



POWER OF SIMPLICITY

Implementation of Excise for Dealers in Tally.ERP 9

The information contained in this document is current as of the date of publication and subject to change. Because Tally must respond to changing market conditions, it should not be interpreted to be a commitment on the part of Tally, and Tally cannot guarantee the accuracy of any information presented after the date of publication. The information provided herein is general, not according to individual circumstances, and is not intended to substitute for informed professional advice.

This document is for informational purposes only. TALLY MAKES NO WARRANTIES, EXPRESS OR IMPLIED, IN THIS DOCUMENT AND SHALL NOT BE LIABLE FOR LOSS OR DAMAGE OF WHATEVER NATURE, ARISING OUT OF, OR IN CONNECTION WITH THE USE OF OR INABILITY TO USE THE CONTENT OF THIS PUBLICATION, AND/OR ANY CONDUCT UNDERTAKEN BY PLACING RELIANCE ON THE CONTENTS OF THIS PUBLICATION.

Complying with all applicable copyright and other intellectual property laws is the responsibility of the user. All rights including copyrights, rights of translation, etc., are vested exclusively with TALLY SOLUTIONS PRIVATE LIMITED. No part of this document may be reproduced, translated, revised, stored in, or introduced into a retrieval system, or transmitted in any form, by any means (electronic, mechanical, photocopying, recording, or otherwise), or for any purpose, without the express written permission of Tally Solutions Pvt. Ltd.

Tally may have patents, patent applications, trademarks, copyrights, or other intellectual property rights covering subject matter in this document. Except as expressly provided in any written licence agreement from Tally, the furnishing of this document does not give you any licence to these patents, trademarks, copyrights, or other intellectual property.

© 2012 Tally Solutions Pvt. Ltd. All rights reserved.

Tally, Tally 9, Tally9, Tally.ERP, Tally.ERP 9, Shoper, Shoper 9, Shoper POS, Shoper HO, Shoper 9 POS, Shoper 9 HO, TallyDeveloper, Tally Developer, Tally.Developer 9, Tally.NET, Tally Development Environment, Tally Extender, Tally Integrator, Tally Integrated Network, Tally Service Partner, TallyAcademy & Power of Simplicity are either registered trademarks or trademarks of Tally Solutions Pvt. Ltd. in India and/or other countries. All other trademarks are properties of their respective owners.

Version: Implementation of Excise for Dealers in Tally.ERP 9/Release 3.7/November 2012

Contents

Introduction

Basic Concepts in Excise Duty	1
<i>Excisable Goods</i>	1
Dealer of Excisable Goods	2
First Stage Dealer	3
Second Stage Dealer	3
Registration of Dealers	3
CENVAT Credit	4
<i>Purchases from Manufacturer</i>	5
<i>Purchases from a Agent of Manufacturer</i>	6
<i>Purchases from Importer</i>	6
<i>Purchases from First Stage Dealer</i>	7
<i>Purchases from Second Stage Dealer</i>	7
Salient Features of Dealer Excise Compliant Tally.ERP 9	8

Lesson 1: Enabling Dealer Excise in Tally.ERP 9

1.1 Enabling Excise in Tally.ERP 9	9
1.1.1 Create Company	9
1.1.2 Enable Excise	10
1.1.3 Enable VAT	14

Lesson 2: Creation of Masters

2.1 Sales and Purchase Ledgers	16
2.2 Duties & Taxes Ledger	19
2.3 Party Ledgers	22
2.4 Tariff Classification	26
2.5 Stock Items	27
2.6 Creating Excise Voucher Type	35

Lesson 3: Dealer Excise Opening Stock

3.1 Accounting Excise Opening Stock	40
---	----

Lesson 4: Transactions

4.1 Purchase of Excisable Goods	50
4.1.1 Purchases from a Manufacturer	51
4.1.2 Purchases from Agent of a Manufacturer (Consignment Agent)	58
4.1.3 Purchase From Agent of Manufacturer	61
4.1.4 Purchase from Manufacturer Depot	64
4.1.5 Purchase from First Stage Dealer	67
4.1.6 Purchase From Agent of Dealer	72

4.1.7	Purchases from Importer	76
4.1.8	Purchases from Agent of Importer (Consignment Agent)	79
4.1.9	Purchases From Agent of Importer	83
4.1.10	Selection of Same Item Multiple Times in Excise Purchase	86
4.2	Sale of Excisable Goods	93
4.2.1	Excise Sales (Excise Invoice)	94
4.2.2	Excise Invoice without Supplier Trader Information	101
4.2.3	Excise Invoice cum Commercial Invoice	103
4.2.4	Commercial Invoice	107
4.2.5	Sale of Goods Purchased from Agent of Manufacturer (Consignment Agent)	111
4.2.6	Sale of Goods Purchased From Agent of Manufacturer	114
4.2.7	Sale of Goods Purchased from Manufacturer Depot	117
4.2.8	Sales of Goods Purchased From Agent of Dealer	120
4.2.9	Sale of Goods purchased from Importer	123
4.2.10	Sale of Goods Purchased from Agent of Importer (Consignment Agent)	126
4.2.11	Sale of Goods Purchased from Agent of Importer	129
4.2.12	Selection of Same Item Multiple Times in Excise Sales	132
4.3	Customs Clearance	136
4.3.1	Full Clearance of Imported Goods	136
4.3.2	Partial Clearance of Imported Goods	141
4.4	Conditional Pass on of Additional Duty (Imports)	149
4.5	Duty Charging on Excise Purchases and Sales	152
4.5.1	Charging Duty on Excise Purchases	152
4.5.2	Charging Duty on Excise Sales	158

Lesson 5: Return of Goods

5.1	Sales Returns	161
5.2	Purchase Returns	164

Lesson 6: Reports

6.1	Excise Stock Register	167
6.2	Excise Purchase Bill Register	171
6.3	Excise Stock CENVAT Register	172
6.3.1	Excise Stock CENVAT Register - All Items	173
6.3.2	Excise Stock CENVAT Register - One Item	174
6.4	Party Wise Duty Extract	176
6.5	Customs Clearance Register	177
6.6	Sales and Purchase Extract	180
6.7	Form RG 23D	183
6.8	Quarterly Return - Form 2	188
6.9	E>Returns	193

Introduction

Excise duty or **Duty of Excise** is a tax on goods produced or manufactured in India and intended for home consumption i.e, sale in India. The Excise duty is chargeable at the time of production or manufacturing, but for convenience it is charged at the time of removal.

It is basically an indirect tax on the manufacturer or producer which is passed on to the ultimate consumer. The levy and collection of duty of Excise is provided under authority of the Central Excise Act, 1944 at the rates specified under Central Excise Tariff Act, 1985. The duty is commonly referred to as the Basic Excise Duty. Certain items like fibre, yarn and so on also attract Additional Excise Duty under Additional Duties of Excise (Textiles and Textile Articles) Act, 1975 in addition to Basic duty of Excise.

Basic Concepts in Excise Duty

The following are some of the basic terms related to Excise.

Excisable Goods

Excisable goods means goods specified in the schedule to the Central Excise Tariff Act, 1985 as being subject to a duty of excise.

The basic conditions to be satisfied are,

- ❑ The goods must be movable
- ❑ The goods must be marketable i.e., saleable in the market as such goods. Actual sale of goods in the market is not necessary as excise duty is chargeable on manufacture and not on sale
- ❑ The goods must be specified in the Central Excise Tariff Act

Dealer of Excisable Goods

A dealer of excisable goods is one who is registered under Central Excise Rules.

Any of the following categories would constitute a registered dealer

- ❑ Depot of a manufacturer or the premises of the consignment agent of the manufacturer or any other premises from where the goods are sold on behalf of the manufacturer
- ❑ First stage dealer of excisable goods
- ❑ Second stage dealer of excisable goods
- ❑ Depot of an importer or the premises of the consignment agent of the importer
- ❑ First stage dealer of imported goods
- ❑ Second stage dealer of imported goods

Dealers of Excisable Goods

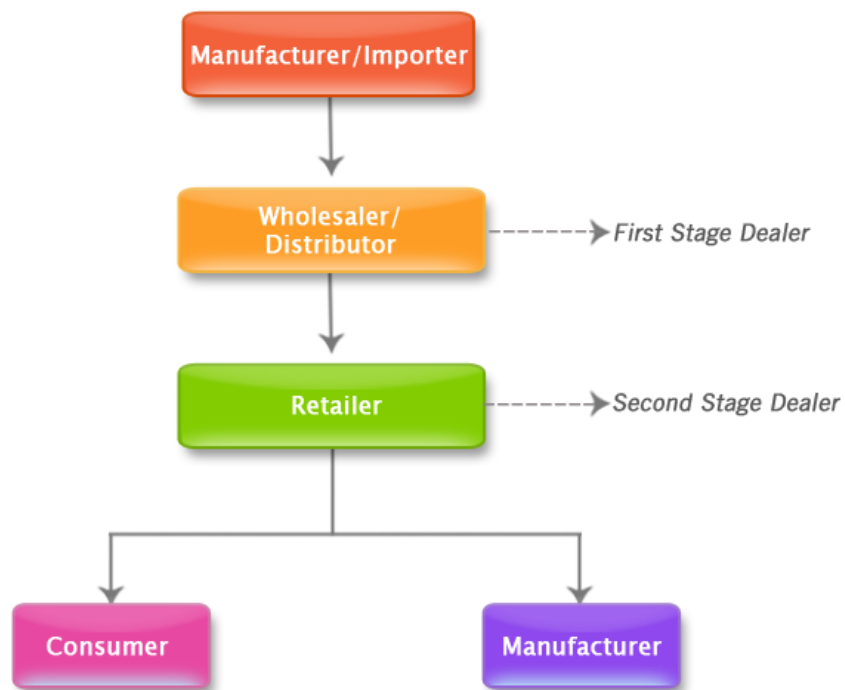


Figure 1.1 Chart showing Dealers of Excisable Goods

First Stage Dealer

A First Stage Dealer is a dealer, who purchases the goods directly from,

- The manufacturer under the cover of an invoice issued in terms of the provisions of Central Excise Rules, 2002 or from the depot of the said manufacturer, or from premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer, under cover of an invoice or
- An importer or from the depot of an importer or from the premises of the consignment agent of the importer, under cover of an invoice

Second Stage Dealer

A Second Stage Dealer is a dealer who purchases the goods from a first stage dealer.

Registration of Dealers

Every Dealer or Importer issuing CENVATable Invoices should be registered with the jurisdictional Range Superintendent as per the procedure prescribed in Rule 9 of Central Excise (No. 2) Rules 2001. The registration is valid only for the premises it is granted. Where the manufacturer or dealer, has more than one premise it is necessary to obtain a separate registration for each premises from the respective Range Superintendent having jurisdiction over the premises, whether it be a factory or a depot / branch office desiring to issue CENVAT invoices.

The registration numbers are PAN based 15 digit alpha numeric numbers. The first part denotes 10 character (alpha numeric) Permanent Account number issued by Income tax authorities and the second part comprises of a fixed 2 character alpha code which is as follows:

Sl.No.	Category	Code
1.	Central Excise Manufacturers	XM
2.	Registered Dealers	XD

This is followed by a three character numeric code - 001, 002, 003 etc., i.e, where a manufacturer has only one factory / dealer's premise / warehouse, the last three character will be 001. If there are more than one factories / dealer's premises / warehouses of such a person holding common PAN for all such premises, the last three character would be 002, 003 etc.

CENVAT Credit

A manufacturer or producer of final products shall be allowed to take credit referred as CENVAT credit on the following:

- ❑ Duty of excise specified in the First and Second Schedule to the Excise Tariff Act (ED).
- ❑ Additional duty of Excise leviable under Additional Duties of Excise (Textile and Textile Articles) (AED [T and TA]).
- ❑ Additional duty of Excise leviable under Additional Duties of Excise (Goods of Special Importance) (AED [GSI]).
- ❑ The National Calamity Contingent duty (NCCD) leviable under Finance Act.
- ❑ Education Cess on excisable goods.
- ❑ Additional Duty leviable under Customs Tariff Act.

The Central Government entitles manufacturer of excisable goods to avail CENVAT credit of duty paid on the inputs purchased from a first stage dealer or a second stage dealer, as the case may be, in terms of the provisions of Central Excise Rules, 2002.

Eventually, the manufacturer or producer can utilize the CENVAT credit for payment of duty of excise on any final product.

Consider the following diagrams to understand the mechanism of passing of CENVAT Credit by various dealers of excisable goods.

Purchases from Manufacturer

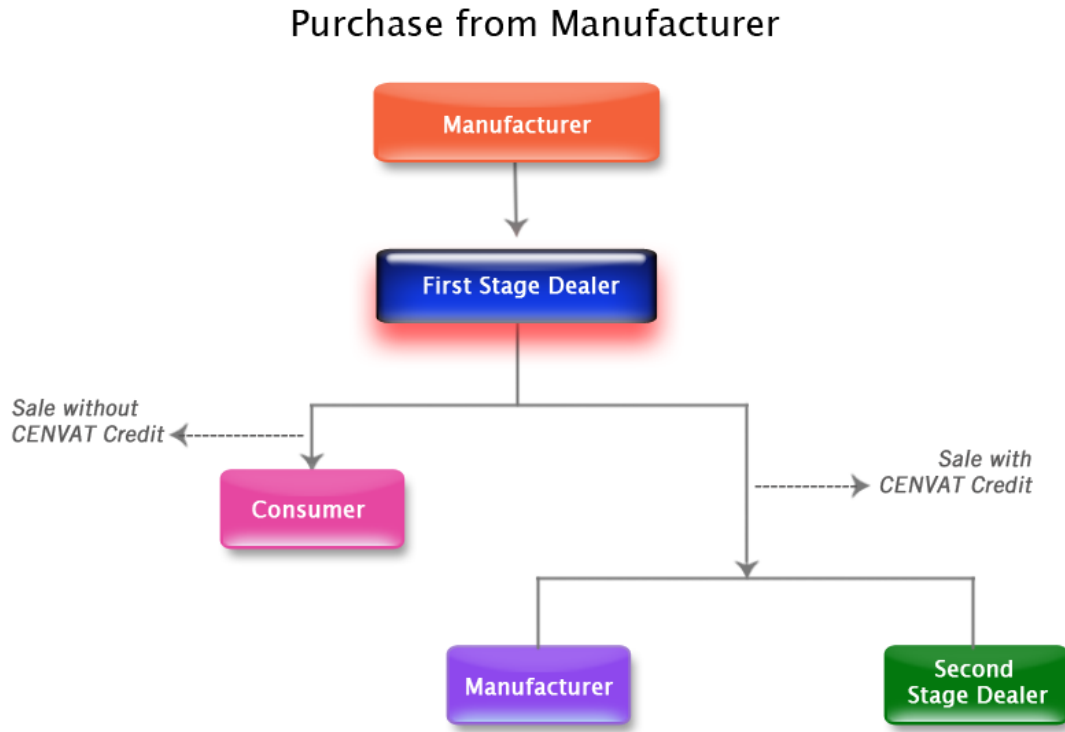


Figure 1.2 Purchases from Manufacturer

Purchases from a Agent of Manufacturer

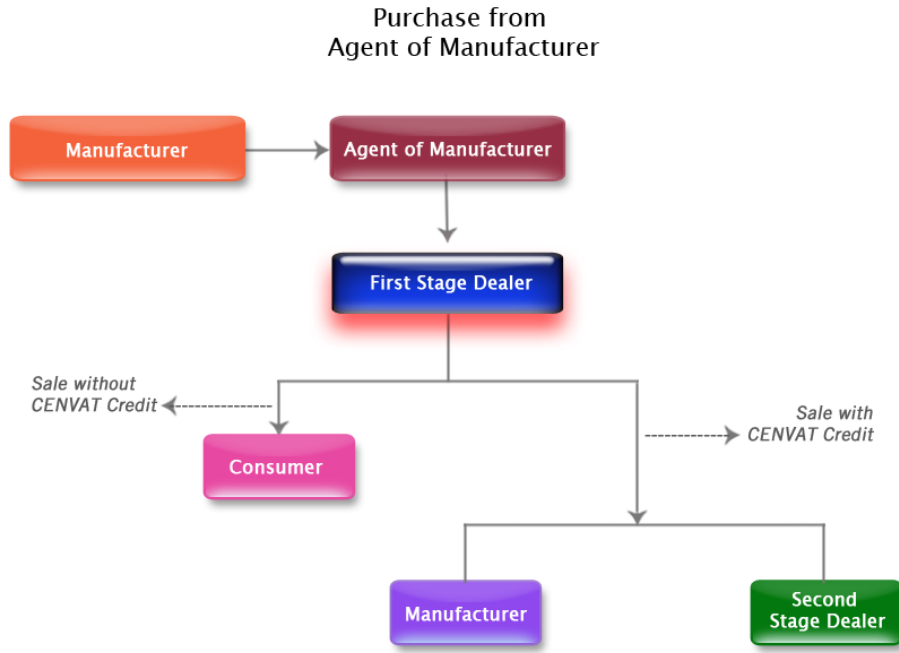


Figure 1.3 Chart showing Purchases from Agent of Manufacturer

Purchases from Importer

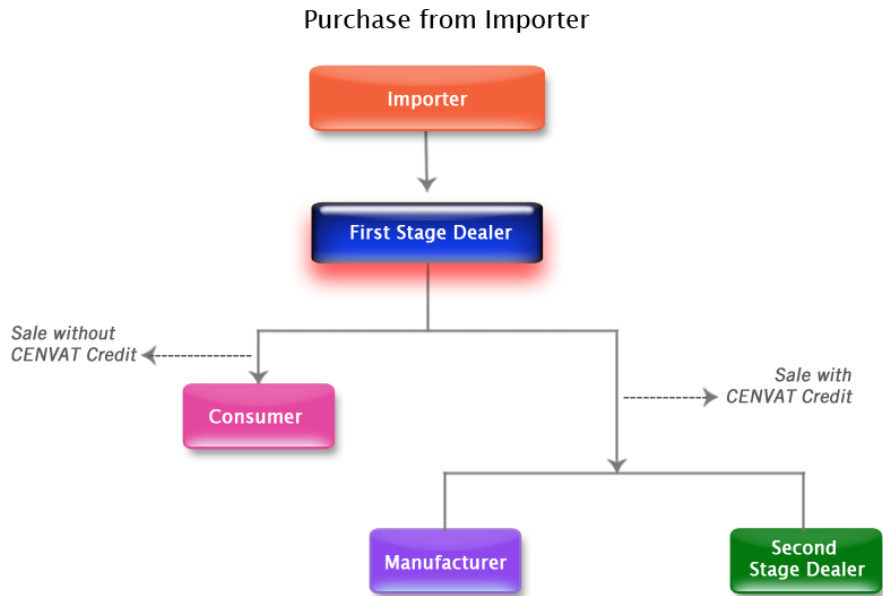


Figure 1.4 Chart showing Purchases from an Importer

Purchases from First Stage Dealer

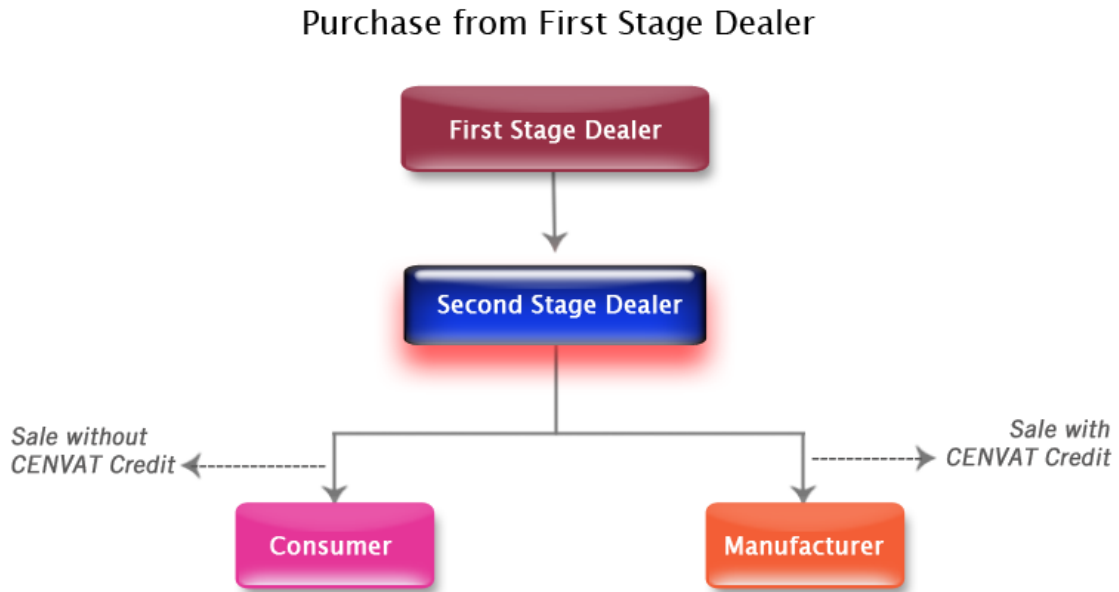


Figure 1.5 Chart showing Purchases from First Stage Dealer

Purchases from Second Stage Dealer

Purchase from Second Stage Dealer

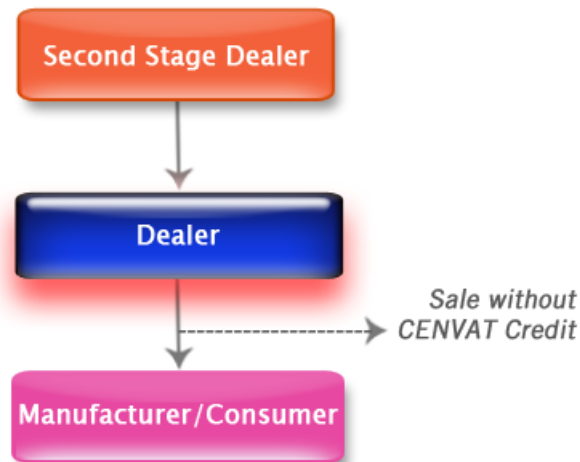


Figure 1.6 Chart showing Purchases from Second Stage Dealer

Salient Features of Dealer Excise Compliant Tally.ERP 9

Following are the salient features of the excise module:

- ❑ Simple and user-friendly
- ❑ Easy to setup and use
- ❑ Generates Excise Invoice raised by first and second stage registered dealers to pass on CENVAT Credit.
- ❑ Allows Batch-wise Inventory details.
- ❑ Provides option to print details of Manufacturer/ Supplier and all other relevant particulars of the corresponding purchase invoice.
- ❑ Tracks item history of excisable goods, right from the instance of purchase till the time of sale/ passing / termination of CENVAT Credit.
- ❑ Generates statutory returns and excise related reports as mandated, which are Form 2 and Stock Register.
- ❑ Provides flexibility to adjust unassigned CENVAT Credit well within the prescribed lapse period.
- ❑ Facilitates various Excise duty parameters like BED, AED (T and TA), AED (GSI), NCCD, Education Cess and Additional Duty leviable under Customs Tariff Act.

Lesson 1: Enabling Dealer Excise in Tally.ERP 9

Tally.ERP 9's Dealer Excise module facilitates complete Excise Accounting for Dealers engaged in trading of excisable goods and desiring to issue CENVATable invoices. It minimises the possibility of erroneous data entry and ensures transparency and better levels of compliance with the statutes. It requires a one-time configuration in Tally.ERP 9 for Dealer Excise features to be activated.

1.1 Enabling Excise in Tally.ERP 9

It takes a one-time configuration in Tally.ERP 9 for Excise features to be activated. Follow the steps given below to enable Excise in Tally.ERP 9 for a new company **Steelage Industries (P) Ltd.**

1. Create Company
2. Enable Excise
3. Enable VAT

Steelage Industries (P) Ltd., is dealing in Iron & Steel products such as Hot & Cold Rolled Coils, Sheets etc.

1.1.1 Create Company

Go to **Gateway of Tally > Alt + F3: Company Info. > Create Company**

In the **Company Creation** screen,

- Specify **Steelage Industries (P) Ltd.** as the **Company Name** and **Address details**
- Select **India** in the **Statutory Compliance for** field
- Specify the **State, Pin code & Accounts with Inventory** details
- Specify **Financial Year From & Books beginning from** date as **1-4-2012**

The completed **Company Creation** screen is displayed as shown.



Figure 1.1 Company Creation Screen

- Press **Enter** to Accept

1.1.2 Enable Excise

To enable **Excise Feature**, for a company

1. Activate Excise Feature
2. Enable Set/Alter Excise Details
3. Excise Registration Details
4. Enter **VAT TIN, Inter-state Sales Tax Number** and **Company's PAN / Income – Tax No**

To enable **Excise Feature** for **Steelage Industries (P) Ltd.**

Go to **Gateway of Tally > F11: Features > F3: Statutory & Taxation**

- Set **Enable Excise** to **Yes**
- Enable **Set/Alter Excise Details** to **Yes**

The **Statutory & Taxation** features screen appears as shown

Company: **Steelage Industries (P) Ltd**

Statutory & Taxation

Enable Excise	? Yes	Enable Tax Deducted at Source (TDS)	? No
Set/Alter Excise Details	? Yes	Set/Alter TDS Details	? No
<i>(Note : 'Enable Maintain Multiple Godowns' for Multiple Excise Units)</i>		Enable Tax Collected at Source (TCS)	? No
Follow Excise rules for Invoicing	? No	Set/Alter TCS Details	? No
Enable Value Added Tax (VAT)	? No	Enable Fringe Benefit Tax (FBT)	? No
Set/Alter VAT Details	? No	Set/Alter FBT Details	? No
Enable Service Tax	? No	Enable MCA Reports	? No
Set/Alter Service Tax Details	? No		

Tax Information

Local Sales Tax Number :
 Inter-state Sales Tax Number :
 PAN / Income - Tax No. :

F1: Accounts F2: Inventory F3: Statutory F6: Add-Ons

Figure 1.2 F3: Statutory & Taxation Features

- Press **Enter**, to view **Excise Registration Details** screen

In the **Excise Registration Details** screen appears as shown

Excise Registration Details **Steelage Industries (P) Ltd** Ctrl + M X

Registration Types

Registration Type : XXXXXXXXXX **Dealer**

Address : Plot No - 108
5th Cross
BTM Industrial Area
Bangalore

PIN Code : 560058

Telephone No. : 080-66445533

Manufacturer

Excise Details
(Dealer Unit)

Unit Mailing Name : **Steelage Industries (P) Ltd**
(Will be used in all Excise Reports)

Excise Registration (ECC) No. :
 Date of Registration :
 Importer Exporter Code (IEC) :

Excise Book Name (as per Rule 11) :

Other Details

<u>Range</u>	<u>Division</u>	<u>Commissionerate</u>
Code :	Code :	Code :
Name :	Name :	Name :
Address :	Address :	Address :

Figure 1.3 Excise Registration Details Screen

1. **Registration Type:** Selects **Dealer** from Registration Types list
2. **Address, Telephone No and PIN Code:** Address, Telephone No. and PIN Code details are captured from the company creation screen. If required, it can be altered.
3. **Excise Details:** Under this section provide Excise Details of the unit. Excise Details will be specific to the Registration Type selected.



Registration Type selected will be displayed below the heading - Excise Details to identify the unit as a manufacturer or a dealer.

- **Unit Mailing Name:** The **Mailing Name** entered in the company creation will be displayed as the Unit Mailing Name. If required, it can be altered.



Name entered in the Unit Mailing Name will be used in all Excise Reports.

- **Excise Registration (ECC) No.:** Enter the **15** digit Excise Registration Number (ECC) of the Company/Unit, e.g. **AAPBF2149RXD001**
- **Date of Registration:** Enter the date of Excise Registration, e.g. **10-4-2001**
- **Importer Exporter Code (IEC):** Enter the **10** digit Importer Exporter Code of the company/ Unit, e.g. **0100000126**



*It is a unique **10 digit code** issued by **DGFT – Director General of Foreign Trade, Ministry of Commerce, Government of India** to Indian Companies. To import or export in India, IEC Code is mandatory. No person or entity shall make any Import or Export without IEC Code Number.*

4. **Excise Book Name (as per Rule 11):** Enter the Excise Book Name. This will help in maintaining the sequence of Excise invoices raised by the dealer.
 - Select the option **New Number** from the List of Excise Books, to view Serial Number Alteration (Secondary) screen.

In the **Serial Number Alteration** screen, enter the details as shown:

Restart Numbering			Prefix Details		Suffix Details	
Applicable From	Starting Number	Particulars	Applicable From	Particulars	Applicable From	Particulars
1-Apr-2012	1	Yearly	1-Apr-2012	SAI	1-Apr-2012	\12-13

Name : SAI /2012-13
 (alias) :
 Method of Numbering ? Automatic (Manual Override)
 Prevent Duplicates ? Yes
 Starting Number ? 1
 Width of Numerical Part : 0
 Prefill with ZERO ? No

Accept ?
 Yes or No

Figure 1.4 Completed Serial Number Alteration Screen

5. **Other Details:** In this section enter **Range, Division** and **Commissionerate** details

- **Range:** Enter the code Name and Address of the range under which your company is registered.
 - **Code:** Enter Range Code as **05**
 - **Name:** Enter Range Name as **Whitefield**
 - **Address:** Enter the **Range Address**
- **Division:** Enter the code Name and Address of the division under which your company is registered.
 - **Code:** Enter Division Code as **02**
 - **Name:** Enter Division Name as **Division II**
 - **Address:** Enter the **Division Address**
- **Commissionerate:** Enter the code Name and Address of the Commissionerate under which your company is registered.
 - **Code:** Enter Commissionerate Code as **09**
 - **Name:** Enter Commissionerate Name as **Bangalore II**
 - **Address:** Enter the **Commissionerate Address**

Excise Registration Details		Steelage Industries (P) Ltd		Ctrl + M	
Excise Registration Details					
Registration Type	: Dealer				
Address	: Plot No - 108 5th Cross BTM Industrial Area Bangalore				
PIN Code	: 560058				
Telephone No.	: 080.66445533				
Excise Details (Dealer Unit)					
Unit Mailing Name	: Steelage Industries (P) Ltd <i>(Will be used in all Excise Reports)</i>				
Excise Registration (ECC) No.	: AAPBF2149RXD001				
Date of Registration	: 10-Apr-2001				
Importer Exporter Code (IEC)	: 0256354528				
Excise Book Name (as per Rule 11) : SAI /2012-13					
Other Details					
Range		Division		Commissionerate	
Code	: 05	Code	: 02	Code	: 09
Name	: Whitefield	Name	: Division II	Name	: Bangalore II
Address	: 6th Floor, D Wing, Kendriya Sadan, Koramangala, Bangalore Urban - 560034	Address	: 7th Floor, A Wing, Kendriya Sadan, Koramangala, Bangalore Urban - 560034	Address	: P. B. No. 5400, Queens Road, C. R. Building, Bangalore GPO, Bangalore Urban - 560001

Figure 1.5 Completed Excise Registration Details

6. Press **Enter** to accept and save Excise Registration Details

1.1.3 Enable VAT

1. Set the option **Enable Value Added Tax (VAT)** to **Yes**
2. Enable the option **Set/Alter VAT Details** to **Yes**
3. Specify the **Company VAT Details** as shown:

VAT Details	
State	: Karnataka
Type of Dealer	? Regular
Regular VAT Applicable From	: 1-4-2012
Additional Information	
LVO/VSO Code	: 15
Authorised Person	: Pramod
Status / Designation	: Manager
Place	: Bangalore

Figure 1.6 VAT Details

4. Specify the **VAT TIN, Inter-state Sales Tax Number** and **Company's PAN / Income – Tax No** details

Company: Steelage Industries (P) Ltd

Statutory & Taxation

Enable Excise	? Yes	Enable Tax Deducted at Source (TDS)	? No
Set/Alter Excise Details	? Yes	Set/Alter TDS Details	? No
<i>(Note : 'Enable Maintain Multiple Godowns' for Multiple Excise Units)</i>			
Follow Excise rules for Invoicing	? No	Enable Tax Collected at Source (TCS)	? No
Enable Value Added Tax (VAT)	? Yes	Set/Alter TCS Details	? No
Set/Alter VAT Details	? Yes	Enable Fringe Benefit Tax (FBT)	? No
Enable Service Tax	? No	Set/Alter FBT Details	? No
Set/Alter Service Tax Details	? No	Enable MCA Reports	? No

Tax Information

VAT TIN (Composition) :
 VAT TIN (Regular) : **1100228871**
 Local Sales Tax Number :
 Inter-state Sales Tax Number : **56487512330**
 PAN / Income - Tax No. : **ASTES4758D**

Accept ?

F1: Accounts
 F2: Inventory
 F3: Statutory
 F6: Add-Ons

Figure 1.7 Statutory & Taxation Screen

- Press **Enter** to accept

Lesson 2: Creation of Masters

Once you have enabled Dealer Excise in Tally.ERP 9, the excise option will now be available during the creation of Excise masters. Create the following masters in Tally.ERP 9:

- ❑ Sales & Purchase Ledgers
- ❑ Duties & Taxes Ledger
- ❑ Party Ledgers
- ❑ Stock Items
- ❑ Voucher Types

2.1 Sales and Purchase Ledgers

To create the following Purchases and Sales Ledgers:

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

Ledger	Under	Inventory values are affected	Used in VAT Returns	VAT/Tax Class
Sales @ 5%	Sales Accounts	Yes	Yes	Sales @ 5%
Purchases @ 5%	Purchase Accounts	Yes	Yes	Purchases @ 5%
Sales @ 13.5%	Sales Accounts	Yes	Yes	Sales @ 13.5%
Purchases @ 13.5%	Purchase Accounts	Yes	Yes	Purchase @ 13.5%
Purchase - Imports	Purchase Accounts	Yes	Yes	Imports

1. Create Sales Ledger

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the name of the sales ledger in the **Name** field e.g. **Sales @ 5%**
2. Select **Sales Accounts** in the **Under** field
3. Set **Inventory values are affected** to **Yes**
4. Set **Used in VAT Returns** to **Yes** and press **Enter** to view **VAT/Tax Class** Screen
5. In **VAT/Tax Class** Screen select **Sales @ 5%** as **VAT/Tax Class**

The completed **Sales @ 5%** ledger is displayed as shown:

Ledger Creation		Steelage Industries (P) Ltd		Total Op. Bal.
Name : Sales @ 5%				
(alias) :				
Under : Sales Accounts		Mailing Details		
Inventory values are affected ? Yes		Name :		
Type of Ledger ? Not Applicable		Address :		
		State :		
		PIN Code :		
		Tax Information		
Statutory Information		PAN / IT No. :		
Used In VAT Returns ? Yes				
Use for Assessable Value Calculation ? No				
Opening Balance (on 1-Apr-2012) :				Accept ?
				Yes or No

Figure 2.1 Sales @ 5% ledger creation

6. Press **Enter** to accept.



*If VAT is not applicable, set **Used in VAT Returns** to **No** in **F11: Statutory & Taxation** master.*

2. Create Purchase Ledger

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the name of the purchase ledger in the **Name** field e.g. **Purchases @ 5%**
2. Select **Purchase Accounts** in the **Under** field
3. Set **Inventory values are affected** to **Yes**
4. Set **Used in VAT Returns** to **Yes** and press **Enter** to view **VAT/Tax Class** Screen
5. In **VAT/Tax Class** Screen select **Purchases @ 5%** as **VAT/Tax Class**

The completed **Purchases @ 5%** ledger is displayed as shown.

Ledger Creation		Steelage Industries (P) Ltd		Total Op. Bal.
Name : Purchases @ 5%				
(alias) :				
Under : Purchase Accounts		Mailing Details		
Inventory values are affected ? Yes		Name :		
Type of Ledger ? Not Applicable		Address :		
		State :		
		PIN Code :		
Statutory Information		Tax Information		
Used In VAT Returns ? Yes		PAN / IT No. :		
Use for Assessable Value Calculation ? No				
Opening Balance (on 1-Apr-2012) :				Accept ?
				Yes or No

Figure 2.2 Purchase @ 5% Ledger Creation Screen

6. Press **Enter** to accept.

Similarly, create **Sales @ 13.5%**, **Purchase @ 13.5%** and **Purchase - Imports** ledgers.

2.2 Duties & Taxes Ledger

Create the following VAT Tax Ledgers:

Ledger	Under	Type of Duty /Tax	VAT Sub Type	VAT/Tax Class	Inventory values are affected
Input VAT @ 5%	Duties & Taxes	VAT	Input VAT	Input VAT @ 5%	No
Output VAT @ 5%	Duties & Taxes	VAT	Output VAT	Output VAT @ 5%	No
Input VAT @ 13.5%	Duties & Taxes	VAT	Input VAT	Input VAT @ 13.5%	No
Output VAT @ 13.5%	Duties & Taxes	VAT	Output VAT	Output VAT@12.5%	No

1. Create Input VAT Ledger

Go to **Gateway of Tally > Accounts Info. > Ledger > Create**

1. Enter the name of the input VAT ledger in the **Name** field e.g. **Input VAT @ 5%**
2. Select **Duties & Taxes** in the **Under** field
3. In **Type of Duty/Tax** field select **VAT** from the List of Type of Duty/Tax
4. In **VAT Sub Type** field select **Input VAT** form the **List of VAT Sub Types**
5. In **VAT/Tax Class** field select **Input VAT @ 5%**
6. Set **Inventory values are affected** to **No**
7. **Percentage of Calculation** and **Method of Calculation** fields are updated based on the **VAT/Tax Class** selected
8. In **Rounding Method** field select as **Normal Rounding**
9. Set the **Rounding Limit** to **1**

The completed **Input VAT @ 5%** ledger is displayed as shown.

