>
</tbody>
</table>

### Service Tax

<table>
<thead>
<tr>
<th>Name of Commissionerate</th>
<th>No of Registration application received</th>
<th>No of RC issued</th>
<th>% RC issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Coimbatore</td>
<td>2402</td>
<td>2047</td>
<td>85.22</td>
</tr>
<tr>
<td>2. Madurai</td>
<td>607</td>
<td>504</td>
<td>83.03</td>
</tr>
<tr>
<td>3. Salem</td>
<td>786</td>
<td>655</td>
<td>82.37</td>
</tr>
<tr>
<td>4. Rajkot</td>
<td>2291</td>
<td>1887</td>
<td>82.37</td>
</tr>
</tbody>
</table>

(v) **As per no of RCs Issued on the same Day:** I am giving below a list of top four Commissionerates where percentage of issuance of registration certificate on the same day is highest:
### CENTRAL EXCISE

<table>
<thead>
<tr>
<th>Name of Commissionerate</th>
<th>No of application received</th>
<th>No of RC issued</th>
<th>No of RC issued on same date</th>
<th>% of RC issued on same day.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Delhi-I</td>
<td>488</td>
<td>485</td>
<td>173</td>
<td>35.45</td>
</tr>
<tr>
<td>2. Tirunelveli</td>
<td>352</td>
<td>350</td>
<td>100</td>
<td>28.41</td>
</tr>
<tr>
<td>3. Hyderabad-IV</td>
<td>384</td>
<td>374</td>
<td>96</td>
<td>25.00</td>
</tr>
</tbody>
</table>

### SERVICE TAX

<table>
<thead>
<tr>
<th>Name of Commissionerate</th>
<th>No of application received</th>
<th>No of RC issued</th>
<th>No of RC issued on same date</th>
<th>% of RC issued On same day.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Tirupati</td>
<td>388</td>
<td>300</td>
<td>99</td>
<td>25.52</td>
</tr>
<tr>
<td>2. Hyderabad-III</td>
<td>1379</td>
<td>1035</td>
<td>326</td>
<td>23.64</td>
</tr>
<tr>
<td>3. Guntur</td>
<td>854</td>
<td>667</td>
<td>186</td>
<td>21.78</td>
</tr>
<tr>
<td>4. Pondicherry</td>
<td>487</td>
<td>348</td>
<td>104</td>
<td>21.36</td>
</tr>
</tbody>
</table>

(vi) **To reduce the time taken for R & C process:-** It is seen that 3,07,360 Central Excise Returns have been sent for R & C, out of which only 31,698 have been cleared and 2,75,652 returns are pending. The average time taken for R&C process is 48.83 days. Similarly, in Service Tax out of 39,942 returns sent for Review, only 22 returns have been cleared so far and 39,920 returns are pending. It is stressed that R&C process should be accelerated and R&C should be carried out in 2-3 days. The top four performers in respect of Central Excise is given below:-

<table>
<thead>
<tr>
<th>Name of Commissionerate</th>
<th>No. of returns sent for R&amp;C</th>
<th>No. of returns cleared after R&amp;C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Jaipur-II</td>
<td>7042</td>
<td>3428</td>
</tr>
<tr>
<td>2. Ahmedabad-I</td>
<td>10484</td>
<td>2777</td>
</tr>
<tr>
<td>3. Bhubneswar-II</td>
<td>4616</td>
<td>2773</td>
</tr>
<tr>
<td>4. Jaipur-I</td>
<td>14302</td>
<td>2084</td>
</tr>
</tbody>
</table>

(vii) **As per Use of Other Modules:-** The ACES application was rolled out nationally and all modules are available for use by the assesses & departmental officers. But it is seen that Registration and Returns modules are mostly used by the users. Commissionerates should encourage all assesses to make use of other modules also and send their feedback. A chart, separately for Central Excise & Service Tax, which shows various activities performed in respect of other modules in the month of August, 2010 is enclosed. The summary of the use of DSR & Refund modules is as follows:-

<table>
<thead>
<tr>
<th></th>
<th>SCN created</th>
<th>SCN issued</th>
<th>OIO issued</th>
<th>Refund request filed</th>
<th>Refund Order issued</th>
<th>PR A Filed</th>
<th>PRA issued</th>
<th>ARE-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>225</td>
<td>3</td>
<td>41</td>
<td>15</td>
<td>523</td>
</tr>
</tbody>
</table>
The Top Four performers in this field are given below:

<table>
<thead>
<tr>
<th>Central Excise</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN created</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>SCN issued</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>OIO issued</td>
<td>Coimbatore (2)</td>
<td>LTU Banglore (1)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Refund request filed</td>
<td>Puducherry (86)</td>
<td>Coimbatore (27)</td>
<td>Vishakhapatnam (24)</td>
<td>Ahmedabad (13)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>Coimbatore-II (2)</td>
<td>LTU Banglore (1)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>PRA request filed</td>
<td>Chennai LTU (7)</td>
<td>Cochin (6)</td>
<td>Kolkata-II (5)</td>
<td>Pondicherry (5)</td>
</tr>
<tr>
<td>PRA issue</td>
<td>Chenai LTU (6)</td>
<td>Mysore (3)</td>
<td>Coimbatore (2)</td>
<td>Cochin (2)</td>
</tr>
<tr>
<td>ARE-I</td>
<td>Ahmedabad-II (276)</td>
<td>Chennai-III (129)</td>
<td>Daman (110)</td>
<td>Coimbatore (4)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Service Tax</th>
<th>I</th>
<th>II</th>
<th>III</th>
<th>IV</th>
</tr>
</thead>
<tbody>
<tr>
<td>SCN created</td>
<td>LTU Banglore (12)</td>
<td>LTU Chennai (1)</td>
<td>Trivendrum (1)</td>
<td>-</td>
</tr>
<tr>
<td>SCN issued</td>
<td>LTU Banglore (4)</td>
<td>LTU Chennai (1)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>OIO issued</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Refund request filed</td>
<td>ST Banglore (13)</td>
<td>ST Chennai (12)</td>
<td>Vishakhapatnam (9)</td>
<td>ST Delhi (7)</td>
</tr>
<tr>
<td>Refund Order Issued</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
Problem Statement

Existing ACES users are getting transferred from one Commissionerate to another Commissionerate. Presently there is no process defined in the ACES application for the same, which needs to be built in.

Proposed Solution

We have developed the proposed solution by taking the reference of Transfer Modality document provided by SI Team (TCS). The below given steps explains detailed process for Transferring user from one location to other having the ACES application access.

1. Request Initiated (Manual Process-Outside ACES Application)
   JC/ADC (P&V) requests respective COM admin to revoke the officer’s rights on the ACES application and deactivate the officer. JC/ADC (P&V) will also send the hard/soft copy of Transfer/ promotion order to the COM admin which should be retained by him.
   (COM Admin is the officer having administrative rights in ACES, for that location)

2. Revocation of Role Group and Deactivation of User (in ACES Application)
   COM admin of current jurisdiction will revoke application access for that user and confirms it to the JC/ADC (P&V) in writing.
   2.1 COM admin will delink the entire existing Commissionerate role group for that user since there is a time-gap between the date of logging a ticket with SI Team and date of changes effected in the SSO-OID Database in order to deny access to ACES application to the officer.

Navigation (ACL $\rightarrow$ Assign/De-Assing $\rightarrow$ User- Role Group)
2.2 COM admin will deactivate the user in order to remove all the pending workflow items from him by following the steps:

**Navigation (ACL → Status Management Users)**
From the above given screen COM Admin can search the user by selecting the Designation or by entering the First Name of the user.

**Figure 1.3: Screen with list of available Users**
Select the user from the list which will be displayed after user searches.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>SSO ID</th>
<th>Full Name</th>
<th>Designation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>86692031</td>
<td>Hari Prasad Shankara</td>
<td>SP</td>
</tr>
<tr>
<td>2</td>
<td>86692017</td>
<td>Manohar Shetty Shankar</td>
<td>JCOO</td>
</tr>
<tr>
<td>3</td>
<td>86692032</td>
<td>Harish Kumar Shankara</td>
<td>SPAUD</td>
</tr>
<tr>
<td>4</td>
<td>86692026</td>
<td>Ahmed Khan Ali</td>
<td>TA</td>
</tr>
<tr>
<td>5</td>
<td>86692018</td>
<td>Samica Murthy Kumar</td>
<td>AUDTR</td>
</tr>
</tbody>
</table>

From the above given screen COM Admin will select "DEACTIVATE" and submit the form to make the user de-active so that he will no longer participate in the workflow and the pending workflow items will be moved to Task Administrator automatically.

