D.O.F. No. 96/42/2014-CX.1

10th October, 2014

Dear Chief Commissioner,

Sub :— Steps to be taken on ACES for implementation of cadre review and transitional arrangements – reg.

Please refer to my letter of even no. dated 19-9-2014 detailing the steps to be taken with reference to ACES. I am sure necessary steps have accordingly been initiated by you.

2. As already instructed in the earlier letter, it is expected that trade notices would have been issued regarding creation of new divisions and ranges with copy to the Directorate General of Systems. On receipt of the same, Directorate of Systems would issue CDR (Commissionerate Division and Range) Code.

3.(1) After allocation of CDR code , process of migration of assessees from old CDR code to new CDR code is to be undertaken . For this purpose , Zones had been asked vide my letter dt 19-09-2014 to send information in respect of their assessees in the prescribed excel format providing details of registration number, old location code and new location code. Despite clear instructions in the earlier letter to send the information by 30-9-2014, I have been informed by the Directorate General of Systems that none of the Zones have sent information in the prescribed excel format.

3.(2) This information is crucial for starting the process of migration and must be sent to the Directorate of Data Management with a copy to the Directorate General of Systems by 25-10-2014, in the format prescribed following the procedure of double check (one officer to make and another officer to check) prescribed. I am personally monitoring the progress of receipt of data in excel format for migration and delay in submission of information would be viewed seriously and Chief Commissioners held personally responsible for delay and incorrect submission of information.

4. After 15th October, 2014 and till the process of migration to new CDR is completed, assessees would continue to pay duty using their existing CDR code (Commissionerate, Division and Range Code). This
point needs to be clearly brought to the notice of the trade and to the field formations so that there is no difficulty in paying duty. As the duty would be deposited as per old CDR codes, revenue shall also be reported as per the old Zones and Commissionerates by the Zonal Chief Commissioners till further orders.

5. However, Show Cause Notices where necessary would be issued as per new jurisdictions after 15th October, 2014 as new jurisdictions come into effect from that date.

6. Once migration is completed, auto-generated emails would be sent to the assessee by the Directorate General of Systems informing them of the new location codes. Besides, there will be a facility in ACES and EASIEST websites in which the assessee can enter their registration number to see their new location code. Further tickers will be put on CBEC and ACES websites for the same. In no circumstances, assessee should be asked to visit range superintendents. It is expected that migration of assessee to new CDRs would be completed by 30th of November, 2014.

7. I am sure you would appreciate the seriousness of the issue and attend to the same personally.

Yours sincerely,

(S.B. Singh)

All Chief Commissioners of Central Excise and Service Tax.

Copy to the Chairman and all Members