Ledger Creation		Steelage Industries (P) Ltd		Total Op. Bal.
Name	: Input VAT @ 5%			
(alias)	:			
Under	: Duties & Taxes (Current Liabilities)	Mailing Details		
Type of Duty/Tax	: VAT	Name	:	
VAT Sub Type	: Input VAT	Address	:	
VAT/Tax Class	: Input VAT @ 5%	State	:	
Inventory values are affected	? No	PIN Code	:	
Percentage of Calculation (eg 5)	? 5 %	Tax Information		
Method of Calculation	: On VAT Rate	PAN / IT No.	:	
Rounding Method	: Normal Rounding			
Rounding Limit	: 1			
Opening Balance (on 1-Apr-2012) :				Accept ? Yes or No

Figure 2.3 Input VAT @ 5% Ledger Creation Screen

10. Press **Enter** to accept.

2. Create Output VAT ledger

Go to **Gateway of Tally > Accounts Info. > Ledger > Create**

1. Enter the name of the input VAT ledger in the **Name** field e.g. **Output VAT @ 5%**
2. Select **Duties & Taxes** in the **Under** field
3. In **Type of Duty/Tax** field select **VAT** from the List of Type of Duty/Tax
4. In **VAT Sub Type** field select **Output VAT** from the **List of VAT Sub Types**
5. In **VAT/Tax Class** field select **Output VAT @ 5%**
6. Set **Inventory values are affected** to **No**
7. **Percentage of Calculation** and **Method of Calculation** fields are updated based on the **VAT/Tax Class** selected
8. In **Rounding Method** field select as **Normal Rounding**
9. Set the **Rounding Limit** to **1**

The completed **Output VAT @ 5%** ledger is displayed as shown

Ledger Creation		Steelage Industries (P) Ltd	
Name : Output VAT @ 5%			Total Op. Bal.
(alias) :			
Under	: Duties & Taxes (Current Liabilities)	Mailing Details	
Type of Duty/Tax	: VAT	Name	:
VAT Sub Type	: Output VAT	Address	:
VAT/Tax Class	: Output VAT @ 5%	State	:
Inventory values are affected	? No	PIN Code	:
Percentage of Calculation (eg 5)	? 5 %	Tax Information	
Method of Calculation	: On VAT Rate	PAN / IT No.	:
Rounding Method	: Normal Rounding		
Rounding Limit	: 1		
Opening Balance (on 1-Apr-2012) :			Accept ? Yes or No

Figure 2.4 Output VAT @ 5% Ledger creation

10. Press **Enter** to accept.

Similarly, create **Input VAT @13.5%** and **Output VAT @ 13.5%** ledgers.



- i. In instances, where a particular VAT Class is not applicable, select **Not Applicable** to avail the flexibility to select the classifications while creating the Invoice.
- ii. The applicable VAT rate and the basis of calculation for the selected VAT class will be displayed automatically and the cursor skips the **Percentage of Calculation** and **Method of Calculation** field.
- iii. If you select **Not Applicable** in the **Default VAT/Tax class** field, the cursor moves to the **Percentage of Calculation** field and the **Method of Calculation** is manually selected.
- iv. If you select **CST** in **Type of Duty/Tax**, you will be prompted to specify the rate in **Percentage of Calculation** and the applicable **Method of Calculation**.

2.3 Party Ledgers

Sundry Creditors Ledgers

Ledger	Under	Maintain balances bill- by-bill	Set/Alter Excise Details	Nature of Purchase
Sterling Steel Industries	Sundry Creditors	Yes	Yes	Manufacturer
Mega Manufacturer	Sundry Creditors	Yes	Yes	Manufacturer
Sterling Steel - Depot	Sundry Creditors	Yes	Yes	Manufacturer Depot
Globus Steel Traders	Sundry Creditors	Yes	Yes	Agent of Manufacturer (Consignment Agent)
Indus Traders	Sundry Creditors	Yes	Yes	From Agent of Manufacturer
MM Iron & Steel	Sundry Creditors	Yes	Yes	First Stage Dealer
Indus Mega Traders	Sundry Creditors	Yes	Yes	From Agent of Dealer
Excellor Impex (P) Ltd.	Sundry Creditors	Yes	Yes	Purchase From Importer
Alpine Traders	Sundry Creditors	Yes	Yes	From Agent of Importer
Ziga Traders	Sundry Creditors	Yes	Yes	Agent of Importer (Consignment Agent)

Sundry Debtors Ledgers

Ledger	Under	Maintain balances bill- by-bill	Set/Alter Excise Details	Nature of Purchase
Decora Equipments	Sundry Debtors	Yes	Yes	First Stage Dealer
EMPEE Engineering	Sundry Debtors	Yes	Yes	Second Stage Dealer
Innova Steel Traders	Sundry Debtor	Yes	Yes	-

1. Sundry Creditors Ledger

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the name of the sundry creditor ledger in the **Name** field e.g. **Sterling Steel Industries**
2. Select **Sundry Creditors** in the **Under** field

3. Set **Maintain balances bill-by-bill** to **Yes**
4. Mention the **Default Credit Period**, if any
5. Set **Inventory values are affected** to **No**
6. Enter the **Mailing Details** and **Tax information**
7. Enable **Set/Alter VAT Details** to **Yes** and provide the VAT Details
8. Enable **Set/Alter Excise Details** to **Yes** to display Excise Details screen

Ledger Creation		Steelage Industries (P) Ltd		Total Op. Bal.
Name	: Sterling Steel Industries			
(alias)	:			
Under	: Sundry Creditors (Current Liabilities)			
Maintain balances bill-by-bill	? Yes			
Default Credit Period	:			
Inventory values are affected	? No			
		Mailing Details		
		Name	: Sterling Steel Industries	
		Address	: # 854 Industrial Area Yeshwanthpura Bangalore	
		State	: Karnataka	
		PIN Code	: 560042	
		Tax Information		
		PAN / IT No.	: AFSDS0058F	
		Set/Alter VAT Details	? Yes	
		Set/Alter Excise Details?	Yes	
Opening Balance (on 1-Apr-2012) :				

Figure 2.5 Sundry Creditor Ledger Creation Screen

9. In the **Excise Details** screen
 - Enter the **Excise Registration (ECC) No.** of the customer e.g. **AFSDS0058FXD002**
 - Enter the Date of Excise Registration in Date of Registration field e.g. **20-June-2002**
 - Enter the **Exporter Importer Code** if any.
 - Enter the **Range** under which the supplier's company is registered. E.g. **Yeshwanthpur I**
 - Enter the **Division** under which the supplier's company is registered. E.g. **Yeshwanthpur**
 - Enter the **Commissionerate** under which the premise of the Supplier's company is registered. E.g. **Bangalore II**
 - In **Default Nature of Purchase** field select the option **Manufacturer** from the **nature of purchase** list (the default type of purchases depends upon the status of the supplier,

whether he is a Manufacturer / First Stage Dealer / Importer / Second Stage Dealer/Agent of Manufacturer/Purchase from Importer.

The **Excise Details** screen appears as shown.

Excise Details - Steelage Industries (P) Ltd

Name : Sterling Steel Industries
(alias) :

Under : Sundry Creditors
(Current Liabilities)

Mailing Details
Name : Sterling Steel Industries
Address : # 854
Industrial Area
Yeshwanthpura
Bangalore
State : Karnataka

Maintain balances bill-by-bill ? Yes
Default Credit Period :
Inventory values are affected ? No

Excise Details

Excise Registration (ECC) No. : AFSDS0058FXD002
Date of Registration : 20-Jun-2002
Importer Exporter Code (IEC) : 0100526662
Range : Yeshwanthpur I
Division : Yeshwanthpur
Commissionerate : Bangalore II
Default Nature of Purchase : **Manufacturer**

Nature of Purchase

↑ ... 1 more
Agent of Importer (Consignment Agent)
Agent of Manufacturer (Consignment Agent)
First Stage Dealer
From Agent of Dealer
From Agent of Importer
From Agent of Manufacturer
Importer
Manufacturer
Manufacturer Depot

Opening Balance (of) : ₹58F

2 more ... ↓

Figure 2.6 Excise Details Screen



*During the normal course of business, the supplier of the goods may not be always the manufacturer of the said goods, he can be a dealer as well. In such cases, Tally.ERP 9 allows you to modify the **nature of purchase** during voucher entry as required.*

The **Sterling Steel Industries** Ledger creation screen is displayed as shown.

Ledger Creation		Steelage Industries (P) Ltd	
Name	: Sterling Steel Industries	Total Op. Bal.	
(alias)	:		
Under	: Sundry Creditors (Current Liabilities)	Mailing Details	
Maintain balances bill-by-bill	? Yes	Name	: Sterling Steel Industries
Default Credit Period	:	Address	: # 854 Industrial Area Yeshwanthpura Bangalore
Inventory values are affected	? No	State	: Karnataka
		PIN Code	: 560042
		Tax Information	
		PAN / IT No.	: AFSDS0058F
		Set/Alter VAT Details	? Yes
		Set/Alter Excise Details?	Yes
Opening Balance (on 1-Apr-2012) :		Accept ? Yes or No	

Figure 2.7 Manufacturer Ledger Creation Screen

10. Press **Enter** to accept.



The **Excise Details** sub-screen appears for ledgers created under **Sundry Creditors** and **Sundry Debtors** only.

Similarly, create other **Sundry Creditors** and **Sundry Debtors** ledgers.

2.4 Tariff Classification

Each and every goods manufactured or produced have to be classified for finding out the rate of duty applicable. Accordingly, Central Excise Tariff Act 1985 classifies all the goods under 91 chapters and specific code is assigned to each item. This code is called Tariff Classification code, which consists of 8 digits. First 4 digits represent Chapter and heading and next 2 digit represents sub-heading and the last 2 digit represents sub-sub heading.

Tariff Classification	HSN Code	Used For
Hot Rolled Coils	72271000	Excise
Cold Rolled Coils	72271008	Excise
Engine Valves	72172015	Excise
Iron Bar	72571615	Excise
Copper Alloy Strip	72271004	Excise

To create a Tariff Classification

Go to **Gateway of Tally > Inventory Info. > Tariff Classifications > Create**

1. In the **Name** field enter the name of the **Tariff Classification** e.g. **Hot Rolled Coils**
2. In **Used For** field select **Excise** from the list of Tax Type



- *The Tariff Classification created with the option **Both** will be displayed for selection, during the creation of Stock Items on which **Excise** or **VAT** is applicable.*
- *Selection of the option **VAT** will restrict the display of **Tariff classification** only for the **Stock items** on which the **VAT** is applicable.*
- *The option **VAT** or **Both** will prompt the user to provide details of **Schedule Number** and **Schedule Serial Number**.*

3. In **HSN Code** field enter the **Tariff Classification Code** e.g. **72271000**



*The **Harmonized Commodity Description and Coding System (HS)** of tariff nomenclature popularly known as **Harmonised System of Nomenclature (HSN)**, is an internationally standardized system of names and numbers for classifying traded products developed and maintained by the World Customs Organization*

4. In **Notes** field enter the details regarding the **HSN Code** selected.

The completed **Tariff Classification** creation screen appears as shown

Tariff/VAT Commodity Creation		Steelage Industries
Name	: Hot Rolled Coils	
(alias)	:	
Used for	: Excise	
HSN Code	: 72271000	
VAT		
Commodity Code	:	
Schedule Number	:	
Schedule Serial Number	:	
Notes	: HSN Code is entered as per the letter received from the consulatant, dated 14-2012	

Figure 2.8 Tariff Classification Creation

5. Press **Enter** to accept.

Similarly Create the remaining Tariff Classifications.

2.5 Stock Items

Stock Item Description	Units	Tariff Classification	Set/Alter Excise Details	Basic Excise Duty	Special Excise Duty	CVD (On Imports)	VAT%
Hot Rolled Coils 100mm	MT	Hot Rolled Coils	Yes	12%	NA	NA	5%
Cold Rolled Coils 64 mm	MT	Cold Rolled Coils	Yes	12%	NA	NA	5%
Engine Valves - 5"	Nos	Engine Valves	Yes	12%	NA	NA	13.5%
Iron Bars	Kgs	Iron Bar	Yes	10%	5%	NA	5%
Copper Alloy Strips	Kgs	Copper Alloy Strip	Yes	NA	NA	12%	4%

1. Stock Item (Basic Excise Duty)

To Create the Stock Items

Go to **Gateway of Tally > Inventory Info. > Stock Items > Create**

1. Enter the **Name** of the stock item as **Hot Rolled Coils 100mm**
2. Specify the **Group** as **Primary**.
3. Define the **Units** as **MT** (Metric Tonnes)
4. In the **Tariff Classification** field select **Hot Rolled Coils** from the **List of Tariff Classifications**.

Stock Item Creation		Steelage Industries (P) Ltd		Ctrl + M
Name : Hot Rolled Coils 100mm (alias) :				List of Tariff Classifications
Under : Primary	Units : MT	Tax Information Tariff Classification : Hot Rolled Coils Set/Alter Excise Details ? No		Not Applicable Cold Rolled Coils 72271008 Copper Alloy Strip 72271004 Engine Valves 72172015 Hot Rolled Coils 72271000 Iron Bar 72571615
		VAT Details Commodity : Not Applicable Rate of VAT (%) :		
Opening Balance :		Quantity	Rate per	Value

Figure 2.9 Tariff Classification Selection

5. Enable **Set/Alter Excise Details** to **Yes** and press **Enter** to view **Excise Details** screen
6. In the **Excise Details** screen
 - **Excise Unit Name:** By default Tally.ERP 9 displays **Steelage Industries (P) Ltd.** as Excise Unit Name.



*In Tally.ERP 9 excise units (Dealer/manufacturer) created are identified as godowns. When the option **Maintain Multiple Godowns/Excise Units** is not enabled in **F11: Features > Inventory Features (F2)** by default Tally.ERP 9 identifies the excise unit name with the Default Godown named - **Main Location***

*To create **more than one Excise Unit** user needs to enable **Maintain Multiple Godowns/Excise Units** in **F11: Features > Inventory Features (F2)**.*

- **Reporting UOM:** In this screen select the Reporting UOM applicable for the stock item.



The List of Excise Reporting UOM displays Excise UOM and Description. Reporting UOM defined for the stock item will be considered as Unit of Quantity only for generating E>Returns. Where as Base Unit will be considered for generating all the Dealer Excise Reports.

- **Set/Alter Duty Details:** Set this field to **Yes** to view the **Duty Details** screen.

Excise Details for : Hot Rolled Coils 100mm Tariff Classification : Hot Rolled Coils				
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Item Type
Steelage Industries (P) Ltd	MT		Yes	

Figure 2.10 Set/Alter Duty Details

- In **Duty Details** screen
 - Select **Ad Valorem** as the Valuation Type
 - Select the **Basic Excise Duty** in the **Type of Duty** filed from the List of Excise Duty classifications
 - Specify the **Applicable From** date - **1-4-2012**
 - Specify the **Rate of Duty** as **12%**
 - **Method of Calculation – Assessable Value** will be defaulted automatically based on the **Type of Duty** selected.
 - Select the **Education Cess** as the second duty in the **Type of Duty** filed from the List of Excise Duty classifications
 - Specify the **Applicable From** date - **1-4-2012**
 - Specify the **Rate of Duty** as **2%**

- **Method of Calculation – On Duty Value** will be defaulted automatically based on the Type of Duty selected.
- Select the **Secondary Education Cess** as the third duty in the **Type of Duty** filed from the List of Excise Duty classifications.
- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **1%**
- **Method of Calculation – On Duty Value** will be defaulted automatically based on the Type of Duty selected

Excise Duty Details		Steelage Industries (P) Ltd			Ctrl + M
Name : Hot Rolled Coils 100mm (alias) :				List of Valuation Type	
				Ad Quantum	
				Ad Valorem	
Under	Excise Details for : Hot Rolled Coils 100mm				
Units	Tariff Classification : Hot Rolled Coils				
	Excise Unit	Reporting	Conversion	Set/Alter	
				Duty Details	
Duty Details for : Hot Rolled Coils 100mm					
Tariff Classification : Hot Rolled Coils					
Excise Unit : Steelage Industries (P) Ltd					
Valuation Type : Ad Valorem					
Type of Duty	Applicable From	Rate of Duty	Per	Method of Calculation	
Basic Excise Duty	1-Apr-2012	12 %		On Assessable Value	
Education Cess	1-Apr-2012	2 %		On Duty Value	
Secondary Education Cess	1-Apr-2012	1 %		On Duty Value	

Figure 2.11 Excise Duty Details Screen



*In cases, where Excisable commodity attracts **Additional duties of Excise** and **Special duties of Excise** and so on, the same can be selected as required from the **List of Excise Duty Classifications**.*

7. Accept the **Excise Duty Details** screen
8. Skip **Commodity** field
9. In the **Rate of VAT (%)** field enter the VAT rate as **5%**

The completed Stock item creation screen appears as shown

Stock Item Creation		Steelage Industries (P) Ltd	
Name	: Hot Rolled Coils 100mm		
(alias)	:		
Under	: Primary	<u>Tax Information</u>	
Units	: MT	Tariff Classification	: Hot Rolled Coils
		Set/Alter Excise Details	? Yes
		<u>VAT Details</u>	
		Commodity	: Not Applicable
		Rate of VAT (%)	: 5
Opening Balance	:	Quantity	Rate per
			Value
			Accept ?
			Yes or No

Figure 2.12 Stock Item Creation with Applicable duties of Excise

10. Press **Enter** to accept.

Similarly create **Cold Rolled Coils 64 mm** and **Engine Valves - 5"** stock items.

2. Stock Item (Basic Excise Duty and Special Excise Duty)

Go to **Gateway of Tally > Inventory Info.> Stock Items > Create**

1. Enter the **Name** of the stock item as **Iron Bars**
2. Specify the **Group** as **Primary**
3. Define the **Units** as **Kgs**
4. In the **Tariff Classification** field select **Iron Bar** from the **List of Tariff Classifications**
5. Enable **Set/Alter Excise Details** to **Yes** and press **Enter** to view **Excise Details** screen
6. In the **Excise Details** screen
 - **Excise Unit Name:** By default Tally.ERP 9 displays **Steelage Industries (P) Ltd.** as Excise Unit Name.
 - **Reporting UOM:** In this field select the appropriate reporting UOM.
 - **Set/Alter Duty Details:** Set this field to **Yes** to view the **Duty Details** screen
 - In **Duty Details** screen
 - Select **Ad Valorem** as the Valuation Type
 - Select the **Basic Excise Duty** in the **Type of Duty** filed from the List of Excise Duty classifications

- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **10%**
- **Method of Calculation – Assessable Value** will be defaulted automatically based on the **Type of Duty** selected.
- Select the **Special Excise Duty** in the **Type of Duty** filed from the List of Excise Duty classifications
- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **5%**
- **Method of Calculation – Assessable Value** will be defaulted automatically based on the **Type of Duty** selected
- Select the **Education Cess** as the second duty in the **Type of Duty** filed from the List of Excise Duty classifications
- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **2%**
- **Method of Calculation – On Duty Value** will be defaulted automatically based on the Type of Duty selected.
- Select the **Secondary Education Cess** as the third duty in the **Type of Duty** filed from the List of Excise Duty classifications.
- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **1%**

Duty Details for : Iron Bars			
Tariff Classification : Iron Bar			
Excise Unit : Steelage Industries (P) Ltd			
Valuation Type : Ad Valorem			
Type of Duty	Applicable From	Rate of Duty Per	Method of Calculation
Basic Excise Duty	1-Apr-2012	10 %	On Assessable Value
Special Excise Duty	1-Apr-2012	5 %	On Assessable Value
Education Cess	1-Apr-2012	2 %	On Duty Value
Secondary Education Cess	1-Apr-2012	1 %	On Duty Value

Figure 2.13 Excise Duty Details Screen

7. Accept the **Excise Duty Details** screen
8. In the **Rate of VAT (%)** field enter the VAT rate as **13.5%**

The completed Stock item creation screen appears as shown

Stock Item Creation		Steelage Industries (P) Ltd	
Name	: Iron Bars		
(alias)	:		
Under	: Primary	<u>Tax Information</u>	
Units	: Kgs	Tariff Classification	: Iron Bar
		Set/Alter Excise Details	? Yes
		<u>VAT Details</u>	
		Commodity	: Not Applicable
		Rate of VAT (%)	: 13.50
Opening Balance	:	Quantity	Rate per
			Value
			Accept ?
			Yes or No

Figure 2.14 Completed Stock Item Creation Screen

9. Press **Enter** to accept.

3. Stock Item (CVD)

Go to **Gateway of Tally > Inventory Info.> Stock Items > Create**

1. Enter the **Name** of the stock item as **Copper Alloy Strips**
2. Specify the **Group** as **Primary**
3. Define the **Units** as **Kgs**
4. In the **Tariff Classification** field select **Copper Alloy Strip** from the **List of Tariff Classifications**
5. Enable **Set/Alter Excise Details** to **Yes** and press **Enter** to view **Excise Details** screen
6. In the **Excise Details** screen
 - **Excise Unit Name:** By default Tally.ERP 9 displays **Steelage Industries (P) Ltd.** as Excise Unit Name.
 - **Reporting UOM:** In this field select the appropriate Reporting UOM.
 - **Set/Alter Duty Details:** Set this field to **Yes** to view the **Duty Details** screen
 - In **Duty Details** screen
 - Select **Ad Valorem** as the Valuation Type
 - Select the **Countervailing Duty (CVD)** in the **Type of Duty** filed from the List of Excise Duty classifications
 - Specify the **Applicable From** date - **1-4-2012**
 - Specify the **Rate of Duty** as **12%**

- **Method of Calculation – Assessable Value** will be defaulted automatically based on the **Type of Duty** selected.
- Select the **Education Cess on CVD** as the second duty in the **Type of Duty** filed from the List of Excise Duty classifications
- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **2%**
- **Method of Calculation – On Duty Value** will be defaulted automatically based on the Type of Duty selected.
- Select the **Secondary Education Cess on CVD** as the third duty in the **Type of Duty** filed from the List of Excise Duty classifications.
- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **1%**
- **Method of Calculation – On Duty Value** will be defaulted automatically based on the Type of Duty selected
- Select the **Additional Duty (Imports)** as the fourth duty in the **Type of Duty** filed from the List of Excise Duty classifications.
- Specify the **Applicable From** date - **1-4-2012**
- Specify the **Rate of Duty** as **4%**
- **Method of Calculation – On Duty Value** will be defaulted automatically based on the Type of Duty selected

Duty Details for : Copper Alloy Strips				
Tariff Classification : Copper Alloy Strip				
Excise Unit : Steelage Industries (P) Ltd				
Valuation Type : Ad Valorem				
Type of Duty	Applicable From	Rate of Duty	Per	Method of Calculation
Countervailing Duty (CVD)	1-Apr-2012	12 %		On Assessable Value
Education Cess on CVD	1-Apr-2012	2 %		On Duty Value
Secondary Education Cess on CVD	1-Apr-2012	1 %		On Duty Value
Additional Duty (Imports)	1-Apr-2012	4 %		On Duty Value

Figure 2.15 Excise Duty Details Screen

7. Accept the **Excise Duty Details** screen
8. In the **Rate of VAT (%)** field enter the VAT rate as **13.5%**

The completed Stock Item creation screen appears as shown:

Stock Item Creation		Steelage Industries (P) Ltd	
Name : Copper Alloy Strips			
(alias) :			
Under	: Primary	Tax Information	
Units	: Kgs	Tariff Classification	: Copper Alloy Strip
		Set/Alter Excise Details	? Yes
		VAT Details	
		Commodity	: Not Applicable
		Rate of VAT (%)	: 13.50
Opening Balance	:	Quantity	Rate per
		Value	Accept ?
			Yes or No

Figure 2.16 Completed Stock Item Creation Screen

9. Press **Enter** to accept.

2.6 Creating Excise Voucher Type

Create the following Excise Voucher Types with the required specifications to record Excise transactions.

Voucher Type Name	Type of Voucher	Use for Excise	Default Excise Unit	Default Print Title	Class
Excise-Purchases	Purchase	Yes	Steelage Industries (P) Ltd.	-	-
Excise - Sales	Sales	Yes	Steelage Industries (P) Ltd.	Excise Invoice	No
Commercial Invoice	Sales	Yes	Steelage Industries (P) Ltd.	Tax Invoice	Commercial Invoice
Ex-Purchase Return	Debit Note	Yes	Steelage Industries (P) Ltd.	No	No
Ex-Sales Return	Credit Note	Yes	Steelage Industries (P) Ltd.	No	No

1. Create Excise Purchases Voucher Type

Go to **Gateway of Tally > Accounts Info. > Voucher Types > Create**

In the **Voucher Type Creation** screen,

1. Enter **Excise - Purchases** as name of the **Voucher Type**.
2. Select the **Type of Voucher** as **Purchase** from the list of voucher types
3. Type the Abbr. as **Ex-Purc**
4. Select the **Method of Voucher Numbering** as **Automatic**
5. Set **Use Advance Configuration** to **No**
6. By default **Use Common Narration** is set to **Yes**
7. Set **Use for Excise** to **Yes**
8. In **Default Excise Unit** field select **Steelage Industries (P) Ltd.** from the **List of Excise Units**

The completed **Excise - Purchases Voucher Type** screen is displayed as shown.

General		Printing	Name of Class
Name	: Excise-Purchases	Print after saving Voucher	? No
(alias)	:		
Type of Voucher	: Purchase		
Abbr.	: Purc		
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	? No		
Use EFFECTIVE Dates for Vouchers	? No		
Make 'Optional' as default	? No		
Use Common Narration	? Yes		
Narrations for each entry	? No		
Use for Excise	? Yes		
Default Excise Unit	: Steelage Industries (P) Ltd		

Accept ?
 Yes or No

Figure 2.17 Excise – Purchase Voucher Type Creation screen

9. Press **Enter** to accept.

2. Create Excise Sales Voucher Type Creation

In the **Voucher Type Creation** screen,

1. Type the name of the **Voucher Type** as **Excise - Sales**
2. Select the **Type of Voucher** as **Sales** from the list of voucher types
3. Type the **Abbr.** as **Ex-Sale**
4. Select the **Method of Voucher Numbering** as **Automatic**
5. Set **Use Advance Configuration** to **No**
6. By default **Use Common Narration** is set to **Yes**
7. Set **Use for Excise** to **Yes**
8. In **Default Excise Unit** field select **Steelage Industries (P) Ltd.** from the **List of Excise Units**
9. Set **Print after saving Voucher** to **Yes**
10. Type the **Default Print Title** as **EXCISE INVOICE**
11. Set **Is Tax Invoice** to **No**
12. Specify the **Declaration**, if any

The completed **Excise - Sales Voucher Type** screen is displayed as shown.

Voucher Type Creation		Steelage Industries (P) Ltd		Ctrl + M
Name : Excise - Sales				
(alias) :				
<u>General</u>		<u>Printing</u>		<u>Name of Class</u>
Type of Voucher	: Sales	Print after saving Voucher	? Yes	
Abbr.	: Sale			
Method of Voucher Numbering	? Automatic	Default Print Title	: EXCISE INVOICE	
Use Advance Configuration	? No	Is Tax Invoice	? No	
Use EFFECTIVE Dates for Vouchers?	? No	<u>Declaration :</u>		
Make 'Optional' as default	? No			
Use Common Narration	? Yes			
Narrations for each entry	? No			
Use for Excise	? Yes			
Default Excise Unit	: Steelage Industries (P) Ltd			
				Accept ?
				Yes or No

Figure 2.18 Excise Sales Voucher Type Creation screen

13. Press **Enter** to accept.

3. Create Commercial Invoice Voucher Type

In the **Voucher Type Creation** screen,

1. Type the name of the **Voucher Type** as **Commercial Invoice**
2. Select the **Type of Voucher** as **Sales** from the list of voucher types
3. Select the **Method of Voucher Numbering** as **Automatic**
4. Set **Use Advance Configuration** to **No**
5. By default **Use Common Narration** is set to **Yes**
6. Set **Use for Excise** to **Yes**
7. In **Default Excise Unit** field select **Steelage Industries (P) Ltd.** from the **List of Excise Units**
8. Set **Print after saving Voucher** to **Yes**
9. Type the **Default Print Title** as **TAX INVOICE**
10. Set **Is Tax Invoice** to **Yes**
11. Type the **Declaration**, if any
12. In the **Name of Class** field, type **Commercial Invoice** as the **Voucher Class**

Voucher Type Creation		Steelage Industries (P) Ltd		Ctrl + M
Name : Commercial Invoice				
(alias) :				
General		Printing		Name of Class
Type of Voucher	: Sales	Print after saving Voucher	? Yes	Commercial Invoice
Abbr.	: Sale			
Method of Voucher Numbering	? Automatic	Default Print Title	: TAX INVOICE	
Use Advance Configuration	? No	Is Tax Invoice	? Yes	
Use EFFECTIVE Dates for Vouchers	? No	Declaration :		
Make 'Optional' as default	? No			
Use Common Narration	? Yes			
Narrations for each entry	? No			
Use for Excise	? Yes			
Default Excise Unit	: Steelage Industries (P) Ltd			

Figure 2.19 Commercial Invoice with Voucher Class

13. Press **Enter** to view **Voucher Type Class** screen

14. In the **Voucher Type Class** screen,

- set **Use for Commercial Invoice** to **Yes**.
- Select **End of List** in the **Exclude these Groups** and **Include these Groups** fields
- In **Default Accounting Allocations for each Item in Invoice** section,
 - Select **Sales @ 5%** from the **List of Ledger Accounts** under **Ledger Name** field
 - Select **Sales @ 5%** from the **VAT/Tax Class** in the **VAT/Tax Class** field

- Specify **100%** in the **Percentage** field
- Set **Override Item Defaults** to **No**
- In **Additional Accounting Entries to be added in Invoice** section,
 - Select **Output VAT @ 5%** from the **List of Ledger Accounts** in the **Ledger Name** field
 - Select **On VAT Rate** in **Type of Calculation** field
 - Select the **Appropriate Rounding** method

The completed **Voucher Type Class** screen is displayed as shown.

Voucher Type Class						
Name		Steelage Industries (P) Ltd				Ctrl + M
Class		Commercial Invoice				
Use for Commercial Invoice		? Yes				
If you wish to restrict the groups to which this class can be used, specify them here.						
Exclude these Groups			Include these Groups			
J End of List			J End of List			
Default Accounting Allocations for each Item in Invoice						
Ledger Name	VAT/Tax Class	Percentage %	Rounding Method	Rounding Limit	Override using Item Default ?	
Sales @ 5%	Sales @ 5%	100 %			No	
Additional Accounting Entries (e.g. Taxes / Other charges) to be added in Invoice						
Ledger Name	Type of Calculation	Value Basis	Rounding Method	Rounding Limit	Remove if Zero ?	
Output VAT @ 5%	On VAT Rate	5% J	Not Applicable		Yes	

Figure 2.20 Completed Voucher Type Class Screen

15. Press **Enter** to accept and go back to the **Voucher Type Creation** screen
 The completed **Commercial Invoice Voucher Type** is displayed as shown.

Voucher Type Creation		
Name		Steelage Industries (P) Ltd
Commercial Invoice		Ctrl + M
(alias)		
General		Printing
Type of Voucher	: Sales	Print after saving Voucher
Abbr.	: Sale	? Yes
Method of Voucher Numbering	? Automatic	Default Print Title
Use Advance Configuration	? No	: TAX INVOICE
Use EFFECTIVE Dates for Vouchers ?	No	Is Tax Invoice
Make 'Optional' as default	? No	? Yes
Use Common Narration	? Yes	Declaration :
Narrations for each entry	? No	
Use for Excise	? Yes	
Default Excise Unit	: Steelage Industries (P) Ltd	
		Accept ?
		Yes or No

Figure 2.21 Completed Commercial Invoice Voucher Type

16. Press **Enter** to accept.
 Similarly, create **Ex-Sales Return** and **Ex-Purchase Return** Voucher Types.

Lesson 3: Dealer Excise Opening Stock

3.1 Accounting Excise Opening Stock

When the excisable goods are kept as unsold at the closing of the financial year (i.e. 31st March 2012), in such cases, the un-utilised or idle credit amount has to be carried forward to the next financial year (1st April 2012) and the dealer is entitled to pass the CENVAT Credit available on such unsold stock during the current year (2012-13) or within any prescribed period, to the eligible dealer / manufacture on quantifying the following required information viz.,

- ❑ Supplier Invoice with date and number.
- ❑ Description of goods.
- ❑ Total quantity & value of goods purchased.
- ❑ Balance (unsold stock) quantity & value of goods available.
- ❑ Amount of Excise Duty paid.
- ❑ Name, address and Central Excise Registration number of supplier /manufacturer of such goods.
- ❑ Name of the jurisdictional range / division / commissionerate.
- ❑ Company's Income Tax number and Sales (or VAT) registration number.

For this purpose, it is essential to record the above mentioned information in Tally.ERP 9, to facilitate passing of CENVAT Credit available on opening stock of excisable goods.

Consider the following example to illustrate the treatment of CENVAT, available on opening stock of excisable goods.

Example 1:

On 01/04/2012, the following excisable commodities were lying in the godown of M/s. Steelage Industries (P) Ltd.,

Item Description	Qty. Purchased (MT)	Rate (Rs.)	Assessable Value	Closing Stock (MT)	Supplier Invoice No. & Date
Hot Rolled Coils 100mm	400	500	2,00,000	155	487 dt. 02/03/2012

The Excise details of the supplier are as follows:

Supplier Name & Address	Nature of Purchase	Excise Regn. No.	Range	Division	Commissionerate
Sterling Steel Industries # 854 Industrial Area, Yeshwanthpura Bangalore	Manufacturer	ACCLP0457NXM002	Yeshwanthpur I	Yeshwanthpur	Bangalore - II

The same is accounted for as shown.

Excise Opening Stock:

Go to **Gateway of Tally > Inventory Info. > Update Excise Info. > Dealer Excise Opening Stock**

1. In the **Supplier Invoice No.** field enter the invoice number **487**
2. In **Excise Unit** field **Steelage Industries (P) Ltd.** is displayed as default
3. In **Party's A/c Name** field select **Sterling Steel Industries**
4. The **Supplier's Details** screen is displayed as shown.
 - **Address** and **Excise** details are displayed as defined in the ledger master
 - If the supplier of the goods is not the manufacturer, specify the manufacturer of the goods in the **Manufacturer / Importer Details** section.

Supplier's Details	
Supplier	: Sterling Steel Industries
Address	: # 854 Industrial Area Yeshwanthpura Bangalore
TIN/Sales Tax No.	: 22058547875
CST Number	: 22058547875
Type of Dealer	: Registered Dealer
Excise Regn No.	: AFSDS0058FXD002
Importer Exporter Code	: 0100526662
Range	: Yeshwanthpur I
Division	: Yeshwanthpur
Commissionerate	: Bangalore II
Manufacturer / Importer Details	
Name	:
Address	:
Excise Regn No.	:
Importer Exporter Code	:
Range	:
Division	:
Commissionerate	:
Invoice No.	:
Invoice Date	:

Figure 3.1 Excise –Suppliers Details Screen

5. Accept the **Supplier's Details** screen
6. In the **Nature of Purchase** field **Manufacturer** is defaulted, as defined in the ledger master which can be changed.

Dealer Excise Opening Stock Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 1	Nature of Purchase			As on 1-Apr-2012
Supplier Invoice No. : 487	J Not Applicable Agent of Importer (Consignment Agent) Agent of Manufacturer (Consignment Agent) First Stage Dealer From Agent of Dealer From Agent of Importer From Agent of Manufacturer Importer			
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Sterling Steel Industries				
Nature of Purchase: Manufacturer				
Purchase Ledger :				
Name of Item				
	Manufacturer Manufacturer Depot Purchase from Importer Second Stage Dealer			
		Quantity	Rate per	Amount

Figure 3.2 Selection of Nature of Purchase

7. In the **Purchase Ledger** field select **Purchases @ 5%**
8. In the **Name of Item** field select **Hot Rolled Coils 100mm**
9. Enter the **Purchase Quantity** in the field **Quantity**, i.e. quantity purchased from the supplier
10. Specify the purchase rate in the **Rate** field
11. **Amount** is calculated and displayed automatically

Dealer Excise Opening Stock Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise Purchases No. 1				As on 1-Apr-2012
Supplier Invoice No. : 487				
Excise Unit : Steelage Industries (P) Ltd				
<i>Excise Opening Stock</i>				
Party's A/c Name : Sterling Steel Industries				
Nature of Purchase: Manufacturer				
Purchase Ledger : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	400 MT	500.00 MT	2,00,000.00	

Figure 3.3 Excise Opening Stock Creation screen

12. Press **Enter** to view **Excise Details** screen

13. In **Excise Details** screen,

- In **RG 23D Entry No.** field enter the entry number in RG 23D register of the Excise Dealer.
- Specify the **Supplier Invoice No.** as **487** (If the Invoice No. is given in the voucher screen, the same is populated automatically)
- Specify the **Supplier Invoice Date** as **02-03-2010**
- Specify the **PLA/RG 23D Entry No.** of the supplier. Enter **256** in this field.
- Specify **155 MT** as the **Excise Opening Stock** (the balance unsold stock lying in the godown as on 31st March)
- Press **Enter** to accept the **Assessable Value** as Rs. **2,00,000** (400 MT X Rs. 500)

The Stock Item **Excise details** screen is displayed as shown.

Excise Details		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 1				As on 1-Apr-2012
Supplier Invoice No. : 487				
Excise Unit : Steelage Industries (P) Ltd				
<i>Excise Opening Stock</i>				
Party's A/c Name : Sterling Steel Industries				
Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)				
RG 23D Entry No. : 01				
Supplier Invoice Details				
Supplier Invoice No. : 487				
Supplier Invoice Date : 1-Apr-2012				
PLA/RG 23 Entry No. : 256				
Excise Opening Stock : 155 MT				
Assessable Value : 2,00,000.00				
Type of Duty	Rate of Duty	Duty Amount		
Basic Excise Duty	12 %	24,000.00		
Education Cess	2 %	480.00		
Secondary Education Cess	1 %	240.00		
Total		24,720.00		
		400 MT	2,00,000.00	

Figure 3.4 Excise Details screen

The Excise Duty and Education cess amounts are automatically calculated on the basis of configurations defined in the stock item master. However, in some cases, though the excise duty is chargeable at a specified rate, the net burden on the buyer may be less than such a percentage, in such cases Tally.ERP 9 provides the flexibility to modify the amount of tax.

- Accept the **Excise Details** screen.

The completed **Excise Opening Stock** voucher is displayed as shown:

Dealer Excise Opening Stock Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise Purchases No. 1		As on 1-Apr-2012		
Supplier Invoice No. : 487				
Excise Unit : Steelage Industries (P) Ltd		<i>Excise Opening Stock</i>		
Party's A/c Name : Sterling Steel Industries				
Nature of Purchase: Manufacturer				
Purchase Ledger : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	400 MT	500.00 MT	2,00,000.00	
Narration:		400 MT		Accept ? Yes or No

Figure 3.5 Completed Excise Opening Stock voucher

14. Press **Enter** to save.



- i. **Dealer Excise Opening Stock** option will be displayed under **Excise info.** menu only on creation of **Excise Purchase voucher type** by setting the option **Use for Excise to Yes**.
- ii. The date of the **Excise Opening Stock** voucher is pre-defined as 1st April of the financial year. But, if the books beginning from date is different from the financial year in the Company master, then, the books beginning from date is taken as the voucher date. However, the date can be altered from the **Gateway of Tally.ERP 9**, by pressing **Alt+F2**.
- iii. The **Excise Opening Stock** Voucher is a type of optional voucher and thus will not affect your books of accounts. In order to update Inventory records, the usual method of recording opening stock quantities and values in the Stock Item master has to be followed. However, the entries passed under **Excise Opening Stock** voucher type will appear in **Day Book** display.
- iv. In cases where the user maintains data for multiple periods in Tally.ERP 9 (with respect to Dealer excise), the opening balance of **CENVAT Credit** on unsold stocks is automatically carried forward to the next financial year. However, in cases where the Company's data is split, the excise opening balances have to be re-entered with the respective excise details in the **Excise Opening Stock** menu.
- v. The unsold stock of non-excisable stock need not be entered through this menu.