**Figure 1.4: Screen to select the status of the Users**

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3. Logging of Ticket by Com Admin (Manual Process-Outside ACES Application)

COM Admin of the current location will open a ticket in HP Open view (HPOV) or send an email to the System Integrator (SI), i.e. Tata Consultancy Services (TCS) helpdesk giving details of SSO ID, name and designation change (if any), in the “TRANSFER / PROMOTION / RETIREMENT TEMPLATE”

The Template will also cover the transfer order file no, date and transfer issued by along with the changes required.

4. checking of the request Raised (Manual Process-Outside ACES Application)

SI helpdesk will check the details requested and raise a Change Request to make the desired data changes after approval.

5. Change Approval (Manual Process-Outside ACES Application)

Change approvals would be provided by respective change coordinator (Data center team – TCS) through the Helpdesk change management process. There is also a designated Change Manager in DoS whose approval would be taken in case of any additional requirement or process deviation.

Approval flow for different cases as per the DGS policy (referred to the Transfer Document from DGS Delhi).

In case of ACES Application

Case 1: Transfer outside the current location (Users having ACES application access)

COM Admin opens a ticket or sends a mail to the SI helpdesk for changes required in the location for new joinee along with the transfer letter details in the “JOINING NEW LOCATION / ADDITIONAL CHARGE TEMPLATE”.

Case 2: Changes within the same location (No change in City or Commissionerate)

COM Admin will process all such above requests locally when a user belongs to his same location and commissionerate to provide the desired access to the user after getting the local approvals. No requirement of batch process/ SI Helpdesk procedure.

Case 3: Changes in application access privileges at same location

COM admin of the current location will open a ticket in HPOV or send an email to SI helpdesk giving details of SSO ID and the details of the additional access
required to be given, in the “JOINING NEW LOCATION / ADDITIONAL CHARGE TEMPLATE”

**In case of ICES Application**

**Case 1: Transfer outside the current location (Users having Access of application)**

a) **Person Transferred out of existing location:**
JC/ADC (P&V) requests System Manager of the respective location to revoke all the existing application roles that are assigned to the transferee.
JC/ADC (P&V) will also send the Transfer/ promotion copy to the System manager, which should be retained by him.

b) **Transferee Joining new location:**
JC/ADC (P&V) would inform the System Manager for a new person joining the location for granting access at the desired location. JC/ADC (P&V) would also send the transfer letter to the System manager.

**Case 2: Changes within the same location (No change in City or Commissionerate)**
System Manager will process all such above requests locally when a user belongs to the same location and Commissionerate to provide the desired access to the user after getting the local approvals.

**Case 3: Changes in application access privileges at same location**
Change approvals would be provided by respective change co-coordinator in DoS (S/Shri Rajeev Agarwal for ACES, Shri Sanjay Agarwal/ Yogendra Garg for ICES pre-production access/ Change manager -CBEC ,DoS through the Helpdesk change management process. These approvals would be required in case of additional application access asked by the transferee or new official joining CBEC.

**In case of Users having No Application Access including users in Directorates**
Change Manager Approvals would be required in case of additional application access has been asked by the transferee or new official has joined CBEC.

**In case of Directorate General of Systems**

**Case 1: Transfer in/out-of the DGS**
Change approvals would be provided by change co-coordinator through the Helpdesk change management process.
CBEC Change Manager, DoS approval would be taken in case of any additional requirement or process deviation

**Case 2: Officers having general access. (Like providing SSO ID, E-mail Open Office or Other etc.)**
In such cases procedure applying to other Directorates above would apply.

6. **Updation of Corporate OID by SI Team (Manual Process-Outside ACES Application)**
SI helpdesk, in case of transfer, will then change the location fields in the database, for that concerned officer, to “in-transit”, while in case of transfer along-with promotion; the SI helpdesk will also update the designation of that officer in the database.

7. **Batch Job Execution (ACES Application) Stage 1**
Once Corporate OID get updated with In transit flag (We are presuming that SI team will provide the flag). ACES application will schedule a job for deactivating the user. Until SSO-OID get changed consequent to joining of the officer in the new location (Commissionerate), till that time that user will be in “pause mode” and will not be appearing in any commissionerate list and will not be able to access the application.

8. **Successful change completion (Manual Process-Outside ACES Application)**
SI helpdesk will inform the COM Admin (by email/HPOV) for successful changes.

9. **Manual Processes at the new Location**
The manual processes as detailed in Item Sl.no1 (Request Initiated (Manual Process-Outside ACES Application), Sl.No.3 (Logging of Ticket by COM ADMIN (of the new location) and Sl.No.4, 5 & 6 (SI HELP DESK-end Processes) will take place consequent to joining of the officer in the new location (Commissionerate).

10. **Batch Job Execution (ACES Application) Stage 2**
ACES scheduled job will do the following activities:
   1) Remove the role group of erstwhile jurisdiction and send the workflow request of existing jurisdiction to the Task Administrator. If the mentioned activities are already performed by COM Admin in the S.No. 2 then this
job will skip this and move to the next activity. Meanwhile, Item no.8 Manual Processes at the new location take place.

2) Update the new jurisdiction of the departmental User. As soon as Commissionerate will get changed the effected user will be visible in new jurisdiction.

11. Role Group Assignment (ACES Application)
Next Step will be that COM Admin of new jurisdiction will assign the new role group to the user.
Navigation (ACL → Assign/De-Assign → User-Role Group)

Figure 1.5: Screen for accessing the Assign/De-Assign Role Group

Figure 1.6: Screen for Searching the Users
From the above given screen COM Admin can search the user by selecting the Designation or by entering the First Name of the user.

Figure 1.7: Screen with list of available Users
Com Admin can select the user from the list which will be displayed after he searches for a particular user for assigning the role group.

Figure 1.8: Screen for selecting the role group for the User
From the above screen the COM Admin can select the desired role group which he wants to assign to the newly transferred user and can save the form.
To

All Com-Admins,
ACES Project.

Sir/ Madam,

Please find enclosed a set of instructions issued by the Director General of Systems, CEBC, on how to handle the situations of Transfer, Promotion, etc. under ACES with regard to CBEC Users. They are in 5 files:

(2) cbec-user_id_template.xls 
{ pro-forma XLS file to enter Officer Information to obtain SSO OID vide. [http://www.cbec.gov.in](http://www.cbec.gov.in) > Home Page > UseID template for CEBC user link }
(3) Joining New Location or Additional Charge Template.xls 
(pro-forma XLS fe to be filled and sent to [si.helpdesk@icegate.gov.in](mailto:si.helpdesk@icegate.gov.in) for change of charges)
(4) Transfer_Promotion_Retirement.xls (application/vnd.ms-excel)
(pro-froma XLS file to be filled in and sent to [si.helpdesk@icegate.gov.in](mailto:si.helpdesk@icegate.gov.in) in the case of Transfer.Promotion.Retirement and like situations)
(5) new names for SSO ID generation.xls 
(pro-forma XLS file to be filled in and sent to [si.helpdesk@icegate.gov.in](mailto:si.helpdesk@icegate.gov.in) to add NEW USERS)

The above procedure is communicated to all Chief Commissioners by the Director General of Systems, New Delhi already(as hard copy). The same is digitised and re-sent with help of **Shri.Benny, COM-ADMIN, Cochin** Commissionearste and circulated to all.

yours faithfully,

(G.Gururaghavendran)  
HQADMIN-ACES 
044-28331105

ACES - Transfer process for Departmental Users.
Index to Key Steps:

The below given steps explains detailed process for Transferring user from one location to other having the ACES application access.

