

**INSTRUCTION**

**F.No. 221/01/2016-CX.6**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

New Delhi, Dated the 6<sup>th</sup> June, 2016

To,

Principal Chief Commissioner of Central Excise/ Service Tax (All),  
Chief Commissioner of Central Excise/ Service Tax (All),  
Principal Commissioner of Central Excise/ Service Tax (All),  
Webmaster, CBEC

Madam / Sir,

**Sub: Instructions on Information returns to be furnished under Notification No. 4/2016-ST dated 15.02.2016 – reg.**

Attention is invited to Notification No. 4/2016-ST dated 15.2.2016 by which the 'Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016' has been notified.

2. As per Rule 3 of said Rules, a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act 2003, or any other entity entrusted with such functions by the Central Government or State Government, who is duly authorised by such State Electricity Board or an electricity distribution or transmission licensee or other entity (**hereinafter referred to as 'State Electricity Agency'**), as the case may be, shall furnish information return electronically under sub-section (1) of Section 15A of the Central Excise Act, 1944, with regard to certain class of assesseees in the form prescribed as Form AIRF along with the Annexure to the said Form (AIRA-II).

3. It may be noted that the said Rules require the Principal Chief Commissioner or the Chief Commissioner of Central Excise and Service Tax in-charge of the Central Excise or Service Tax Zone to identify and intimate the State Electricity Agency, information of such manufacturers, who are using an induction furnace or rolling mill to manufacture goods falling under Section XV of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986), whose aggregate value of clearances exceeds one hundred and fifty lakh rupees in the financial year to which the return pertains.

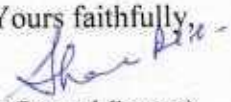
4. In this regard, to maintain uniformity of practice the following procedure is hereby prescribed:-

- i. The Principal Chief Commissioner or the Chief Commissioner of Central Excise and Service Tax in-charge of the Central Excise or Service Tax Zone shall nominate an officer to liaison with the officials of the State Electricity Agencies to apprise them of the compliance required under the Service Tax and Central Excise (Furnishing of Annual Information Return) Rules, 2016.
- ii. It may be conveyed to the State Electricity Agencies that as required under the said rules, an officer is required to be duly authorized by such State Electricity Agency to furnish information return in the format prescribed in the said rules. The procedure for furnishing such return may also be conveyed for ease of compliance.
- iii. The Principal Chief Commissioner or the Chief Commissioner of Central Excise and Service Tax shall identify and intimate to such authorised officer, information pertaining to such manufacturers who are using an induction furnace or rolling mill to manufacture goods falling under Section XV of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) whose aggregate value of clearances exceeds one hundred and fifty lakh rupees in the financial year to which the return pertains, by the 30<sup>th</sup> June of the subsequent financial year.
- iv. It may also be noted that till such time the formats for electronic filing of return is not finalised, such returns may be received in a computer readable media (Compact Disc-Read Only Memory (CD-ROM) or a Digital Video Disc (DVD).

5. After receipt of the data, responsibility of its analysis, dissemination to the field formations and monitoring of the action taken, shall rest with the Principal Chief Commissioner / Chief Commissioner of Central Excise and Service Tax.

6. It may also be noted that after receipt and preliminary analysis of the data, Chief Commissioners shall forward detailed views on the format in which data should be collected along with suggestions of checks and verification.

7. Difficulty experienced, if any, in implementing the instruction should be brought to the notice of the Board.

Yours faithfully,  


(Shankar Prasad Sarma)

Under Secretary to the Government of India