Example 2:

On 3rd April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore

Item Description	Qty.	Rate (Rs.)	VAT
Hot Rolled Coils 100mm	100	600	5%

The same is accounted for as shown:

Step 1: Create Sales Invoice

Go to **Gateway of Tally > Accounting Vouchers > Press F8: Sales**

1. In Voucher Type sub screen select **Excise-Sales** from the **List of Types**
2. Press **F2** and change date to **03-04-2012**
3. **Excise Unit** field defaults **Steelage Industries (P) Ltd.** as selected in the Voucher Type
4. **Excise Book Name** field displays the name of the excise invoice book (SAI/2012-13) created for the Excise Unit.
5. **Serial No.** field displays the Rule 11 invoice Number e.g. **SAI1112-13**.
6. In the **Party's A/c Name** field select **Decora Equipments**
7. Specify the details of despatch in the **Despatch Details** screen

8. In the Sales Ledger field select **Sales @ 5%**, in the **VAT/Tax Class** field **Sales @ 5%** gets defaulted.
9. Select **Hot Rolled Coils 100mm** in the **Name of the Item** field and press **Enter** to view **Supplier Details** screen
10. In the **Supplier Details** screen
 - In **Supplier Invoice Number/Date** field select **487** from the **List of Purchases**

Supplier Details			Steelage Industries (P) Ltd			Ctrl + M X		
Excise - Sales No. 1			Ref. : 3-Apr-2012			Tuesday		
Excise Unit : Steelage Industries (P) Ltd			Excise Book Name : SAI /2012-13			Serial No. SAI1112-13		
Party's A/c Name : Decora Equipments			Current Balance :					
Sales Ledger : Sales @ 5%			VAT/Tax Class : Sales @ 5%					
Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			Quantity			Rate per Amount		
			155 MT					
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised						
487	Sterling Steel Industries	155 MT						
List of Purchases								
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit		
487	1-Apr-2012	Sterling Steel Industries	Manufacturer	155 MT	12 %	61.80 / MT		
				155 MT				
		Total		155 MT				

Figure 3.6 Suppliers Details Screen

- Specify the **Quantity Utilised** as **100 MT**
- The **Supplier Details** screen is displayed as shown.

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised
487 1-Apr-2012	Sterling Steel Industries Manufacturer	100 MT
Total		100 MT

Figure 3.7 Supplier Details screen with Quantity

- ❑ Select **End of List** and press **Enter** to accept the screen



*After accounting the excise opening stock through **Dealer Excise Opening Stock**, opening stock details have to be updated in **Stock Item Master** separately.*

- ❑ Specify the **Rate** as **600**
- ❑ Select **Output VAT @ 5%** ledger and press **Enter**, the VAT amount is automatically displayed
- ❑ If required, you can set the option **Is e-Sugam Applicable** to **Yes** to provide e-sugam details.
- ❑ To view the statutory details of the transaction set **Show Statutory Details** to **Yes**
- ❑ In the **Bill-wise Details** screen accept the default bill allocation.

The completed **Excise Sales Invoice** screen is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 1				3-Apr-2012 Tuesday
Ref. :				
Excise Unit : Steelage Industries (P) Ltd				
Excise Book Name: SAI /2012-13 Serial No. SAI11/12-13				
Party's A/c Name : Decora Equipments				
Current Balance :				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	100 MT	600.00 MT	60,000.00	
Output VAT @ 5%		5 %	3,000.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
				100 MT
				Accept ?
				Yes or No

Figure 3.8 Completed Excise Sales Voucher Screen

- ❑ Press **Enter** to accept the voucher

Step 2: Print Sales Invoice

The Voucher Printing screen is displayed as shown.

Voucher Printing			
Printer	: Snaglt 7 (Ne00:)	Paper Type :	Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size :	(8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area :	(8.03" x 10.63") or (204 mm x 270 mm)
Report Titles			
EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES (with Print Preview)			
			Print ? Yes or No

Figure 3.9 Voucher Printing screen

- Press **F12: Configure** and ensure that the configuration options are enabled as shown.

Steelage Industries (P) Ltd			
Invoice Printing Configuration			
Title of Document : EXCISE INVOICE			
(for Optional Voucher): PROFORMA INVOICE			
Sub Title (if any) :			
Height of Normal Invoice (inches) :	10	Simple:	10
Width of Normal Invoice (inches) :	7.50	Simple:	7.50
Space to leave on top (default 0.25) :	0.25	Simple:	0.25
Space to leave on left (default 0.5) :	0.50	Simple:	0.50
Print as Commercial Invoice ?	No	Print Serial No. ?	Yes
Print E-sugam No ?	Yes	Print Part No. ?	No
		Print Quantity Column ?	Yes
Print Voucher Reference ?	Yes	Print Alternate Quantity ?	Yes
Print Order Details ?	Yes	Print as separate Column ?	No
Print Terms of Payment and Delivery ?	Yes	Print Actual Quantity Column ?	No
Print details of Despatch ?	Yes	Print Rate Column ?	Yes
Print Authenticated By ?	Yes	Print VAT/CST % Column ?	No
Print Item Taxable Values ?	No	Print Date & Time ?	No
Print Tax Analysis of Items ?	No	Print Batch Details ?	Yes
Print VAT/CST Analysis of Items ?	No	Print Rate of Duty with Items ?	No
Print Company's Tax Regn. Numbers ?	Yes	Print Sub-Totals after each line ?	No
Print Buyer's Tax Regn. Number ?	Yes	Print Narration ?	No
Print Buyer's CST Regn. Number ?	Yes	Print Narration for each entry ?	No
Print Declaration ?	Yes	Print Base Currency Symbol for Total ?	Yes
Print Excise Declaration ?	No	Print Passed On Duty Assessable Value ?	Yes
		Print Trader Supplier Info ?	Yes
		Print Multi Page Excise Invoice ?	No
		Print Supplier Name and Address ?	Yes
		Print Mlgr / Importer Name and Address ?	Yes
		Print Mlgr / Importer PLA RG 23 No. ?	Yes
		Print Purchase Excise Duty Details ?	Yes
		Print Purchase Assessable Value ?	Yes
		Print Mlgr / Importer Excise Duty Details ?	Yes
		Print 'Removal as Such' (if applicable) ?	No
Method to use for Party Name : Name Only			
Place : Bangalore			
Date : 3.4.2012			
Method to use for Stock Item Name : Name Only			
Jurisdiction :			
Generated by : This is a Computer Generated Invoice			
Authorised Person			
Name :			
Designation :			

Figure 3.10 Invoice Printing Configuration screen

- Accept the **Invoice Printing Configuration** screen
- Press **Enter** from the **Voucher Printing** screen to print **Excise Invoice** under Rule 11 of Central Excise Rules 2002



The print preview of **First Stage Dealer's Excise sales invoice** is displayed as shown.

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)								
First Stage Dealer								
Steelage Industries (P) Ltd Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore Phone : 080-66445533 / E-mail : sales@steelage.com								
VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer Exporter Code : 0256354528				Range : Whitefield / 05 / 8th Floor, D Wing, Kendriya Sadak, Koramangala, Bangalore Urban - 560034 Division : Division II / 02 / 7th Floor, A Wing, Kendriya Sadak, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore II / 18 / P.A.No. 5400, Queens Road, C.I.L Building, Bangalore 50, Bangalore Urban - 560091				
Buyer Decora Equipments # 788 Bommanahalli Hosur Road Bangalore				Excise Invoice No. : SA/112-13 Dated : 3-Apr-2012		Buyer's Order No. : Dated :		
VAT TIN : 00127566942 CST No. : 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I				Delivery Note : Dated :		Tax / Retail Invoice No. : Despatch Document No. :		
				Despatched through : Road :		Destination : Bangalore		
				Date & Time of Issue of Invoice : 3-Apr-2012 at 11:15		Motor Vehicle No. : KA-04 MF-4584		
				Date & Time of Removal of Goods : 3-Apr-2012 at 11:15		Authenticated By : for Steelage Industries (P) Ltd		
				Mode/Terms of Payment :		Authorized Signatory :		
Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount		
1	Hot Rolled Coils 100mm Output VAT @ 5% (60,000.00)	72271000	100 MT	600.00	MT	60,000.00		
					5 %	3,000.00		
Total			100 MT				₹ 63,000.00	
Amount Chargeable (in words): INR Sixty Three Thousand Only								
Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount	
Hot Rolled Coils 100mm	60,000.00	12 %	8,000.00	2 %	120.00	1 %	60.00	
Total			8,000.00		120.00		60.00	
Amount of Duty (in words) : INR Six Thousand Only Amount of Cess (in words) : INR One Hundred Eighty Only								
Name & Address of Supplier of goods if he is not a Manufacturer/Importer :		Excise Regn No.	Division	Invoice No. / Date		Seller RG 23D No.		
		Range	Commissionerate			01		
Name & Address of the Manufacturer/Importer : Sterling Steel Industries # 854, Industrial Area, Yeshwanthpur, Bangalore		Excise Regn No.	Division	Invoice No. / Date		Mfr/Imp/PLA/RG 23 No.		
		AF SD S0058FXD002	Yeshwanthpur	487 / 1-Apr-2012		258		
		Importer Exporter Code	Commissionerate					
		0100526662	Bangalore II					
		Range						
		Yeshwanthpur I						
Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit
Hot Rolled Coils 100mm	72271000	400 MT	2,00,000.00	24,000.00	480.00	240.00	24,720.00	61.80
Total		400 MT	2,00,000.00	24,000.00	480.00	240.00	24,720.00	
Amount of Duty (in words) : INR Twenty Four Thousand Only Amount of Cess (in words) : INR Seven Hundred Twenty Only								
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.								
						for Steelage Industries (P) Ltd		
						Authorized Signatory		
This is a Computer Generated Invoice								
E. & O.E								

Figure 3.11 Printed Excise Invoice

Lesson 4: Transactions

As discussed earlier, the manufacturer under the cover of any invoice issued in terms of the provisions of Central Excise Rules, 2002 is entitled to pass the credit to the First Stage dealer. Now, let us consider the following illustrations to understand, how CENVAT credit is passed to the subsequent dealers.

4.1 Purchase of Excisable Goods

Now, let us consider the following scenarios to illustrate Excise Purchase transactions in Tally.ERP 9:

- ❑ Purchase from a Manufacturer
- ❑ Purchase from Agent of Manufacturer (Consignment Agent)
- ❑ Purchase From Agent of Manufacturer
- ❑ Purchase From Manufacturer Depot
- ❑ Purchase from a First Stage Dealer
- ❑ Purchase From Agent of Dealer
- ❑ Purchase from Importer
- ❑ Purchase from Agent of Importer (Consignment Agent)
- ❑ Purchase from Agent of Importer
- ❑ Selection of Same Item Multiple Times in Excise Purchase

4.1.1 Purchases from a Manufacturer

Example 1:

On 5th April 2012, Steelage Industries purchased the following goods from M/s. Sterling Steel Industries (Manufacturer) vide B.No. 457.

Item Description	Qty (MT)	Rate	Assessable Value	Excise Duty @ 12%	Education Cess @ 2%	Secondary Education Cess @ 1%	Total Amount	VAT @ 5%	Invoice Amount
Hot Rolled Coils 100mm	400	500	2,00,000	24,000	480	240	2,24,720	11,236	2,35,956
Cold Rolled Coils - 64mm	600	450	2,70,000	32,400	648	324	3,03,372	15,169	3,18,541

Before passing the purchase entry ensure that you have created the necessary Input VAT ledgers under **Duties & Taxes** group with relevant VAT classification.

Step 1: Setup

- In **F12: Configure (Purchase Invoice Configure)**
 - Set the option **Use Common Ledger A/c for Item Allocation** to **Yes**.

Purchase Invoice Configuration

Accept Supplementary Details (Address Details, Despatch Details etc.) ? **Yes**

Allow Separate Buyer and Consignee Names ? **No**

Use Common Ledger A/c for Item Allocation ? **Yes**

Allow Expenses/Fixed Assets for Accounting Allocations ? **No**

Use Defaults for Bill Allocations ? **Yes**

Use Additional Description(s) for Item Name ? **No**

Use Additional Description(s) for Ledger Name ? **No**

Consolidate Stock Items with same rates ? **No**

Show Compound Unit of Item based on Rate ? **No**

Show Full Details of Compound Unit ? **No**

Confirm each Cheque before Print ? **Yes**

Use Default for Bank Allocations ? **No**

Use Auto Cheque Numbering ? **Yes**

Allow Selection of Cheque Range ? **Yes**

Show Remarks in Bank Allocation Details ? **No**

Importers' Options

Specify Import Shipping details ? **No**

Specify Marks & Nos./Container No. ? **No**

Specify No. and Kind of Packages ? **No**

Other Options

Show turnover achieved with Customer ? **No**

Allow modification of ALL fields during entry ? **No**

Warn on Negative Stock Balance ? **Yes**

Calculate Tax on current Sub-Total (else calculations are on Inventory Total only) ? **No**

Allow selection of VAT/Tax Class during entry ? **No**

Warn on Mismatch in VAT Rates ? **No**

Activate 'E1' or 'E2' Transaction (VAT) ? **No**

Activate Cash/Trade Discount ? **No**

Figure 4.1 Purchase Invoice Configuration

Step 2: Create Purchase Invoice

Go to **Gateway of Tally > Accounting Vouchers > F9:Purchase**

1. In Voucher Type subscreen select **Excise–Purchases** from the **List of Types**
2. Press **F2** and change date to **05-04-2012**
3. Enter **457** in the **Supplier Invoice No.** and **05-04-2012** in the **Date** field
4. **Excise Unit** field defaults **Steelage Industries (P) Ltd.** as selected during voucher Type creation.
5. Select **Sterling Steel Industries** in **Party's A/c Name** field
6. The **Supplier's details** screen is displayed
 - Specify the **Supplier Details** as shown (If the supplier of the goods is not the manufacturer, specify the details of the manufacturer of the goods in the **Manufacturer / Importer details** section)

<u>Supplier's Details</u>	
Supplier	Sterling Steel Industries
Address	# 854 Industrial Area Yeshwanthpura Bangalore
TIN/Sales Tax No.	: 22058547875
CST Number	: 22058547875
Type of Dealer	: Registered Dealer
Excise Regn No.	: AFSDS0058FXD002
Importer Exporter Code	: 0100526662
Range	: Yeshwanthpur I
Division	: Yeshwanthpur
Commissionerate	: Bangalore II
<u>Manufacturer / Importer Details</u>	
Name	:
Address	:
Excise Regn No.	:
Importer Exporter Code	:
Range	:
Division	:
Commissionerate	:
Invoice No.	:
Invoice Date	:

Figure 4.2 Supplier's Details Sub-screen

- Press **Enter** to accept the screen
7. In **Nature of Purchase** field nature of purchase **Manufacturer** appears by default based on the predefinition in the ledger master. However, you can modify the same depending upon the nature of purchase.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 1		Nature of Purchase		5-Apr-2012
Supplier Invoice No. : 457	Date : 5-Apr-2012			Thursday
Excise Unit : Steelage Industries (P) Ltd	<input type="checkbox"/> Not Applicable <input type="checkbox"/> Agent of Importer <input type="checkbox"/> Agent of Manufacturer (Consignment Agent) <input type="checkbox"/> First Stage Dealer <input type="checkbox"/> From Agent of Dealer <input type="checkbox"/> From Agent of Importer <input type="checkbox"/> From Agent of Manufacturer <input type="checkbox"/> Importer			
Party's A/c Name : Sterling Steel Industries	<input checked="" type="checkbox"/> Manufacturer			
Nature of Purchase : Manufacturer				
Current Balance :				
Purchase Ledger :				
VAT/Tax Class : <input type="checkbox"/> Not Applicable				
Name of Item	Manufacturer	Quantity	Rate per	Amount
	Manufacturer Depot			
	Purchase from Importer			
	Second Stage Dealer			

Figure 4.3 Excise Purchase Voucher - Nature of Purchase selection

8. Select **Purchases @ 5%** in the **Purchase Ledger** field, the **VAT/Tax Class** appears by default as **Purchases @ 5%** based on the predefinition in ledger master.
9. Select **Hot Rolled Coils 100mm** in the **Name of Item** field
10. Type the **Quantity** as **400**
11. Specify the **Amount** as **2,24,720** and press **Enter**.
12. The **Excise Details** screen is displayed as shown:

Excise Details		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 1		Date : 5-Apr-2012		5-Apr-2012
Supplier Invoice No. : 457				Thursday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Sterling Steel Industries				
Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)				
RG 23D Entry No. :		Quantity	Rate per	Amount
Supplier Invoice Details				
Supplier Invoice No. :	457	400 MT	561.80 MT	2,24,720.00
Supplier Invoice Date :	5-Apr-2012			
PLA/RG 23 Entry No. :				
Assessable Value :	2,24,720.00			
Type of Duty	Rate of Duty	Duty Amount		
Basic Excise Duty	12 %	26,966.40		
Education Cess	2 %	539.33		
Secondary Education Cess	1 %	269.66		
Total		400 MT		2,24,720.00

Figure 4.4 Excise Details



The **Basic Excise Duty and Cess** amount is automatically calculated on the **Assessable Value** (computed based on the **Quantity** and **Rate** entered in the **Voucher Creation** screen). However, where separate **Excise Duty & Cess** ledgers are not created to record duty amounts, the additional cost in respect of **Excise duty & cess** amount is directly included in the purchase cost by apportioning it by **Quantity** or by **Value** (by altering the **Purchase Value** in the **Rate** Column). In such cases, the **Assessable Value** is required to be specified as **Purchase Cost** before **Excise Duty and Cess Amount**.

- Specify **1** in the **RG 23D Entry No.** field (The **RG 23D Entry No.** represents the display of this particular transaction in the relevant page of **RG 23 D Register**)
- Accept the **Supplier Invoice No.** as **457** and **Supplier Invoice Date** as **05-04-2012** (The **Supplier Invoice No. & Supplier Invoice Date** is defaulted from voucher screen)
- Specify **69** in the **PLA/ RG 23D Entry No.** field (This field represents the display of this particular transaction in the relevant page of **RG 23 D Register** of the **supplier**)
- Type the **Assessable Value** as **Rs. 2,00,000** (**Assessable Value [Basic Value of Goods] = Qty x Rate i.e, 400MT X Rs. 500**) and press **Enter**

The completed **Excise Details** subscreen is displayed as shown.

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)		
RG 23D Entry No.	:	1
Supplier Invoice Details		
Supplier Invoice No.	:	457
Supplier Invoice Date	:	5-Apr-2012
PLA/RG 23 Entry No.	:	69
Assessable Value	:	2,00,000.00
Type of Duty	Rate of Duty	Duty Amount
Basic Excise Duty	12 %	24,000.00
Education Cess	2 %	480.00
Secondary Education Cess	1 %	240.00
Total		24,720.00

Figure 4.5 Completed Excise Details sub-screen

The **Excise Duty, Education Cess** and **Secondary Education Cess** amounts are automatically calculated on the basis of configurations in the stock item master.

However, in some cases though the excise duty is chargeable at a specified rate, the net burden on the buyer may be less than the prescribed percentage, in such cases Tally.ERP 9 provides the flexibility to modify the amount of tax manually.

13. Press **Enter** to accept the **Excise Details** screen.
14. Similarly, select **Cold Rolled Coils 64mm** from the **List of Excise Stock Items**.
15. Specify the **Quantity** as **600**.
16. Enter the **amount** as **3,03,372**.
17. In the **Excise Details** subscreen,
 - Specify **2** in the **RG 23D Entry No.** field (The **RG 23D Entry No.** represents the display of this particular transaction in the relevant page of **RG 23 D Register**).
 - Press **Enter** to accept the **Supplier Invoice No.** as **457** and **Supplier Invoice Date** as **05-04-12**.
 - Specify **568** in the **PLA/ RG 23D Entry No.** field (This field represents the displays the relevant page of **RG 23 D Register** of the **supplier**, where the information on this stock item is available).
 - Type the **Assessable Value** as **2,70,000** and press **Enter**.
 - The **Excise Duty & Educ. Cess Amount** is automatically calculated and prefilled.

Excise Details for : Cold Rolled Coils 64 mm (Tariff Classification : 72271008)		
RG 23D Entry No.	:	2
Supplier Invoice Details		
Supplier Invoice No.	:	457
Supplier Invoice Date	:	5-Apr-2012
PLA/RG 23 Entry No.	:	568
Assessable Value	:	2,70,000.00
Type of Duty	Rate of Duty	Duty Amount
Basic Excise Duty	12 %	32,400.00
Education Cess	2 %	648.00
Secondary Education Cess	1 %	324.00
Total		33,372.00

Figure 4.6 Completed Excise Details Screen

18. Select **Input VAT @ 5%** ledger, VAT amount of **Rs. 26, 405** is defaulted automatically.
19. Set **Show Statutory Details** to **Yes** to view **Statutory Details** of the transaction.

The **Statutory Details** screen is displayed as shown:

Statutory Details		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchase Supplier Invoice No		Statutory Details		5-Apr-2012
Excise Unit		Particulars	Excise	Thursday
Party's A/c Name		Assessable Value	5,28,092.00	
Nature of Purchase		Hot Rolled Coils 100mm		
Current Balance		Item Value	2,24,720.00	
Purchase Ledger			2,24,720.00	
VAT/Tax Class				
Name of Item		Cold Rolled Coils 64 mm		Amount
		Item Value	3,03,372.00	
Hot Rolled Coils 100mm				2,24,720.00
Cold Rolled Coils 64mm				3,03,372.00
VAT Amount				26,405.00
Input VAT @ 5%				5,28,092.00
Hot Rolled Coils 100mm @ 5% On		2,24,720.00		11,236.00
Cold Rolled Coils 64 mm @ 5% On		3,03,372.00		15,169.00
Is e-Sugam Applicable				
Show Statutory Details Narration				5,54,497.00

Figure 4.7 Statutory Details Screen

20. In the **Bill-wise Details** screen,

- ❑ Select **New Ref** in the **Type of Ref**.
- ❑ Enter **457** in the **Name** field.
- ❑ Skip the **Due Date**, or **Credit Days** field.
- ❑ Accept the **default Amount allocation** and **Dr/Cr**,

The **Bill-wise Details** screen is displayed as shown:

Bill-wise Details for : Sterling Steel Industries				
Upto: ₹ 5,54,497.00 Cr				
Type of Ref	Name	Due Date, or Credit Days (wef. 5-Apr-2012)	Amount	Dr/ Cr
New Ref	457		5,54,497.00	Cr
			5,54,497.00	Cr

Figure 4.8 Bill-wise Details screen

- ❑ Accept the bill-wise details.

21. Enter the transaction details in the **Narration** field.

The completed **Excise Purchase Invoice** is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 1		Date : 5-Apr-2012		5-Apr-2012
Supplier Invoice No. : 457				Thursday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Sterling Steel Industries				
Nature of Purchase: Manufacturer				
Current Balance :				
Purchase Ledger: Purchases @ 5%				
VAT/Tax Class : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	400 MT	561.80 MT	2,24,720.00	
Cold Rolled Coils 64 mm	600 MT	505.62 MT	3,03,372.00	
			<hr/>	
			5,28,092.00	
Input VAT @ 5%		5 %	26,405.00	
Is e-Sugam Applicable	? No			
Show Statutory Details	? No			
Narration:	1,000 MT			Accept ?
			Yes or No	

Figure 4.9 Completed Excise Purchase Invoice

22.Press **Enter** to accept.



- The Excise duty on purchases may be accounted in two ways i.e., **Exclusive** or **Inclusive** method. Under **Exclusive** method, Excise Duty, Education Cess, Higher Education Cess & other duties of excise ledgers are created and itemised separately in the Purchase Invoice and as a result the excise amount paid is available separately in the respective ledgers. This method is generally recommended for manufacturers intending to maintain CENVAT balance separately and claiming CENVAT Credit. Whereas, in case of **Inclusive** method, the Gross Amount before sales tax is back calculated as the Assessable Value is determined accordingly.
- In this Chapter, **Inclusive** method is adopted and the value of Excise Duty and other cess amount debited to Purchase Accounts i.e., apportioned to the Purchase Cost.
- The applicable Duties of Excise and Cess are calculated in the **Excise Details** for subscreen based on the Stock Item predefinition for the purpose of declaration in the Excise Invoice.

4.1.2 Purchases from Agent of a Manufacturer (Consignment Agent)

If a **Registered Excise Dealer** receives (Purchases) the goods from Consignment Agent where, the consignment agent has raised the sales bill marking as Consignment Sales Invoice. In this case Excise Dealer who buys the goods from first consignment agent will be assumed to be acting as a Agent of Manufacturer (Consignment Agent).

Example: Universal Traders is a Agent of Manufacturer (Consignment Agent) of Sterling Steel Industries. Universal Traders sells the goods to Steelage Industries and raises the sales invoice by marking the Steelage Industries as “Consignment Agent of Principal Manufacturer”.

Agent of Manufacturer (Consignment Agent) will be registered under excise and issues **Rule 11** invoice for the sales made by printing the Title as - **Sale by Consignment Agent**.

Tally.ERP 9 allows to account the transactions where the dealer is acting as the Agent of Manufacturer & print Rule 11 invoice by printing the title as - **Sale by Consignment Agent**

Example 2:

On 6th April 2012, Steelage Industries purchased the following goods from M/s. Globus Steel Traders (Agent of Manufacturer) vide B.No. 764. Global Steel Traders is a Consignment Agent & he has billed Steelage Industries as “Consignment Agent of Principal Manufacturer”

Item Description	Qty (Nos)	Rate	Assessable Value	Excise Duty @ 12%	Education Cess @ 2%	Secondary Education Cess @ 1%	Total Amount	VAT @ 13.5%	Invoice Amount
Engine Valves 5"	500	600	3,00,000	36,000	720	360	3,37,080	45,506	3,82,586

Go to **Gateway of Tally > Accounting Vouchers > F9:Purchase**

1. In Voucher Type subscreen select **Excise–Purchases** from the **List of Types**
2. Press **F2** and change date to **06-04-2012**
3. Enter **764** in the **Supplier Invoice No.** and **06-04-2012** in the **Date** field
4. **Excise Unit** field defaults **Steelage Industries (P) Ltd.** as selected during voucher Type creation
5. Select **Globus Steel Traders** in **Party's A/c Name** field
6. The **Supplier's details** screen is displayed
 - **Supplier Details** are defaulted automatically
 - Under **Manufacturer / Importer Details** section
 - In the **Name** field select the **Manufacturer / Importer** from the **List of Ledger Accounts**



*In the **Supplier's Details** by using **Alt+M** key or by clicking on the **M: Manual** button in the buttons bar, **Manufacturer /Importer** details can be entered **manually** or you can **select the Manufacturer ledger** from the **List of Ledger Accounts** if the **Manufacturer ledger** is created and available.*

The completed **Supplier's Details** screen is displayed as shown:

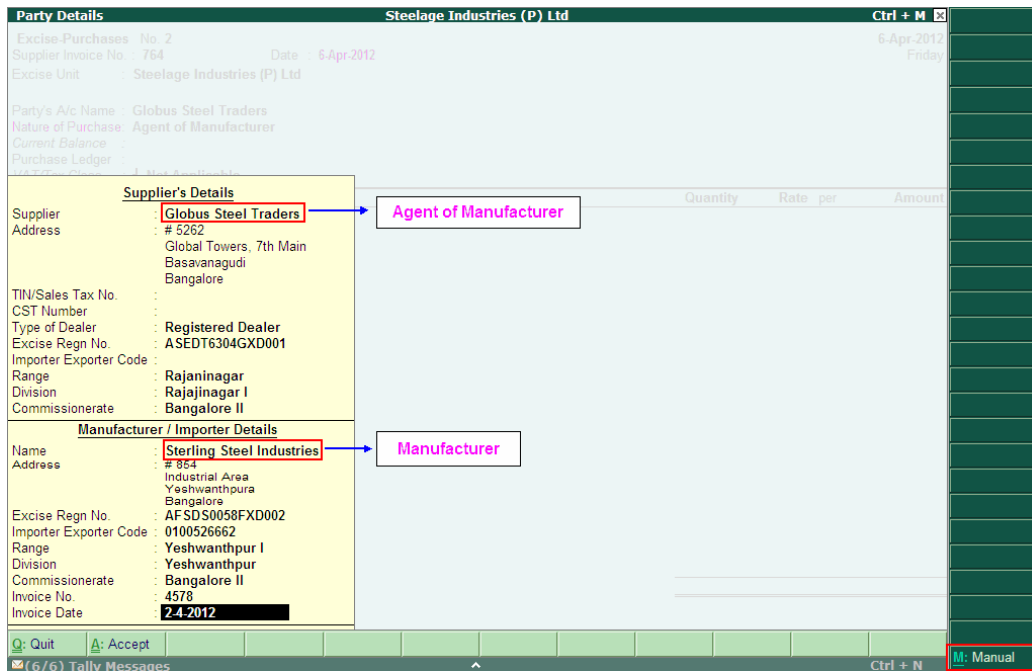


Figure 4.10 Supplier's Details Screen

- Accept the **Supplier's Details** screen
- 7. In the **Nature of Purchase** filed **Agent of Manufacturer (Consignment Agent)** is defaulted automatically as defined in the ledger master.
- 8. Select **Purchases @ 13.5%** in the **Purchase Ledger** field, the **VAT/Tax Class – Purchases @ 13.5%** is defaulted automatically
- 9. Select **Engine Valves 5"** in the **Name of Item** field
- 10. Type the **Quantity** as **500**
- 11. Specify the **Amount** as **3,37,080** and press **Enter**
- 12. The **Stock Item Excise details** screen displays
 - Specify **3** in the **RG 23D Entry No.** field (The **RG 23D Entry No.** represents the display of this particular transaction in the relevant page of **RG 23 D Register**)
 - Under **Supplier Invoice Details** section
 - The **Supplier Invoice No.** as **764** and **Supplier Invoice date** as **06-04-2012** is defaulted from the voucher screen
 - Specify the **RG 23D Entry No.** (This field represents the displays the relevant page of **RG 23 D Register** of the **supplier**, where the information on this stock item is available)
 - Enter **Rs.3,00,000** in the **Assessable Value** field (It is the amount on which the Excise Duty is calculated by the manufacturer)
 - Under **Manufacturer / Importer Invoice Details** section
 - In **Name** field select the **Manufacturer** of the Goods being sold by the Consignment Agent. Select **Sterling Steel Industries** from the List of Ledger Accounts.

- In **Invoice Number** field mention the invoice number of the **Manufacturer** under which the stock item was purchased (by the supplier)
- The **invoice date** field mention the manufacturers sales invoice number
- Specify the **PLA/RG 23D Entry No.** (This field represents the displays the relevant page of **PLA Register** of the **Manufacturer**, where the information of the Duty paid is available)
- In the **Billed Quantity** field enter the actual Billed Quantity billed to the **Agent of the manufacturer**
- In **Assessable Value** enter the actual **Assessable Value** of the stock item

Duty Details displays the **Duty Amount** of both the **Agent of Manufacturer (Consignment Agent)** and **Manufacturer/Importer**.

Excise Details for : Engine Valves - 5" (Tariff Classification : 72172015)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	:	764	
Supplier Invoice Date	:	6-Apr-2012	
Supplier RG 23D Entry No.	:	12	
Assessable Value	:	3,00,000.00	
Manufacturer / Importer Invoice Details			
Name	:	Sterling Steel Industries	
Invoice No.	:	4578	
Invoice Date	:	2-Apr-2012	
PLA/RG 23 Entry No.	:	58	
Billed Qty	:	500 Nos	
Assessable Value	:	3,00,000.00	
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	12 %	36,000.00	36,000.00
			2 more ... ↓
Total		37,080.00	37,080.00

Figure 4.11 Excise Details Screen

13. Accept the **Excise Details** screen.
14. Select **Input VAT @ 13.5%** ledger, the **VAT Amount of Rs. 45,506** is automatically calculated and prefilled
15. Set **Show Stationery Details** to **Yes** to view the **Statutory Details** of the transaction
16. In the **Bill-wise Details** screen,
 - Specify the **Type of Ref** as **New Ref**
 - Enter **764** in the **Name** field
 - Accept the **default Amount allocation** and **Dr/Cr** details.
17. Enter the transaction details in the **Narration** field.

The completed **Excise Purchase Invoice** is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 2				6-Apr-2012
Supplier Invoice No. : 764		Date : 6-Apr-2012		Friday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Globus Steel Traders				
Nature of Purchase: Agent of Manufacturer				
Current Balance :				
Purchase Ledger : Purchase @ 13.5%				
VAT/Tax Class : Purchases @ 13.5%				
Name of Item	Quantity	Rate per	Amount	
Engine Valves - 5"	500 Nos	674.16 Nos	3,37,080.00	
Input VAT @13.5%		13.50 %	45,506.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		500 Nos		Accept ?
				Yes or No

Figure 4.12 Completed Excise Purchase Invoice

18. Press **Enter** to accept.

4.1.3 Purchase From Agent of Manufacturer

From Agent of Manufacturer is a supplier who acts as a commission agent of the manufacturer. On sales made, this suppliers issues only a commercial invoice and Rule 11 invoice is issued by the manufacturer.

Tally.ERP 9 allows to record the excise purchases made from a commission agent of a manufacturer and pass on the CENVAT Credit on Sale of Goods.

Example 3:

On 7th April 2012, Steelage Industries purchased the following goods from Indus Traders (Commission Agent) vide B.No. 8695.

Item Description	Qty	Rate	Assessable Value	BED@ 12%	Educ Cess @ 2%	Higher Educ. Cess @ 1%	Total	VAT Rate	VAT Amount	Invoice Amount
Hot Rolled Coils - 100mm	1000	800	800000	96000	1920	960	898880	5%	44944	9,43,824

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select the **Excise - Purchase** as the **Voucher Type** from the list of types.
2. Select **Alt + I: Item Invoice** if it is in Acct Invoice mode.
3. Press **F2** and enter the date as **7-4-2012**.
4. Enter the **Supplier Invoice No.** as **8695** and **Date** as **7-4-2012**.
5. By default Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (P) Ltd.** as defined during voucher type creation.
6. Select the **Party's A/c Name** from the list of Ledger Accounts e.g. **Indus Traders**.
7. The **Supplier's Details** sub-form will appear. **Supplier's Details** will include the **supplier** contact details, **Sales Tax Number** and the **Excise Registration** details. The details will appear automatically if they are provided during the Supplier Ledger Creation. If the supplier of the goods is not the **manufacturer**, specify the details of the manufacturer of the goods in the **Manufacturer / Importer** details section.

For this purchase Indus traders is not the manufacturer. Manufacturer is **Sterling Steel industries**. Specify the details of the manufacturer.

Supplier's Details	
Supplier	: Indus Traders
Address	: # 56, 5th Cross Ravindra Nagar Bangalore
TIN/Sales Tax No.	: 25685755954
CST Number	: 25685755954
Type of Dealer	: Registered Dealer
Excise Regn No.	:
Importer Exporter Code	:
Range	:
Division	:
Commissionerate	:
Manufacturer / Importer Details	
Name	: Sterling Steel Industries
Address	: # 854 Industrial Area Yeshwanthpura Bangalore
Excise Regn No.	: AFSDS0058FXD002
Importer Exporter Code	: 0100526662
Range	: Yeshwanthpur I
Division	: Yeshwanthpur
Commissionerate	: Bangalore II
Invoice No.	:
Invoice Date	:

Figure 4.13 Supplier's Details

8. By default the **Nature of Purchase** will be displayed as **From Agent of Manufacturer** as defined in the party ledger. This field defines the Supplier's role in selling the product.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 3		Nature of Purchase		7-Apr-2012
Supplier Invoice No. : 8695	Date : 7-			Saturday
Excise Unit : Steelage Industries (P) Ltd		<input type="checkbox"/> Not Applicable <input type="checkbox"/> Agent of Importer (Consignment Agent) <input type="checkbox"/> Agent of Manufacturer (Consignment Agent) <input type="checkbox"/> First Stage Dealer <input type="checkbox"/> From Agent of Dealer <input type="checkbox"/> From Agent of Importer <input checked="" type="checkbox"/> From Agent of Manufacturer		
Party's A/c Name : Indus Traders				
Nature of Purchase : From Agent of Manufacturer				
Current Balance :				
Purchase Ledger :				
VAT/Tax Class : <input checked="" type="checkbox"/> Not Applicable				
Name of Item		Quantity	Rate per	Amount

Figure 4.14 Selection of Nature of Purchase

9. In **Purchase Ledger** field select **Purchases @ 5%** from the list of Ledger Accounts. **VAT/Tax Class** will be defaulted to **Purchases @ 5%**
10. In **Name of Item** field select **Hot Rolled Coils - 100 mm** form the List of Excise Stock Items
11. In **Quantity** field enter **1,000** and enter **Rs.8,98,880** in **Amount** field. Press **Enter** to view **Excise Details** screen
12. In **Excise Details** screen
 - In **RG 23D Entry No** field enter the **RG 23D entry number** of this purchase in your books
 - **Supplier Invoice Number** will be captured form the **Supplier Invoice No.** field if entered. Other wise enter the supplier Invoice number
 - By default the voucher date is displayed as the **Supplier Invoice Date**
 - In **PLA/ RG 23D Entry no.** field enter the PLA number where the reference of duty paid on the goods sold are entered.
 - Enter the **Assessable Value** (it is the amount on which the Excise Duty is calculated by the manufacturer) on which the Excise Duty is calculated. Enter **Rs. 8,00,000**
 - **Duty Amount** will be calculated and displayed automatically.