<table>
<thead>
<tr>
<th>Para No.</th>
<th>Procedure/Steps to be followed</th>
<th>Action by whom/Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>JC/ADC (P&amp;V) will also send the hard/soft copy of Transfer/ promotion order to the COM admin which should be retained by him.</td>
<td>@Originating Commissionerate=&gt; JC_ADC -&gt; Com-Admin</td>
</tr>
<tr>
<td>(2.1)</td>
<td>COM admin will delink the entire existing Commissionerate role group for that user in order to deny access to ACES application to the officer</td>
<td>Com-Admin &lt;To Prevent Any New Jobs flowing to him&gt;</td>
</tr>
<tr>
<td>(2.2)</td>
<td>COM admin will deactivate the user in order to remove all the pending workflow items from him and to make the user de-active so that he will no longer participate in the workflow and the pending workflow items will be moved to Task Administrator automatically.</td>
<td>Com-Admin &lt;To recover ALL PENDING JOBS FROM HIM&gt;</td>
</tr>
<tr>
<td>(3)</td>
<td>COM Admin of the current location will open a ticket in HP Open view (HPOV) or send an email to the System Integrator (SI), i.e. Tata Consultancy Services (TCS) helpdesk giving details of SSO ID, name and designation change (if any), in the “TRANSFER / PROMOTION /RETIREMENT TEMPLATE”</td>
<td>Com-Admin <a href="mailto:si.helpdesk@icegate.gov.in">si.helpdesk@icegate.gov.in</a> (1800 266 22 32)</td>
</tr>
<tr>
<td>(6)</td>
<td>SI helpdesk, in case of transfer, will then change the location fields in the database, for that concerned officer, to “in-transit”, while in case of transfer along-with promotion; the SI helpdesk will also update the designation of that officer in the database.</td>
<td>SI.HELPDESK</td>
</tr>
</tbody>
</table>
Once Corporate OID get updated with In transit flag ACES application will schedule a job for deactivating the user. Until SSO-OID get changed consequent to joining of the officer in the new location (Commissionerate), till that time that user will be in “pause mode” and will not be appearing in any commissionerate list and will not be able to access the application.

SI helpdesk will inform the COM Admin (by email/HPOV) for successful changes.

<table>
<thead>
<tr>
<th>What to do in the New Location (Destination Commissionerate)?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Para No.</strong></td>
</tr>
<tr>
<td>(9)</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>
Q1. I am the Com_Admin of, say, Ahmedabad-I Commissionerate. What are my primary duties?

A1: There are four primary duties for a COM-ADMIN, as mentioned below:

(I) Activation of Commissionerate Users
ACL > User >> Activate Commissionerate User >>> Search
Search => (enter) First Name (or) Designation > (click) Search
⇒ the intended Officer data record appears >
⇒ User Type=User > SAVE >> SUBMIT

(II) Creation of Role
ACL > Role >> Create
Create Role >
(select Officer template from the List of Officer Designations)
Create Role => enter Role name >> enter brief description of the Role
>>> SAVE >>>SUBMIT

> Assign-Deassign >> Role-Jurisdiction
Select the Division >> NEXT >
>> Select the Range
>>> SAVE >>>SUBMIT

NOTE: Assign-Deassign >> Role-Activity is NOT NEEDED NOW
Why? (See Note-1 to A1)

(III) Creation of Role Group
ACL > Role Group >> Create
Create Role Group => enter Role Group name >>
 Enter brief description of the Role group
>>> SELECT (TICK) the intended Role/Roles
>>> SAVE >>>> SUBMIT

NOTE: Can I leave the Role Group empty i.e. without any Role attached to it? (Find out in Note-2 to A1)

(IV) Assigning the Role Group to a User
ACL > Assign-Deassign >> User-Role Group
SEARCH>
> List of username, name of the Officer user, designation of the Officer user appears >
>> SELECT the username >> click the blue-colour hyperlink
>> List of Role Groups appears
>>> SELECT the unique Role group to be assigned to the intended Officer
>>>> SAVE >>>> SUBMIT

NOTE: What is username? This is the 8-character unique user profile pre-set by ACES for each Officer use; used for internal purposes of the software
Q2. What is Task Administrator or TA?

NOTE: Please See the attachment file captioned “ACES_1_TA and WORKFLOW.doc” sent through e-mail to all COM-ADMINs by the HQADMIN

Q3. What are the ACL functions with regard to Assessee?

There are three critical functions available for a COM-ADMIN under ACL with regard to assessee. However, at the time of roll-out of ACES, these ACL functions are made available to all Range Superintendents also by default (in addition to Com-Admin) in order to facilitate effective handling of the bulk work involved at this stage. They are:

(I) STATUS MANAGEMENT ASSESSEE
(II) UNDELIVERED TPIN
(III) CHANGE EMAIL ID OF ASSESEE

In this regard please see the attachment file captioned “ACES_5_Range_SP_Note.doc” sent through e-mail to all COM-ADMINs by the HQADMIN

Note-1 to A1: BECAUSE, when the Officer template is chosen at time of creation of role, the standard activities performed by the Officer under different Modules of ACES are ALREADY pre-set in the ACES software.

Role-Activity to be made use of ONLY where changes in the normal general set-up is proposed in a formation.

Note-2 to A1: NO. ACES requires you to keep atleast one active role in a Role Group so that, in turn, the Role Group is kept Active.

For any doubts please contact the DGS Chennai ACL team (Smt.B.Jayalakshmi/ Shri.Sowmyanarayanan) 
dsysouth_insp@yahoo.co.in <044-28331182>

Or HQADMIN
(Shri.M.Gnana sundaram/DD/Shri.G.Gururaghavendran)
hqadmin.prime@icegate.gov.in, aceshqadmin@gmail.com, <044-28331105/28331106>
FAX: 044-28331104

Sir,

Com- Admin may kindly request each Range SP to make use of the following ACL module activities for effective functioning under ACES:

Step 1-: Undelivered TPIN
List of 15-digit Assessee Registration Number, Name and TPIN is shown. A unit to which EMAIL is sent and bounced, will be listed here.

Step 2- Change Email Id
Obtain the correct email id for that assessee. Even if the existing email id is correct please re-enter, SAVE and SUBMIT.

Step-3 Status Management Assessees
List of Assessee name, 15-digit Assessee Registration number, Status is shown.

Select the assessee > Regenerate password >
SAVE an SUBMIT

Step-4 Status Management Assessees
List of Assessee name, 15-digit Assessee Registration number, Status is shown.

Select the assessee > ACTIVATE >
SAVE an SUBMIT

Step -5 Also advise the assessee to CHECK FOR SPAM, FIREWALL SETTINGS.
They can mark http://aces.gov.in as a Trusted site.

Step-6 Under REP (Reports) module, status of migration of assessees may be found by generating as a report now.
### Transfer Procedures - A Case Study

<table>
<thead>
<tr>
<th>Situations</th>
<th>Whether the Officer is transferred <strong>within</strong> the Commissionerate?</th>
<th>Whether the Officer will further <strong>continue to be an ACES Functional user</strong>?</th>
<th>Whether to Deactivate the Officer?</th>
<th>Whether to Deactivate the Role group assigned earlier to the transferred officer?</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Case I</strong></td>
<td>YES</td>
<td>YES</td>
<td>NO</td>
<td>NO</td>
<td>Use Dummy Role Group and then Proper Role group method</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Case II</strong></td>
<td>YES</td>
<td><strong>No</strong></td>
<td><strong>No</strong></td>
<td><strong>No</strong></td>
<td>Use Dummy Role Group method</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Case III</strong></td>
<td><strong>No</strong></td>
<td>Not Known</td>
<td>YES</td>
<td><strong>No</strong></td>
<td>Use Dummy Role Group method</td>
</tr>
</tbody>
</table>

1. **What is “Dummy Role Group and then Proper Role Group” method?**

   (1.1) ACL>Role>Create Role>(Use Designation=“Inspector” template)>Name=RL_SP_Dummy>Jurisdiction=<the said range>

   (1.2) ACL>Create Role group>Name-RG_SP_Dummy><Tick the RL_SP_Dummy role into this role group>

   Now the dummy role group is ready.

   Then,

   (1.3) ACL>Assign-Deassign>User-Role group>select the outgoing officer> replace the original role group with this dummy role group

   (1.4) ACL>Assign-Deassign>User-Role group>select the new incoming officer> give this original role group liberated, to this new incoming officer

   (1.5) ACL>Assign-Deassign>User-Role group>select the outgoing officer> give any proper role group to this outgoing officer appropriately replacing the dummy role group
2. **What is “Dummy Role Group” method?**

Steps (1.1). to (1.3) form the Dummy Role Group method

<table>
<thead>
<tr>
<th>In the case of Transfer outside the Commissionerate:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Follow the Transfer Process Document procedure</td>
</tr>
</tbody>
</table>

2. Send email to [si.helpdesk@icegate.gov.in](mailto:si.helpdesk@icegate.gov.in)

Enclose the Transfer/promotion Excel template

Also raise a ticket through [http://apps.cbec.gov.in>Menu> Service Desk](http://apps.cbec.gov.in>Menu> Service Desk)
Steps to generate and save Report in ACES

(1) Officer may use Report module, REP, to generate the report.