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)		
RG 23D Entry No.	:	4
Supplier Invoice Details		
Supplier Invoice No.	:	8695
Supplier Invoice Date	:	7-Apr-2012
PLA/RG 23 Entry No.	:	634
Assessable Value	:	8,00,000.00
Type of Duty	Rate of Duty	Duty Amount
Basic Excise Duty	12 %	96,000.00
Education Cess	2 %	1,920.00
Secondary Education Cess	1 %	960.00
Total		98,880.00

Figure 4.15 Excise Details Screen

13. Select Input VAT ledger - **Input VAT @ 5%** to account the VAT amount.

The completed purchase voucher is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 3				7-Apr-2012
Supplier Invoice No. : 8695		Date : 7-Apr-2012		Saturday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Indus Traders				
Nature of Purchase: From Agent of Manufacturer				
Current Balance :				
Purchase Ledger : Purchases @ 5%				
VAT/Tax Class : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	1,000 MT	898.88 MT	8,98,880.00	
Input VAT @ 5%		5 %	44,944.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration: 1,000 MT				
				Accept ? Yes or No

Figure 4.16 Completed Purchase Voucher

14. Press **Enter** to accept.

4.1.4 Purchase from Manufacturer Depot

Manufacturer Depot is a supplier registered under excise and for all the sales made depot issues the rule 11 invoice.

Tally.ERP 9 allows to record the excise purchases made from a manufacturer depot and pass on the CENVAT Credit on Sale of Goods.

Example 4:

On 9th April 2012, Steelage Industries purchased the following goods from Sterling Steel - Depot vide B.No. 321.

Item Description	Qty	Rate	Assessable Value	BED@ 12%	Educ Cess @ 2%	Higher Educ. Cess @ 1%	Total	VAT Rate	VAT Amount	Invoice Amount
Hot Rolled Coils 100mm	500	750	375000	45000	900	450	421350	5%	21068	4,42,418

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select the **Excise - Purchase** as the **Voucher Type** from the list of types.
2. Select **Alt + I: Item Invoice** if it is in Acct Invoice mode.
3. Press **F2** and enter the date as **9-4-2012**.
4. Enter the **Supplier Invoice No.** as **321** and Date as **9-4-2012**.
5. By default, Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (P) Ltd.** as defined during voucher type creation.
6. Select the **Party's A/c Name** from the **List of Ledger Accounts** e.g. **Sterling Steel - Depot**.
7. The **Supplier's Details** sub-form will appear. Supplier's Details will include the **supplier** contact details, **Sales Tax Number** and the **Excise Registration** details. The details will appear automatically if they are provided during the Supplier Ledger Creation. If the supplier of the goods is not the **manufacturer**, specify the details of the manufacturer of the goods in the **Manufacturer / Importer** details section.

For this purchase Indus Traders are not the manufacturer. **Manufacturer** is **Sterling Steel industries**. Specify the details of the manufacturer.

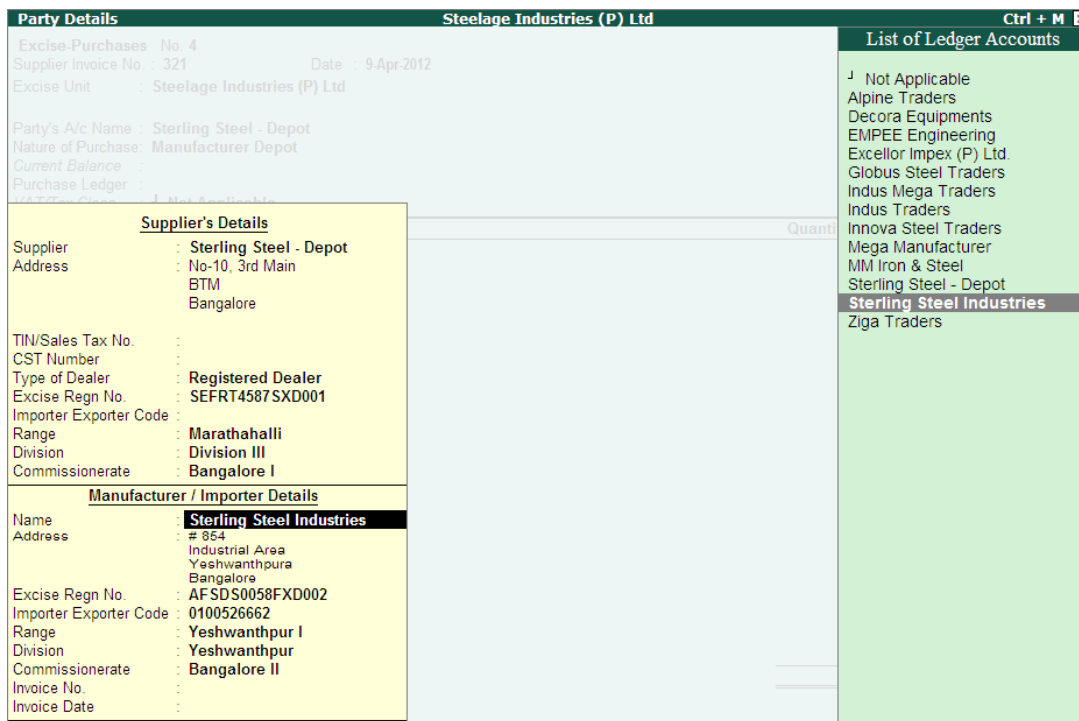


Figure 4.17 Party Details Screen

8. By default the **Nature of Purchase** will be displayed as **Manufacturer Depot** as defined in the party ledger. This field defines the Supplier's role in selling the product.
9. In **Purchase Ledger** field select **Purchases @ 5%** from the list of Ledger Accounts. **VAT/Tax Class** will be defaulted to **Purchases @ 5%**
10. In **Name of Item** field select **Hot Rolled Coils 100mm** form List of Excise Stock Items
11. In **Quantity** field enter **500** and in **Amount** field enter **Rs. 4,21,350**. Press **Enter** to view Excise Details screen.
12. In **Excise Details** screen

- Under **Supplier Invoice Details** section,
 - In **RG 23D Entry No.** field enter the RG 23D entry number of this purchase in your books
 - **Supplier Invoice Number** will be captured form the **Supplier Invoice No.** field if entered. Other wise enter the supplier Invoice number
 - By default the voucher date is displayed as the **Supplier Invoice Date**
 - In **PLA/ RG 23D Entry no.** field enter the PLA number where the reference of duty paid on the goods sold are entered.
 - Enter the **Assessable Value** (it is the amount on which the Excise Duty is calculated by the manufacturer) on which the Excise Duty is calculated. Enter **Rs. 3,75,000**
- Under **Manufacturer / Importer Invoice Details** section
 - In **Name** field select the **Manufacturer** of the Goods being sold by the Consignment Agent. Select **Sterling Steel Industries** from the List of Ledger Accounts. In **Manufacturer/Importer Details** screen enter **address, excise registration number, range, division** and **commissionerate** details.
 - In **Invoice Number** field mention the invoice number of the **Manufacturer** under which the stock item was supplied to the Depot)
 - The **invoice date** field mention the manufacturers sales invoice number
 - Specify the **PLA/RG 23D Entry No.** (This field represents the displays the relevant page of **PLA Register** of the **Manufacturer**, where the information of the Duty paid is available)
 - In the **Billed Quantity** field enter the actual Billed Quantity billed to the **Depot**.
 - In **Assessable Value** enter the actual **Assessable Value** of the stock item.
- Duty Details displays the **Duty Amount** of both the **Manufacturer (Depot)** and **Manufacturer/Importer**.

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	:	321	
Supplier Invoice Date	:	9-Apr-2012	
Supplier RG 23D Entry No.	:	956	
Assessable Value	:	3,75,000.00	
Manufacturer / Importer Invoice Details			
Name	:	Sterling Steel Industries	
Invoice No.	:	9005	
Invoice Date	:	10-Mar-2012	
PLA/RG 23 Entry No.	:	2054	
Billed Qty	:	1,000 MT	
Assessable Value	:	7,50,000.00	
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	12 %	45,000.00	90,000.00
			2 more ... ↓
Total		46,350.00	92,700.00

Figure 4.18 Excise Details Screen

13. Select Input VAT ledger - **Input VAT @ 5%** to account the VAT amount.
The completed purchase voucher is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 4		Date : 9-Apr-2012		9-Apr-2012
Supplier Invoice No. : 321				Monday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Sterling Steel - Depot				
Nature of Purchase: Manufacturer Depot				
Current Balance :				
Purchase Ledger : Purchases @ 5%				
VAT/Tax Class : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	500 MT	842.70 MT	4,21,350.00	
Input VAT @ 5%		5 %	21,068.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		500 MT		Accept ?
				Yes or No

Figure 4.19 Completed Purchase Voucher

Press **Enter** to accept.

4.1.5 Purchase from First Stage Dealer

Example 5:

On 10th April 2012, Steelage Industries purchased the following goods from M/s. MM Iron & Steel, vide B.No. 1707.

Item Description	Qty	Rate	Asses sable Value	BED @ 12% or 10%	SED @ 5%	Educ Cess @ 2%	Higher Educ. Cess @ 1%	Total	VAT Rate	VAT Amount	Invoice Amount
Engine Valves 5"	200	600	120000	14400	—	288	144	134832	13.5%	18202	1,53,034
Iron Bars	300	500	150000	15000	7500	450	225	173175	5%	8659	1,81,834

Setup:

In F12: Configure (Purchase Invoice Configuration)

- Ensure **Use Common Ledger A/c for Item Allocation** is set to **No**

Go to **Gateway of Tally > Accounting Vouchers > Press F9:Purchase**

1. In **Voucher Type** subscreen select **Excise–Purchases** from the **List of Types**
2. Press **F2** and change date to **10-04-2012**
3. Enter **1707** in the **Supplier Invoice No.** and **10-04-2012** in the **Date** field
4. Select **MM Iron & Steel** in **Party's A/c Name** field
5. The **Supplier's details** screen is displayed
 - By default, **Supplier details** are defaulted automatically
 - Under **Manufacturer / Importer Details** section select **Sterling Steel industries** from the **List of Ledger Accounts**. The **Manufacturer / Importer** details are prefilled automatically from the ledger master.

Supplier's Details	
Supplier	: MM Iron & Steel
Address	: # 56/9 Madiwala BTM Bangalore
TIN/Sales Tax No.	: 40072585275
CST Number	: 40072585275
Type of Dealer	: Registered Dealer
Excise Regn No.	: ASRFC0047DXD003
Importer Exporter Code	:
Range	: Madiwala
Division	: Electronic City
Commissionerate	: Bangalore I
Manufacturer / Importer Details	
Name	: Sterling Steel Industries
Address	: # 854 Industrial Area Yeshwanthpura Bangalore
Excise Regn No.	: AFSDS0058FXD002
Importer Exporter Code	: 0100526662
Range	: Yeshwanthpur I
Division	: Yeshwanthpur
Commissionerate	: Bangalore II
Invoice No.	: 5687
Invoice Date	: 2-Apr-2012

Figure 4.20 Supplier's Details Screen

- Accept the **Supplier's Details** screen.
6. In the **Nature of Purchase** field **First Stage Dealer** is defaulted automatically as defined in the ledger master.
 7. Select **Engine Valves 5"** in the **Name of Item** field
 8. Type the **Quantity** as **200**
 9. Specify the **Amount** as **1,34,832** and press **Enter** to view **Excise Details** screen
 10. In the **Excise Details** screen
 - Specify **6-1** in the **RG 23D Entry No.** field
 - Under **Supplier Invoice Details** section
 - The **Supplier Invoice No.** as **1707** and **Supplier Invoice date** as **10-04-2012** is defaulted from the voucher screen

- Specify the **RG 23D Entry No.**(This field represents the relevant page of **RG 23 D Register** of the **supplier**, where the information on this stock item is available)
- Enter **Rs.1,20,000** in the **Assessable Value** field (It is the amount on which the Excise Duty is calculated by the manufacturer)
- Under **Manufacturer / Importer Invoice Details** section
 - In **Name** field select the **Manufacturer** from the List of Ledger Accounts.
 - In **Invoice Number** field mention the invoice number of the **Manufacturer** under which the stock item was purchased (by the supplier)
 - The **Invoice Date** field mention the manufacturers sales invoice number
 - Specify the **PLA/RG 23D Entry No.** (This field represents the displays the relevant page of PLA Register of the Manufacturer, where the information of the Duty paid is available)
 - In the **Billed Quantity** field enter the actual quantity billed to the **First Stage Dealer**.
 - In **Assessable Value** enter the actual **Assessable Value** of the stock item

Duty Details displays the **Duty Amount** of both the **First Stage Dealer** and **Manufacturer/ Importer**.

Excise Details for : Engine Valves - 5" (Tariff Classification : 72172015)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	:	1707	
Supplier Invoice Date	:	10-Apr-2012	
Supplier RG 23D Entry No.	:	889	
Assessable Value	:	1,20,000.00	
Manufacturer / Importer Invoice Details			
Name	:	Sterling Steel Industries	
Invoice No.	:	5687	
Invoice Date	:	2-Apr-2012	
PLA/RG 23 Entry No.	:	25058	
Billed Qty	:	200 Nos	
Assessable Value	:	1,20,000.00	
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	12 %	14,400.00	14,400.00
			2 more ... ↓
Total		14,832.00	14,832.00

Figure 4.21 Excise Details Screen

The **Excise Duty**, **Education Cess** and **Secondary Education Cess** amounts are automatically calculated and prefilled

- Accept the **Excise Details** screen

- In **Accounting Details** screen, select **Purchase @ 13.5%** in the **Particulars** field and the **VAT/Tax Class** is defaulted as **Purchases @ 13.5%**.

Accounting Details			Steelage Industries (P) Ltd			Ctrl + M		
Excise-Purchases No. 5			Date : 10-Apr-2012			10-Apr-2012		
Supplier Invoice No. : 1707						Tuesday		
Excise Unit : Steelage Industries (P) Ltd								
Part's A/c Name - MM Iron & Steel								
Accounting Details for : Engine Valves - 5"			Upto: ₹ 1,34,832.00 Dr					
Particulars	VAT/Tax Class	Amount	Quantity	Rate per	Amount			
Purchase @ 13.5%	Purchases @ 13.5%	1,34,832.00	200 Nos	674.16 Nos	1,34,832.00			
Cur Bal: 4,71,912.00 Dr								
		1,34,832.00	200 Nos		1,34,832.00			

Figure 4.22 Accounting Details Screen

11. Similarly, select **Iron Bars** as the second Stock Item
12. Specify the **Quantity** as **300** & the **Amount** as **1,73,175** and press enter to view **Excise Details** screen
13. In the **Excise Details** subscreen
 - Specify **6-2** in the **RG 23D Entry No.** field
 - Under **Supplier Invoice Details** section
 - The **Supplier Invoice No.** as **1707** and **Supplier Invoice date** as **10-04-2012** is defaulted from the voucher screen
 - Specify the **RG 23D Entry No.** (This field represents the relevant page of **RG 23 D Register** of the **supplier**, where the information on this stock item is available)
 - Enter **Rs. 1,50,000** in the **Assessable Value** field (It is the amount on which the Excise Duty is calculated by the manufacturer)
 - Under **Manufacturer / Importer Invoice Details** section
 - In **Name** field select the **Manufacturer** from the List of Ledger Accounts.
 - In **Invoice Number** field mention the invoice number of the **Manufacturer** under which the stock item was purchased (by the supplier)
 - The **Invoice Date** field mention the manufacturers sales invoice number

- Specify the **PLA/RG 23D Entry No.** (This field represents the relevant page of PLA Register of the Manufacturer, where the information of the Duty paid is available)
- In the **Billed Quantity** field enter the actual quantity billed to the **First Stage Dealer**.
- In **Assessable Value** enter the actual **Assessable Value** of the stock item

Duty Details displays the **Duty Amount** of both the **First Stage Dealer** and **Manufacturer/Importer**.

Excise Details for : Iron Bars (Tariff Classification : 72571615)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	:	1707	
Supplier Invoice Date	:	10-Apr-2012	
Supplier RG 23D Entry No.	:	968	
Assessable Value	:	1,50,000.00	
Manufacturer / Importer Invoice Details			
Name	:	Sterling Steel Industries	
Invoice No.	:	5687	
Invoice Date	:	2-Apr-2012	
PLA/RG 23 Entry No.	:	96	
Billed Qty	:	300 Kgs	
Assessable Value	:	1,50,000.00	
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	10 %	15,000.00	15,000.00
			3 more ... ↓
Total		23,175.00	23,175.00

Figure 4.23 Excise Details Screen for Iron Bar

- The **Excise Duty, Education Cess** and **Additional Education Cess** amounts are automatically calculated and prefilled
 - Accept the **Excise Details** screen
14. In the **Accounting Details** screen, select **Purchase @ 5%** in the **Particulars** field and the **VAT/Tax Class** is automatically defaulted as **Purchase @ 5%**
 15. Select **Input VAT @ 13.5%** ledger and press **Enter**, the **VAT amount** is calculated and displayed automatically
 16. Select **Input VAT @ 5%** ledger and press **Enter**, the **VAT amount** is calculated and displayed automatically
 17. To view the **statutory details** of the transactions set **Show Statutory Details** to **Yes**
 18. In the **Bill-wise Details** screen accept the default bill allocation.
 19. Enter the transaction details in **Narration** field

The completed **Excise Purchase Invoice** is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise Purchases No. 5		Date : 10-Apr-2012		10-Apr-2012
Supplier Invoice No. : 1707				Tuesday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : MM Iron & Steel				
Nature of Purchase: First Stage Dealer				
Current Balance :				
Name of Item	Quantity	Rate per	Amount	
Engine Valves - 5"	200 Nos	674.16 Nos	1,34,832.00	
Iron Bars	300 Kgs	577.25 Kgs	1,73,175.00	
			<hr/>	
			3,08,007.00	
Input VAT @13.5%		13.50 %	18,202.00	
Input VAT @ 5%		5 %	8,659.00	
Is e-Sugam Applicable	? No			
Show Statutory Details	? Yes			
Narration: _____				
				Accept ?
				Yes or No

Figure 4.24 Completed Purchase Voucher - First Stage Dealer

20. Press **Enter** to accept.

4.1.6 Purchase From Agent of Dealer

From Agent of Dealer is a supplier who acts as a commission agent of the First Stage Dealer. On sales made Agent of Dealer issues only a commercial invoice and Rule 11 invoice is issued by the Dealer.

Tally.ERP 9 allows to record the excise purchases made from a commission agent of dealer and pass on the CENVAT Credit on Sale of Goods.

Example 6:

On 11th April 2012, Steelage Industries purchased the following goods from Indus Mega Traders vide B.No. 6254.

Item Description	Qty	Rate	Assessable Value	BED@ 12%	Educ Cess @ 2%	Higher Educ. Cess @ 1%	Total	VAT Rate	VAT Amount	Invoice Amount
Hot Rolled Coils 100mm	200	950	190000	12800	456	228	203484	5%	10174	2,13,658

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

Setup:

In **F12: Configure (Purchase Invoice Configuration)**

- Enable the option **Allow Separate Buyer and Consignee Names to Yes**

<u>Purchase Invoice Configuration</u>	
Accept Supplementary Details <i>(Address Details, Despatch Details etc.)</i>	? Yes
Allow Separate Buyer and Consignee Names	? Yes
Use Common Ledger A/c for Item Allocation	? No
Allow Expenses/Fixed Assets for Accounting Allocations	? No
Use Defaults for Bill Allocations	? No
Use Additional Description(s) for Item Name	? No
Use Additional Description(s) for Ledger Name	? No
Consolidate Stock Items with same rates	? No
Show Compound Unit of Item based on Rate	? No
Show Full Details of Compound Unit	? No
Confirm each Cheque before Print	? Yes
Use Default for Bank Allocations	? No
Use Auto Cheque Numbering	? Yes
Allow Selection of Cheque Range	? Yes
Show Remarks in Bank Allocation Details	? No
<u>Importers' Options</u>	
Specify Import Shipping details	? No
Specify Marks & Nos./Container No.	? No
Specify No. and Kind of Packages	? No
<u>Other Options</u>	
Show turnover achieved with Customer	? No
Allow modification of ALL fields during entry	? No
Warn on Negative Stock Balance	? Yes
Calculate Tax on current Sub-Total <i>(else calculations are on Inventory Total only)</i>	? No
Allow selection of VAT/Tax Class during entry	? No
Warn on Mismatch in VAT Rates	? No
Activate 'E1' or 'E2' Transaction (VAT)	? No
Activate Cash/Trade Discount	? No

Figure 4.25 Purchase Invoice Configuration

1. Select the **Excise - Purchase** as the **Voucher Type** from the list of types.
2. Select **Alt + I: Item Invoice** if it is in Acct Invoice mode
3. Press **F2** and enter the date as **11-4-2012**
4. Enter the **Supplier Invoice No.** as **6254** and **Date** as **11-4-2012**
5. By default, Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (P) Ltd.** as defined during voucher type creation.
6. Select the **Party's A/c Name** from the **List of Ledger Accounts** e.g. **Indus Mega Traders**
7. The **Supplier's Details** sub-form will appear.

- ❑ Enter the **Dealer Name** in **Consignee** field and enter other details like **address, TIN/Sales Tax No., CST Number, Excise Registration Number, Range, Division** and **Commissionerate**.
- ❑ In **Supplier** field the name of the agent of the Dealer will be displayed along with address and other related information.
- ❑ In **Manufacturer/Importer Details** section, select the **manufacturer** from the goods were purchased by the Excise Dealer. For this purchase Inland Traders are not the manufacturer. Manufacturer is **Sterling Steel Industries**. Specify the details of the manufacturer

Supplier's Details			
Consignee	: Globus Steel Traders	Supplier	: Indus Mega Traders
Address	: # 5262 Global Towers, 7th Main Basavanagudi Bangalore	Address	: # 8652 10th Main HSR Layout Bangalore
TIN/Sales Tax No.	: 1100228871	TIN/Sales Tax No.	: 45826522124
CST Number	: 56487512330	CST Number	: 45826522124
Excise Regn No.	: AAPBF2149RXD001	Type of Dealer	: Registered Dealer
Importer Exporter Code	: 0256354528	Excise Regn No.	:
Range	: Basavanagudi	Importer Exporter Code	:
Division	: Division II	Range	:
Commissionerate	: Bangalore II	Division	:
		Commissionerate	:
Manufacturer / Importer Details			
Name	: Sterling Steel Industries		
Address	: # 854 Industrial Area Yeshwanthpura Bangalore		
Excise Regn No.	: AFSDS0058FXD002		
Importer Exporter Code	: 0100526662		
Range	: Yeshwanthpur I		
Division	: Yeshwanthpur		
Commissionerate	: Bangalore II		
Invoice No.	: 859		
Invoice Date	: 6-4-2012		

Dealer Name, Address and
Excise Details

Figure 4.26 Party Details Screen

8. By default the **Nature of Purchase** will be displayed as **From Agent of Dealer** as defined in the party ledger. This field defines the Supplier's role in selling the product.
9. In **Purchase Ledger** field select **Purchases @ 5%** from the list of Ledger Accounts. **VAT/Tax Class** will be defaulted to **Purchases @ 5%**
10. In **Name of Item** field select **Hot Rolled Coils 100mm** form List of Excise Stock Items
11. In **Quantity** field enter **200** and enter **Rs. 2,03,484** in **Amount** field. Press **Enter** to view Excise Details screen
12. In **Excise Details** screen
 - ❑ In **RG 23D Entry No.** field enter the RG 23D entry number of this purchase in your books.
 - ❑ In **Supplier Invoice Details** section
 - **Supplier Invoice Number** will be captured form the **Supplier Invoice No.** field if entered. Other wise enter the supplier Invoice number
 - By default the voucher date is displayed as the **Supplier Invoice Date**
 - In **PLA/ RG 23D Entry no.** field enter the PLA number where the reference of duty paid on the goods sold are entered.

- Enter the **Assessable Value** (it is the amount on which the Excise Duty is calculated by the manufacturer) on which the Excise Duty is calculated. Enter **Rs. 1,90,000**
- **Duty Amount** will be calculated and displayed automatically
- In **Manufacturer/Importer Invoice Details** section
 - In **Name** field select the **Manufacturer** from the List of Ledger Accounts.
 - In **Invoice no.** field the Invoice Number specified in the Party Details screen will be displayed
 - In **Invoice Date** field the invoice date specified in the Party Details screen will displayed.
 - In **PLA/RG 23 Entry No.** field enter the PAL entry number against the goods sold
 - In **Billed Qty** field enter the quantity of item sold
 - In **Assessable Value** field specify the assessable value of the item on which the duty was paid on removal of goods

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	:	6254	
Supplier Invoice Date	:	11-Apr-2012	
Supplier RG 23D Entry No.	:	401	
Assessable Value	:	1,90,000.00	
Manufacturer / Importer Invoice Details			
Name	:	Sterling Steel Industries	
Invoice No.	:	859	
Invoice Date	:	6-Apr-2012	
PLA/RG 23 Entry No.	:	1052	
Billed Qty	:	200 MT	
Assessable Value	:	1,90,000.00	
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	12 %	22,800.00	22,800.00
2 more ... ↓			
Total		23,484.00	23,484.00

Figure 4.27 Excise Details Screen

13. Select Input VAT ledger - **Input VAT @ 5%** to account the VAT amount

The completed purchase voucher is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 6				11-Apr-2012
Supplier Invoice No. : 6254		Date : 11-Apr-2012		Wednesday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Indus Mega Traders				
Nature of Purchase: From Agent of Dealer				
Current Balance :				
Purchase Ledger : Purchases @ 5%				
VAT/Tax Class : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	200 MT	1,017.42 MT	2,03,484.00	
Input VAT @ 5%		5 %	10,174.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		200 MT		Accept ? Yes or No

Figure 4.28 Completed Purchase Voucher

14. Press **Enter** to accept.

4.1.7 Purchases from Importer

While carrying on business a excise dealer may purchase the goods from different type of suppliers including **Importer** (one who imported the goods). Tally.ERP 9 allows to account the Purchases form Importer.

Example 7:

On 11th April 2012, Steelage Industries purchased the following goods from **Excellor Impex (P) Ltd.** vide B.No. 9254.

Item Description	Qty	Rate	Assessable Value	CVD @ 12%	Educ Cess on CVD @ 2%	Higher Educ. Cess on CVD @ 1%	Addi tion al Duty	Total	VAT Rate	VAT Amount	Invoice Amount
Copper Alloy Strips	300	500	150000	18,000	360	180	7200	175740	13.5 %	23725	1,99,465

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select the **Excise - Purchase** as the **Voucher Type** from the list of types.
2. Select **Alt + I: Item Invoice** if it is in **Acct Invoice mode**
3. Press **F2** and enter the date as **11-4-2012**
4. Enter the Supplier Invoice No. as **9254** and **Date** as **11-4-2012**
5. By Default Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (p) Ltd** as defined during voucher type creation.
6. Select the **Party's A/c Name** from the list of Ledger Accounts e.g. **Excellor Impex (P) Ltd.**
7. The **Supplier's Details** sub-form will appear. **Supplier's Details** will include the **supplier contact details, Sales Tax number** and the **Excise registration** details. The details will appear automatically if they are provided during the Supplier Ledger Creation. If the supplier of the goods is not the **importer**, specify the details of the importer of the goods in the **Manufacturer / Importer** details section.
8. By default the **Nature of Purchase** will be displayed as **Purchase from Importer** as defined in the party ledger. This field defines the **Supplier's Role** in selling the product.

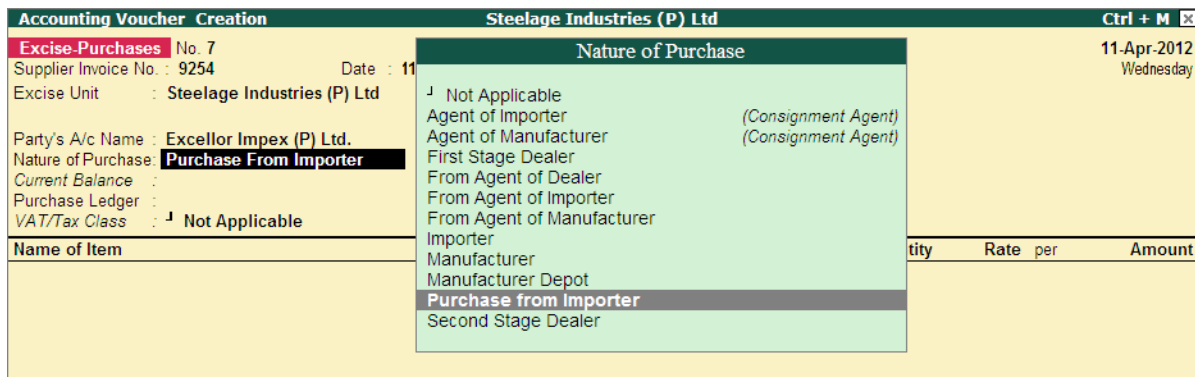


Figure 4.29 Selection of Nature of Purchase

9. In **Purchase Ledger** field select **Purchases @ 13.5%** from the list of Ledger Accounts. VAT/ Tax Class will be defaulted to **Purchases @ 13.5%**.
10. In **Name of Item** field select **Copper Alloy Strips** form **List of Excise Stock Items**.
11. In **Quantity** field enter **300** and Amount as **1,75,740**. Press **Enter** to view **Excise Details** screen.
12. In **Excise Details** screen
 - In **RG 23D Entry No** field enter the **RG 23D entry number** of this purchase in your books.
 - **Supplier Invoice Details:** In this section specify the supplier invoice details
 - **Supplier Invoice Number** will be captured form the Supplier Invoice No. field if entered. Other wise enter the supplier Invoice number
 - By default the voucher date is displayed as the **Supplier Invoice Date**
 - In **PLA/ RG 23D Entry no.** field enter the PLA number where the reference of duty paid on the goods sold are entered.
 - Enter the **Assessable Value** (it is the amount on which the Excise Duty is calculated by the manufacturer) on which the Excise Duty is calculated. Enter Rs. **1,50,000**

- **Duty Amount** will be calculated and displayed automatically.
- **Manufacturer/Importer Invoice Details:** In this section specify the Importer Invoice Details



When the **Nature of Purchase - Purchase From Importer** is selected in Excise Details screen Tally.ERP 9 gives the provision to specify both **Supplier** and **Importer** invoice details.

Separate **Supplier & importer** invoice details section will be useful when the sales are made by the agent of the Importer where we need to enter the invoice details of Two parties (Importer & Agent of Importer).

In this case **Excellor Impex (P) Ltd.** is the **Importer & Supplier** of goods to Steelage Industries (P) Ltd. Hence specify the same invoice details as entered under **Supplier Invoice Details** section.

- **Countervailing Duty, Education Cess on CVD & Secondary Education Cess on CVD** will be calculated & displayed automatically. For **Additional Duty (Imports)** specify the additional Duty Amount - **Rs. 7200.**

Excise Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
↑ ... 4 more			
Supplier RG 23D Entry No. : 965			
Assessable Value : 1,50,000.00			
Manufacturer / Importer Invoice Details			
Name : Excellor Impex (P) Ltd.			
Invoice No. : 9254			
Invoice Date : 11-Apr-2012			
PLA/RG 23 Entry No. : 965			
Billed Qty : 300 Kgs			
Assessable Value : 1,50,000.00			
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Countervailing Duty (CVD)	12 %	18,000.00	18,000.00
Education Cess on CVD	2 %	360.00	360.00
Secondary Education Cess on CVD	1 %	180.00	180.00
Additional Duty (Imports)	4 %	7,200.00	7,200.00
Total		25,740.00	25,740.00

Figure 4.30 Excise Details Screen

13. Select Input VAT ledger - **Input VAT @ 13.5%** to account the VAT amount.

The completed purchase voucher is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 7				11-Apr-2012
Supplier Invoice No. : 9254	Date : 11-Apr-2012			Wednesday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Excellor Impex (P) Ltd.				
Nature of Purchase: Purchase From Importer				
Current Balance :				
Purchase Ledger : Purchase @ 13.5%				
VAT/Tax Class : Purchases @ 13.5%				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	300 Kgs	585.80 Kgs	1,75,740.00	
Input VAT @13.5%		13.50 %	23,725.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
			300 Kgs	Accept ? Yes or No

Figure 4.31 Completed Purchase Voucher

14. Press **Enter** to accept.

4.1.8 Purchases from Agent of Importer (Consignment Agent)

If a **Registered Excise Dealer** receives (Purchases) goods from Consignment Agent where, the consignment agent has raised the sales bill marking as **Consignment Sales Invoice**. In this case Excise Dealer who buys the goods from first consignment agent will be assumed to be acting as a **Agent of Importer (Consignment Agent)**.

Example: Ziga Traders is an **Agent of Importer (Consignment Agent)** of **Excellor Impex (P) Ltd**. Ziga Traders sells the goods to Steelage Industries (P) Ltd and raises the sales invoice by marking the Steelage Industries (P) Ltd as "Consignment Agent of Importer".

Agent of Importer (Consignment Agent) will be registered under excise and issues **Rule 11** invoice for the sales made by printing the Title as - **Sale by Consignment Agent**.

Tally.ERP 9 allows you to account the transactions where the dealer is acting as the Agent of Importer & Print Rule 11 invoice with the title - **Sale by Consignment Agent**.

Example 8:

On 12th April 2012, Steelage Industries purchased the following goods from Ziga Traders vide B.No. 1052.

Item Description	Qty	Rate	Assessable Value	CVD @12%	Educ Cess on CVD @ 2%	Higher Educ. Cess on CVD @ 1%	Additional Duty	Total	VAT Rate	VAT Amount	Invoice Amount
Copper Alloy Strips	150	500	75000	9,000	180	90	3600	87870	13.5 %	11866	99,736

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select **Excise - Purchase** as the Voucher Type from the list of types.
2. Select **Alt + I: Item Invoice** if it is in **Acct Invoice mode**
3. Press **F2** and enter the date as **12-4-2012**
4. Enter **Supplier Invoice No.** as **1052** and **Date** as **12-4-2012**
5. By Default Tally.ERP 9 displays Excise Unit as **Steelage Industries (P) Ltd** as defined during voucher type creation.
6. Select **Party's A/c Name** from the list of Ledger Accounts e.g. **Ziga Traders**
7. The **Supplier's Details** sub-form will appear. Supplier's Details will include supplier contact details, Sales Tax number and Excise registration details. The details will appear automatically if they are provided during the Supplier Ledger Creation. If the supplier of the goods is not the Importer, specify the details of Importer in **Manufacturer / Importer Details** section.

For this purchase **Ziga Traders** is not the Importer. Importer is **Excellor Impex (P) Ltd.** Specify the details of Importer.

Supplier's Details

Supplier : **Ziga Traders**

Address : No.78, 8th Main, 16th Cross
Koramangala
Bangalore

TIN/Sales Tax No. : 26690821682

CST Number : 26690821682

Type of Dealer : **Registered Dealer**

Excise Regn No. : AQWES6582CXD001

Importer Exporter Code : 7845963147

Range : Koramangala

Division : Division I

Commissionerate : Bangalore III

Manufacturer / Importer Details

Name : **Excellor Impex (P) Ltd.**

Address : No 57/9
Bommanahalli Industrial Area
Bangalore

Excise Regn No. : APPSC0074MXD003

Importer Exporter Code : 1259225505

Range : Madiwala

Division : Electronic City

Commissionerate : Bangalore I

Invoice No. : 9254

Invoice Date : **11-4-2012**

Figure 4.32 Supplier's Details Screen

8. By default the **Nature of Purchase** will be displayed as **Agent of Importer (Consignment Agent)** as defined in the party ledger. This field defines the Supplier's role in selling the product.

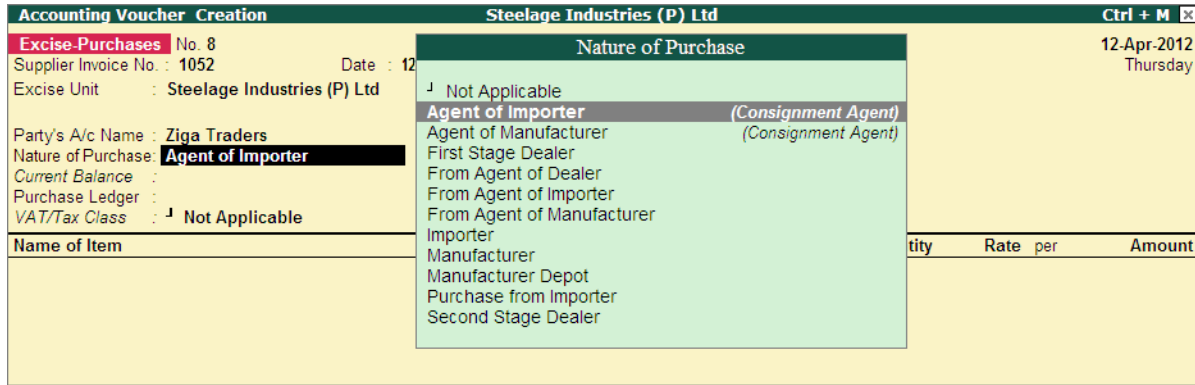


Figure 4.33 Selection of Nature of Purchase

9. In Purchase Ledger field select **Purchases @ 13.5%** from the list of Ledger Accounts. VAT/Tax Class will be defaulted to Purchases @ 13.5%

10. In **Name of Item** field select **Copper Alloy Strips** form List of Excise Stock Items

11. In **Quantity** field enter **150** and **Amount** as **87,870**. Press **Enter** to view **Excise Details** screen

12. In **Excise Details** screen

- In **RG 23D Entry No** field enter the RG 23D entry number of this purchase in your books
- **Supplier Invoice Details:** Under this section specify the supplier invoice details
 - **Supplier Invoice Number** will be captured form the Supplier Invoice No. field if entered. Other wise enter the supplier Invoice number
 - By default the voucher date is displayed as **Supplier Invoice Date**
 - In **PLA/ RG 23D Entry no.** field enter the PLA number where the reference of duty paid on the goods sold are entered.
 - Enter **Assessable Value** (it is the amount on which the CVD is calculated by the manufacturer) on which the Excise Duty is calculated. Enter **Rs. 75,000**
 - **Duty Amount** will be calculated and displayed automatically.
- **Manufacturer/Importer Invoice Details:** Under this section specify manufacturer or importer invoice details
 - In **Name** field select the **Importer** from the List of Ledger Accounts.
 - **Invoice Number:** By default the invoice number entered in the Party details screen for Manufacturer/ importer will be displayed
 - **Invoice Date:** By default the invoice date entered in Party details screen for Manufacturer/ importer will be displayed
 - **PLA/ RG 23 Entry No:** Enter PLA Number of the Manufacturer/ Importer. This number represents the transaction details of sales made to the supplier in the relevant page of PLA Register of manufacturer.
 - **Billed Quantity:** Enter the actual Billed Quantity sold to Agent of Importer
 - **Assessable Value:** Enter actual Assessable Value of the stock item

- Countervailing Duty, Education Cess on CVD & Secondary Education Cess on CVD will be calculated & displayed automatically. For **Special AED of CVD** specify the additional Duty Amount - **Rs. 3600**.