(A) Go to REP module
(B) Click on Reporting Index.

(C) Select the type of report as ‘Service Tax Assessee Wise Detail Report’.
(D) Select the Zone, Commissionerate, Division, Range for which report is to be generated.
(E) Select the format of the report as xls or pdf or html.
(F) Click on submit button.
(G) Report will be generated.
(2) Steps to save report in home directory of the officer is as below

Step 1: First go to File (on top left menu bar) → Save Page As

Step 2: Choose the location where you want to save that web page by clicking on “Browse for otherfolders”.
Step 3: Choose Save in folder name e.g. Desktop, Downloads etc. and click on Save button.
Step 4: Then page will be saved on the selected location.
Step 5: To open your saved page, click on Home Drive in the Citrix log in page.
Step 6: Go to the specified path where you saved the page (e.g. Desktop)
Step 7: Double click on the saved file then saved page will be open.
**APPLICATION FOR CENTRAL EXCISE REGISTRATION (FORM A.1)**

**PART 1: IDENTIFICATION OF BUSINESS REQUIRING REGISTRATION**

1. Name of the Registrant: **3M India Limited**

2. Details of Permanent Account Number (PAN)
   - PAN: **AAAC56789**
   - Name of the Registrant (As Appearing in PAN): **3M INDIA LIMITED**
   - Name of the Registrant (Populated from IT Database): **3M INDIA LIMITED**
   - If PAN is not Available, Whether Applied For PAN: **Yes**

**PART 2: BUSINESS DETAILS**

3. **Category**
   - Business Category: **DEALERS**

4. **Constitution**
   - Constitution: **Registered Company**

**PART 3: ADDRESS OF BUSINESS PREMISES**

- Name of Premises/Building: **-**
- Flat/Door/Block No.: **HIG 45**
- Road/Street/Lane: **NH-1 M.G.R SALAI**
- Block/Total/Sub-Division: **-**
- Town: **-**
- Village/Area/Location: **-**
- City/District: **KANCHIGudem**
- State/Union Territory: **Tamil Nadu**
(3) Steps to attach any saved file with your email ID:

   The following screen shots show, how to use Gmail id to mail the report. However officer can use their Icegate email id to send these reports.

Step 1: Click on Compose mail

Step 2: Click on Attach a file.
Step 3: Select your saved file and click on OK Button.

Step 4: File will be attached with your email.
**Process Note for creating Workflow under Audit, Dispute Resolution and Refunds Modules:**

Aside creating the mandatory work-flow of Range Superintendents, AC/DC of Divisions, JC/ADC of Headquarters Office and Commissioner, the Comm_admins have to create the following additional workflows under Audit, Dispute Resolution and Refund Modules.

**Audit Module:**

Following designations need to be created to look after the workflow in Audit Module by the Comm_admins.

1. Audit Cell Administrator
2. Auditor
3. AC/DC(Audit Wing)
4. JC/ADC(Audit Wing)
5. Monitoring Committee.

The above designations are created the same way as that of creating any other designation under the existing mandatory workflow i.e Role is created, Jurisdiction is assigned to the created Role, Rolegroup is created and the Role is marked under Rolegroup and finally the Rolegroup is assigned to a user.

Note-Each of the above designations should be assigned to only one user in a Commissionerate.

The templates so assigned are self contained to take care of the workflow. Hence, additional Role activities need not be added.

The above designations should be assigned to exclusive officers to look after Audit as this will interfere in the “Mandatory Workflow” if assigned to any other jurisdictional officer.

Audit Cell Administrator assigned by the Commissionerate ComAdmin may contact this office for further activities related to creation of audit cell etc.
The templates for the above designations are captured as screen shots and given below for guidance.

Audit Cell Administrator:

Auditor:
AC/DC Audit Wing:

Template: Assistant Commissioner Audit Wing

JC/ADC Audit Wing:

Template: Joint Commissioner Audit Wing
Monitoring Committee:

Dispute Resolution(DSR) Module:
Following designations need to be created to look after the workflow in DSR Module by the Comm_admns.

1. SP-Review Cell
2. AC/DC-Review Cell
3. JC/ADC-Review Cell

The above designations are created the same way as that of creating any other designation under the existing mandatory workflow i.e Role is created, Jurisdiction is assigned to the created Role, Rolegroup is created and the Role is marked under Rolegroup and finally the Rolegroup is assigned to a user.

Apart from the above designations, a request to Hqadmin must be sent to create the following designations since officers of CC’s Office cannot be given profile by Comm_admns.

1. Superintendent –Review- Chief Commissioner Office
2. AC/DC - Review- Chief Commissioner Office
3. JC/ADC - Review- Chief Commissioner Office

The templates so assigned are self contained to take care of the workflow. Hence, additional Role activities need not be added.

The templates for the above designations are captured as screen shots and given below for guidance.

Superintendent-Review

Template: SP-Review Cell

AC/DC-Review
Template: AC-Review Cell

Template: JC-Review Cell
Refund Module:

Following designations need to be created to look after the workflow of Audit Refund under Refund Module by the Comm_adms.

1. Superintendent-Audit Refund
2. Assistant Commissioner-Audit Refund

The above designations are created the same way as that of creating any other designation under the existing mandatory workflow i.e. Role is created, Jurisdiction is assigned to the created Role, Rolegroup is created and the Role is marked under Rolegroup and finally the Rolegroup is assigned to a user.

The templates so assigned are self contained to take care of the workflow. Hence, additional Role activities need not be added.

The templates for the above designations are captured as screen shots and given below for guidance.

Superintendent-Audit Refund:
Assistant Commissioner-Audit Refund:

Template: Assistant Commissioner of Audit Refund
To

All Commissioners of Central Excise
All Commissioners of Service Tax
All Commissioners of Central Excise & Service Tax
All Commissioners of Central Excise & Service Tax (LTU)

Sir / Madam,

Sub:   ACES – improving the quality of database with reference to registration details and cleaning up of the Commissionerate, Divison and Range (CDR) data –Reg.

Please refer to this office emails dated 15.1.2010, 25.01.2010, 21.05.2010,15.07.2010 sent to the Commissioners through the Com-admins asking for feed back for improving the quality of data with reference to the following:

i) The status of the Assessee (whether surrendered or active),

ii) Correcting the location codes of the assessees in order to reflect their current jurisdiction in which they are placed

iii) Updating the data available in ACES with reference to the Commissionerate, Division and Range details
iv) Migration of EOUs units from existing customs jurisdiction to Central Excise jurisdiction.

2. In this regard, it is heartening to observe that many Commissioner have understood the advantages of having a database of reliable quality and have favorably responded to the efforts taken by this office to improve the quality of database, by promptly providing the data sought for by this office. The current status of the above work undertaken by this office is discussed issue wise;

I. **Updation of current status of the assessees in ACES database (Defunct assessees):** It was observed that large number of assessees who were actually ‘marked’ as ‘defunct’ in SACER database were figuring as ‘Active’ assessees in ACES database, due to certain inconsistencies in the SACER and ACES database. An e-mail dated 15.1.2010 (reminders on 10.3.2010 and 16.06.2010) was sent on this subject to all the Com-admins along with Excel sheet containing requisite data to be acted upon. So far feedback from 57 Commissionerates have been received and the status of about 47,456 assesses have been updated in ACES.

II. **Correction of the location codes of the assessees (Migration of the assessees from old location code to new location codes):** It was observed that many assessees were existing in the SACER/SAPS database against location codes that were not currently existing. This could have been due to merger or bifurcation of the field formations or due to some other reasons like non-updation of database. This lead to improper assigning of applications filed by the assesses to jurisdictions that were not existing in ACES. To correct this scenario mails were sent to all the Com-admins on 25.01.2010 (reminder on 16.06.2010). On this issue 37 Commissionerates have sent data for migration of Central Excise assessees, 27 Commissionerates have sent data for migration of Service Tax assessees. Total of 14,085 Central Excise assessees and 43,457 Service Tax assessees who were figuring in wrong location codes have been migrated to location codes indicated by field formations.