Excise Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
↑ ... 4 more			
Supplier RG 23D Entry No. : 8596			
Assessable Value : 75,000.00			
Manufacturer / Importer Invoice Details			
Name : Excellor Impex (P) Ltd.			
Invoice No. : 9254			
Invoice Date : 11-Apr-2012			
PLA/RG 23 Entry No. : 965			
Billed Qty : 150 Kgs			
Assessable Value : 75,000.00			
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Countervailing Duty (CVD)	12 %	9,000.00	9,000.00
Education Cess on CVD	2 %	180.00	180.00
Secondary Education Cess on CVD	1 %	90.00	90.00
Additional Duty (Imports)	4 %	3,600.00	3,600.00
Total		12,870.00	12,870.00

Figure 4.34 Excise Details Screen

13. Select Input VAT ledger - **Input VAT @ 13.5%** to account the VAT amount.
The completed purchase voucher is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 8		Date : 12-Apr-2012		12-Apr-2012
Supplier Invoice No. : 1052		Excise Unit : Steelage Industries (P) Ltd		Thursday
Party's A/c Name : Ziga Traders				
Nature of Purchase : Agent of Importer				
Current Balance :				
Purchase Ledger : Purchase @ 13.5%				
VAT/Tax Class : Purchases @ 13.5%				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	150 Kgs	585.80 Kgs	87,870.00	
Input VAT @13.5%		13.50 %	11,862.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				Accept ?
150 Kgs				Yes or No

Figure 4.35 Completed Purchase Voucher

14. Press **Enter** to accept.

4.1.9 Purchases From Agent of Importer

From Agent of Importer is a supplier who acts as a commission agent of an importer. On sales made, this suppliers issues only a commercial invoice and Rule 11 invoice is issued by the Importer.

Example 9:

On 13th April 2012, Steelage Industries purchased the following goods from Alpine Traders vide B.No. 1174.

Item Description	Qty	Rate	Assessable Value	CVD @12%	Educ Cess on CVD @ 2%	Higher Educ. Cess on CVD @ 1%	Additional Duty	Total	VAT Rate	VAT Amount	Invoice Amount
Copper Alloy Strips	50	500	25000	3,000	60	30	1200	29290	13.5 %	3954	33,244

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select **Excise - Purchase** as the Voucher Type from the list of types.
2. Select **Alt + I: Item Invoice** if it is in **Acct Invoice mode**
3. Press **F2** and enter the date as **13-4-2012**
4. Enter **Supplier Invoice No.** as **1174** and **Date** as **13-4-2012**
5. By Default Tally.ERP 9 displays Excise Unit as **Steelage Industries (P) Ltd** as defined during voucher type creation.
6. Select **Party's A/c Name** from the list of Ledger Accounts e.g. **Alpine Traders**
7. The **Supplier's Details** sub-form will appear. Supplier's Details will include supplier contact details, Sales Tax number and Excise registration details. The details will appear automatically if they are provided during the Supplier Ledger Creation. If the supplier of the goods is not the Importer, specify the details of Importer in **Manufacturer / Importer Details** section.

For this purchase **Alpine Traders** is not the Importer. Importer is **Excellor Impex (P) Ltd.** Specify the details of Importer.

Supplier's Details	
Supplier	: Alpine Traders
Address	: # 57, Cirrus Plaza 100 Feet Road Indiranagar Bangalore
TIN/Sales Tax No.	: 20854454510
CST Number	: 20854454510
Type of Dealer	: Registered Dealer
Excise Regn No.	:
Importer Exporter Code	:
Range	:
Division	:
Commissionerate	:
Manufacturer / Importer Details	
Name	: Excellor Impex (P) Ltd.
Address	: No 57/9 Bommanahalli Industrial Area Bangalore
Excise Regn No.	: APPSC0074MXD003
Importer Exporter Code	: 1259225505
Range	: Madiwala
Division	: Electronic City
Commissionerate	: Bangalore I
Invoice No.	: 9254
Invoice Date	: 11-4-2012

Figure 4.36 Supplier's Details Screen

8. By default the **Nature of Purchase** will be displayed as **From Agent of Importer** as defined in the party ledger. This field defines the Supplier's role in selling the product.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M	
Excise Purchases No. 9		Nature of Purchase		13-Apr-2012 Friday	
Supplier Invoice No. : 1174	Date : 13	<ul style="list-style-type: none"> Not Applicable Agent of Importer (Consignment Agent) Agent of Manufacturer (Consignment Agent) First Stage Dealer From Agent of Dealer From Agent of Importer From Agent of Manufacturer Importer Manufacturer Manufacturer Depot Purchase from Importer Second Stage Dealer 			
Excise Unit : Steelage Industries (P) Ltd					
Party's A/c Name : Alpine Traders					
Nature of Purchase: From Agent of Importer					
Current Balance :					
Purchase Ledger :					
VAT/Tax Class : Not Applicable					
Name of Item		Quantity	Rate per	Amount	

Figure 4.37 Selection of Nature of Purchase

9. In Purchase Ledger field select **Purchases @ 13.5%** from the list of Ledger Accounts. VAT/Tax Class will be defaulted to Purchases @ 13.5%

10. In **Name of Item** field select **Copper Alloy Strips** form List of Excise Stock Items

11. In **Quantity** field enter **50** and **Amount** as **29,290**. Press **Enter** to view **Excise Details** screen

12. In **Excise Details** screen

- In **RG 23D Entry No** field enter the RG 23D entry number of this purchase in your books
- **Supplier Invoice Details**: Under this section specify the supplier invoice details
 - **Supplier Invoice Number** will be captured form the Supplier Invoice No. field if entered. Other wise enter the supplier Invoice number

- By default the voucher date is displayed as **Supplier Invoice Date**
- In **PLA/ RG 23D Entry no.** field enter the PLA number where the reference of duty paid on the goods sold are entered.
- Enter **Assessable Value** (it is the amount on which the CVD is calculated by the manufacturer) on which the Excise Duty is calculated. Enter **Rs. 25,000**
- **Duty Amount** will be calculated and displayed automatically.
- **Manufacturer/Importer Invoice Details:** Under this section specify manufacturer or importer invoice details
 - In **Name** field select the **Importer** from the List of Ledger Accounts.
 - **Invoice Number:** By default the invoice number entered in the Party details screen for Manufacturer/ importer will be displayed
 - **Invoice Date:** By default the invoice date entered in Party details screen for Manufacturer/ importer will be displayed
 - **PLA/ RG 23 Entry No:** Enter PLA Number of the Manufacturer/ Importer. This number represents the transaction details of sales made to the supplier in the relevant page of PLA Register of manufacturer.
 - **Billed Quantity:** Enter the actual Billed Quantity sold to Agent of Importer
 - **Assessable Value:** Enter actual Assessable Value of the stock item
 - **Countervailing Duty, Education Cess on CVD & Secondary Education Cess on CVD** will be calculated & displayed automatically. For **Additional Duty (Imports)** specify the additional Duty Amount - **Rs. 1200.**

Excise Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
↑ ... 4 more			
Supplier RG 23D Entry No. : 5695			
Assessable Value : 25,000.00			
Manufacturer / Importer Invoice Details			
Name : Excellor Impex (P) Ltd.			
Invoice No. : 9254			
Invoice Date : 11-Apr-2012			
PLA/RG 23 Entry No. : 965			
Billed Qty : 50 Kgs			
Assessable Value : 25,000.00			
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Countervailing Duty (CVD)	12 %	3,000.00	3,000.00
Education Cess on CVD	2 %	60.00	60.00
Secondary Education Cess on CVD	1 %	30.00	30.00
Additional Duty (Imports)	4 %	1,200.00	1,200.00
Total		4,290.00	4,290.00

Figure 4.38 Excise Details Screen

13. Select Input VAT ledger - **Input VAT @ 13.5%** to account the VAT amount.

The completed purchase voucher is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise Purchases No. 9		Date : 13-Apr-2012		13-Apr-2012
Supplier Invoice No. : 1174		Excise Unit : Steelage Industries (P) Ltd		Friday
Party's A/c Name : Alpine Traders				
Nature of Purchase: From Agent of Importer				
Current Balance :				
Purchase Ledger : Purchase @ 13.5%				
VAT/Tax Class : Purchases @ 13.5%				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	50 Kgs	585.80 Kgs	29,290.00	
Input VAT @13.5%		13.50 %	3,954.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration: 50 Kgs				
				Accept ?
				Yes or No

Figure 4.39 Completed Purchase Voucher

Press **Enter** to accept.

4.1.10 Selection of Same Item Multiple Times in Excise Purchase

In **Dealer Excise Purchase Invoice** you can select the **same item multiple times**. Tally.ERP 9 allows the user to select the items with **different assessable value**, **different rate of Duty** and even the stock items purchased **against different invoices** (from manufacturer).

Example 10:

On 14th April 2010, Steelage Industries purchased the following goods from MM Iron & Steel vide invoice no. 9682

Stock Item	Qty	Purchase Cost	Assessable Value	Rate of duty%	Manufacturers Invoice against which the Stock Item is Purchased
Hot Rolled Coils 100mm	1000	1500000	1200000	12	SI/758/11-12, dated 25-3-2012
Hot Rolled Coils 100mm	500	800000	650000	10	SI/968/11-12, dated 30-4-2011
Hot Rolled Coils 100mm	750	1350000	1100000	12	SI/1052/11-12, dated 5-3-2012

Record the Transaction in Excise Purchase Invoice

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select the **Excise - Purchase** as the **Voucher Type** from the list of types.

2. Select **Alt + I: Item Invoice** if it is in Acct Invoice mode
3. Enter the **Supplier Invoice No.** as **9682** and **Date** as **14-4-2012**
4. By default Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (P) Ltd.** as defined during voucher type creation.
5. Select the **Party's A/c Name** from the list of Ledger Accounts e.g. **MM Iron & Steel**
6. **Supplier's Details** will include the **Supplier and Manufacturer/Importer Details** like, **contact details, Sales Tax number** and the **Excise registration details**. The details will appear automatically if they are provided during the Supplier Ledger Creation.

If the supplier of the goods is not the manufacturer, specify the details of the manufacturer of the goods in the Manufacturer / Importer Details section.

<u>Supplier's Details</u>	
Supplier	: MM Iron & Steel
Address	: # 56/9 Madiwala BTM Bangalore
TIN/Sales Tax No.	: 40072585275
CST Number	: 40072585275
Type of Dealer	: Registered Dealer
Excise Regn No.	: ASRFC0047DXD003
Importer Exporter Code	:
Range	: Madiwala
Division	: Electronic City
Commissionerate	: Bangalore I
<u>Manufacturer / Importer Details</u>	
Name	: Sterling Steel Industries
Address	: # 854 Industrial Area Yeshwanthpura Bangalore
Excise Regn No.	: AFSDS0058FXD002
Importer Exporter Code	: 0100526662
Range	: Yeshwanthpur I
Division	: Yeshwanthpur
Commissionerate	: Bangalore II
Invoice No.	: [REDACTED]
Invoice Date	:

Figure 4.40 Supplier's Details Screen



*In the **Supplier's Details** by using **Alt+M** key or by clicking on the **M: Manual** button in the buttons bar, **Manufacturer /Importer** details can be entered manually or you can select the **Manufacturer** ledger from the **List of Ledger Accounts** if the **Manufacturer** ledger is created and available.*

7. Select the **Nature of Purchase** from the list of Nature of Purchase. This field defines the Supplier's role in selling the product. E.g. **First Stage Dealer**
8. Select the **Purchase Ledger** from the list of ledger accounts. E.g. **Purchases @ 5%**. VAT/Tax Class will be defaulted based on the tax class selected in the ledger.
9. Select the Stock Item e.g. **Hot Rolled Coils 100mm** from the List of Excise Stock Items
10. Enter **Quantity** as **1000**
11. In the **Amount** field enter the purchase Cost of **Rs. 15,00,000** to view **Excise Details** screen
12. In the **Excise Details** screen

- In **RG 23D Entry No.** field enter your RG 23D entry. E.g. **11**
- In **Supplier Invoice Details** section
 - **Supplier Invoice No:** by default displays the Invoice No. details provided in the supplier Invoice No. field in the voucher entry screen. However, it is an edit able field.
 - **Supplier Invoice Date:** by default displays the voucher date.
 - Specify the **RG 23D Entry No.** as **4561**. This Number represents the suppliers RG 23D entry no, where the details of the particular transaction is available.
 - Enter the **Assessable Value – Rs. 12,00,000** on which the Excise Duty to be calculated. The amount specified in this amount should be the amount on which the Excise Duty is calculated by the manufacturer.
- In **Manufacturer/Importer Invoice Details** section
 - **Name:** Select the **Manufacturer** ledger from the List of Ledger Accounts.
 - **Invoice Number:** Specify the manufacturers Invoice Number as **SI/758/11-12**
 - **Invoice Date:** Specify the manufacturers invoice date as **25-3-2012**
 - **RG 23 D Entry No:** Enter the RG 23 Entry Number of the Manufacturer **554**
 - **Billed Quantity:** Enter the actual Billed Quantity sold to the First Stage Dealer
 - **Assessable Value:** Enter the actual Assessable Value i.e. **12,00,000** of the stock item
- **Duty Details:** Duty Details displays the Duty Amount calculated for, First stage Dealer and Manufacturer/Importer.

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	:	9682	
Supplier Invoice Date	:	14-Apr-2012	
Supplier RG 23D Entry No.	:	4561	
Assessable Value	:	12,00,000.00	
Manufacturer / Importer Invoice Details			
Name	:	Sterling Steel Industries	
Invoice No.	:	SI/758/11-12	
Invoice Date	:	25-Mar-2012	
PLA/RG 23 Entry No.	:	554	
Billed Qty	:	1,000 MT	
Assessable Value	:	12,00,000.00	
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	12 %	1,44,000.00	1,44,000.00
			2 more ... ↓
Total		1,48,320.00	1,48,320.00

Figure 4.41 Excise Details Screen

13. In **Name of Item** field select **Hot Rolled Coils 100mm** again as **second line Item**

14. Enter **500** in Quantity field and **Rs. 8,00,000** in **Amount** field

15. In the **Excise Details** screen

- In **RG 23D Entry No.** field enter your **RG 23D Entry Number**. E.g. **12**

□ In **Supplier Invoice Details** section

- **Supplier Invoice No:** By default displays the Invoice No. details provided in the supplier Invoice No. field in the voucher entry screen. Alter the Invoice Number as **9682-1**.



*The **Invoice Number** is altered in order to identify the Invoice Number for the Stock Item – Hot Rolled Coils selected as a second line item.*

Even though you alter the Invoice number for the second line item, in all the reports the Invoice number entered in the Supplier Invoice No. field will be displayed.

- **Supplier Invoice Date:** by default displays the voucher date.
- Specify the **RG 23D Entry No. - 7584**. This Number represents the suppliers RG 23D entry no, where the details of the particular transaction is available.
- Enter the **Assessable Value – Rs. 6,50,000** on which the Excise Duty to be calculated. The amount specified in this amount should be the amount on which the Excise Duty is calculated by the manufacturer.

□ In **Manufacturer/Importer Invoice Details** section

- **Invoice Number:** Specify the manufacturers Invoice Number as **SI/968/11-12**
- **Invoice Date:** Specify the manufacturers invoice date as **30-4-2011**
- **RG 23 D Entry No:** Enter the RG 23 Entry Number of the Manufacturer - **965**
- **Billed Quantity:** Enter the actual Billed Quantity sold to the First Stage Dealer
- **Assessable Value:** Enter the actual **Assessable Value i.e. 6,50,000** of the stock item.
- **Duty Details:** In Duty Details section, for Basic Excise Duty Type change the Rate of Duty as **10%**. Duty amount will be calculated and displayed based on the rate of duty specified.

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	:	9682 - 1	
Supplier Invoice Date	:	14-Apr-2012	
Supplier RG 23D Entry No.	:	7584	
Assessable Value	:	6,50,000.00	
Manufacturer / Importer Invoice Details			
Name	:	Sterling Steel Industries	
Invoice No.	:	SI/968/11-12	
Invoice Date	:	30-Apr-2011	
PLA/RG 23 Entry No.	:	965	
Billed Qty	:	500 MT	
Assessable Value	:	6,50,000.00	
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	10 %	65,000.00	65,000.00
			2 more ... ↓
Total		66,950.00	66,950.00

Figure 4.42 Excise Details Screen



Hot Rolled Coils 100 mm selected as the second line item, the rate of duty applicable is 10%.

16. In **Name of Item** field select **Hot Rolled Coils 100mm** again as **third line Item**

17. Enter **750** in **Quantity** field and **Rs. 13,50,000** in **Amount** field

18. In the **Excise Details** screen

- In **RG 23D Entry No.** field enter your RG 23D entry No. - **13**
- In **Supplier Invoice Details** section
 - **Supplier Invoice No:** By default displays the Invoice No. details provided in the supplier Invoice No. field in the voucher entry screen. Alter the Invoice Number as **9682-2**.



The Invoice Number is altered in order to identify the Invoice Number for the Stock Item – Hot Rolled Coils selected as a third line item.

*Even though you alter the Invoice number for the third line item, in all the reports the Invoice number entered in the **Supplier Invoice No.** field will be displayed.*

- **Supplier Invoice Date:** by default displays the voucher date.
- Specify the **RG 23D Entry No. - 9650**. This Number represents the suppliers RG 23D entry no, where the details of the particular transaction is available.



*The Quantity of 750 is purchased under the Invoice no- **SI/1052/10-11** which is different from the earlier Invoice Number. So appropriate RG 23D entry no, corresponding the purchase invoice is specified.*

- Enter the **Assessable Value – Rs. 11,00,000** on which the Excise Duty to be calculated. The amount specified in this amount should be the amount on which the Excise Duty is calculated by the manufacturer.
- In **Manufacturer/Importer Invoice Details** section
 - **Invoice Number:** Specify the manufacturers Invoice Number as **SI/1052/11-12**
 - **Invoice Date:** Specify the manufacturers invoice date as **5-3-2012**
 - **RG 23 D Entry No:** Enter the RG 23 Entry Number of the Manufacturer - **524**
 - **Billed Quantity:** Enter the actual Billed Quantity sold to the First Stage Dealer
 - **Assessable Value:** Enter the actual Assessable Value i.e. **11,00,000** of the stock item.
 - **Duty Details:** Duty Details displays the Duty Amount calculated for, First Stage Dealer and Manufacturer/Importer

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			
↑ ... 1 more			
Supplier Invoice Details			
Supplier Invoice No.	9682 - 2		
Supplier Invoice Date	14-Apr-2012		
Supplier RG 23D Entry No.	9650		
Assessable Value	11,00,000.00		
Manufacturer / Importer Invoice Details			
Name	Sterling Steel Industries		
Invoice No.	SI/1052/11-12		
Invoice Date	5-Mar-2012		
PLA/RG 23 Entry No.	524		
Billed Qty	750 MT		
Assessable Value	11,00,000.00		
Type of Duty	Rate of Duty	Duty Amount	Mfgr / Importer Duty Amount
Basic Excise Duty	12 %	1,32,000.00	1,32,000.00
		2 more ... ↓	
Total		1,35,960.00	1,35,960.00

Figure 4.43 Excise Details Screen

19. Select the applicable **Input VAT ledger** and press Enter, VAT Rate and amount is defaulted automatically
20. In **Bill-wise Details** screen select **Type of Ref** as **New Ref** and retain all the other default details.

The completed Excise-Purchase Voucher is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise-Purchases No. 10				14-Apr-2012
Supplier Invoice No. : 9682	Date : 14-Apr-2012			Saturday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : MM Iron & Steel				
Nature of Purchase : First Stage Dealer				
Current Balance : 3,34,868.00 Cr				
Purchase Ledger : Purchases @ 5%				
VAT/Tax Class : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	1,000 MT	1,500.00 MT	15,00,000.00	
Hot Rolled Coils 100mm	500 MT	1,600.00 MT	8,00,000.00	
Hot Rolled Coils 100mm	750 MT	1,800.00 MT	13,50,000.00	
			36,50,000.00	
Input VAT @13.5%		5 %	1,82,500.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration: _____				
				2,250 MT
				<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Accept ? Yes or No </div>

Figure 4.44 Completed Excise - Purchase Invoice

21. Press **Enter** to accept.

Excise Stock Register

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Excise Stock Register**. Excise Stock Register as on **14-4-2012** is displayed as shown.

In all the reports the stock items selected multiple times in a purchase invoice will be displayed one after another one based on the selection in the purchase Invoice. Observe, in the **Invoice/Bill of Entry No. with Date** column the **Invoice Number** as specified in **Supplier Invoice No.** field in voucher entry screen is displays irrespective of alteration done (as **9682-1** and **9682-2**) in the Excise Details screen for the **second** and **third** line items.

Excise Stock Register									
Steelage Industries (P) Ltd									
Unit Name : Steelage Industries (P) Ltd									
Stock Item : Hot Rolled Coils 100mm									
Units : MT Excise Tariff Classification : 72271000									
Receipt									
Sl. No.	Invoice / Bill of Entry No. with Date	Name and Address of the Supplier	Nature of Purchase	Quantity	Rate	Assessable Value	Duty per Unit	Total Duty	Cess per Unit
1	9682 14-Apr-2012	MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	First Stage Dealer	1,000	1,200.00	12,00,000.00	144.00	1,44,000.00	4.32
2	9682 14-Apr-2012	MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	First Stage Dealer	500	1,300.00	6,50,000.00	130.00	65,000.00	3.90
3	9682 14-Apr-2012	MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	First Stage Dealer	750	1,466.67	11,00,000.00	176.00	1,32,000.00	5.28

Figure 4.45 Excise Stock Register

4.2 Sale of Excisable Goods

A dealer of excisable goods (First Stage / Second Stage dealer) is required to issue a invoice as per Rule 11 of the Central Excise Rules 2002, on sale of excisable goods to registered Excise dealers/ manufacture, in order to pass the CENVAT Credit to the subsequent dealer/ manufacturer. However, where there is no provision to pass the CENVAT Credit to the subsequent dealer, he may issue a Commercial Invoice to the buying dealer/ customer.

Tally.ERP 9 allows you to generate and print Invoice as per Rule 11 for all the sales effected to CENVAT Customers in the prescribed format besides facilitating generation of Non-CENVATable Invoice viz., Commercial Invoice where sale is made to dealers other than manufacturers and thus duty is not passed. The Commercial Invoices are not required to be issued in the prescribed proforma.

Requirements of Excise Invoice

The Registered Location of the dealer is required to issue invoice in the prescribed format containing the following details:

- Minimum Three copies of Invoice are required to be prepared and the copies of the invoice should be marked at the top in the following manner:
 - Original copy being marked as Original for Buyer
 - Duplicate copy being marked as Duplicate for Transporter
 - Triplicate copy being marked as Triplicate for Assessee
- The dealer is required to issue only one invoice in respect of the consignment wherein all the packages are dispatched in one lot however, in cases where the consignment is dispatched separately either on the same day or different days or loaded on more than one vehicle, a separate invoice shall be made out for each lot or consignment.
- The copies of the invoices issued by a first stage dealer and a second stage dealer shall be marked at the top as First Stage Dealer and Second Stage Dealer respectively.
- Name, address and Central Excise Registration number of the registered location issuing the invoice, name of the jurisdictional range / Division / Commissionerate and company's Income Tax Number and Sales Tax Registration Number should pre-printed on the Invoice.
- Only one invoice book of each type shall be used by the registered location.
- Each CENVAT Invoice issued by the location should bear a printed serial number, beginning from 1st April of the year.
- The serial numbers of the invoices to be used are to be intimated to the respective jurisdictional Assistant Commissioner of Central Excise and obtain a dated acknowledgement of such intimation.
- Records and Invoice generated through computer are also recognized. In that case, the serial number likely to be used in the forthcoming quarter should be intimated to the Asst. Commissioner. As soon as the said serial Nos. are exhausted, a revised intimation may be sent. Such registered Location should also send details of the software used including the format for information of the Asst. Commissioner in case he demands.
- In case of Records and Invoice generated through computer, the serial number likely to be used in the forthcoming quarter should be intimated to the jurisdictional Assistant Commis-

sioner of Central Excise. The details of software used including a format used for information, is also required to be sent to the Assistant Commissioner.

Now, let us consider the following scenarios to illustrate Excise Sales transactions in Tally.ERP 9:

- ❑ Excise Invoice
- ❑ Excise Invoice without Supplier Trader Information
- ❑ Excise Invoice cum Commercial Invoice
- ❑ Commercial Invoice
- ❑ Sale of Goods Purchased From Agent of Manufacturer
- ❑ Sale of Goods Purchased from Manufacturer Depot
- ❑ Sale of Goods Purchased from Agent of Manufacturer (Consignment Agent)
- ❑ Sales of Goods purchased from Agent of Dealer
- ❑ Sale of Goods purchased from Importer
- ❑ Sale of Goods Purchased from Agent of Importer (Consignment Agent)
- ❑ Sale of Goods Purchased from Agent of Importer
- ❑ Selection of Same Item Multiple Times in Excise Sales
- ❑ Sale of Goods purchased form Multiple Manufacturers/Suppliers
- ❑ Sale of Goods bought under an excise Purchase invoice at Different Rates

4.2.1 Excise Sales (Excise Invoice)

Example 11:

On 16th April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore

<i>Item Description</i>	<i>Qty</i>	<i>Rate</i>	<i>VAT</i>	<i>Supplier Invoice Number / Date</i>
<i>Hot Rolled Coils 100mm</i>	<i>250</i>	<i>900</i>	<i>5%</i>	<i>457 dt.05/04/12</i>
<i>Cold Rolled Coils 64mm</i>	<i>300</i>	<i>850</i>	<i>5%</i>	<i>457 dt.05/04/12</i>

The same is accounted as shown

Step 1: Create Sales Invoice

Go to **Gateway of Tally > Accounting Vouchers > Press F8: Sales**

1. In Voucher Type subscreen select **Excise–Sales** from the **List of Types**
2. Press **F2** and change date to **16-04-2012**
3. In **Ref** field, enter the reference number of the transaction. E.g. **981\12-13**

4. The **Excise Unit** field displays **Steelage Industries (P) Ltd.** as selected during voucher type creation.
5. **Excise Book Name** field displays the name of the excise invoice book (SAI/2012-13) created for the Excise Unit.
6. **Serial No.** field displays the Rule 11 invoice Number e.g. **SAI\2\12-13.**
7. Select **Decora Equipments** in **Party's A/c Name** field
8. In the **Despatch Details** screen
 - Specify the **Despatch Details** and **Order Details**
 - The **Date & Time** of the consignment is automatically recorded in the **Excise details** column along with the Buyer's Details.

<u>Despatch Details</u>	
Delivery Note No(s) :	Despatch Doc. No. : 981\12-13 Despatched through : Road Destination : Bangalore Bill of lading/LR-RR No. : dt. Carrier Name/Agent : Motor Vehicle No. :
<u>Order Details</u>	
Order No(s) :	Mode/Terms of Payment:
<u>VAT/Excise Details</u>	
Date & Time of Invoice :	16-Apr-2012 at 17:26
Date & Time of Removal :	16-Apr-2012 at 17:26
<u>Buyer's Details</u>	
Buyer :	Decora Equipments
Address :	# 786 Bommanahalli Hosur Road Bangalore
TIN/Sales Tax No. :	00127566942
CST Number :	00127566942
Type of Dealer :	Registered Dealer
Excise Regn No. :	ARSFE0054MXD001
Range :	Banasawadi
Division :	Koramangala I
Commissionerate :	Bangalore I

Figure 4.46 Despatch Details Screen

- Accept the **despatch details** screen
9. Select **Sales @ 5%** in the **Sales Ledger** field and the **VAT/Tax class** appears by default as **Sales @ 5%**
 10. Select **Hot Rolled Coils 100mm** in the **Name of Item** field and press **Enter** to view supplier details screen
 11. In the **Supplier Details** screen

- Select the Invoice No. **457** from the **List of Purchases**

Supplier Details			Steelage Industries (P) Ltd			Ctrl + M	
Excise - Sales No. 2			16-Apr-2012			Monday	
Ref. : 981112-13							
Excise Unit : Steelage Industries (P) Ltd							
Excise Book Name: SAI /2012-13			Serial No. SAI2112-13				
Party's A/c Name : Decora Equipments							
Current Balance : 63,000.00 Dr							
Sales Ledger : Sales @ 5%							
VAT/Tax Class : Sales @ 5%							
Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			Quantity	Rate per	Amount		
			400 MT	600.00 MT	2,40,000.00		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised					
457	Sterling Steel Industries	400 MT					
5-Apr-2012							
List of Purchases							
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit	
321	9-Apr-2012	Sterling Steel - Depot	Manufacturer Depot	500 MT	12 %	92.70 / MT	
457	5-Apr-2012	Sterling Steel Industries	Manufacturer	400 MT	12 %	61.80 / MT	
487	1-Apr-2012	Sterling Steel Industries	Manufacturer	55 MT	12 %	61.80 / MT	
6254	11-Apr-2012	Indus Mega Traders	From Agent of Dealer	200 MT	12 %	117.42 / MT	
8695	7-Apr-2012	Indus Traders	From Agent of Manufacturer	1,000 MT	12 %	98.88 / MT	
9682	14-Apr-2012	MM Iron & Steel	First Stage Dealer	1,000 MT	12 %	148.32 / MT	
9682 - 1	14-Apr-2012	MM Iron & Steel	First Stage Dealer	500 MT	10 %	133.90 / MT	
9682 - 2	14-Apr-2012	MM Iron & Steel	First Stage Dealer	750 MT	12 %	181.28 / MT	
			400 MT		2,40,000.00		
		Total	400 MT				

Figure 4.47 Supplier Details Subscreen



The **List of Purchases** displays the list of purchases made for the selected item from different **Suppliers (Manufacturer / First Stage Dealer / Second Stage Dealer)**. However, once the goods purchased from a **Manufacturer** is selected for Invoicing, only goods purchased from Manufacturer will be displayed and If goods purchased from a **First Stage Dealer** is selected, only purchases from First Stage Dealer will be displayed for Invoicing.

- Specify the **Quantity** as **250**

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised
457 5-Apr-2012	Sterling Steel Industries Manufacturer	250 MT
Total		250 MT

Figure 4.48 Supplier Details sub-screen - Quantity details

- Select **End of List** and press **Enter** to accept the screen
- 12. Specify the **Rate** as **900**. **Amount** gets calculated and displayed automatically.
- 13. In the **Name of Item** field select **Cold Rolled Coils 64mm** as the second item
- 14. In the **Supplier Details** screen
 - Select the Invoice No. **457** from the **List of Purchases**
 - Specify the **Quantity** as **300**

Supplier Details for : Cold Rolled Coils 64 mm (Tariff Classification : 72271008)		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised
457 5-Apr-2012	Sterling Steel Industries Manufacturer	300 MT
Total		300 MT

Figure 4.49 Supplier Details Screen.



Once the bill of goods purchased from **Manufacturer** are selected for Invoicing subsequently only **Manufacturer's Purchase bills** will be displayed for selection under **List of Purchases**.

□ Accept the **Suppliers Details**.

- 15. Specify the **Rate** as **850** (the **Amount** is calculated and pre-filled automatically)
- 16. Select **Output VAT @ 5%** ledger and press **Enter**, the **VAT amount** is calculated and pre-filled as **24,000**.
- 17. To view the Statutory Details set the option **Show Statutory Details** to **Yes**
- 18. In the **Bill-wise Details** screen, accept the default bill allocations.
- 19. Enter the transaction details in the **Narration** field

The completed **Sales Invoice** is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 2				16-Apr-2012
Ref.: 981112-13				Monday
Excise Unit	: Steelage Industries (P) Ltd			
Excise Book Name	: SAI /2012-13	Serial No.	: SAI12112-13	
Party's A/c Name : Decora Equipments				
Current Balance : 63,000.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	250 MT	900.00 MT	2,25,000.00	
Cold Rolled Coils 64 mm	300 MT	850.00 MT	2,55,000.00	
			<hr/>	
			4,80,000.00	
Output VAT @ 5%		5 %	24,000.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
			550 MT	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Accept ? Yes or No </div>

Figure 4.50 Completed Excise Sales Invoice Screen

20. Press **Enter** to accept.

Step 2: Print Sales Invoice

The Voucher Printing screen appears as shown since, Print after Saving option is enabled in Excise Sales Voucher Type, if not enabled press Alt+P from the above screen.

Voucher Printing			
Printer	: HP LaserJet P4014/P4015 WS160 (Ne03)	Paper Type :	Letter
No. of Copies	: 1		
Print Language	: English		(Printing Dimensions)
Method	: Neat Mode	Paper Size :	(8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area :	(8.03" x 10.71") or (204 mm x 272 mm)
Report Titles			
EXCISE INVOICE			
(ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES			
(with Print Preview)			
			Print ?
			Yes or No

Figure 4.51 Voucher Printing Screen

- ❑ Press **F12: Configure**, to view the **Invoice Printing Configuration** screen.
- ❑ Enable the options as shown below

Invoice Printing Configuration			
Title of Document : EXCISE INVOICE			
(for Optional Voucher): PROFORMA INVOICE			
Sub Title (if any) :			
Height of Normal Invoice (inches) :	10	Simple:	10
Width of Normal Invoice (inches) :	7.50	Simple:	7.50
Space to leave on top (default 0.25) :	0.25	Simple:	0.25
Space to leave on left (default 0.5) :	0.50	Simple:	0.50
Print as Commercial Invoice ?	No	Print Serial No. ?	Yes
Print E-sugam No ?	Yes	Print Part No. ?	No
Print Voucher Reference ?	Yes	Print Quantity Column ?	Yes
Print Order Details ?	Yes	Print Alternate Quantity ?	Yes
Print Terms of Payment and Delivery ?	Yes	Print as separate Column ?	No
Print details of Despatch ?	Yes	Print Actual Quantity Column ?	No
Print Authenticated By ?	Yes	Print Rate Column ?	Yes
Print Item Taxable Values ?	No	Print VAT/CST % Column ?	No
Print Tax Analysis of Items ?	No	Print Date & Time ?	No
Print VAT/CST Analysis of Items ?	No	Print Batch Details ?	Yes
Print Company's PAN / Income Tax No. ?	Yes	Print Rate of Duty with Items ?	No
Print Company's Tax Regn. Numbers ?	Yes	Print Sub-Totals after each line ?	No
Print Buyer's Tax Regn. Number ?	Yes	Print Narration ?	No
Print Buyer's CST Regn. Number ?	Yes	Print Narration for each entry ?	No
Print Declaration ?	Yes	Print Base Currency Symbol for Total ?	Yes
Print Excise Declaration ?	No	Print Passed On Duty Assessable Value ?	Yes
		Print Trader Supplier Info ?	Yes
		Print Multi Page Excise Invoice ?	No
		Print Supplier Name and Address ?	Yes
		Print Mlgr / Importer Name and Address ?	Yes
		Print Mlgr / Importer PLA RG 23 No. ?	No
		Print Purchase Excise Duty Details ?	Yes
		Print Purchase Assessable Value ?	Yes
		Print Mlgr / Importer Excise Duty Details ?	Yes
		Print 'Removal as Such' (if applicable) ?	No
Method to use for Party Name : Name Only			
Place : Bangalore			
Date : 16-4-2012			
Method to use for Stock Item Name : Name Only			
Jurisdiction : Bangalore			
Generated by : This is a Computer Generated Invoice			
Authorised Person			
Name :			
Designation:			

Figure 4.52 Invoice Printing Configuration screen

- ❑ After configuration accept the **Invoice Printing Configuration** screen
- ❑ Press **Enter** from the **Voucher Printing** screen to print **Excise Invoice** under Rule 11 of Central Excise Rules 2002



The Print preview of **Excise Invoice** (from the First Stage Dealer to a second stage dealer) is as shown:

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)							
First Stage Dealer							
Steelage Industries (P) Ltd Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore Phone : 080-66445533 / E-mail : sales@steelage.com							
VAT TIN : 1100228971 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer Exporter Code : 0256354528				Range : Whitefield/161 6th Cross, O WING, Koolingya Sadak, Koramangala, Bangalore Urban - 560034 Division : Division 1/102/17th Cross, A Wing, Koolingya Sadak, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore II/101/P&DA, 5400,Cross Road,CUBBING,Bangalore2PO,Bangalore Urban - 560011			
Buyer Decora Equipments # 788 Bommanahalli Hosur Road Bangalore				Excise Invoice No. e-Sugam No. Dated SAI2112-13 16-Apr-2012		Buyer's Order No. Dated	
VAT TIN : 00127566942 CST No.: 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I				Delivery Note Dated		Tax / Retail Invoice No. Despatch Document No. 2 981112-13	
Despatched through Road				Destination Bangalore		Date & Time of issue of Invoice 16-Apr-2012 at 17:54	
Date & Time of Removal of Goods 16-Apr-2012 at 17:54				Motor Vehicle No.		Authenticated By for Steelage Industries (P) Ltd	
Mode/Terms of Payment				Authorised Signatory			
Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount	
1	Hot Rolled Coils 100mm	72271000	250 MT	900.00	MT	2,25,000.00	
2	Cold Rolled Coils 64 mm	72271008	300 MT	860.00	MT	2,58,000.00	
Output VAT @ 5% (4,80,000.00)						5 %	24,000.00
Total			550 MT			₹ 5,04,000.00	
Amount Chargeable (In words): INR Five Lakh Four Thousand Only							
Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount
Hot Rolled Coils 100mm	1,25,000.00	12 %	15,000.00	2 %	300.00	1 %	150.00
Cold Rolled Coils 64 mm	1,36,000.00	12 %	16,200.00	2 %	324.00	1 %	162.00
Total			31,200.00		624.00		312.00
Amount of Duty (In words): INR Thirty One Thousand Two Hundred Only							
Amount of Cess (In words): INR Nine Hundred Thirty Six Only							
Name & Address of Supplier of goods if he is not a Manufacturer/Importer :		Excise Regn No.	Division	Invoice No. / Date		Seller RG 23D No.	
		Range	Commissionerate			1 2	
Name & Address of the Manufacturer/Importer :		Excise Regn No.	Division	Invoice No. / Date		Migr/Impr PL/AR/23 No.	
Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore		AFSDS0058FXD002	Yeshwanthpur	457 / 5-Apr-2012		89 588	
		Importer Exporter Code	Commissionerate				
		0100526662	Bangalore II				
		Range					
		Yeshwanthpur I					
Manufacturer/Importer Duty Details							
Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount
Hot Rolled Coils 100mm	72271000	400 MT	2,00,000.00	24,000.00	480.00	240.00	24,720.00
Cold Rolled Coils 64 mm	72271008	600 MT	2,70,000.00	32,400.00	649.00	324.00	33,372.00
Total		1,000 MT	4,70,000.00	56,400.00	1,128.00	564.00	58,092.00
Amount of Duty (In words): INR Fifty Six Thousand Four Hundred Only							
Amount of Cess (In words): INR One Thousand Six Hundred Ninety Two Only							
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.							
						for Steelage Industries (P) Ltd Authorised Signatory	
SUBJECT TO BANGALORE JURISDICTION						E & O E	

Figure 4.53 Printed Excise Invoice

You will find that the above Invoice precisely displays Excise details of the Buyer, seller and the Manufacturer in accordance with the Excise rules. It reveals the Item history (i.e, details of purchases of the transacted goods with their respective Assessable Value, Duty Value & tariff

classification details) of the referred goods which evidences the passing of CENVAT Credit to the subsequent dealer / manufacturer.