III. **Updation of Commissionerate, Division and Range masters Directories as maintained by DGS, Chennai:** This master contains the contact details (address, telephone number, email id) of Ranges, Divisions and Commissionerates. The details of all the field formations were not available when ACES was rolled out. The updation of this master was started in January 2010 and successfully completed on 1st September, 2010, by this office based on the active co-operation from the field formations. Presently ACES has the current up to date details
of all the field formations of Central Excise and Service Tax. This office is now in the process of pruning the complete data in order to have accurate data.

IV. **Updation of Commissionerate, Division and Range details in ACES:**
Under SACER and SAPS the database with reference to the Commissionerate, Division and Ranges were maintained by the Concerned field formations, however when the migrated data was analysed in ACES database, it was observed that there were many formations (Divisions, Ranges) with names ‘XXX’, ‘XX’, ‘Dummy’ etc., which were actually non-existent. Hence, in order to rectify this discrepancy an email dated 21.05.2010 was sent to all the Com-admins along with formats for replying and requisite data to act upon. Based on the Inputs from 35 Commissionerates, we have deleted 393 non-existent formations/locations, from the database.

V. **Migration of EoU units from existing Customs Jurisdiction to Central Excise jurisdiction:** Consequent to the transfer of the Administrative control of EOU from Customs formations to Central Excise formation during May,2010, an email dated 15.07.2010 to all the com-admins and letters to all the Chief Commissioners of Customs and Central Excise Zones were sent to effect the migration of assesses from Customs locations in the database to appropriate Central Excise locations. On the basis of responses received from 12 Commissionerates about 880 EoU units have been migrated to the appropriate Central Excise Jurisdictions.

3. From the above it could be noticed that the field formations have actively participated in the above exercise of this office (see the Excel Sheet attached, indicating performance of the commissionerates). However, there is scope for further improvement. With active participation of the field formations we can achieve the ideal of having a 100% perfect database.

4. It is further requested that, those field formations that have not sent the data requested above till date, may kindly send the same immediately. Any difficulty in carrying out the above mentioned activity may kindly be taken up with this office for guidance

Yours faithfully,
Dear Commissioner,

Sub: Correction of details of Central Excise & Service Tax formations – Reg.

* * * * *

As you are aware, the Automation of Central Excise & Service Tax (ACES) has been rolled out in all Central Excise & Service Tax Commissionerates across the country and is running successfully. There are certain basic requirements for the successful functioning of ACES, like proper 6 Digits Location Code for each assessee, valid e-mail Id for each assessee, business constitution in respect of Service Tax Payer etc.

2. In an endeavour to make available, the proper Commissionerate, Division, Range particulars in ACES, this office has attempted to migrate the updated CDR Master into ACES, by calling for complete particulars concerning each Commissionerate. After the initial updation by this Directorate, it was noticed that some of the non-existent formations were listed in the drop down, for selection by assesses during filing of registration. Hence, another effort was made by this office, by which list of nonexistent formations along with Central Excise and Service Tax assesses in these formations were circulated to all the Commissionerates to submit the Migration particulars in the prescribed format. This was expected to help in assigning of proper/valid location codes to individual assesses and also cleaning up of unwanted/invalid formations from the ACES database.
But, the data received from the Commissionerates, sometimes, contain irrelevant information which will not help in proper migration of assessee particulars.

3. It is once again reiterated that the particulars required are as under
   1) **Registration Number** - 15 digits PAN based / TEMP based registration number. The number should not contain any special character like space,/ etc. The file number under which the registration was issued is not a valid registration number. In such cases, the assessee may be instructed to file a fresh registration in ACES.
   2) **Name of Unit** - Name of the assessee
   3) **Old Location Code** - 6 digits location code from which the assessee has to be moved to a valid location code. (In case if both are same then also please specify. Only 6 digit numeric value expected. No special characters like , . etc)
   4) **Old Location Name** - Name of the formation pertaining to the old location code.
   5) **New Location Code** - 6 digits location code to which the assessee has to be moved. (In case if both are same then also please specify. Only 6 digit numeric value expected. No special characters like , . etc)
   6) **New Location Name** - Name of the formation pertaining to the new location name. Please specify the name as per CDR Master.
   7) **Remarks** - If any

4. You are requested to advice your officers to send the CDR and Migration Data in the attached format to this office to enable Wipro to carry out the changes. This will also reduce many of the CDR and Migration related issues.

With regards. 

Yours sincerely,

Sd/-

(B. HARERAM)
ADDITIONAL DIRECTOR GENERAL (SYSTEMS)
DGSYSTEMS :: CHENNAI
Encl: 1) Report_CDR.xls
2) Report_CE.xls
3) Report_ST.xls
4) CDR Format.xls
5) Migration Format.xls

DIRECTORATE GENERAL OF SYSTEMS
CUSTOMS & CENTRAL EXCISE, SOUTH ZONE
121, MAHATHMA GANDHI SALAI, NUNGAMBARKKAM, CHENNAI - 600 034


IMPORTANT

To

All Commissioners of Central Excise | by email
All Commissioners of Service Tax |
All Commissioners of Central Excise & Service Tax |
All Commissioners of Central Excise & Service Tax (LTU)|

All Chief Commissioners of Central Excise & Service Tax | by fax

Sir / Madam,


As you are aware, considerable efforts have been taken by this office in displaying of accurate Commissionerate / Division / Range details to the trade in ACES and prompt actions have been taken when requests for migration of units from one jurisdiction to another were received from Commissionerates. In an attempt to update modifications, if any, in the C/D/R details at the Commissionerate level and to reduce avoidable delays in migration of units within jurisdictions, a few menus have been introduced under the ACL Module in ACES. The new menus will enable Com-Admins to perform the following functions in respect of their Commissionerates.

1) The Commissionerate / Division / Range master details like location code, address, phone numbers, email-ids etc. can be updated by Com-Admins of their Commissionerates.
The C/D/R master details have already been updated by DGS, Chennai. If further modifications / updations / corrections / deletions are required in future, the same may be carried out by the Com-admins themselves, after taking (Manual) approval from the jurisdictional Commissioner.

In addition to the above, two more fields viz., Scope & Jurisdiction have been added in the Masters.

(a) **Scope** - Scope details, whether Central Excise, Service Tax or Both - should be assigned by the Com-Admins according to the jurisdictions concerned.

(b) **Jurisdiction** – Jurisdiction column guides the user by providing instructions. Comm-Admins should fill-in the details of the jurisdictions Service-wise / Commodity-wise / territory-wise after (Manual) approval from the jurisdictional Commissioner.

Both the above tasks should be completed by the Com-Admins of respective Commissionerates and completion report be sent to this office within 15 days of receipt of this mail to hqadmin.prime@icegate.gov.in / haseena.r@icegate.gov.in. The Com-Admins would also be responsible for maintaining this data ie., updating any modification in future that may occur from time to time, for their respective Commissionerates.

(2) There are two upload functions Com-Admins can perform within Commissionerate jurisdictions Under ACL Module for migration of assesses data from one Location Code to another within the Commissionerate.

(a) **ACL > Bulk Jurisdictional Upload**

There are frequent service requests coming from various commissionerates for updating jurisdiction for assessees either because of restructuring of jurisdiction or due to correction of migrated records. Under ‘Bulk Jurisdictional Upload’, bulk updation of jurisdictions has been automated where Com-Admins themselves can
upload restructuring / migration data under their Commissionerates. In case of restructuring / migration from one Commissionerate jurisdiction to another, the request may be forwarded to the HQADMIN vide hqadmin.prime@icegate.gov.in. A sample .xls format has been provided under the ‘Bulk Jurisdictional Upload’ menu.

(b) ACL > Bulk Jurisdictional Upload View

The above upload process may take 24 hours to take effect. The changes effected after the upload process can be viewed under this menu, the following day.

(3) So far, updation of email ids and regeneration of passwords were shown under different menus in ACL module creating confusion among Com-Admins and Range Supdts. Now both the features have been merged under ‘Status Management Assesssee’ in ACL. Com-Admins may be instructed to inform Range Supdts suitably about this change.

(4) In so far, Roles and Role Groups once created cannot be deleted resulting in a bulk of redundant Roles and Role groups residing with Com-Admins. Under the new feature, redundant Roles and Role Groups can be deleted by Com-Admins. However, it is advised that utmost care should be taken before performing this function to avoid deletion of active Roles and Role Groups. It is advisable to maintain a Manual / Electronic Register, containing details of deleted Roles and Role groups, along with date and time of deletion.