It also comments on the manufacturer's name, address & Excise details besides recording the date and time of the removal of goods from the dealer's premises. The Invoice is marked as First Stage Dealer on the top, depicting the position of the selling dealer. The above-generated Invoice is required to be authenticated by the authorised signatory in the relevant space provided in the document.

4.2.2 Excise Invoice without Supplier Trader Information

If the dealer does not intend to disclose the Supplier/ Manufacturer Information to the buyer of excisable goods, in such cases, follow the steps as explained in the illustration.

Consider the above example and generate an Excise Invoice without Supplier Trader information.

- Press **Alt+P** from the **Excise Sales Voucher** screen, the **Voucher Printing** screen appears
- In the **Voucher Printing** screen,
 - Press **F12: Configure** and set **Print Trader Supplier Info** to **No** as shown:

Invoice Printing Configuration	
Title of Document : EXCISE INVOICE (for Optional Voucher): PROFORMA INVOICE Sub Title (if any) :	
Height of Normal Invoice (inches) : 10	Simple: 10
Width of Normal Invoice (inches) : 7.50	Simple: 7.50
Space to leave on top (default 0.25) : 0.25	Simple: 0.25
Space to leave on left (default 0.5) : 0.50	Simple: 0.50
Print as Commercial Invoice ? No	Print Serial No. ? Yes
Print E-sugam No ? Yes	Print Part No. ? No
Print Voucher Reference ? Yes	Print Quantity Column ? Yes
Print Order Details ? Yes	Print Alternate Quantity ? Yes
Print Terms of Payment and Delivery ? Yes	Print as separate Column ? No
Print details of Despatch ? Yes	Print Actual Quantity Column ? No
Print Authenticated By ? Yes	Print Rate Column ? Yes
Print Item Taxable Values ? No	Print VAT/CST % Column ? No
Print Tax Analysis of Items ? No	Print Date & Time ? No
Print VAT/CST Analysis of Items ? No	Print Batch Details ? Yes
Print Company's PAN / Income Tax No. ? Yes	Print Rate of Duty with Items ? No
Print Company's Tax Regn. Numbers ? Yes	Print Sub-Totals after each line ? No
Print Buyer's Tax Regn. Number ? Yes	Print Narration ? No
Print Buyer's CST Regn. Number ? Yes	Print Narration for each entry ? No
Print Declaration ? Yes	Print Base Currency Symbol for Total ? Yes
Print Excise Declaration ? No	Print Passed On Duty Assessable Value ? Yes
	Print Trader Supplier Info ? No
	Print 'Removal as Such' (if applicable)? No
Method to use for Party Name : Name Only	
Place : Bangalore	
Date : 16-4-2012	
Method to use for Stock Item Name : Name Only	
Jurisdiction : Bangalore	
Generated by : This is a Computer Generated Invoice	
Authorised Person	
Name :	
Designation :	

Figure 4.54 Invoice Printing Configuration screen

- Accept the Invoice Print Configuration screen
- Press **Enter** from the **Voucher Printing** screen to view print preview of **Sales Invoice**

The print preview of **Excise Invoice** without Supplier information is displayed as shown.

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002) First Stage Dealer							
Steelage Industries (P) Ltd Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore Phone : 080-66445533 / E-mail : sales@steelage.com							
VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer Exporter Code : 0256354528				Range : Whitefield / 1st / 1st Floor, D Wing, Kadriya Sadan, Koramangala, Bangalore Urban - 560034 Division : Division 1 / 02 / 7th Floor, A Wing, Kadriya Sadan, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore U / 01 / P/2/No. 5400, Cross Road, C, Kadriya Bangalore 20, Bangalore Urban - 560034			
Buyer Decora Equipments # 786 Bommanahalli Hosur Road Bangalore				Excise Invoice No. e-Sugam No. SAI/2/12-13		Dated 16-Apr-2012	
				Buyer's Order No.		Dated	
				Delivery Note		Dated	
VAT TIN : 00127566942 CST No.: 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I				Tax / Retail Invoice No. 2		Despatch Document No. 981/12-13	
				Despatched through Road		Destination Bangalore	
				Date & Time of issue of Invoice 16-Apr-2012 at 17:54		Motor Vehicle No.	
				Date & Time of Removal of Goods 16-Apr-2012 at 17:54		Authenticated By for Steelage Industries (P) Ltd Authorised Signatory	
				Mode/Terms of Payment			
Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount	
1	Hot Rolled Coils 100mm	72271000	250 MT	900.00	MT	2,25,000.00	
2	Cold Rolled Coils 64 mm	72271008	300 MT	850.00	MT	2,55,000.00	
	Output VAT @ 5% (4,80,000.00)				5 %	4,80,000.00	
						24,000.00	
Total			550 MT			₹ 5,04,000.00	
Amount Chargeable (in words): INR Five Lakh Four Thousand Only							
Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount
Hot Rolled Coils 100mm	1,25,000.00	12 %	15,000.00	2 %	300.00	1 %	150.00
Cold Rolled Coils 64 mm	1,35,000.00	12 %	16,200.00	2 %	324.00	1 %	162.00
Total			31,200.00		624.00		312.00
Amount of Duty (in words): INR Thirty One Thousand Two Hundred Only							
Amount of Cess (in words): INR Nine Hundred Thirty Six Only							
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.							
						for Steelage Industries (P) Ltd	
						Authorised Signatory E. & O.E	
SUBJECT TO BANGALORE JURISDICTION							
This is a Computer Generated Invoice							

Figure 4.55 Print Preview of Excise Invoice without Supplier Information

4.2.3 Excise Invoice cum Commercial Invoice

Tally.ERP 9 allows you to generate Commercial Invoice directly from the Excise Invoice Voucher. To print the commercial invoice follow the steps explained in the illustration.

Example 12:

On 17th April 2012, Steelage Industries sold the following goods to M/s. EMPEE Engineering.

Item Description	Quantity	Rate (Rs.)	VAT (%)	Supplier Invoice Number / Date
Hot Rolled Coils 100mm	90	1150	5%	321dt.9/04/12

The same is accounted as shown:

Step 1: Create Sales Invoice

Go to **Gateway of Tally > Accounting Vouchers > press F8:Sales**

1. In Voucher Type subscreen select **Excise-Sales** from the **List of Types**
2. Press **F2** and change date to **17-04-2012**
3. In **Ref** field, enter the reference number of the transaction. E.g. **895/12-13**
4. The **Excise Unit** field displays **Steelage Industries (P) Ltd.** as selected during voucher type creation.
5. **Excise Book Name** field displays the name of the excise invoice book (SAI/2012-13) created for the Excise Unit.
6. **Serial No.** field displays the Rule 11 invoice Number e.g. **SAI\3\12-13.**
7. Select **EMPEE Engineering** in **Party's A/c Name** field
8. Specify the details of despatch in the **Despatch details** screen
9. Select **Sales @ 5%** in the **Sales Ledger** field, the **VAT/Tax Class** field is defaulted automatically as **Sales @ 5%**
10. Select **Hot Rolled Coils 100mm** in the **Name of Item** field and press Enter to view **Supplier Details** screen
11. In the **Supplier Details** screen
 - In **Supplier Invoice Number / Date** field select **321** from the **List of Purchases.**
 - Specify the **90** as the **Quantity Utilised**
12. In the **Rate** column Specify **1150** as the rate, the **Amount** gets pre-filled
13. Select **Output VAT @ 5%** and **VAT Amount** is calculated and displayed automatically.
14. To view the statutory details of the transaction set **Show Statutory Details to Yes**
15. In the **Bill-wise Details** screen accept the default bill allocation.
16. Enter the transaction details in the **Narration** field.

The completed Excise Sales Invoice is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 3				17-Apr-2012
Ref. : 895/12-13				Tuesday
Excise Unit	: Steelage Industries (P) Ltd			
Excise Book Name	: SAI /2012-13	Serial No.	: SAI13\12-13	
Party's A/c Name	: EMPEE Engineering			
Current Balance	:			
Sales Ledger	: Sales @ 5%			
VAT/Tax Class	: Sales @ 5%			
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	90 MT	1,150.00 MT	1,03,500.00	
Output VAT @ 5%		5 %	5,175.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? No				
Narration:				
			90 MT	<div style="border: 1px solid black; padding: 5px; text-align: center;"> Accept ? Yes or No </div>

Figure 4.56 Excise Sales Voucher

17.Press **Enter** to accept.

Step 2: Print Excise Invoice as Commercial Invoice

- ❑ Press **Alt+P** the **Voucher Printing** screen appears (if **Print after is saving** is set to **Yes** in **Voucher Type** master, Voucher Printing is automatically prompted)
- ❑ Press **F12: Configure** from the **Voucher Printing** screen
 - Type **Tax Invoice** in the **Title of Document** field
 - Set **Print as Commercial Invoice** to **Yes**
 - Set **Print Trader Supplier Info** to **No**

Invoice Printing Configuration	
Title of Document : TAX INVOICE	
(for Optional Voucher): PROFORMA INVOICE	
Sub Title (if any) :	
Height of Normal Invoice (inches) : 10	Simple: 10
Width of Normal Invoice (inches) : 7.50	Simple: 7.50
Space to leave on top (default 0.25) : 0.25	Simple: 0.25
Space to leave on left (default 0.5) : 0.50	Simple: 0.50
Print as Commercial Invoice ? Yes	Print Serial No. ? Yes
Print E-sugam No ? No	Print Part No. ? No
Print in Simple Format ? No	Print Quantity Column ? Yes
Print Voucher Reference ? Yes	Print Alternate Quantity ? Yes
Print Order Details ? Yes	Print as separate Column ? No
Print Terms of Payment and Delivery ? Yes	Print Actual Quantity Column ? No
Print details of Despatch ? Yes	Print Rate Column ? Yes
Print Authenticated By ? Yes	Print VAT/CST % Column ? No
Print Item Taxable Values ? No	Print Date & Time ? No
Print Tax Analysis of Items ? No	Print Batch Details ? Yes
Print VAT/CST Analysis of Items ? No	Print Rate of Duty with Items ? No
Print Company's PAN / Income Tax No. ? Yes	Print Sub-Totals after each line ? No
Print Company's Tax Regn. Numbers ? Yes	Print Narration ? No
Print Buyer's Tax Regn. Number ? Yes	Print Narration for each entry ? No
Print Buyer's CST Regn. Number ? Yes	Print Base Currency Symbol for Total ? Yes
Print Declaration ? Yes	Print Passed On Duty Assessable Value ? Yes
Print Excise Declaration ? No	Print Trader Supplier Info ? No
Print Customer's Signature ? No	
	Print 'Removal as Such' (if applicable)? No
Method to use for Party Name : Name Only	
Place : Bangalore	
Date : 17.4.2012	
Method to use for Stock Item Name : Name Only	
Jurisdiction : Bangalore	
Generated by : This is a Computer Generated Invoice	
Authorised Person	
Name :	
Designation:	

Figure 4.57 Invoice Printing Configuration screen

- Accept the **Invoice Printing Configuration** screen and press **Enter** to view the print preview of **Commercial Invoice**

The print preview of **Commercial Invoice** is displayed as shown.

TAX INVOICE					
Steelage Industries (P) Ltd		Invoice No. 3	Dated 17-Apr-2012		
		Delivery Note	Mode/Terms of Payment		
		Supplier's Ref. 895/12-13	Other Reference(s)		
Buyer EMPEE Engineering # 56/2 Residency Road Bangalore		Buyer's Order No.	Dated		
		Despatch Document No.	Dated		
		Despatched through	Destination		
		Terms of Delivery			
Sl No.	Description of Goods	Quantity	Rate	per	Amount
1	Hot Rolled Coils 100mm	90 MT	1,150.00	MT	1,03,500.00
	<i>Output VAT @ 5%</i>			5 %	5,175.00
Total		90 MT			₹ 1,08,675.00
Amount Chargeable (in words) E. & O.E INR One Lakh Eight Thousand Six Hundred Seventy Five Only					
Company's VAT TIN : 1100228871 Company's CST No. : 56487512330 Buyer's VAT TIN : 20841312005 Buyer's CST No. : 56928554 Company's PAN : ASTES4758D					
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.		for Steelage Industries (P) Ltd Authorised Signatory			
SUBJECT TO BANGALORE JURISDICTION This is a Computer Generated Invoice					

Figure 4.58 Print Preview of Commercial Invoice

4.2.4 Commercial Invoice

Where the dealer sells excisable goods to consumers or dealers, who does not have any proposal to claim CENVAT Credit (or dealer does not intend to pass CENVAT credit to subsequent dealer (Purchasing Dealer), in such cases the sale of excisable goods is required to be recorded through a Commercial Invoice.

Example 13:

On 18th April 2012, Steelage Industries sold the following goods to M/s. Innova Steel Traders.

<i>Item Description</i>	<i>Qty</i>	<i>Rate (Rs.)</i>	<i>VAT</i>	<i>Supplier Invoice Number / Date</i>
<i>Iron Bars</i>	<i>150</i>	<i>700</i>	<i>5%</i>	<i>1707 dt.10/04/12</i>

The same is accounted as shown

Setup:

In **F12: Configure (Purchase Invoice Configuration)**

- Set **Use Common Ledger A/c for Item Allocation** to **No.**

Step 1: Create Sales Invoice

Go to **Gateway of Tally > Accounting Vouchers > press F8:Sales**

1. In **Voucher Type** subscreen select **Commercial Invoice** from the **List of Types**
2. In the **Class** field select **Commercial Invoice** from **Voucher Class List**
3. Press **F2** and change date to **18-04-2012**
4. In **Ref** field, enter the reference number of the transaction. E.g. **901/12-13**
5. The **Excise Unit** field displays **Steelage Industries (P) Ltd.** as selected during voucher type creation.
6. Select **Innova Steel Traders** in **Party's A/c Name** and press **Enter**
7. Specify the details of Despatch in the **Despatch details** sub-screen and press **Enter**
8. In the Name of Item field select **Iron Bars**
9. In the **Supplier Details** screen,
 - Select **1707** in the **Supplier Invoice Number / Date** column

Supplier Details		Steelage Industries (P) Ltd		Ctrl + M		
Commercial Invoice No. 1		Voucher Class : Commercial Invoice		18-Apr-2012		
Ref : 901/12-13				Wednesday		
Excise Unit : Steelage Industries (P) Ltd						
Party's A/c Name : Innova Steel Traders						
Current Balance :						
Name of Item	Quantity	Rate per	Amount			
Iron Bars	300 Kgs					
Supplier Details for : Iron Bars (Tariff Classification : 72571615)			5%			
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised				
1707 10-Apr-2012	MM Iron & Steel First Stage Dealer	300 Kgs				
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
J Not Applicable						
1707	10-Apr-2012	MM Iron & Steel	First Stage Dealer	300 Kgs	10 %	77.25 / Kgs
				300 Kgs		
Total				300 Kgs		

Figure 4.59 Commercial Invoice - Supplier Details sub-screen

- Specify the **Quantity** as **150**
 - Select **End of List** and press **Enter** to accept the screen
10. Specify **Rate** as **700** and press **Enter** (the **Amount** is prefilled automatically)
 11. As per the Voucher Class created for the Commercial Invoice **Input VAT amount @ 5%** is calculated and displayed automatically.
 12. To view the statutory details of the transaction set **Show Statutory Details** to **Yes**
 13. In the **Bill-wise Details** screen, accept the default Bill Allocations
 14. Enter the transaction details in the **Narration** field.

The completed **Commercial Invoice** is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Commercial Invoice No. 1		Voucher Class : Commercial Invoice		18-Apr-2012
Ref. : 901/12-13				Wednesday
Excise Unit : Steelage Industries (P) Ltd				
Party's A/c Name : Innova Steel Traders				
Current Balance :				
Name of Item	Quantity	Rate per	Amount	
Iron Bars	150 Kgs	700.00 Kgs	1,05,000.00	
Output VAT @ 5%		5%	5,250.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				150 Kgs
				Accept ?
				Yes or No

Figure 4.60 Completed Commercial Invoice Screen

15. Press **Enter** to accept.

Step 2: Print Commercial Invoice

- Press **Alt+P** the **Voucher Printing** screen appears (if **Print after is saving** is set to **Yes** in **Voucher Type** master, Voucher Printing is automatically prompted).

Voucher Printing	
Printer : PDFCreator (Ne02:)	Paper Type : Letter
No. of Copies : 1	
Print Language : English	(Printing Dimensions)
Method : Neat Mode	Paper Size : (8.50" x 10.98") or (216 mm x 279 mm)
Page Range : All	Print Area : (8.50" x 10.98") or (216 mm x 279 mm)
Report Titles	
TAX INVOICE	
(with Print Preview)	
Without Company Address	
Print ?	
Yes or No	

Figure 4.61 Voucher Printing screen

- Press **Enter** to Print.

The print preview of **Commercial Invoice** is displayed as shown.

TAX INVOICE					
Steelage Industries (P) Ltd		Invoice No.		Dated	
		1		18-Apr-2012	
		Delivery Note		Mode/Terms of Payment	
Buyer Innova Steel Traders # 981 Peenya Industrila Area Peenya Bangalore		Supplier's Ref.		Other Reference(s)	
		901/12-13			
		Buyer's Order No.		Dated	
		Despatch Document No.		Dated	
		Despatched through		Destination	
		Terms of Delivery			
Sl No.	Description of Goods	Quantity	Rate	per	Amount
1	Iron Bars	150 Kgs	700.00	Kgs	1,05,000.00
	<i>Output VAT @ 5%</i>			5 %	5,250.00
Total		150 Kgs			₹ 1,10,250.00
Amount Chargeable (in words) E. & O.E INR One Lakh Ten Thousand Two Hundred Fifty Only					
Company's VAT TIN : 1100228871 Company's CST No. : 56487512330 Buyer's VAT TIN : 20052258510 Buyer's CST No. : 20052258510 Company's PAN : ASTES4758D					
Declaration We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.		_____ for Steelage Industries (P) Ltd Authorised Signatory			
SUBJECT TO BANGALORE JURISDICTION This is a Computer Generated Invoice					

Figure 4.62 Print Preview of Commercial Invoice

4.2.5 Sale of Goods Purchased from Agent of Manufacturer (Consignment Agent)

On selling the goods purchased from a **Agent of Manufacturer** (Consignment Agent), **Rule 11** invoice is issued for the sales made by printing the Title as - **Sale by Consignment Agent**.

Example 14:

On 19th April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

<i>Item Description</i>	<i>Qty</i>	<i>Rate (Rs.)</i>	<i>VAT</i>	<i>Supplier Invoice Number / Date</i>
<i>Engine Valves - 5"</i>	<i>110</i>	<i>1250</i>	<i>5%</i>	<i>764, dated 06/04/2012</i>

Record the transaction in Excise - Sales

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales** (select Excise - Sales)

1. In **Ref** field, enter the reference number of the transaction. E.g. **1023/12-13**
2. In **Party A/c Name** field select **Decora Equipments** ledger
3. In **Despatch Details** screen, enter the despatch details
4. In **Sales Ledger** field select **Sales @ 5%** ledger. **VAT/Tax Class** field is defaulted automatically as **Sales @ 5%**
5. In **Name of Item** field select **Engine Valves - 5"** and press enter to view Supplier Details screen
6. In **Supplier Details** screen, select the purchase bill - **764** of purchases made from **Agent of Manufacturer (Consignment Agent)**.

Supplier Invoice Number / Date			Supplier Name / Nature of Purchase	Quantity Utilised		
764 6-Apr-2012			Globus Steel Traders Agent of Manufacturer	500 Nos		
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
1707	10-Apr-2012	MM Iron & Steel	First Stage Dealer	200 Nos	12 %	74.16 / Nos
764	6-Apr-2012	Globus Steel Traders	Agent of Manufacturer	500 Nos	12 %	74.16 / Nos
Total				500 Nos		

Figure 4.63 Selection of Agent of Manufacturer’s Bill

7. Enter **110** in **Quantity Utilised** field.
8. Enter **Rs. 1,250** in **Rate** field. **Amount** will be calculated and displayed automatically.
9. select the out put VAT ledger - **Output VAT @ 5%** to account VAT on the sale

Completed Sales Voucher appears as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 4				19-Apr-2012
Ref. : 1023/12-13				Thursday
Excise Unit : Steelage Industries (P) Ltd				
Excise Book Name: SAI /2012-13		Serial No. SAI14\12-13		
Party's A/c Name : Decora Equipments				
Current Balance : 5,67,000.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Engine Valves - 5"	110 Nos	1,250.00 Nos	1,37,500.00	
Output VAT @ 5%		5 %	6,875.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		110 Nos		Accept ?
				Yes or No

Figure 4.64 Completed Excise Sales Voucher

10. Press **Enter** to accept.

On accepting the Sales Invoice the Rule 11 Invoice appears as shown

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)								
Sale by Consignment Agent Steelage Industries (P) Ltd								
VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer Exporter Code : 0256354528				Range : Whitefield / 65 / 6th Floor, D Wing, Koodliya Salub, Koramangala, Bangalore Urban - 560034 Division : Division II / 102 / 7th Floor, A Wing, Koodliya Salub, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore II / 10 / P.D.No. 5400/Access Road, C.R.Dahling, Bangalore-560011				
Buyer Decora Equipments # 788 Bommanahalli Hosur Road Bangalore		Excise Invoice No. SA1412-13 Buyer's Order No.		Dated 19-Apr-2012 Dated				
VAT TIN : 00127566942 CBT No.: 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I		Delivery Note		Dated				
		Tax / Retail Invoice No. 4		Despatch Document No.				
		Despatched through		Destination				
		Date & Time of issue of Invoice 19-Apr-2012 at 17:12		Motor Vehicle No.				
		Date & Time of Removal of Goods 19-Apr-2012 at 17:12		Authenticated By for Steelage Industries (P) Ltd				
		Mode/Terms of Payment		Authorised Signatory				
Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount		
1	Engine Valves - 6"	72172015	110 Nos	1,260.00	Nos	1,37,600.00		
	Output VAT @ 5% (1,37,600.00)				5 %	6,875.00		
Total			110 Nos			₹ 1,44,375.00		
Amount Chargeable (in words): INR One Lakh Forty Four Thousand Three Hundred Seventy Five Only								
Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount	
Engine Valves - 6"	68,000.00	12 %	7,920.00	2 %	168.40	1 %	79.20	
Total			68,000.00		7,920.00		158.40	
Amount of Duty (in words): INR Seven Thousand Nine Hundred Twenty Only								
Amount of Cess (in words): INR Two Hundred Thirty Seven and Sixty paise Only								
Name & Address of Supplier of goods if he is not a Manufacturer/Importer : Globus Steel Traders # 6282, Global Towers, 7th Main, Basavanagudi, Bangalore		Excise Regn No. ASEDT6304GXD001 Range Rajaninagar	Division Rajajinagar I Commissionerate Bangalore II	Invoice No. / Date 764 / 8-Apr-2012	Seller RG 23D No. 3			
Name & Address of the Manufacturer/Importer : Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore		Excise Regn No. AFSDS0058FXD002 Importer Exporter Code 0100526662 Range Yeshwanthpur I	Division Yeshwanthpur Commissionerate Bangalore II	Invoice No. / Date 4578 / 2-Apr-2012	Mgr/Impr PLARB 23 No. 58			
Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit
Engine Valves - 6"	72172015	600 Nos	3,00,000.00	36,000.00	720.00	360.00	37,080.00	74.16
Total		500 Nos	3,00,000.00	36,000.00	720.00	360.00	37,080.00	
Amount of Duty (in words): INR Thirty Six Thousand Only								
Amount of Cess (in words): INR One Thousand Eighty Only								
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.								
						for Steelage Industries (P) Ltd Authorised Signatory		
SUBJECT TO BANGALORE JURISDICTION THIS IS A COMPUTER GENERATED INVOICE								
E. & O.E								

Figure 4.65 Print Preview of Rule 11 Invoice

4.2.6 Sale of Goods Purchased From Agent of Manufacturer

Print Title of Rule 11 invoice generated for the goods sold which were purchased from **From Agent of Manufacturer** will be **First Stage Dealer**.

Example 15:

On 20th April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

Item Description	Qty	Rate (Rs.)	VAT	Supplier Invoice Number / Date
Hot Rolled Coils 100mm	100	1200	5%	8695 dated 7/04/2012

Record the transaction in Excise - Sales

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales** (select Excise - Sales)

1. In **Party A/c Name** field select **Decora Equipments** ledger
2. In **Despatch Details** screen, enter the despatch details
3. In **Sales Ledger** field select **Sales @ 5%** ledger. **VAT/Tax Class** field is defaulted automatically as **Sales @ 5%**
4. In **Name of Item** field select **Hot Rolled Coils 100mm** and press enter to view Supplier Details screen
5. In Supplier Details screen, select the purchase bill - **8695** purchases made **From Agent of Manufacturer**

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			Quantity	Value	Rate	
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	1,000 MT	1,150.00 MT	11,50	
8695 7-Apr-2012	Indus Traders From Agent of Manufacturer	1,000 MT				
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
321	9-Apr-2012	Sterling Steel - Depot	Manufacturer Depot	410 MT	12 %	92.70 / MT
457	5-Apr-2012	Sterling Steel Industries	Manufacturer	150 MT	12 %	61.80 / MT
487	1-Apr-2012	Sterling Steel Industries	Manufacturer	55 MT	12 %	61.80 / MT
6254	11-Apr-2012	Indus Mega Traders	From Agent of Dealer	200 MT	12 %	117.42 / MT
8695	7-Apr-2012	Indus Traders	From Agent of Manufacturer	1,000 MT	12 %	98.88 / MT
9682	14-Apr-2012	MM Iron & Steel	First Stage Dealer	1,000 MT	12 %	148.32 / MT
9682 - 1	14-Apr-2012	MM Iron & Steel	First Stage Dealer	500 MT	10 %	133.90 / MT
9682 - 2	14-Apr-2012	MM Iron & Steel	First Stage Dealer	750 MT	12 %	181.28 / MT
				1,000 MT		11,50
		Total	1,000 MT			

Figure 4.66 Selection of From Agent of Manufacturer's Bill

6. Enter **100** in **Quantity Utilised** field.
7. Enter **Rs. 1200** in **Rate** field. **Amount** will be calculated and displayed automatically.
8. select the out put VAT ledger - **Output VAT @ 5%** to account VAT on the sale

Completed Sales Voucher appears as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 5				20-Apr-2012
Ref. : 965/12-13				Friday
Excise Unit	: Steelage Industries (P) Ltd			
Excise Book Name	: SAI /2012-13	Serial No.	: SAI1512-13	
Party's A/c Name : Decora Equipments				
Current Balance : 7,11,375.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	100 MT	1,200.00 MT	1,20,000.00	
Output VAT @ 5%		5 %	6,000.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
			100 MT	Accept ? Yes or No

Figure 4.67 Completed Sales Voucher

9. Press **Enter** to accept.



Rule 11 invoice generated for sale of goods purchased from - **From Agent of Manufacturer** is displayed as shown.

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)																																		
First Stage Dealer																																		
Steelage Industries (P) Ltd																																		
VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer/Exporter Code : 0256354528			Range : Whitefield/16/16th Floor, D Wing, Kandiya Salda, Koramangala, Bangalore Urban - 560034 Division : Division I/02/7th Floor, A Wing, Kandiya Salda, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore I/19/PSA No. 5400/Jessas Road, CA Building, Bangalore 560030 Bangalore Urban - 560001																															
Buyer Decora Equipments # 796 Bommanahalli Hosur Road Bangalore		Excise Invoice No.	Dated																															
		SA5112-13	20-Apr-2012																															
		Buyer's Order No.	Dated																															
		Delivery Note	Dated																															
VAT TIN : 00127566942 CST No. : 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I		Tax / Retail Invoice No.	Despatch Document No.																															
		5																																
		Despatched through	Destination																															
		Date & Time of issue of Invoice	Motor Vehicle No.																															
		20-Apr-2012 at 17:59																																
		Date & Time of Removal of Goods	Authenticated By																															
		20-Apr-2012 at 17:59	for Steelage Industries (P) Ltd																															
		Mode/Terms of Payment	Authorised Signatory																															
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Sl No.</th> <th>Description of Goods</th> <th>Tariff / HSN Classification</th> <th>Quantity</th> <th>Rate</th> <th>per</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Hot Rolled Coils 100mm</td> <td>72271000</td> <td>100 MT</td> <td>1,200.00</td> <td>MT</td> <td>1,20,000.00</td> </tr> <tr> <td></td> <td style="text-align: right;">Output VAT @ 5% (1,20,000.00)</td> <td></td> <td></td> <td></td> <td>5 %</td> <td>6,000.00</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td>100 MT</td> <td></td> <td></td> <td>₹ 1,26,000.00</td> </tr> </tbody> </table>							Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount	1	Hot Rolled Coils 100mm	72271000	100 MT	1,200.00	MT	1,20,000.00		Output VAT @ 5% (1,20,000.00)				5 %	6,000.00	Total			100 MT			₹ 1,26,000.00
Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount																												
1	Hot Rolled Coils 100mm	72271000	100 MT	1,200.00	MT	1,20,000.00																												
	Output VAT @ 5% (1,20,000.00)				5 %	6,000.00																												
Total			100 MT			₹ 1,26,000.00																												
Amount Chargeable (in words): INR One Lakh Twenty Six Thousand Only																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Description of Goods</th> <th>Assessable Value</th> <th>Rate of BED</th> <th>BED Amount</th> <th>Rate of Ed Cess</th> <th>Ed Cess Amount</th> <th>Rate of Sec Ed Cess</th> <th>Sec Ed Cess Amount</th> </tr> </thead> <tbody> <tr> <td>Hot Rolled Coils 100mm</td> <td>80,000.00</td> <td>12 %</td> <td>9,600.00</td> <td>2 %</td> <td>192.00</td> <td>1 %</td> <td>96.00</td> </tr> <tr> <td colspan="2" style="text-align: right;">Total</td> <td></td> <td>9,600.00</td> <td></td> <td>192.00</td> <td></td> <td>96.00</td> </tr> </tbody> </table>							Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount	Hot Rolled Coils 100mm	80,000.00	12 %	9,600.00	2 %	192.00	1 %	96.00	Total			9,600.00		192.00		96.00				
Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount																											
Hot Rolled Coils 100mm	80,000.00	12 %	9,600.00	2 %	192.00	1 %	96.00																											
Total			9,600.00		192.00		96.00																											
Amount of Duty (in words): INR Nine Thousand Six Hundred Only																																		
Amount of Cess (in words): INR Two Hundred Eighty Eight Only																																		
Name & Address of Supplier of goods if he is not a Manufacturer/Importer :		Excise Regn No.	Division	Invoice No. / Date		Seller RG 23D No.																												
		Range	Commissionerate			4																												
Name & Address of the Manufacturer/Importer :		Excise Regn No.	Division	Invoice No. / Date		Mfg/Imp/PLA/RG 23 No.																												
Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore		AFSDS0058FXD002 Importer/Exporter Code 0100526662 Range Yeshwanthpur I	Yeshwanthpur Bangalore II	8695 / 7-Apr-2012		634																												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th>Description of Goods</th> <th>Tariff Classification</th> <th>Quantity</th> <th>Assessable Value</th> <th>BED Amount</th> <th>Ed Cess Amount</th> <th>Sec Ed Cess Amount</th> <th>Total Duty Amount</th> <th>Duty per Unit</th> </tr> </thead> <tbody> <tr> <td>Hot Rolled Coils 100mm</td> <td>72271000</td> <td>1,000 MT</td> <td>8,00,000.00</td> <td>96,000.00</td> <td>1,920.00</td> <td>960.00</td> <td>98,980.00</td> <td>98.98</td> </tr> <tr> <td colspan="3" style="text-align: right;">Total</td> <td>1,000 MT</td> <td>8,00,000.00</td> <td>96,000.00</td> <td>1,920.00</td> <td>960.00</td> <td>98,880.00</td> </tr> </tbody> </table>							Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit	Hot Rolled Coils 100mm	72271000	1,000 MT	8,00,000.00	96,000.00	1,920.00	960.00	98,980.00	98.98	Total			1,000 MT	8,00,000.00	96,000.00	1,920.00	960.00	98,880.00	
Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit																										
Hot Rolled Coils 100mm	72271000	1,000 MT	8,00,000.00	96,000.00	1,920.00	960.00	98,980.00	98.98																										
Total			1,000 MT	8,00,000.00	96,000.00	1,920.00	960.00	98,880.00																										
Amount of Duty (in words): INR Ninety Six Thousand Only																																		
Amount of Cess (in words): INR Two Thousand Eight Hundred Eighty Only																																		
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.																																		
						for Steelage Industries (P) Ltd																												
						Authorised Signatory																												
SUBJECT TO BANGALORE JURISDICTION						E. & O.E																												

Figure 4.68 Print Preview of Rule 11 Invoice

4.2.7 Sale of Goods Purchased from Manufacturer Depot

Print Title of Rule 11 invoice generated for the goods sold which were purchased from manufacturer Depot will be **First stage Dealer**.

Example 16:

On 21st April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

Item Description	Qty	Rate (Rs.)	VAT	Supplier Invoice Number / Date
Hot Rolled Coils 100mm	200	1175	5%	321 dated 9/04/2012

Record the transaction in Excise - Sales

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales** (select Excise - Sales)

1. In **Party A/c Name** field select **Decora Equipments** ledger
2. In **Despatch Details** screen, enter the despatch details
3. In **Sales Ledger** field select **Sales @ 5%** ledger. **VAT/Tax Class** field is defaulted automatically as **Sales @ 5%**
4. In **Name of Item** field select **Hot Rolled Coils 100mm** and press enter to view Supplier Details screen
5. In Supplier Details screen, select the purchase bill - **321**, purchases made **Manufacturer Depot**.

The screenshot shows the 'Supplier Details' window for Steelage Industries (P) Ltd. The window displays various fields including Excise - Sales No. 6, Ref: 974/12-13, Excise Unit: Steelage Industries (P) Ltd, and Party's A/c Name: Decora Equipments. Below this, there is a table for 'Supplier Details for : Hot Rolled Coils 100mm' with columns for Quantity, Rate per, and Amount. The table shows 410 MT at 1,200.00 MT, totaling 4,92,000.00. Below this is a 'List of Purchases' table with columns for Supplier Invoice No., Invoice Date, Supplier Name, Nature of Purchase, Pending Qty, Rate of Duty, and Duty / Unit. The table lists several invoices, with the first one (321) dated 9-Apr-2012 from Sterling Steel - Depot, where 'Manufacturer Depot' is highlighted in red.

Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
321	9-Apr-2012	Sterling Steel - Depot	Manufacturer Depot	410 MT	12 %	92.70 / MT
457	5-Apr-2012	Sterling Steel Industries	Manufacturer	150 MT	12 %	61.80 / MT
487	1-Apr-2012	Sterling Steel Industries	Manufacturer	55 MT	12 %	61.80 / MT
6254	11-Apr-2012	Indus Mega Traders	From Agent of Dealer	200 MT	12 %	117.42 / MT
8695	7-Apr-2012	Indus Traders	From Agent of Manufacturer	900 MT	12 %	98.88 / MT
9682	14-Apr-2012	MM Iron & Steel	First Stage Dealer	1,000 MT	12 %	148.32 / MT
9682 - 1	14-Apr-2012	MM Iron & Steel	First Stage Dealer	500 MT	10 %	133.90 / MT
9682 - 2	14-Apr-2012	MM Iron & Steel	First Stage Dealer	750 MT	12 %	181.28 / MT

Figure 4.69 Selection of Manufacturer's Depot Bill

6. Enter **200** in **Quantity Utilised** field.
7. Enter **Rs. 1,175** in **Rate** field. **Amount** will be calculated and displayed automatically.
8. select the out put VAT ledger - **Output VAT @ 5%** to account VAT on the sale

Completed Sales Voucher appears as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 6				21-Apr-2012
Ref. : 974/12-13				Saturday
Excise Unit	: Steelage Industries (P) Ltd			
Excise Book Name	: SAI /2012-13	Serial No.	: SAI1612-13	
Party's A/c Name : Decora Equipments				
Current Balance : 8,37,375.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	200 MT	1,175.00 MT	2,35,000.00	
Output VAT @ 5%		5 %	11,750.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
			200 MT	Accept ? Yes or No

Figure 4.70 Completed Excise Sales Voucher

9. Press **Enter** to accept.



Rule 11 invoice generated for sale of goods purchased from - **Manufacturer Depot** is displayed as shown.