Yours faithfully,

Sd/
(B.HARERAM)
Additional Director
General(Systems)
Copy to: The Member (Computerisation) for favour of information please.
The Director General of Systems, Hqrs, New Delhi.
The Additional Director General of Systems, Hqrs, New Delhi.
(By name: Shri.D.P.DASH)

To,

All ACES Commissionerate Administrators (COM ADMIN)
sir,

Sub : Rectification of Registration Data with reference to Defunct Units in the ACES database

It is observed that a number of Commissionerates are reporting discrepancies in the list of assessees shown in ACES. In this regard it is clarified that there were three different Flags for status of the records of assessees in SACER. These were C (cancel), D (delete) and A (active). The same status is reflected in ACES also.

2) In SACER, under the auxiliary details of the registration form page 1, there is a field for entering 'Date of Defunct'. As per 4.0.3 of SACER manual, this field was to be used to delete any record that has been erroneously entered. Since the Cancel/Delete option was not available for the Field formations till October 2008 this field was to be used with the appropriate remarks for removing records from most of the reports on the site except Report 2.1. Similarly when the defunct unit needs to be revoked it could be done by deleting the entry made in the Date defunct field. It is however found that the field date_defunct was being used to in certain field formations to include the assessees who were not functioning for any reason /not filing returns also.

3) It may be noted that the record_status of the assessees for whom Date_defunct is entered remains as ‘A’ in the Database. So, these records are displayed In the list of assessees under ACES also.

4) Now in order to weed out the records where Date_defunct had been entered from the list of active assessees where status should be ‘D’ or ‘C, an Excel sheet containing the details of assessees for whom Date_defunct had been entered in SACER is enclosed. The details of loc_code and remarks as entered are also given. It is requested that the list may be verified and the details corrected as under
   a. Wherever the record need to be deleted because it is a wrong entry (For e.g. PAN is entered Wrong etc.) the New_Status can be marked as ‘D’ and appropriate remarks entered under “NewRemarks”.
   b. Wherever the assessee has actually surrendered the registration and it has been accepted by the Department and registration cancelled or registration has been revoked by the Department for any reason, the New_Status can be marked as ‘C’ and appropriate remarks entered under “NewRemarks”.
c. Wherever the registration of the assessee is to be kept live for any reason and may have to be revoked at a later date, New_Status can be marked as ‘A’.

5) It may be noted that, presently, under ACES, there is no provision to revoke(make live) the assessee whose records are marked with status as ‘D’ or ‘C’. So, if at a later date, any payment / any transaction has to be made by such assessee with the Department, they will have to obtain a fresh registration.

6) The data in Excel sheet as received with the corrected status from you will be treated as final and updated in the ACES database. Any further modifications will have to be made using ACES screens.

7) The data may be corrected and sent to this office through email addressed to aceshqadmin@gmail.com, tgravi@yahoo.com and dsysouth_supdt@yahoo.co.in on or before 31/01/2010. This office can be contacted for any further clarifications.

8) This is issued with the approval of the Additional Director General (Systems), South Zone, Chennai.
With rgds
T.G. Venkatesh
Deputy Director
To

All Com Admin,
ACES Project,
Central Excise/ Service Tax,
All Commissionerates of Central Excise and Service Tax.

A new facility is introduced namely “WORKFLOW DETAILS” and ‘REP(reports module)’ under Service Tax portal of ACES now w.e.f. 22.12.2009 (So far this facility is available only under Central Excise portal)

2. By invoking the ‘Workflow Details’ facility, on entering 15-digit registration number of the assessee, the present status of any transaction involving the assessee concerned will be shown. For example, in the transaction of filing ST-1 under REG module, the Departmental Officer User with whom the ST-1 application is pending at that instance will be known.

3. For the above facilities, COM ADMIN are requested to note and carry out the following instructions:
   I. All Com-Admin are enabled of the facility viz. “WORKFLOW DETAILS” under ACES > CE > ACL and ACES > ST > ACL already by the HQADMIN (by modifying the role activity template for CE-Com-Admin and ST-Com-Admin, under ACL module)
   II. All Com-Admin are enabled of the facility viz. “REPORTS” under ACES > CE and ACES > ST already by the HQADMIN (by modifying the role activity template for CE-Com-Admin and ST-Com-Admin, under REP module)
III. The above two facilities may be extended to concerned Officers after due approval from Commissioner/competent authority.

4. The procedure given under para (5.1) is for including WORKFLOW DETAILS activity to a CBEC Com-User Role; the procedure given under para (5.2) is for extending REPORTS generation facility to a CBEC Com-User Role; the procedure given under para (5.3) is a general procedure to be followed to clear and clean old junk memory after any modification of the software and to start afresh in the new scenario.

5. For carrying out the above mentioned modifications the procedure is:

   5.1 ACL > Assign/DeAssign  
   >> Role-Activities –
   Give a blank Search i.e. leave the “Role Name” box is empty and “Role Description” box blank and click ‘Search; button and wait for all the Roles to be listed
   >>>>> Select the intended role, e.g. the SP role of Range SP of Range I-A
   >>>>>> For this Role Name=role of SP of Range I-A, under Module Name -> Select from List Of Values -> select “ACL” and click ‘GO’ button
   >>>>>>> In the ACTIVITIES TEMPLATE SHEET for ACL MODULE, that appears, select the activity namely “Workflow Details (Workflow Details)” and TICK the box. (Although HQADMIN is mentioned as the proper user, this is extended to others now)
   > SAVE
   > SUBMIT
   The message “Activities are assigned to Role of SP of Range I-A” appears in confirmation.

   5.2 ACL > Assign/DeAssign  
   >> Role-Activities –
   Give a blank Search i.e. leave the “Role Name” box is empty and “Role Description” box blank and click ‘Search; button and wait for all the Roles to be listed
   >>>>> Select the intended role, e.g. the SP role of Range SP of Range I-A
   >>>>>> For this Role Name=role of SP of Range I-A, under Module Name -> Select from List Of Values -> select “REP” and click ‘GO’ button
   >>>>>>> In the ACTIVITIES TEMPLATE SHEET for REP MODULE, that appears, select the single activity namely “Reporting Index (Report Generation)” and TICK the box. (This is mentioned as available for All Departmental Users)
   > SAVE
   > SUBMIT
The message “Activities are assigned to Role of SP of Range I-A” appears in confirmation.

5.3 After performing all the ACES activities doing modifications
> Sign Out and
> Log Off
> Do Fresh Login
  > in the Citrix, SSO OID Login page,(Web Interface Log In -Mozilla Firefox)
> in the Top Menu bar
> Tools
  >> Clear Private Data
    >>> Tick all i.e. Ensure that the boxes are ticked for ‘Browsing History’, ‘Cache’, ‘Cookies’, ‘Offline Website Data’, ‘Authenticated Sessions’ and then click ‘Clear Private Data Now’

> In the Citrix gateway showing all CBEC software packages menu(Citrix Access Platform-Mozilla Firefox) page, select Central Excise or Service tax as applicable

> In the respective ACES window
  (Mozilla Firefox for ACES-CE or ACES-ST) in the Top Menu bar ,

  >> Tools
    >>> Clear Private Data (Click)
Then enter ACES Home page and modules.
To
All Com-Admins.

Sir/Madam,

Yourself or your Officers or Assessees may face some difficulty while functioning under ACES. How to seek help in that case? How to lodge a complaint? How to communicate your problem to ACES team? Please follow the following procedure.

I  Try to make use http://aces.gov.in. Home page > Help > User manual > LMS > FAQ

II Pl first check with the compilation of common initial problems faced by Pilot Coms. Circulated to all formations periodically Pl go thru the same as a ready reckoner.