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)								
First Stage Dealer								
Steelage Industries (P) Ltd								
VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer Exporter Code : 0256354528				Range : Whitefield / H5 / 1st Floor, D Wing, Kadriya Salus, Koramangala, Bangalore Urban - 560034 Division : Division III / 17th Floor, A Wing, Kadriya Salus, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore II / B / P22A, 5400, Jeeva Road, C, Kadriya, Bangalore 560034				
Buyer Decora Equipments # 786 Bommanahalli Hosur Road Bangalore		Excise Invoice No. SAI012-13		Dated 21-Apr-2012				
		Buyer's Order No.		Dated				
		Delivery Note		Dated				
VAT TIN : 00127566942 CST No.: 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I		Tax / Retail Invoice No. 6		Despatch Document No.				
		Despatched through		Destination				
		Date & Time of issue of Invoice 21-Apr-2012 at 18:11		Motor Vehicle No.				
		Date & Time of Removal of Goods 21-Apr-2012 at 18:11		Authenticated By for Steelage Industries (P) Ltd				
		Mode/Terms of Payment		Authorized Signatory				
Sl No	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount		
1	Hot Rolled Coils 100mm	72271000	200 MT	1,176.00	MT	2,36,000.00		
	Output VAT @ 5% (2,36,000.00)				5 %	11,760.00		
Total			200 MT			₹ 2,46,750.00		
Amount Chargeable (in words): INR Two Lakh Forty Six Thousand Seven Hundred Fifty Only								
Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount	
Hot Rolled Coils 100mm	1,60,000.00	12 %	18,000.00	2 %	360.00	1 %	180.00	
Total			1,60,000.00		18,000.00		360.00	
							180.00	
Amount of Duty (in words): INR Eighteen Thousand Only								
Amount of Cess (in words): INR Five Hundred Forty Only								
Name & Address of Supplier of goods Manufacturer/Importer Depot: Sterling Steel - Depot No-10, 3rd Main, BTM, Bangalore		Excise Regn No. SEFRT4587SXD001 Range Marathahalli		Division Division III Commissionerate Bangalore I		Invoice No. / Date 321 / 9-Apr-2012 Seller RG 23D No. 5		
Name & Address of the Manufacturer/Importer: Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore		Excise Regn No. AFSDS0058FXD002 Importer Exporter Code 0100526662 Range Yeshwanthpur I		Division Yeshwanthpur Commissionerate Bangalore II		Invoice No. / Date 9005 / 10-Mar-2012 Mgr/Impr PLA/RG 23 No. 2054		
Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit
Hot Rolled Coils 100mm	72271000	1,000 MT	7,50,000.00	90,000.00	1,800.00	900.00	92,700.00	92.70
Total		1,000 MT	7,50,000.00	90,000.00	1,800.00	900.00	92,700.00	
Amount of Duty (in words): INR Ninety Thousand Only								
Amount of Cess (in words): INR Two Thousand Seven Hundred Only								
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.								
						for Steelage Industries (P) Ltd		
						Authorized Signatory		
SUBJECT TO BANGALORE JURISDICTION						E. & O.E		

Figure 4.71 Rule 11 Invoice

4.2.8 Sales of Goods Purchased From Agent of Dealer

In **Rule 11** invoice, in **Supplier Name and Address** box the Name and address of the Consignee (dealer) on behalf of whom the goods were sold will be printed and not of the Agent of the Dealer.

Example 17:

On 23rd April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

Item Description	Qty	Rate (Rs.)	VAT	Supplier Invoice Number / Date
Hot Rolled Coils 100mm	170	1300	4%	6254 dated 11/04/2012

Record the transaction in Excise - Sales

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales** (select Excise - Sales)

1. In **Party A/c Name** field select **Decora Equipments** ledger
2. In **Despatch Details** screen, enter the despatch details
3. In **Sales Ledger** field select **Sales @ 5%** ledger. **VAT/Tax Class** field is defaulted automatically as **Sales @ 5%**
4. In **Name of Item** field select **Hot Rolled Coils 100mm** and press enter to view Supplier Details screen
5. In **Supplier Details** screen, select the purchase bill - **IMT/7960** of purchases made **From Agent of Dealer**

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			Quantity	Rate per		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	200 MT	1,175.00 MT	2,35	
6254	Indus Mega Traders	200 MT				
11-Apr-2012	From Agent of Dealer					
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
321	9-Apr-2012	Sterling Steel - Depot	Manufacturer Depot	210 MT	12 %	92.70 / MT
457	5-Apr-2012	Sterling Steel Industries	Manufacturer	150 MT	12 %	61.80 / MT
487	1-Apr-2012	Sterling Steel Industries	Manufacturer	55 MT	12 %	61.80 / MT
6254	11-Apr-2012	Indus Mega Traders	From Agent of Dealer	200 MT	12 %	117.42 / MT
8695	7-Apr-2012	Indus Traders	From Agent of Manufacturer	900 MT	12 %	98.88 / MT
9682	14-Apr-2012	MM Iron & Steel	First Stage Dealer	1,000 MT	12 %	148.32 / MT
9682 - 1	14-Apr-2012	MM Iron & Steel	First Stage Dealer	500 MT	10 %	133.90 / MT
9682 - 2	14-Apr-2012	MM Iron & Steel	First Stage Dealer	750 MT	12 %	181.28 / MT
		Total		200 MT		2,35

Figure 4.72 Selection of From Agent of Manufacturer's Bill

6. Enter **170** in **Quantity Utilised** field.
7. Enter **Rs. 1,300** in **Rate** field. **Amount** will be calculated and displayed automatically.

8. Select the out put VAT ledger - **Output VAT @ 5%** to account VAT on the sale

Completed Sales Voucher appears as shown

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 7				23-Apr-2012
Ref. : 99512-13				Monday
Excise Unit : Steelage Industries (P) Ltd				
Excise Book Name: SAI /2012-13		Serial No. SAI1712-13		
Party's A/c Name : Decora Equipments				
Current Balance : 10,84,125.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	170 MT	1,300.00 MT	2,21,000.00	
Output VAT @ 5%		5 %	11,050.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
			170 MT	
			Accept ?	
			Yes or No	

Figure 4.73 Completed Excise Sales Voucher

9. Press **Enter** to accept.

On accepting the Sales Invoice the Rule 11 Invoice appears as shown

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)																																		
Second Stage Dealer																																		
Steelage Industries (P) Ltd Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore Phone : 080-65445533 / E-mail : sales@steelage.com																																		
VAT TIN : 1100228971 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer Exporter Code : 0256354528				Range : Whitefield / 05 / 7th Floor, B Wing, Konfirme Sada, Koramangala, Bangalore Urban - 560004 Division : Division II / 02 / 7th Floor, A Wing, Konfirme Sada, Koramangala, Bangalore Urban - 560004 Commissionerate : Bangalore II / 08 / P.B.No. 5400, Queens Road, C.A. Building, Bangalore 20, Bangalore Urban - 560001																														
Consignee Decora Equipments 5/7th Cross, BTM Industrial Area, Bangalore				Excise Invoice No. : SAIT/12-13 Dated : 23-Apr-2012		Buyer's Order No. : Dated :																												
VAT TIN : 00127566942 CST No. : 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I				Delivery Note : Dated :		Tax / Retail Invoice No. : Despatch Document No. :																												
Buyer (if other than consignee) Decora Equipments 5/7th Cross, BTM Industrial Area, Bangalore				Despatched through : Destination :		Date & Time of Issue of Invoice : 23-Apr-2012 at 16:07 Date & Time of Removal of Goods : 23-Apr-2012 at 16:07 Mode/Terms of Payment : Authenticated By : for Steelage Industries (P) Ltd Authorised Signatory																												
<table border="1"> <thead> <tr> <th>Sl No.</th> <th>Description of Goods</th> <th>Tariff / HSN Classification</th> <th>Quantity</th> <th>Rate per</th> <th>Amount</th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Hot Rolled Coils 100mm Output VAT @ 6% (2,21,000.00)</td> <td>72271000</td> <td>170 MT</td> <td>1,300.00</td> <td>2,21,000.00</td> <td>6 %</td> <td>11,060.00</td> </tr> <tr> <td colspan="3">Total</td> <td>170 MT</td> <td></td> <td></td> <td></td> <td>₹ 2,32,050.00</td> </tr> </tbody> </table>								Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate per	Amount			1	Hot Rolled Coils 100mm Output VAT @ 6% (2,21,000.00)	72271000	170 MT	1,300.00	2,21,000.00	6 %	11,060.00	Total			170 MT				₹ 2,32,050.00			
Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate per	Amount																													
1	Hot Rolled Coils 100mm Output VAT @ 6% (2,21,000.00)	72271000	170 MT	1,300.00	2,21,000.00	6 %	11,060.00																											
Total			170 MT				₹ 2,32,050.00																											
Amount Chargeable (in words) : INR Two Lakh Thirty Two Thousand Fifty Only																																		
<table border="1"> <thead> <tr> <th>Description of Goods</th> <th>Rate of BED</th> <th>BED Amount</th> <th>Rate of Ed Cess</th> <th>Ed Cess Amount</th> <th>Rate of Sec Ed Cess</th> <th>Sec Ed Cess Amount</th> </tr> </thead> <tbody> <tr> <td>Hot Rolled Coils 100mm</td> <td>12 %</td> <td>19,380.00</td> <td>2 %</td> <td>387.60</td> <td>1 %</td> <td>193.80</td> </tr> <tr> <td colspan="3">Total</td> <td>19,380.00</td> <td>387.60</td> <td></td> <td>193.80</td> </tr> </tbody> </table>								Description of Goods	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount	Hot Rolled Coils 100mm	12 %	19,380.00	2 %	387.60	1 %	193.80	Total			19,380.00	387.60		193.80						
Description of Goods	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount																												
Hot Rolled Coils 100mm	12 %	19,380.00	2 %	387.60	1 %	193.80																												
Total			19,380.00	387.60		193.80																												
Amount of Duty (in words) : INR Nineteen Thousand Three Hundred Eighty Only																																		
Amount of Cess (in words) : INR Five Hundred Eighty One and Forty paise Only																																		
Name & Address of Supplier of goods if he is not a Manufacturer/Importer : Globus Steel Traders # 6282, Global Towers, 7th Main, Basavanagudi, Bangalore				Excise Regn No. : AAPBF2149RXD001 Division : Division II Importer Exporter Code : 0256354528 Range : Banasawadi Commissionerate : Bangalore II		Invoice No. / Date : 8254 / 11-Apr-2012 Seller RG 23D No. : 7																												
Name & Address of the Manufacturer/Importer : Sterling Steel Industries # 854, Industrial Area, Yeshwanthpur, Bangalore				Excise Regn No. : AFSD0058FXD002 Division : Yeshwanthpur Importer Exporter Code : 0100526662 Range : Yeshwanthpur I Commissionerate : Bangalore II		Invoice No. / Date : 859 / 8-Apr-2012 Mfg/Imp/PLA/RG 23 No. : 1052																												
<table border="1"> <thead> <tr> <th>Description of Goods</th> <th>Tariff Classification</th> <th>Quantity</th> <th>Assessable Value</th> <th>BED Amount</th> <th>Ed Cess Amount</th> <th>Sec Ed Cess Amount</th> <th>Total Duty Amount</th> <th>Duty per Unit</th> </tr> </thead> <tbody> <tr> <td>Hot Rolled Coils 100mm</td> <td>72271000</td> <td>200 MT</td> <td>1,90,000.00</td> <td>22,800.00</td> <td>456.00</td> <td>228.00</td> <td>23,484.00</td> <td>117.42</td> </tr> <tr> <td colspan="3">Total</td> <td>200 MT</td> <td>1,90,000.00</td> <td>22,800.00</td> <td>456.00</td> <td>23,484.00</td> <td></td> </tr> </tbody> </table>								Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit	Hot Rolled Coils 100mm	72271000	200 MT	1,90,000.00	22,800.00	456.00	228.00	23,484.00	117.42	Total			200 MT	1,90,000.00	22,800.00	456.00	23,484.00	
Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit																										
Hot Rolled Coils 100mm	72271000	200 MT	1,90,000.00	22,800.00	456.00	228.00	23,484.00	117.42																										
Total			200 MT	1,90,000.00	22,800.00	456.00	23,484.00																											
Amount of Duty (in words) : INR Twenty Two Thousand Eight Hundred Only																																		
Amount of Cess (in words) : INR Six Hundred Eighty Four Only																																		
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.																																		
						for Steelage Industries (P) Ltd Authorised Signatory																												
SUBJECT TO SUBJECT TO BANGALORE JURISDICTION JURISDICTION This is a Computer Generated Invoice																																		
E. 8 0 E																																		

Captures the Name and Address of Consignee specified in the Supplementary Details of the Purchase Voucher



Figure 4.74 Print Preview of Rule 11 Invoice

4.2.9 Sale of Goods purchased from Importer

Print Title of **Rule 11** invoice generated for the goods sold which were purchased from **Importer** will be **First Stage Dealer**.

Additional Duty Paid on Imported Goods can be passed to the subsequent dealer

Example 18:

On 24th April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

Item Description	Qty	Rate (Rs.)	VAT	Supplier Invoice Number / Date
Copper Alloy Strips	130	800	13.5%	9254 dated 11/04/2012

Record the transaction in Excise - Sales

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales** (select **Excise - Sales**)

1. In **Party A/c Name** field, select **Decora Equipments** ledger
2. In **Despatch Details** screen, enter the despatch details
3. In **Sales Ledger** field select **Sales @ 13.5%** ledger. **VAT/Tax Class** field is defaulted automatically as **Sales @ 13.5%**
4. In **Name of Item** field select **Copper Allow Strips** and press enter to view Supplier Details screen

In **Supplier Details** screen, select the purchase bill - **9254** of purchases made **From Agent of Dealer**

Supplier Details for : Copper Alloy Strips (Tariff Classification : 72271004)				Quantity	Rate per	
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	Is Additional Duty Imports (SAD) Not Pass On			
9254	Excellor Impex (P) Ltd.	300 Kgs	No			
11-Apr-2012	Purchase From Importer					
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
1052	12-Apr-2012	Ziga Traders	Agent of Importer	150 Kgs	12 %	85.80 / Kgs
1174	13-Apr-2012	Alpine Traders	From Agent of Importer	50 Kgs	12 %	85.80 / Kgs
9254	11-Apr-2012	Excellor Impex (P) Ltd.	Purchase from Importer	300 Kgs	12 %	85.80 / Kgs
		Total		300 Kgs		

Figure 4.75 Selection of Purchase From Importer bill

5. Enter **130** in **Quantity Utilised** field.

- Set the option **Is Additional Duty Imports (SAD) Not Pass On** to Yes as Steelage Industries does not want to pass the credit.

Supplier Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	Is Additional Duty Imports (SAD) Not Pass On
9254 11-Apr-2012	Excellor Impex (P) Ltd. Purchase From Importer	130 Kgs	Yes
Total		130 Kgs	

Figure 4.76 Additional Duty Imports

- Enter **Rs. 800** in **Rate** field. **Amount** will be calculated and displayed automatically.
 - select the out put VAT ledger - **Output VAT @ 13.5%** to account VAT on the sale
- Completed Sales Voucher appears as shown

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 8				24-Apr-2012
Ref. : 996\12-13				Tuesday
Excise Unit : Steelage Industries (P) Ltd				
Excise Book Name: SAI /2012-13		Serial No. SAI\8\12-13		
Party's A/c Name : Decora Equipments				
Current Balance : 13,16,175.00 Dr				
Sales Ledger : Sales @ 13.5%				
VAT/Tax Class : Sales @ 13.5%				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	130 Kgs	800.00 Kgs	1,04,000.00	
Output VAT @ 13.5%		13.50 %	14,040.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
			130 Kgs	Accept ?
				Yes or No

Figure 4.77 Completed Excise Sales Voucher

- Press **Enter** to accept.



On accepting the Sales Invoice the Rule 11 Invoice appears as shown.

EXCISE INVOICE
(ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)

First Stage Dealer

Steelage Industries (P) Ltd Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore Phone : 080-66445533 / E-mail : sales@steelage.com		Range : Whitefield / 05 / 0th Floor, D Wing, Kamrappa Sadas, Koramangala, Bangalore Urban - 560034 Division : Division B / 02 / 7th Floor, A Wing, Kamrappa Sadas, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore / 08 / P.O.No.5400,Queens Road,C.R. Building, Bangalore 90, Bangalore Urban - 560011	
VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer Exporter Code : 0256354528		Consignee Decora Equipments # 705 Bommanahalli Bengaluru Road Bangalore	
VAT TIN : 00127566942 CST No. : 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I Buyer (if other than consignee) Decora Equipments # 705 Bommanahalli Bengaluru Road Bangalore		Excise Invoice No. : 5AN812-13 Dated : 24-Apr-2012 Buyer's Order No. : Dated : Delivery Note : Dated : Tax / Retail Invoice No. : Despatch Document No. : Despatched through : Destination : Date & Time of Issue of Invoice : Motor Vehicle No. : Date & Time of Removal of Goods : Authenticated By : Mode/Terms of Payment : for Steelage Industries (P) Ltd Authorised Signatory	

Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount
1	Copper Alloy Strips	72271004	130 Kgs	800.00	Kgs	1,04,000.00
	Output VAT @ 13.6% (1,04,000.00)			13.60	%	14,040.00
Total			130 Kgs			₹ 1,18,040.00

Amount Chargeable (in words) : **INR One Lakh Eighteen Thousand Forty Only**

Description of Goods	Rate of CVD	CVD Amount	Rate of Ed Cess on CVD	Ed Cess on CVD Amount	Rate of Sec Ed Cess on CVD	Sec Ed Cess on CVD Amount
Copper Alloy Strips	12 %	7,800.00	2 %	156.00	1 %	78.00
Total		7,800.00		156.00		78.00

Amount of Duty (in words) : **INR Seven Thousand Eight Hundred Only**
Amount of Cess (in words) : **INR Two Hundred Thirty Four Only**

Name & Address of Supplier of goods if he is not a Manufacturer/Importer : Excellor Impex (P) Ltd. No 67/9, Bommanahalli Industrial Area, Bangalore		Excise Regn No. : APPSC0074MXD003 Importer Exporter Code : 1259225505 Range : Madiwala	Division : Electronic City Commissionerate : Bangalore I	Invoice No. / Date : 9254 / 11-Apr-2012	Seller RG 23D No. : 8
Name & Address of the Manufacturer/Importer : Excellor Impex (P) Ltd. No 67/9, Bommanahalli Industrial Area, Bangalore		Excise Regn No. : APPSC0074MXD003 Importer Exporter Code : 1259225505 Range : Madiwala	Division : Electronic City Commissionerate : Bangalore I	Invoice No. / Date : 9254 / 11-Apr-2012	Mfg/Imp/PLA/RG 23 No. : 865

Manufacturer/Importer Duty Details

Description of Goods	Tariff Classification	Quantity	Assessable Value	CVD Amount	Addl Duty (Imparts) Amount	Ed Cess on CVD Amount	Sec Ed Cess on CVD Amount	Total Duty Amount	Duty per Unit
Copper Alloy Strips	72271004	300 Kgs	1,50,000.00	18,000.00	7,200.00	360.00	180.00	25,740.00	86.00
Total		300 Kgs	1,50,000.00	18,000.00	7,200.00	360.00	180.00	25,740.00	

Amount of Duty (in words) : **INR Twenty Five Thousand Two Hundred Only**
Amount of Cess (in words) : **INR Five Hundred Forty Only**

Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
SAD Declaration : In Respect of Goods Covered therein, No Credit of the Additional Duty of Customs levied under Sub Section (6) of the Customs Tariff Act, 1975 shall be admissible.

for Steelage Industries (P) Ltd
Authorised Signatory

SUBJECT TO SUBJECT TO BANGALORE JURISDICTION JURISDICTION
This is a Computer Generated Invoice

E & O E

Figure 4.78 Print Preview of Rule 11 Invoice

4.2.10 Sale of Goods Purchased from Agent of Importer (Consignment Agent)

Print Title of **Rule 11** invoice generated for the goods sold which were purchased from **Agent of Importer (Consignment Agent)** will be **Sale by Consignment Agent**.

Example 19:

On 25th April 2012, Steelage Industries sold the following goods to M/s. EMPEE Engineering, Bangalore.

Item Description	Qty	Rate (Rs.)	VAT	Supplier Invoice Number / Date
Copper Alloy Strips	50	800	13.5%	1052 dated 12/04/2012

Record the transaction in Excise - Sales Voucher

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Select **Excise - Sales** Voucher type from the list of Voucher Types.
2. In **Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**, as selected during voucher type creation
3. Select the **Party's A/c Name** from the List of ledgers e.g. **EMPEE Engineering**
4. The **Buyer's Details** sub-form appears enter **Despatch and Order details** in corresponding fields and accept the screen to save.
5. Select the **Sales Ledger** from the list of ledger accounts. By default the VAT/Tax Class selected in the Sales Ledger appears.
6. Select the **Stock Item - Copper Alloy Strips** from the list of excise stock items. On selecting the item, Supplier Details sub-screen for the item appears.
7. Select the appropriate purchase e.g. **1052** from the **List of Purchases** table. This table lists all the purchases made for the Stock Item.

Supplier Details for : Copper Alloy Strips (Tariff Classification : 72271004)				Quantity	Rate per	
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	Is Additional Duty Imports (SAD) Not Pass On			
1052 12-Apr-2012	Ziga Traders Agent of Importer	150 Kgs	No			
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
1052	12-Apr-2012	Ziga Traders	Agent of Importer	150 Kgs	12 %	85.80 / Kgs
1174	13-Apr-2012	Alpine Traders	From Agent of Importer	50 Kgs	12 %	85.80 / Kgs
9254	11-Apr-2012	Excellor Impex (P) Ltd.	Purchase from Importer	170 Kgs	12 %	85.80 / Kgs
		Total		150 Kgs		

Figure 4.79 Suppliers Details Screen

8. Upon selecting a Purchase, the cursor moves to **Quantity Utilised** field. Enter **50**.
9. Set the option **Is Additional Duty Imports (SAD) Pass On** to **Yes**, as Steelage Industries (P) Ltd. is not passing on the credit to EMPEE Engineering.

Supplier Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	Is Additional Duty Imports (SAD) Not Pass On
1052 12-Apr-2012	Ziga Traders Agent of Importer	50 Kgs	Yes
Total		50 Kgs	

Figure 4.80 Additional Duty Imports Pass On

10. Enter **Rs. 800** in **Rate** field. **Amount** will be calculated and displayed automatically.
 11. Select Output VAT ledger to account the VAT on the goods sold.
- Completed Sales Voucher is displayed as shown

Accounting Voucher Creation Steelage Industries (P) Ltd Ctrl + M

Excise - Sales No. 9 25-Apr-2012

Ref. : 997112-13 Wednesday

Excise Unit : Steelage Industries (P) Ltd

Excise Book Name: SAI /2012-13 Serial No. SAI19/12-13

Party's A/c Name : EMPEE Engineering

Current Balance : 1,08,675.00 Dr

Sales Ledger : Sales @ 13.5%

VAT/Tax Class : Sales @ 13.5%

Name of Item	Quantity	Rate per	Amount
Copper Alloy Strips	50 Kgs	800.00 Kgs	40,000.00
Output VAT @ 13.5%		13.50 %	5,400.00

Is e-Sugam Applicable ? No

Show Statutory Details ? Yes

Narration: 50 Kgs

Accept ?
 Yes or No

Figure 4.81 Completed Excise Sales Voucher

12. Press **Enter** to accept.



On accepting the Sales Invoice the Rule 11 Invoice appears as shown

EXCISE INVOICE
(ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)
Sale by Consignment Agent

Steelage Industries (P) Ltd
Plot No - 10B, 6th Cross, BTM Industrial Area, Bangalore
Phone : 080-66445533 / E-mail : sales@steelage.com

VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer/Exporter Code : 0256354528	Range : Madivala / 05 / 8th Floor, D Wing, Kandraja Sagar, Koramangala, Bangalore Urban - 56004 Division : Division II / 02 / 7th Floor, A Wing, Kandraja Sagar, Koramangala, Bangalore Urban - 56004 Commissionerate : Bangalore I / 01 / P.O.No.5400 Chavers Road, (A.B.H.King, Bangalore 56) Bangalore Urban - 56001
--	---

Consignee EMPEE Engineering # 66/2 Residency Road Bangalore	Excise Invoice No. SAI9112-13	Dated 25-Apr-2012
VAT TIN : 20841312005 CST No. : 56928554 Excise Regn No.: ASED4587EXD002 Range : Residency Road Division : Division I Commissionerate : Bangalore I	Buyer's Order No. _____	Dated _____
Buyer (if other than consignee) EMPEE Engineering # 66/2 Residency Road Bangalore	Delivery Note _____	Dated _____
VAT TIN : 20841312005 CST No. : 56928554 Excise Regn No.: ASED4587EXD002 Range : Residency Road Division : Division I Commissionerate : Bangalore I	Tax / Retail Invoice No. 9	Despatch Document No. _____
Date & Time of Issue of Invoice 25-Apr-2012 at 18:10	Date & Time of Removal of Goods 25-Apr-2012 at 18:10	Motor Vehicle No. _____
Mode/Terms of Payment _____	Authenticated By for Steelage Industries (P) Ltd Authorised Signatory	

Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount
1	Copper Alloy Strips	72271004	60 Kgs	800.00	Kgs	40,000.00
	Output VAT @ 13.6% (40,000.00)			13.60	%	5,400.00
Total			50 Kgs			₹ 45,400.00

Amount Chargeable (in words) : **INR Forty Five Thousand Four Hundred Only**

Description of Goods	Rate of CVD	CVD Amount	Rate of Ed Cess on CVD	Ed Cess on CVD Amount	Rate of Sec Ed Cess on CVD	Sec Ed Cess on CVD Amount
Copper Alloy Strips	12 %	3,000.00	2 %	60.00	1 %	30.00
Total		3,000.00		60.00		30.00

Amount of Duty (in words) : **INR Three Thousand Only**
 Amount of Cess (in words) : **INR Ninety Only**

Name & Address of Supplier of goods if he is not a Manufacturer/Importer : Ziga Traders No.78, 8th Main, 18th Cross, Koramangala, Bangalore	Excise Regn No. AQWES6582CKD001	Division Division I	Invoice No. / Date 1052 / 12-Apr-2012	Seller RG 23D No. 9
	Importer/Exporter Code 7845963147	Commissionerate Bangalore III		
	Range Koramangala			

Name & Address of the Manufacturer/Importer : Excellor Impex (P) Ltd. No 67/9, Bommanahalli Industrial Area, Bangalore	Excise Regn No. APPSCD074MXD003	Division Electronic City	Invoice No. / Date 9254 / 11-Apr-2012	Mfg/Imp'r PLAR/G 23 No. 965
	Importer/Exporter Code 1259225505	Commissionerate Bangalore I		
	Range Madiwala			

Description of Goods	Tariff Classification	Quantity	Assessable Value	CVD Amount	Addl Duty (Imports) Amount	Ed Cess on CVD Amount	Sec Ed Cess on CVD Amount	Total Duty Amount	Duty per Unit
Copper Alloy Strips	72271004	150 Kgs	75,000.00	9,000.00	3,600.00	180.00	90.00	12,870.00	85.80
Total		150 Kgs	75,000.00	9,000.00	3,600.00	180.00	90.00	12,870.00	

Amount of Duty (in words) : **INR Twelve Thousand Six Hundred Only**
 Amount of Cess (in words) : **INR Two Hundred Seventy Only**

Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
 SAD Declaration : In respect of Goods Covered therein, No Credit of the Additional Duty of Customs levied under Sub Section (5) of the Customs Tariff Act, 1975 shall be admissible.

for Steelage Industries (P) Ltd
 Authorised Signatory

SUBJECT TO BANGALORE JURISDICTION JURISDICTION
 This is a Computer Generated Invoice

E. & O.E

Figure 4.82 Print Preview of Rule 11 Invoice

4.2.11 Sale of Goods Purchased from Agent of Importer

Print Title of **Rule 11** invoice generated for the goods sold which were purchased **From Agent of Importer** will be **First Stage Dealer**.

Example 20:

On 25th April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

Item Description	Qty	Rate (Rs.)	VAT	Supplier Invoice Number / Date
Copper Alloy Strips	20	800	13.5%	1174 dated 13/04/2012

Record the transaction in Excise - Sales Voucher

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Select **Excise - Sales** Voucher type from the list of Voucher Types.
2. In **Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**, as selected during voucher type creation
3. Select the **Party's A/c Name** from the List of ledgers e.g. **Decora Equipments**
4. The **Buyer's Details** sub-form appears enter **Despatch and Order details** in corresponding fields and accept the screen to save.
5. Select the **Sales Ledger** from the list of ledger accounts. By default the VAT/Tax Class selected in the Sales Ledger appears.
6. Select the **Stock Item - Copper Alloy Strips** from the list of excise stock items. On selecting the item, Supplier Details sub-screen for the item appears.
7. Select the appropriate purchase e.g. **1174** from the **List of Purchases** table. This table lists all the purchases made for the Stock Item.

Supplier Details for : Copper Alloy Strips (Tariff Classification : 72271004)				Quantity	Rate per	
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	Is Additional Duty Imports (SAD) Not Pass On	50 Kgs	800.00 Kgs 40	
1174	Alpine Traders	50 Kgs	No			
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
1052	12-Apr-2012	Ziga Traders	Agent of Importer	100 Kgs	12 %	85.80 / Kgs
1174	13-Apr-2012	Alpine Traders	From Agent of Importer	50 Kgs	12 %	85.80 / Kgs
9254	11-Apr-2012	Excellor Impex (P) Ltd.	Purchase from Importer	170 Kgs	12 %	85.80 / Kgs
Total				50 Kgs		

Figure 4.83 Suppliers Details Screen

8. Upon selecting a Purchase, the cursor moves to **Quantity Utilised** field. Enter **20**.

9. Set the option **Is Additional Duty Imports (SAD) Pass On** to **Yes**, as Steelage Industries (P) Ltd. is not passing on the credit to Decora Equipments.

Supplier Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	Is Additional Duty Imports (SAD) Not Pass On
1174 13-Apr-2012	Alpine Traders From Agent of Importer	20 Kgs	Yes
Total		20 Kgs	

Figure 4.84 Additional Duty Imports Pass On

10. The Rate per Kg of Copper Alloy Strips gets prefilled in the Rate column.

11. Select Output VAT ledger to account the VAT on the goods sold.

Completed Sales Voucher is displayed as shown

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 10				25-Apr-2012
Ref. : 998/12-13				Wednesday
Excise Unit : Steelage Industries (P) Ltd				
Excise Book Name: SAI /2012-13		Serial No. SAI/10/12-13		
Party's A/c Name : Decora Equipments				
Current Balance : 14,34,215.00 Dr				
Sales Ledger : Sales @ 13.5%				
VAT/Tax Class : Sales @ 13.5%				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	20 Kgs	800.00 Kgs	16,000.00	
Output VAT @ 13.5%		13.50 %	2,160.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				
			20 Kgs	Accept ?
				Yes or No

Figure 4.85 Completed Excise Sales Voucher

12. Press **Enter** to accept.



On accepting the Sales Invoice the Rule 11 Invoice appears as shown

EXCISE INVOICE
(ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)

First Stage Dealer

Steelage Industries (P) Ltd
Plot No - 108, 6th Cross, BTM Industrial Area, Bangalore
Phone : 080-66445533 / E-mail : sales@steelage.com

VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No.: AAPBF2149RXD001 Importer/Exporter Code : 0256354528	Range : Mahabul 105 / 8th Floor, D Wing, Kamrappa Salun, Koramangala, Bangalore Urban - 560034 Division : Division I / 02 / 7th Floor, A Wing, Kamrappa Salun, Koramangala, Bangalore Urban - 560034 Commissionerate : Bangalore I / 01 / P.B.No.500,Chowr Road, 22 Building, Bangalore(Urban) - 560011
--	---

Consignee Decora Equipments Bommenehalli Industrial Area Bangalore VAT TIN : 00127566942 CST No.: 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I Buyer (if other than consignee) Decora Equipments Bommenehalli Industrial Area Bangalore VAT TIN : 00127566942 CST No.: 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I	Excise Invoice No. SAI10/12-13 Buyer's Order No. Delivery Note Tax / Retail Invoice No. 10 Despatched through Date & Time of Issue of Invoice 25-Apr-2012 at 11:32 Date & Time of Removal of Goods 25-Apr-2012 at 11:32 Mode/Terms of Payment	Dated 25-Apr-2012 Dated Dated Despatch Document No. Destination Motor Vehicle No. Authenticated By for Steelage Industries (P) Ltd Authorised Signatory
--	--	--

Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount
1	Copper Alloy Strips	72271004	20 Kgs	800.00	Kgs	16,000.00
	Output VAT @ 13.5% (16,000.00)			13.50	%	2,160.00
Total			20 Kgs			₹ 18,160.00

Amount Chargeable (in words) : **INR Eighteen Thousand One Hundred Sixty Only**

Description of Goods	Rate of CVD	CVD Amount	Rate of Ed Cess on CVD	Ed Cess on CVD Amount	Rate of Sec Ed Cess on CVD	Sec Ed Cess on CVD Amount
Copper Alloy Strips	12 %	1,200.00	2 %	24.00	1 %	12.00
Total			1,200.00	24.00		12.00

Amount of Duty (in words) : **INR One Thousand Two Hundred Only**
 Amount of Cess (in words) : **INR Thirty Six Only**

Name & Address of Supplier of goods if he is not a Manufacturer/Importer :	Excise Regn No.	Division	Invoice No. / Date	Seller RG 23 No. 10
	Range	Commissionerate		
Name & Address of the Manufacturer/Importer : Excellor Impex (P) Ltd. No 57/9, Bommenehalli Industrial Area, Bangalore	Excise Regn No.	Division	Invoice No. / Date	Mfg/Imp/PLA/RG 23 No. 965
	APPSC0074MXD003 Importer/Exporter Code 1259225505 Range Madiwala	Electronic City Commissionerate Bangalore I	9254 / 11-Apr-2012	

Description of Goods	Tariff Classification	Quantity	Assessable Value	CVD Amount	Addl Duty (Imports) Amount	Ed Cess on CVD Amount	Sec Ed Cess on CVD Amount	Total Duty Amount	Duty per Unit
Copper Alloy Strips	72271004	50 Kgs	25,000.00	3,000.00	1,200.00	60.00	30.00	4,290.00	85.80
Total			50 Kgs	25,000.00	3,000.00	1,200.00	60.00	30.00	4,290.00

Amount of Duty (in words) : **INR Four Thousand Two Hundred Only**
 Amount of Cess (in words) : **INR Ninety Only**

Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.
 SAD Declaration : In respect of Goods Covered therein, No Credit of the Additional Duty of Customs levied under Sub Section (6) of the Customs Tariff Act, 1975 shall be admissible.

for Steelage Industries (P) Ltd
Authorised Signatory

SUBJECT TO SUBJECT TO BANGALORE JURISDICTION JURISDICTION
This is a Computer Generated Invoice

E. & O.E

Figure 4.86 Print Preview of Rule 11 Invoice

4.2.12 Selection of Same Item Multiple Times in Excise Sales

In **Dealer Excise Sales Invoice** you can select the **same item multiple times**. Tally.ERP 9 allows the user to select the items with **different duty per unit** and even the **stock items** purchased **under different invoices** (from same supplier with the same Nature of Purchase)

Selection of **same item multiple times** is useful where user wants to sell the goods purchased under **Multiple Bills** (from same supplier with same nature of purchase & the manufacture is also same) & the **duty per unit** is different for all the bills or few bills. In this case, while recording the sales if the stock item is selected once and all the bills (with different duty per unit) are selected for the same item, in all the Excise reports the duty per unit will display the average duty of all the bills selected in the invoice as system cannot decide on displaying the duty appropriately.

Hence to get appropriate duty details in all the Excise Reports (including E - Returns), while recording excise sales select same item multiple times with proper bill selection.

Example 21:

On 26th April 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

<i>Item Description</i>	<i>Qty</i>	<i>Rate (Rs.)</i>	<i>VAT</i>	<i>Supplier Invoice Number / Date</i>
<i>Hot Rolled Coils 100mm</i>	<i>1000</i>	<i>650</i>	<i>5%</i>	<i>9682, dated 14/04/2012</i>
<i>Hot Rolled Coils 100mm</i>	<i>50</i>	<i>650</i>	<i>5%</i>	<i>9682-1, dated 14/04/2012</i>

Record the Transaction in Excise Sales Invoice

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Select **Excise - Sales** Voucher type from the list of Voucher Types.
2. In **Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**, as selected during voucher type creation
3. Select the **Party's A/c Name** from the List of ledgers e.g. **Decora Equipments**
4. The **Buyer's Details** sub-form appears enter Despatch and Order details in corresponding fields and accept the screen to save.
5. Select the **Sales Ledger** from the list of ledger accounts. VAT/ Tax Class selected in the ledger master will be defaulted in the **VAT/Tax Class**
6. Select the **Stock Item - Hot Rolled Coils 100mm** from the list of excise stock items. On selecting the item, the Supplier Details sub-screen for the item appears

Select the appropriate purchase e.g. **9682** from the List of Purchases table. This table lists all the purchases made for the Stock Item.



*The **List of Purchases** displays the list of purchases made for the selected item from different **Suppliers** (Manufacturer / First Stage Dealer / Second Stage Dealer/ Manufacturer Depot etc). However, once the goods purchased from a Manufacturer is selected for Invoicing, only goods purchased from Manufacturer will be displayed and If goods purchased from a First Stage Dealer is selected, only purchases from First Stage Dealer will be displayed for selection.*

- Upon selecting a Purchase, the cursor moves to **Quantity Utilised** field. The value in this field can be altered. Retain **1000 MT** as Steelage Industries (P) Ltd. is selling the all the 1000 MT to the dealer.

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised
9682 14-Apr-2012	MM Iron & Steel First Stage Dealer	1,000 MT
Total		1,000 MT

Figure 4.87 Supplier Details Screen



*If the **Quantity Utilised** is more than the purchased quantity the cursor remains in that field and Tally.ERP 9 warns you with a message.*

The **Supplier Details** sub-form can hold the details belonging to a Single Supplier and for one type of purchase only. Tally.ERP 9 allows to select **Multiple bills** in **Supplier Details** screen, if the **Duty per Unit** of the Stock item is different from **Bill to Bill**, it is suggested to select the stock item as a **second item** in the voucher & then select the appropriate bill.

- In **Item Allocation** screen enter the **Quantity** (1000) and **Rate** (650). **Amount** will be displayed automatically.
- In **Name of Item** field select **Hot Rolled Coils 100mm** again as second line Item

For **Hot Rolled Coils 100mm** the duty per unit paid for purchase made under bill **9682-1** is **133.90** & Duty per unit for Purchase made under **9682** is **148.32**. As the Duty per unit is different, **Hot Rolled Coils 100mm** is selected as the second line item to select the second bill to sell the remaining Quantity of **50 MT**.