III If you still could not find a way out, pl lodge a complaint as follows:

   SSO OID / password login >>
   In the Citrix receiver gateway, Menu of several Applications available to a CBEC user, appears >>
   Choose Service Desk >>
   HP Service Manager login screen appears >>
   (This is also known as HP OV i.e. HP Open View)

   login= (your SSO OID)
   password= (null) (leave it blank and just press enter)

   >> you get into a screen asking you SUBMIT A REQUEST
   The following columns are mandatory to fill in:
   This request is for = (your SSO OID or any of your Commissionerate Officer's/Com-User's SSO OID)
   Contact for this request = (your SSO OID or any of your Commissionerate Officer's/Com-User's SSO OID)
   No. of Users affected = say >100

   category = ACES- CE /ACES-ST
   sub-category = relevant ACES module
This will generate a COMPLAINT No. e.g. SD12345678

This will further escalated to higher levels of si.helpdesk (L1/L2/L3 levels among WIPRO, TCS, HP, CBEC, functioning in New Delhi) si.helpdesk@icegate.gov.in

If resolution is not known already, it is taken as an Incident and taken up by Incident management team and another ticket is issued
e.g. IM23456789

you will be replied/ contacted by CEBC HelpDesk or si.helpdesk functioning at New Delhi by e-mail or phone (your e-mail as given in SSO OID template profile) SO please enter the appropriate contact phone below the body of description.

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KIndly advise assessees to use the Toll Free help Line 18004254251 -ACES Service desk for any problem

With regards,

(G.Gururaghavendran)
HQADMIN-ACES
SP DGS Chennai
044-28331105/28331106
hqadmin.prime@icegate.gov.in, aceshqadmin@gmail.com
dsystsouth_supdt@yahoo.co.in
To

The Commissionerate Administrator (Com-Admin)

Sir/Madam,

Welcome to the Wonderful World of ACES -our new Workplace.

2. Each Com-Admin Officer is set as USER TYPE=ADMINISTRATOR and USER. This means, your Home page under ACES, where you land in after the successful login into ACES (Central Excise or Service Tax, as the case may be), will show TWO links captioned ADMINISTRATOR (for Com-Admin work) and USER (general normal Commissionerate User work)

Pl use the ADMINISTRATOR link for all your Com Admin work under ACL module.
(PS; If you don’t get both pl tell us)

3. The USER link is additionally enabled to you in case you may require to perform normal Commissionerate User work, say, Deputy Commissioner of a Division.

4. Under ACL> (drop down list of Activities) > Workflow Details menu option is now available. Under this, for a given Assessee (15-digit Regisatzrtion Number) and for a given module (e.g. REG) the current pending transactions (tasks or works or jobs) pending status is shown. Kindly make use of this facility.
(PS; At present, this is available for CEX only)

5. Further, Create a TASK ADMINISTRATOR Role using the

ACL > Create Role > Task Administrator Template. Role Jurisdiction= > Entire Commissionerate / Divisions/Ranges jurisdiction. Role Activities => ACL > Task Administrator activities (two in number- one to reassign and other to forward) Tick > Save > Submit

Create Role Group as RG-TA including the Role-TA

Either assign this RG-TA to (i) yourself, Com-Admin, as a USER function
Or (ii) assign to any other regular user of the
Commissionerate as a specific function
Or (iii) attach the Role TA to any other Commissionerate User by including it in his
regular Role Group as an add-on Role

For any doubts please contact the DGS Chennai ACL team

(Smt.B.Jayalakshmi Shri.Sowmyanarayan) dsysouth_insp@yahoo.co.in
<044-28331182>
Or HQADMIN (Shri.M.Gnasundaram,DD/Shri.G.Gururaghavendran)
hqadmin.prime@icegate.gov.in, aceshqadmin@gmail.com,
<044-28331105/28331106>
FAX: 044-28331104

With regards,

Yours faithfully,

(G.Gururaghavendran)
HQADMN-ACES
The procedure for First login into CBEC ACES Application Software is as follows:

I. In case of CBEC-WAN/LAN -Thin Client
   1. Thin Client login : username=cbecuser password=linux
   2. Left-Click with mouse on icon labeled “Computer” >
   3. In the menu box appearing with icons denoting various applications, select “Firefox browser”
   4. Enter the URL i.e. web site address = http://apps.cbec.gov.in/
   5. The CBEC Citrix Login Web Page will appear asking for officer user name and password.
   6. Enter the SSO OID and password as supplied by DGS for the given officer.
   7. In the Citrix menu of Central Server hosted applications, select ACES-Central Excise or ACES-Service Tax as the case may be.
   8. In the ACES application Home page (blue coloured web form), select “Administrator” option.
   9. Now the user’s dash board with ACES modules listed.
   10. Click on ACL as intended for Com-Admin.
   11. In the drill down appearing, select ACL > Users > Activate Commissionerate User. By this action, the list of all Commissionerate Users (Full Name + Designation + SSO OID) will appear. Kindly go over this list to verify the availability of particulars of Officers as furnished earlier through SSO OID Template Excel worksheet.
   12. Further, Other activities under ACL can be pursued now.

II. In case of Stand Alone formations, use LAN-Thin Client provided by CBEC:
   Thin Client login : username=root password=linux
   1. Left-Click with mouse on icon labeled “Computer” >
   2. In the menu box appearing with icons denoting various applications, select “Cisco VPN client”
   3. In the VPN login (Terminal) form prompted
   4. Enter the URL i.e. web site address = http://apps.cbec.gov.in/
   5. The CBEC Citrix Login Web Page will appear asking for officer user name and password.
   6. Enter the SSO OID and password as supplied by DGS for the given officer.
   7. In the Citrix menu of Central Server hosted applications, select ACES-Central Excise or ACES-Service Tax as the case may be.
   8. In the ACES application Home page (blue coloured web form), select “Administrator” option.
   9. Now the user’s dash board with ACES modules listed.
   10. Click on ACL as intended for Com-Admin.
11. In the drill down appearing, select ACL > Users > Activate Commissionerate User. By this action, the list of all Commissionerate Users (Full Name + Designation + SSO OID) will appear. Kindly go over this list to verify the availability of particulars of Officers as furnished earlier through SSO OID Template Excel worksheet.

12. Further, Other activities under ACL can be pursued now

To
All COM_ADMINs.

Sir / Madam,

Please refer to the ADG(Systems), DGS, New Delhi instructions regarding formation of a Working Group for carrying forward the ACES Implementation and Operationalisation work in your Commissionerate. In this regard certain queries are being raised on the creation of Commissionerate level Superintendent, say, ACES_Com_SP USER.

In this connection, please find enclosed an Excel file explaining:
(1) the Description of FUNCTIONAL USERS under ACES and
(2) the procedure on HOW TO CREATE VIEW-SP USER based on LIST/VIEW facility (activity) permitted for ALL DEPARTMENTAL USERS other than regular functional (workflow) USER under ACES

PLEASE adhere to the ACES laid limitations of allowing a few VIEW activities alone to a non-functional Departmental User.

Requesting for co-operation on this aspect form one and all,

yours faithfully,

(G.Gururaghavendran)
HQADMIN-ACES
044-28331105 / 28331106
List of regular Users who can be activated for functions under ACES

MODULES

1. As such, **REG, RET and CLI** modules are rolled out as mentioned in the Trade Notice
2. **ACL** module is wholly available for the COM_ADMIN only

USERS

SP

1. SP = Superintendent under ACES
2. SP always denotes a Range Superintendent
3. Hence any SP has a distinct Range jurisdiction

   - Under ACES software, SP template is in-built which means that at the time of creation of SP Role, the User-Activities are already pre-set under each Module like REG and RET
   - As such, one notional Headquarters Commissionerate level SP can be created for VIEW purposes as explained in the Instructions from DGS with entire Commissionerate-level jurisdiction
   - Similarly, one notional Divisional SP can be created for VIEW purposes as explained in the Instructions from DGS with Division level jurisdiction for each Division of the Commissionerate

   **CAUTION:**

   **PLEASE DO NOT ASSIGN ACTIVITIES TO THESE SP-VIEW USERS WHEREVER THE ACL ACTIVITY-SHEET SHOWS AS SP. IF DONE, THERE WILL BE CLASH OF JURISDICTION IN RESPECT OF THE REGULAR ACTIVITY TO BE DONE BY THE ACTUAL RANGE SP UNDER WORKFLOW AND THIS WILL RESULT IN CHAOS AND PROBLEMS**

AC_DC

1. AC= Assistant Commissioner
2. DC= Deputy Commissioner

   Under ACES, AC and DC are considered on same parlance with regard to the functions under various modules like REG and RET
   - As such, only Divisional level AC_DC can be created under ACES with distinct Division jurisdiction

JC_AD

1. JC=Joint Commissioner
2. AD=Additional Commissioner

   Under ACES, JC and ADC are considered on same parlance with regard to the functions under various modules like RET
   - Wherever there is more than one JC or ADC or both exist in a Commissionerate, it is suggested that Commissioner may please devise a model sharing the Division-jurisdictions among them
   - This will enable distinct JC or ADC to perform the function under RETURNS module where LIST ORIGINAL RETURNS WITH RANGE CODE activity is available for JC_ADC, for view and selection of returns for any examination

COMMISSIONER

1. Under ACES, as is the general case, Commissioner is also a Com-User and has to be activated by the Com-Admin of the said Commissionerate.
In cases where a Commissioner has additional charges of another Commissionerate(s), then the Office has to make a HQUSER by the HQADMIN and then only the Commissioner will be able to function with jurisdiction across more than one Commissionerate under ACES.

In such situations, the Com_Admin of the regular charge Commissionerate has to do the following steps:

(i) De-activate the Commissioner Role Group

(ii) Confirm deactivated Commissioner Role group by listing the role groups

(iii) Inform the carrying out of this procedure and completion of the same to HQADMIN, DGS (Chennai and Delhi), Commissioners concerned

(iv) The said procedure is required to be carried out to enable the subject Commissioner as a HQUSER so that jurisdiction of more than one Commissionerate can be assigned to this Officer. Also, appropriate role group has to be created under ACES > ACL by HQADMIN and for this all prevailing similar role groups created already by the COM-ADMINs have to be deactivated.

**MODULES**

1. As such, **REG, RET and CLI** modules are rolled out as mentioned in the Trade Notice
2. **ACL** module is wholly available for the COM_ADMIN only

**IMPORTANT**

Instructions with regard to other Modules and other Users will be issued by DGS appropriately
List of Activities that can be assigned to a Departmental User i.e. a VIEW_SP User who is not part of any available Workflow under ACES

IMPORTANT

Certain Specified LIST or VIEW Activities ear-marked for "ALL DEPARTMENTAL USERS" are alone permitted under ACES for any general purpose users.

In the Activities Sheet, list of activities with a box for ticking against each activity can be seen.

Wherever the activity is applicable, there will be a tick mark entered already by ACES software.

If any activity is not applicable to a user and therefore to be made unavailable to that user-role, then UNTICK the relevant box. Just by clicking with the mouse on the ticked box, the box will get unticked. For cases requiring enabling of the activity, the operation is vice-versa.

Always, Go Through Once, SAVE, Go Through Second Time and then SUBMIT finally.

PLEASE DO NOT ASSIGN ANY ACTIVITY TO THE GENERAL VIEW-USER-SP WHEREVER THE ACL ACTIVITY-SHEET SHOWS THE ACTIVITY IS A WORK FLOW ACTIVITY MEANT FOR A RANGE SP. IF DONE, THERE WILL BE CLASH OF JURISDICTION IN RESPECT OF THE REGULAR ACTIVITY TO BE DONE BY THE ACTUAL RANGE SP UNDER WORKFLOW AND THIS WILL RESULT IN CHAOS AND PROBLEMS

CAUTION

CENTRAL EXCISE

ACL
NO ACTIVITIES CAN BE GIVEN

REG
LIST OF ASSESSEES (LIST OF ASSESSEES FOR VIEW) - ALL
1 DEPARTMENTAL USERS
YES
2 ALL OTHER ACTIVITIES
NO

(REGISTRATION)

(Because, all other activities involve workflow activities meant for the Range SP and the Divisional AC_DC only)

RET
LIST REVIEWED RETURNS (RANGE CODE) (LIST REVIEWED RETURNS) - ER-1 - DEPARTMENTAL USERS
1 YES
LIST REVIEWED RETURNS (RANGE CODE) (LIST REVIEWED RETURNS) - ER-2 - DEPARTMENTAL USERS
2 YES
LIST REVIEWED RETURNS (RANGE CODE) (LIST REVIEWED RETURNS) - ER-3 - DEPARTMENTAL USERS
3 YES
LIST RISKY RETURNS - ER-1- DEPARTMENTAL USERS
4 YES
LIST RISKY RETURNS - ER-2- DEPARTMENTAL USERS
5 YES
LIST RISKY RETURNS - ER-3- DEPARTMENTAL USERS
6 YES
7 ALL OTHER ACTIVITIES
NO
(Because, the other activities refer to special purpose activities to be carried out by the Range SP / Divisional AC_DC/ JC_AD doing scrutiny of the return filed by the assessee)

CLI CLAIMS & INTIMATIONS

1. VIEW (SSI EXEMPTION-VIEW)- DEPARTMENTAL USERS

2. VIEW (INVOICE BOOKS-USAGE-VIEW)- DEPARTMENTAL USERS

3. VIEW (INVOICE BOOKS-CANCELLATION-VIEW)- DEPARTMENTAL USERS

4. VIEW (ACCOUNT OF REMOVAL BY EOU-VIEW) -DEPARTMENTAL USERS

5. VIEW (GOODS PROCUREMENT - CONCESSIONAL RATE-VIEW)

6. VIEW (GOODS PROCUREMENT - MONTHLY RETURNS -VIEW)

7. VIEW (REMISSION OF DUTY- VIEW)- DEPARTMENTAL USERS

8. VIEW (REMOVAL OF GOODS FROM JOB WORKER-VIEW GOODS REMOVAL)- DEPARTMENTAL USERS

9. VIEW (CENVAT TRANSFER -VIEW)- DEPARTMENTAL USERS

10. VIEW (IMPORT OF GOODS AT CONCESSIONAL RATE- RECEIPT OF IMPORTED GOODS-VIEW)- DEPARTMENTAL USERS

11. VIEW ( FROM WAREHOUSE- RECEIPT OF IMPORTED GOODS - VIEW-DEPT)- DEPARTMENTAL USERS

12. VIEW (REMOVAL OF SEMI FINISHED GOODS-VIEW)- DEPARTMENTAL USERS

13. VIEW (REMOVAL OF GOODS FOR TESTING-VIEW)-DEPARTMENTAL USERS

14. VIEW (RECORD MAINTENANCE-VIEW)- DEPARTMENTAL USERS

15. ALL OTHER ACTIVITIES

(Because, the other referred activities involve workflow activities meant for jurisdictional Range SP, AC_DC, JC_ADC or Commissioner only)
List of Activities that can be assigned to a Departmental User i.e. a VIEW_SP USER who is not part of any available Workflow under ACES

**IMPORTANT**

1. Certain Specified LIST or VIEW Activities ear-marked for "ALL DEPARTMENTAL USERS" are alone permitted under ACES for any general purpose users.

In the Activities Sheet, list of activities with a box for ticking against each activity can be seen.

2. Wherever the activity is applicable, there will be a tick mark entered already by ACES software.

If any activity is not applicable to a user and therefore to be made unavailable to that user-role, then UNTICK the relevant box. Just by clicking with the mouse on the ticked box, the box will get unticked. For cases requiring enabling of the activity, the operation is vice-versa.

Always, Go Through Once, SAVE, Go Through Second Time and then SUBMIT finally.

**CAUTION**

PLEASE DO NOT ASSIGN ANY ACTIVITY TO THE GENERAL VIEW-USER-SP WHEREVER THE ACL ACTIVITY-SHEET SHOWS THE ACTIVITY IS A WORK FLOW ACTIVITY MEANT FOR A RANGE SP. IF DONE, THERE WILL BE CLASH OF JURISDICTION IN RESPECT OF THE REGULAR ACTIVITY TO BE DONE BY THE ACTUAL RANGE SP UNDER WORKFLOW AND THIS WILL RESULT IN CHAOS AND PROBLEMS

### SERVICE TAX

<table>
<thead>
<tr>
<th>ACL</th>
<th>NO ACTIVITIES CAN BE GIVEN</th>
<th>CLEAR ALL</th>
</tr>
</thead>
<tbody>
<tr>
<td>REG</td>
<td>1 VIEW ST2 (ALL DEPARTMENTAL USERS)</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>2 ALL OTHER ACTIVITIES</td>
<td>NO</td>
</tr>
<tr>
<td>RET</td>
<td>1 VIEW ST3 (VIEW ST3 FOR DEPARTMENTAL USERS)</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>2 VIEW ORIGINAL ST3 (VIEW ST3 FOR DEPARTMENTAL USERS)</td>
<td>YES</td>
</tr>
<tr>
<td></td>
<td>3 ALL OTHER ACTIVITIES</td>
<td>NO</td>
</tr>
</tbody>
</table>