- In **Supplier Details** screen select the second **9682-1** & in **Quantity** field specify **50**

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised
9682 - 1 14-Apr-2012	MM Iron & Steel First Stage Dealer	50 MT
Total		50 MT

Figure 4.88 Supplier Details of Second Line Stock Item

10. Select the applicable **Output VAT Ledger**, and press **Enter**, VAT Rate and amount is defaulted automatically
11. In **Item Allocation** screen enter the **Quantity (50)** and **Rate (650)**. **Amount** will be displayed automatically

The completed Excise Sales voucher is displayed as shown

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 11		26-Apr-2012		
Ref : 999/12-13		Thursday		
Excise Unit : Steelage Industries (P) Ltd	Excise Book Name : SAI /2012-13	Serial No. SAI11112-13		
Party's A/c Name : Decora Equipments				
Current Balance : 14,52,375.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	1,000 MT	650.00 MT	6,50,000.00	
Hot Rolled Coils 100mm	50 MT	650.00 MT	32,500.00	
			6,82,500.00	
Output VAT @ 5%		5 %	34,125.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration: _____				
				1,050 MT
				<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Accept ? Yes or No </div>

Figure 4.89 Completed Excise Sales Invoice

12. Press **Enter** to accept.



The Rule 11 invoice generated of a sales invoice where same item is selected multiple times appears as shown

EXCISE INVOICE
(ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)

Second Stage Dealer

Steelage Industries (P) Ltd
Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore
Phone : 080-65445533 / E-mail : sales@steelage.com

VAT TIN : 1100228871 Range : Whitefield / 05 / 8th Floor, D Wing, Kendriya Sadan, Koramangala, Bangalore Urban - 560034
CST No. : 56487512330 Division : Division II / 02 / 7th Floor, A Wing, Kendriya Sadan, Koramangala, Bangalore Urban - 560034
Excise Regn No.: AAPBF2149RXD001 Commissionerate : Bangalore II / 09 / P.A.No. 5400, Queens Road, C.R. Building, Bangalore 52, Bangalore Urban - 560001
Importer/Exporter Code : 0256354528

Consignee Decora Equipments # 706 Bommanahalli Hosur Road Bangalore VAT TIN : 00127566942 CST No. : 00127566942 Excise Regn No.: ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I	Excise Invoice No. : SA11112-13 Dated : 26-Apr-2012 Buyer's Order No. : Dated : Delivery Note : Dated : Tax / Retail Invoice No. : 11 Despatch Document No. : Despatched through : Destination : Date & Time of Issue of Invoice : 26-Apr-2012 at 11:49 Motor Vehicle No. : Date & Time of Removal of Goods : Authenticated By : Mode/Terms of Payment : 26-Apr-2012 at 11:49 for Steelage Industries (P) Ltd Authorized Signatory
---	--

Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount
1	Hot Rolled Coils 100mm	72271000	1,000 MT	650.00	MT	6,50,000.00
2	Hot Rolled Coils 100mm	72271000	50 MT	650.00	MT	32,500.00
	Output VAT @ 6% (6,82,500.00)				5 %	6,82,500.00
						34,125.00
Total			1,050 MT			₹ 7,16,625.00

Amount Chargeable (in words) : **INR Seven Lakh Sixteen Thousand Six Hundred Twenty Five Only**

Description of Goods	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount
Hot Rolled Coils 100mm	12 %	1,44,000.00	2 %	2,880.00	1 %	1,440.00
Hot Rolled Coils 100mm	10 %	6,500.00	2 %	130.00	1 %	65.00
Total		1,50,500.00		3,010.00		1,505.00

Amount of Duty (in words) : **INR One Lakh Fifty Thousand Five Hundred Only**
Amount of Cess (in words) : **INR Four Thousand Five Hundred Fifteen Only**

Name & Address of Supplier of goods if he is not a Manufacturer/Importer : MM Iron & Steel # 66/9, Mediwala, BTM, Bangalore	Excise Regn No. : ASRFC0047DXD003 Range : Madiwala	Division : Electronic City Commissionerate : Bangalore I	Invoice No. / Date : 9882 / 14-Apr-2012 9882 / 14-Apr-2012	Seller RG 23D No. : 11 12
Name & Address of the Manufacturer/Importer : Sterling Steel Industries # 864, Industrial Area, Yeshwanthpura, Bangalore	Excise Regn No. : AFSDS0058FXD002 Importer/Exporter Code : 0100526662 Range : Yeshwanthpur I	Division : Yeshwanthpur Commissionerate : Bangalore II	Invoice No. / Date : 31/759/11-12 / 25-Mar-2012 31/688/11-12 / 30-Apr-2011	Mfr/Impr PLA/RG 23 No. : 554 965

Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit
Hot Rolled Coils 100mm	72271000	1,000 MT	12,00,000.00	1,44,000.00	2,880.00	1,440.00	1,49,320.00	149.32
Hot Rolled Coils 100mm	72271000	50 MT	6,50,000.00	65,000.00	1,300.00	650.00	68,950.00	133.90
Total		1,500 MT	18,50,000.00	2,09,000.00	4,180.00	2,090.00	2,15,270.00	

Amount of Duty (in words) : **INR Two Lakh Nine Thousand Only**
Amount of Cess (in words) : **INR Six Thousand Two Hundred Seventy Only**

Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for Steelage Industries (P) Ltd
Authorized Signatory

SUBJECT TO SUBJECT TO BANGALORE JURISDICTION JURISDICTION E. 8.0.E
This is a Computer Generated Invoice

Figure 4.90 Rule 11 Invoice for Multiple Items Selected in the Same Invoice

4.3 Customs Clearance

In case of Imports, goods imported on receipt will be stored in Customs Bonded Warehouse. Imported goods will be released from the bonded warehouse only on the payment of Customs duty. In practice Importers withdraw the goods partially or wholly from the bonded warehouse as and when they require by paying the customs duty.

Tally.ERP 9 supports to record the Full /Partial clearance of goods imported and pass on the CENVAT Credit.

4.3.1 Full Clearance of Imported Goods

In practice, depending on the requirement goods imported are cleared from bonded warehouse in full or partially by paying the customs duty.

Example 22:

On 26th April 2012, Steelage Industries (P) Ltd. imported Copper Alloy Strips from Excellor Impex (P) Ltd. (Malaysia) and received invoice towards the purchases.

<i>Item Description</i>	<i>Qty (Kgs)</i>	<i>Rate</i>	<i>Assessable Value</i>
<i>Copper Alloy Strips</i>	<i>50,000</i>	<i>150</i>	<i>75,00,000</i>

Let us consider the below calculation for entering the imports in Tally.ERP 9

Particulars	Quantity/Amount
Total quantity of Material	50,000 kg
Assessable Value of the goods imported (50,000 kg @ Rs. 150)	75,00,000
Customs duty @ 30% (on assessable value)	22,50,000
CVD @ 12% (is calculated on Assessable value + Customs Duty)	11,70,000
Education Cess on CVD @ 2% (calculated on CVD)	23,400
Secondary Education Cess on CVD @ 1% (calculated on CVD)	11,700
Education Cess on Customs Duty @ 2% (calculated on Customs Duty + CVD + Edu Cess on CVD + Sec Edu Cess on CVD)	69,102
Secondary Education Cess on Customs Duty @ 1% (calculated on Customs Duty + CVD + Edu Cess on CVD + Sec Edu Cess on CVD)	34,551
Addl Duty on Imports @ 4% (Assessable Value + Customs Duty + CVD + Edu Cess on CVD + Sed Edu Cess on CVD + Edu Cess on Customs Duty + Sec Edu Cess on Customs Duty)	4,42,350



- ❑ *Customs Duty, Education Cess on Customs duty and Sec Edu Cess on Customs duty are not passed on, they will be apportioned to the item cost.*
- ❑ *CVD, Education Cess on CVD, Secondary Education Cess on CVD and Additional Duty on Imports are pass on duties.*

Record the Transaction in Purchase Voucher

Setup:

In **F11: Features (F2: Inventory Features)**

- Set the option **Use Tracking Numbers (Delivery/Receipts Notes)** to **Yes**

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select the **Excise - Purchase** as the Voucher Type from the list of types.
2. Select **Alt + I: Item Invoice** if it is in Acct Invoice mode
3. Press **F2** and enter the date as **26-4-2012**
4. Enter the **Supplier Invoice No.** as **EI/9568** and **Date** as **26-4-2012**
5. By default, Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (P) Ltd.** as defined during voucher type creation.
6. Select the **Party's A/c Name** from the list of Ledger Accounts e.g. **Excellor Impex (P) Ltd.**
7. In **Party Details** screen, in **Manufacturer /Importer** Details section specify your company details with excise details, since you can declare as **Self Importer** which is equivalent to Manufacturer.



You can create a ledger in your **company name** with excise details so that you can select the ledger to avoid repeated entry of details.

To select **Party Ledger** press **Alt + M** keys or click on **M: Manual** button to view the party list for selection.

Party Details		Steelage Industries (P) Ltd		List of Ledger Accounts	
Receipt Details		Receipt Note No(s) :		J Not Applicable	
J End of List				Alpine Traders	
Supplier's Details		Supplier : Excellor Impex (P) Ltd.		Decora Equipments	
Address : Bommanahalli Industrial Area		Address : No 57/9		EMPEE Engineering	
Bangalore		Bangalore		Excellor Impex (P) Ltd.	
TIN/Sales Tax No. : 54852136054		TIN/Sales Tax No. : 54852136054		Globus Steel Traders	
CST Number :		CST Number :		Indus Mega Traders	
Type of Dealer : J Not Applicable		Type of Dealer : J Not Applicable		Indus Traders	
Excise Regn No. : APPSC0074MXD003		Excise Regn No. : APPSC0074MXD003		Innova Steel Traders	
Importer Exporter Code : 1259225505		Importer Exporter Code : 1259225505		Mega Manufacturer	
Range : Madiwala		Range : Madiwala		MM Iron & Steel	
Division : Electronic City		Division : Electronic City		Steelage Industries (P) Ltd.	
Commissionerate : Bangalore I		Commissionerate : Bangalore I		Sterling Steel - Depot	
Manufacturer / Importer Details		Manufacturer / Importer Details		Sterling Steel Industries	
Name : Steelage Industries (P) Ltd.		Name : Steelage Industries (P) Ltd.		Ziga Traders	
Address : Plot No. 108		Address : Plot No. 108			
Phase II		Phase II			
Whitefield		Whitefield			
Bangalore		Bangalore			
Excise Regn No. : AAPBF2149RXD001		Excise Regn No. : AAPBF2149RXD001			
Importer Exporter Code : 0256354528		Importer Exporter Code : 0256354528			
Range : Whitefield		Range : Whitefield			
Division : Division II		Division : Division II			
Commissionerate : Bangalore II		Commissionerate : Bangalore II			
Invoice No. :		Invoice No. :			
Invoice Date :		Invoice Date :			

Figure 4.91 Party Details Screen

8. Select Imports as the Nature of Purchase

9. In **Purchase Ledger** field select **Purchase - Imports** from the List of Ledger Accounts. **VAT/ Tax Class** will be defaulted to **Imports**
10. In **Name of Item** field select **Copper Alloy Strip** in **Stock Item Allocation** screen
11. In **Tracking Number** field select the option **Not Applicable** if all the goods imported are cleared at once.
12. Select the **Godown** and specify **Quantity** as **50,000** and **Rate** as **150**. **Amount** will be calculated and displayed.

Item Allocations for : Copper Alloy Strips			
Quantity	Rate	per	Amount
Tracking No. : <input type="checkbox"/> Not Applicable			
50,000 Kgs	150.00	Kgs	75,00,000.00
50,000 Kgs			75,00,000.00

Figure 4.92 Item Allocation screen

13. In **Excise Details** screen
 - ❑ In **RG 23D Entry No** field enter the **RG 23D entry number** of this purchase in your books.
 - ❑ **Supplier Invoice Details:** In this section specify the supplier invoice details
 - **Supplier Invoice Number** will be captured form the Supplier Invoice No. field if entered. Other wise enter the supplier Invoice number
 - By default the voucher date is displayed as the **Supplier Invoice Date**
 - In **PLA/ RG 23D Entry no.** field enter the PLA number where the reference of duty paid on the goods sold are entered.
 - Enter the **Assessable Value (Rs.97,50,000)** (Purchase Cost + Customs Duty). Assessable value to be calculated manually.
 - **Duty Amount** will be calculated and displayed automatically.
 - ❑ Calculate **Additional Duty (Imports)** amount (on Purchase Cost + CVD Duties + Customs Duties) and specify manually. Enter **Rs. 4,42,350**



*Tally.ERP9 will not auto calculate the **Additional Duty (Imports)** amount. You have to enter manually.*

Excise Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
RG 23D Entry No.	:	87	
Supplier Invoice / Bill of Entry Details			
Invoice / Bill of Entry No.	:	EI/9568	
Invoice / Bill of Entry Date	:	26-Apr-2012	
PLA/RG 23 Entry No.	:	965	
Assessable Value	:	97,50,000.00	
Type of Duty	Rate of Duty	Per	Duty Amount
Countervailing Duty (CVD)	12 %		11,70,000.00
Education Cess on CVD	2 %		23,400.00
Secondary Education Cess on CVD	1 %		11,700.00
Additional Duty (Imports)	4 %		4,42,350.00
Total			16,47,450.00

Figure 4.93 Excise Details Screen

The completed purchase voucher is displayed as shown

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise Purchases No. 11		Date : 26-Apr-2012		26-Apr-2012 Thursday
Supplier Invoice No. : EI/9568		Excise Unit : Steelage Industries (P) Ltd		
Party's A/c Name : Excellor Impex (P) Ltd.				
Nature of Purchase : Importer				
Current Balance : 76,99,465.00 Cr				
Purchase Ledger : Purchase - Imports				
VAT/Tax Class : Imports				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	50,000 Kgs	150.00 Kgs	75,00,000.00	
J End of List				
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:			50,000 Kgs	Accept ? Yes or No

Figure 4.94 Completed Excise Purchase Voucher

14. Press **Enter** to accept.

On booking the purchase entry for imports based on the invoice received and all the goods imported are cleared from the customs bonded warehouse stock details will be displayed in Stock Summary

Go to **Gateway of Tally > Stock Summary**

Stock Vouchers		Steelage Industries (P) Ltd		Ctrl + M					
Stock Item: Copper Alloy Strips			1-Apr-2012 to 30-Apr-2012						
Date	Particulars	Vch Type	Vch No.	Inwards		Outwards		Closing	
				Quantity	Value	Quantity	Value	Quantity	Value
26-4-2012	Excellor Impex (P) Ltd.	Excise Purchases	1	50,000 Kgs	75,00,000.00			50,000 Kgs	75,00,000.00
Totals :				50,000 Kgs	75,00,000.00			50,000 Kgs	75,00,000.00

Figure 4.95 Stock Summary

4.3.2 Partial Clearance of Imported Goods

In practice, depending on the requirement goods imported are cleared from bonded warehouse in Full or Partially by paying the customs duty.

In Tally.ERP 9, partial clearance can be recorded using Excise - Receipt Note. Let us see how to record the partial clearance of the goods.

Example 23:

On 27th April 2012, Steelage Industries (P) Ltd. imported Copper Alloy Strips from Excellor Impex (P) Ltd. (Malaysia) and received invoice towards the purchases.

<i>Item Description</i>	<i>Qty (Kgs)</i>	<i>Rate</i>	<i>Assessable Value</i>
<i>Copper Alloy Strips</i>	<i>50,000</i>	<i>150</i>	<i>75,00,000</i>

On 28th April 2012 Steelage Industries (P) Ltd. did partial clearance of goods - 10,000 KG of Copper Alloy Strips by paying customs duty.

To record the above transaction

1. Create Excise - Receipt Note Voucher Type
2. Record the Imports in Purchase Voucher
3. Record Partial Clearance of Imported Goods

Step 1: Create Excise - Receipt Note Voucher Type

Go to **Gateway of Tally > Accounts Info. > Voucher Types > Create**

- ❑ In **Name** field enter the receipt name as **Excise - Receipt Note**
- ❑ In **Type of Voucher** select **Receipt Note**. **Abbreviation** will be defaulted
- ❑ Select **Automatic** in **Method of Voucher Numbering** field
- ❑ Set **Use Advance Configuration** to **No**
- ❑ Retain the default settings for other fields.
- ❑ Set the option **Use for Excise** to **Yes**
- ❑ In **Default Excise Unit** field select **Steelage Industries (P) Ltd.**

General		Printing	Name of Class
Type of Voucher	: Receipt Note	Print after saving Voucher	? No
Abbr.	: Rcpt Note		
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	? No		
Use EFFECTIVE Dates for Vouchers	? No		
Make 'Optional' as default	? No		
Use Common Narration	? Yes		
Use for Excise	? Yes		
Default Excise Unit	: Steelage Industries (P) Ltd		

Figure 4.96 Excise - Receipt Note Voucher Type

- Press **Enter** accept.

Step 2: Record the Imports in Purchase Voucher

Setup:

Ensure in **F11: Features (F2: Inventory Features)**

- The option **Use Tracking Numbers (Delivery/Receipts Notes)** is set to **Yes**

Go to **Gateway of Tally > Accounting Vouchers > F9: Purchase**

1. Select the **Excise - Purchase** as the Voucher Type from the list of types.
2. Select **Alt + I: Item Invoice** if it is in Acct Invoice mode
3. Press **F2** and enter the **date** as **27-4-2012**
4. Enter the **Supplier Invoice No.** as **EI/3652** and **Date** as **27-4-2012**
5. By default Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (P) Ltd.** as defined during voucher type creation.
6. Select the **Party's A/c Name** from the list of Ledger Accounts e.g. **Excellor Impex (P) Ltd.**
7. In **Party Details** screen, in **Manufacturer /Importer Details** section specify your company details with excise details, since you can declare as **Self Importer** which is equivalent to Manufacturer.



You can create a ledger in your **company name** with excise details so that you can select the ledger to avoid repeated entry of details.

To select **Party Ledger** press **Alt + M** keys or click on **M: Manual** button to view the party list for selection.

- 8. **Nature of Purchase** will be defaulted to **Importer** as defined in the party ledger
- 9. In **Purchase Ledger** field select **Purchase - Imports** from the List of Ledger Accounts. **VAT/ Tax Class** will be defaulted to **Imports**.
- 10. In **Name of Item** field select **Copper Alloy Strips**
- 11. In **Stock Item Allocation** screen
 - In **Tracking Number** field select the option **New Number** and specify the **Bill of Entry No** (Bill of entry number is the number is issued by the clearing agent of customs department).

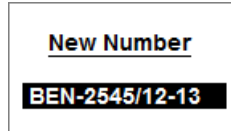


Figure 4.97 Bill of Entry number

- Specify **Quantity** as **50,000** and rate as **150. Amount** will be calculated and displayed.

Item Allocations for : Copper Alloy Strips			
Quantity	Rate	per	Amount
<i>Tracking No. : BEN-2545/12-13</i>			
50,000 Kgs	150.00	Kgs	75,00,000.00

Figure 4.98 Item Allocation Screen

12. In **Excise Details** screen

- Set the option **Customer Clearance Pending** to **Yes**. Once the option is set to **YES** details displayed in Excise Details screen will be erased indicating separate clearance entry will be recorded.

Excise Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
Customs Clearance Pending ? Yes			
RG 23D Entry No. :			
<u>Supplier Invoice / Bill of Entry Details</u>			
Invoice / Bill of Entry No. :			
Invoice / Bill of Entry Date :			
PLA/RG 23 Entry No. :			
Assessable Value :			
Type of Duty	Rate of Duty	Per	Duty Amount
Countervailing Duty (CVD)	0		
Education Cess on CVD	0		
Secondary Education Cess on CVD	0		
Additional Duty (Imports)	0		
Total			

Figure 4.99 Excise Details Screen



This option will be displayed only when the **New Tracking Number** is defined/ specified for the transaction.

The completed purchase voucher is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise Purchases No. 12				27-Apr-2012
Supplier Invoice No. :	EI/3652	Date :	27-Apr-2012	Friday
Excise Unit :	Steelage Industries (P) Ltd			
Party's A/c Name : Excellor Impex (P) Ltd.				
Nature of Purchase: Importer				
Current Balance : 76,99,465.00 Cr				
Purchase Ledger : Purchase - Imports				
VAT/Tax Class : Imports				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	50,000 Kgs	150.00 Kgs	75,00,000.00	
↓ End of List				
Is e-Sugam Applicable	? No			
Show Statutory Details	? Yes			
Narration:	50,000 Kgs			Accept ?
				Yes or No

Figure 4.100 Completed Purchase Voucher

13. Press **Enter** to accept.

On booking the purchase entry for imports based on the invoice received and if goods are not cleared then entry will affect the books of Inventory. To verify

Go to **Gateway of Tally > Stock Summary** > select **Copper Alloy Strips** and press enter till you reach **Stock Voucher** report for the month of **April**

Go to **Gateway of Tally > Accounting Vouchers > F9: Receipt Note**

1. Select the **Excise - Receipt Note** as the Voucher Type from the list of types.
2. Select **Alt + I: Item Invoice** if it is in Acct Invoice mode
3. Press **F2** and enter the date as **28-4-2012**
4. By default Tally.ERP 9 displays the **Excise Unit** as **Steelage Industries (P) Ltd.** as defined during voucher type creation.
5. Select the **Party's A/c Name** from the list of Ledger Accounts e.g. **Excellor Impex (P) Ltd.**
6. In **Party Details** screen, in **Manufacturer /Importer Details** section specify **your company details** with excise details as selected in while booking imports.
7. **Nature of Purchase** will be defaulted to **Importer**
8. In **Purchase Ledger** field select **Purchase - Imports** from the List of Ledger Accounts. **VAT/ Tax Class** will be defaulted to **Imports**
9. In **Name of Item** field select **Copper Alloy Strips**
10. In **Stock Item Allocation** screen
 - In **Tracking No.** field select bill of entry number against which the goods are cleared from the bonded warehouse. Select **BEN-2545/12-13**. **Quantity** and **Rate** of the stock Item will be displayed based on the bill of entry number selected
 - In **Quantity** field enter the quantity cleared. Enter **10,000**. **Amount** gets re-calculated based on the quantity specified.

Item Allocations for : Copper Alloy Strips		
Quantity	Rate per	Amount
<i>Tracking No. : BEN-2545/12-13</i>		
10,000 Kgs	150.00 Kgs	15,00,000.00

Figure 4.102 Item Allocation Screen

11. In **Excise Details** screen
 - In **RG 23D Entry No** field enter the RG 23D entry number of this purchase in your books
 - **Invoice/ Bill of Entry Number** enter the bill of entry number against which the goods are cleared from the bonded warehouse. Enter **BEN- 2545/10/11**
 - In **Invoice/Bill of Entry Date** field enter the date of clearance of goods. By default the voucher date is displayed as the **Invoice/Bill of Entry Date**.
 - **PLA/ RG 23D Entry no.** is not required in case of goods imported.
 - In **Assessable Value** field specify **Rs.19,50,000** (Purchase Cost + Customs Duty). Assessable value to be calculated and manually.

- Calculate **Additional Duty (Imports)** amount (on Purchase Cost + CVD Duties + Customs Duties) and specify manually. Enter **Rs. 88,470**. Tally.ERP9 will not auto calculate the Special AED of CVD amount. You have to enter manually.

Excise Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
RG 23D Entry No.	:	88	
Supplier Invoice / Bill of Entry Details			
Invoice / Bill of Entry No.	:	BEN - 2545/12-13	
Invoice / Bill of Entry Date	:	28-Apr-2012	
PLA/RG 23 Entry No.	:		
Assessable Value	:	19,50,000.00	
Type of Duty	Rate of Duty	Per	Duty Amount
Countervailing Duty (CVD)	12 %		2,34,000.00
Education Cess on CVD	2 %		4,680.00
Secondary Education Cess on CVD	1 %		2,340.00
Additional Duty (Imports)	4 %		88,470.00
Total			3,29,490.00

Figure 4.103 Excise Details Screen

The completed Excise - Receipt Note is displayed as shown

Inventory Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Receipt Note No. 1				28-Apr-2012
Ref. :				Saturday
Excise Unit	:	Steelage Industries (P) Ltd		
Party's A/c Name : Excellor Impex (P) Ltd.				
Nature of Purchase: Importer				
Current Balance : 1,51,99,465.00 Cr				
Purchase Ledger : Purchase - Imports				
VAT/Tax Class : Imports				
Name of Item	Quantity	Rate per	Amount	
Copper Alloy Strips	10,000 Kgs	150.00 Kgs	15,00,000.00	
J End of List				
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:				10,000 Kgs
				Accept ?
				Yes or No

Figure 4.104 Completed Excise – Receipt Note

12. Press **Enter** to accept.

To check the Inventory status:

Go to **Gateway of Tally > Stock Summary > select Copper Alloy Strips** and press enter till you reach **Stock Voucher** report for the month of April

The **Goods Cleared** is considered as the goods imported and added to the stock closing balance and the balance of **40000** displayed with **Negative** sign indicating stock not cleared from bonded warehouse.

Stock Vouchers		Steelage Industries (P) Ltd				Ctrl + M x			
Stock Item: Copper Alloy Strips		1-Apr-2012 to 30-Apr-2012							
Date	Particulars	Vch Type	Vch No.	Inwards		Outwards		Closing	
				Quantity	Value	Quantity	Value	Quantity	Value
11-4-2012	Excellor Impex (P) Ltd.	Excise-Purchases	7	300 Kgs	1,75,740.00			300 Kgs	1,75,740.00
12-4-2012	Ziga Traders	Excise-Purchases	8	150 Kgs	87,870.00			450 Kgs	2,63,610.00
13-4-2012	Alpine Traders	Excise-Purchases	9	50 Kgs	29,290.00			500 Kgs	2,92,900.00
24-4-2012	Decora Equipments	Excise - Sales	8			130 Kgs	1,04,000.00	370 Kgs	2,16,746.00
25-4-2012	EMPEE Engineering	Excise - Sales	9			50 Kgs	40,000.00		
25-4-2012	Decora Equipments	Excise - Sales	10			20 Kgs	16,000.00	300 Kgs	1,75,740.00
26-4-2012	Excellor Impex (P) Ltd.	Excise-Purchases	11	50,000 Kgs	75,00,000.00			50,300 Kgs	77,62,036.96
27-4-2012	Excellor Impex (P) Ltd.	Excise-Purchases	12	50,000 Kgs	75,00,000.00			1,00,300 Kgs	77,62,036.96
30-4-2012	(Purchase Bills Pending)							60,300 Kgs	92,62,179.50
	27-4-2012, Excellor Impex (P) Ltd.	BBH25491246		(-40,000 Kgs)					
Totals :				60,500 Kgs	1,52,92,900.00	200 Kgs	1,60,000.00	60,300 Kgs	92,62,179.50

Figure 4.105 Stock Summary Report

4.4 Conditional Pass on of Additional Duty (Imports)

Additional Duty (Imports) paid on Imported goods are some times passed on to the subsequent dealer and in some cases importer may opt to avail credit/ reimbursement by not passing on the special additional duty.

Tally.ERP now supports conditional pass on of Additional Duty (Imports).

Example 24:

On 30th April 2012 Steelage Industries (P) Ltd. sold Copper Alloy Strips (purchased against the Bill BEN-2545/12-13) to Decora Equipments by not passing on the Additional Duty (Imports).

<i>Item Description</i>	<i>Qty (Kgs)</i>	<i>Rate</i>	<i>Assessable Value</i>
<i>Copper Alloy Strips</i>	<i>5,000</i>	<i>450</i>	<i>22,50,000</i>

Record the transaction in Excise - Sales Voucher

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Select **Excise - Sales** Voucher type from the list of Voucher Types.
2. In **Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**, as selected during voucher type creation
3. Select the **Party's A/c Name** from the List of ledgers e.g. **Decora Equipments**
4. The **Buyer's Details** sub-form appears enter **Despatch and Order details** in corresponding fields and accept the screen to save.
5. Select the **Sales Ledger** from the list of ledger accounts. By default the VAT/Tax Class selected in the Sales Ledger appears.
6. Select the **Stock Item - Copper Alloy Strips** from the list of excise stock items. On selecting the item, Supplier Details sub-screen for the item appears.
7. Select the appropriate purchase e.g. **BEN - 2545/12-13** from the **List of Purchases** table. This table lists all the purchases made for the Stock Item.
8. Upon selecting a Purchase, the cursor moves to **Quantity Utilised** field. Enter **5,000**.

9. Set the option **Is Additional Duty Imports (SAD) Not Pass On** to **Yes**, as Steelage Industries (P) Ltd. is not passing on the credit to Decora Equipments.

Supplier Details for : Copper Alloy Strips (Tariff Classification : 72271004)			
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised	Is Additional Duty Imports (SAD) Not Pass On
BEN - 2545/12-13 28-Apr-2012	Excellor Impex (P) Ltd. Importer	5,000 Kgs	Yes
Total		5,000 Kgs	

Figure 4.106 Suppliers Details Screen

10. In **Stock Item Allocations** screen, **Quantity** will be defaulted to **5,000**. Mention **Rs. 450** in **Rate** field. **Amount** will be calculated and displayed.

11. Select Output VAT ledger to account the VAT on the goods sold.

Completed Sales Voucher is displayed as shown

Accounting Voucher Creation Steelage Industries (P) Ltd Ctrl + M

Excise - Sales No. 12 30-Apr-2012

Ref. : 1002/12-13 Monday

Excise Unit : Steelage Industries (P) Ltd

Excise Book Name: SAI /2012-13 Serial No. SAI/12/12-13

Party's A/c Name : Decora Equipments

Current Balance : 21,69,000.00 Dr

Sales Ledger : Sales @ 13.5%

VAT/Tax Class : Sales @ 13.5%

Name of Item	Quantity	Rate per	Amount
Copper Alloy Strips	5,000 Kgs	450.00 Kgs	22,50,000.00
Output VAT @ 13.5%		13.50 %	3,03,750.00

Is e-Sugam Applicable ? No

Show Statutory Details ? Yes

Narration: 5,000 Kgs

Accept ?

Yes or No

Figure 4.107 Completed Sales Voucher

12. Press **Enter** to accept.



Rule 11 Invoice

In Rule 11 Invoice the Duty pass on details will not display the Additional Duty (Import) value as the duty is not passed on to the subsequent dealer.

Under **Manufacturer/Importer Duty Details**, duty details of the goods imported will display the all the duty details including Additional Duty (Imports) value.

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)									
Importer									
Steelage Industries (P) Ltd Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore Phone : 080-66445533 / E-mail : sales@steelage.com					Range : Whitefield Division : Division II Commissionerate : Bangalore II				
VAT TIN : 1100228871 CST No. : 56487512330 Excise Regn No. : AAPBF2149RXD001 Importer Exporter Code : 0256354528		Range : Whitefield Division : Division II Commissionerate : Bangalore II			Excise Invoice No. : e-Sugam No. : SAI12/12-13 Dated : 30-Apr-2012 Buyer's Order No. : Dated : Delivery Note : Dated : Tax / Retail Invoice No. : 12 Despatch Document No. : Despatched through : Destination : Date & Time of issue of Invoice : 30-Apr-2012 at 17:07 Motor Vehicle No. : Date & Time of Removal of Goods : 30-Apr-2012 at 17:07 Authenticated By : for Steelage Industries (P) Ltd Mode/Terms of Payment : Authorised Signatory :				
Buyer : Decora Equipments #786 Bommanahalli Hosur Road Bangalore VAT TIN : 00127569942 CST No. : 00127569942 Excise Regn No. : ARSFE0054MXD001 Range : Banasawadi Division : Koramangala I Commissionerate : Bangalore I									
Sl No	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount			
1	Copper Alloy Strips Output VAT @ 13.5% (22,50,000.00)	72271004	5,000 Kgs	450.00	Kgs	22,50,000.00			
				13.50 %		3,03,750.00			
Total			5,000 Kgs			₹ 25,53,750.00			
Amount Chargeable (in words) : INR Twenty Five Lakh Fifty Three Thousand Seven Hundred Fifty Only									
Description of Goods	Assessable Value	Rate of CVD	CVD Amount	Rate of Ed Cess on CVD	Ed Cess on CVD Amount	Rate of Sec Ed Cess on CVD	Sec Ed Cess on CVD Amount		
Copper Alloy Strips	9,75,000.00	12 %	1,17,000.00	2 %	2,340.00	1 %	1,170.00		
Total	9,75,000.00		1,17,000.00		2,340.00		1,170.00		
Amount of Duty (in words) : INR One Lakh Seventeen Thousand Only Amount of Cess (in words) : INR Three Thousand Five Hundred Ten Only									
Name & Address of Supplier of goods If he is not a Manufacturer/Importer :		Excise Regn No.	Division	Invoice No. / Date	Seller RG 23D No.				
		Range	Commissionerate		88				
Name & Address of the Manufacturer/Importer : Steelage Industries (P) Ltd. Plot No. 108, Phase II, Whitefield, Bangalore		Excise Regn No. AAPBF2149RXD001	Division Division II	Invoice/BOE No. & Date BEN - 254512-13 / 28-Apr-2012	Mfg/Impr PL/RG 23D No.				
		Importer Exporter Code 0256354528	Commissionerate Bangalore II						
		Range Whitefield							
Description of Goods	Tariff Classification	Quantity	Assessable Value	CVD Amount	Addl Duty (Imports) Amount	Ed Cess on CVD Amount	Sec Ed Cess on CVD Amount	Total Duty Amount	Duty per Unit
Copper Alloy Strips	72271004	10,000 Kgs	19,50,000.00	2,34,000.00	88,470.00	4,680.00	2,340.00	3,29,490.00	32.95
Total		10,000 Kgs	19,50,000.00	2,34,000.00	88,470.00	4,680.00	2,340.00	3,29,490.00	
Amount of Duty (in words) : INR Three Lakh Twenty Two Thousand Four Hundred Seventy Only Amount of Cess (in words) : INR Seven Thousand Twenty Only									
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. S&D Declaration : In Respect of Goods Covered therein, No Credit of the Additional Duty of Customs levied under Sub Section (5) of the Customs Tariff Act, 1975 shall be admissible.									
					for Steelage Industries (P) Ltd Authorised Signatory				
SUBJECT TO BANGALORE JURISDICTION This is a Computer Generated Invoice E & O E									

Figure 4.108 Rule 11 Invoice

4.5 Duty Charging on Excise Purchases and Sales

Excise Duty on Purchases may be accounted in two ways - Inclusive and Exclusive.

Under Inclusive method, the value of Excise Duty and other Cess amounts are debited to Purchase Accounts, i.e., apportioned to the Purchase Cost. The applicable Duties of Excise and Cess are calculated in the Excise Details sub-screen based on the Rates defined in the Stock Item master.

Under Exclusive method, Excise Duty, Education Cess, Secondary Education Cess and other Excise Duty ledgers are created and itemised separately in the Purchase Invoice, as a result of which, the Excise duty paid values will reflect the balances of these ledgers. Similarly, in the Excise Sales Invoice, the duty ledgers are selected in the Invoice to pass on the duty to the dealers.

All the above scenarios explained in this chapter, are accounted using Inclusive Method. In most cases, Excise Dealers follow Inclusive method. But, there are dealers who follow Exclusive method also. Tally.ERP 9 supports recording of Excise Purchase and Sales Invoice in Exclusive method.

4.5.1 Charging Duty on Excise Purchases

Example 25:

On 1st May 2012, Steelage Industries purchased the following goods from Sterling Steel Industries vide B.No. 9328.

Item Description	Qty	Rate	Assessable Value	BED @ 12%	Educ Cess @ 2%	Higher Educ. Cess @ 1%	Total	VAT Rate	VAT Amount	Invoice Amount
Hot Rolled Coils 100mm	400	1100	440000	52800	1056	528	494384	5%	24719	5,19,103

Step 1: Setup

- In **F12: Configure (Purchase Invoice Configure)**
 - Set the option **Use Common Ledger A/c for Item Allocation** to **Yes**.

Step 2: Creation of Duty Ledgers

1. Creating Excise Duty Ledger:

To create a Ledger,

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the **Name** of the Excise duty ledger you wish to create.
2. Select **Duties & Taxes** as the group name in the **Under** field.
3. Select **Excise** from the **Type of Duty/Tax** list in the field **Type of Duty/Tax**.
4. In **Excise Accounting Code** field enter the accounting code of **Basic Excise Duty- 00380003**

5. In **Duty Head** field select **Excise Duty**
6. In **Percentage of Calculation** field enter **12%** as the percentage of calculation
7. In **Method of Calculation** field, select **Method of Calculation**
8. Select **Not Applicable** in **Rounding Method** field

The completed ledger appears as shown

Ledger Creation		Steelage In
Name	: Basic Excise Duty @ 12%	Total Op. Bal.
(alias)	:	
Under	: Duties & Taxes (Current Liabilities)	
Type of Duty/Tax	: Excise	
Excise Accounting Code	: 00380003	
Duty Head	: Excise Duty	
Percentage of Calculation (eg 5)	? 12 %	
Method of Calculation	: On Total Sales	
Rounding Method	: Not Applicable	
Opening Balance (on 1-Apr-2012) :		Accept ?
		Yes or No

Figure 2.109 Completed Ledger Creation screen

9. Press **Enter** to accept the ledger



Excise Duty is calculated on the **assessable value** (Stock item value +indirect expenses) of the transaction.

2. Creating Education Cess Ledger

To create a **Education Cess** Ledger,

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the **Name** of the **Education Cess** ledger you wish to create, for e.g., **Education Cess @ 2%**
2. Select **Duties & Taxes** as the group name in the **Under** field.
3. Select **Excise** from the Type of Duty/Tax list in **Type of Duty/Tax** field.
4. In **Excise Accounting Code** field enter the accounting code of **Education Cess - 00380111**
5. In **Duty Head** field select **Cess On Duty**
6. In **Percentage of Calculation** field enter **2%** as the percentage of calculation
7. In **Method of Calculation** field, select **Additional Duty** as the method of calculation.
8. Select **Not Applicable** in **Rounding Method** field.

The completed Education Cess ledger appears as shown:

Ledger Creation		Steelage In
Name	: Education Cess @ 2%	Total Op. Bal.
(alias)	:	
<hr/>		
Under	: Duties & Taxes (Current Liabilities)	
Type of Duty/Tax	: Excise	
Excise Accounting Code	: 00380111	
Duty Head	: Cess On Duty	
Percentage of Calculation (eg 5)	? 2 %	
Method of Calculation	: Additional Duty	
Rounding Method	: Not Applicable	
<hr/>		
Opening Balance (on 1-Apr-2012) :		Accept ?
		Yes or No

Figure 2.110 Completed Education Cess Ledger Creation screen

9. Press **Enter** to accept the ledger.

3. Creating Secondary Education Cess Ledger

To create a **Secondary Education Cess** Ledger,

Go to **Gateway of Tally > Accounts Info. > Ledgers > Create**

1. Enter the **Name** of the Secondary and Higher Education Cess ledger you wish to create, for e.g., **Secondary Education Cess @ 1%**
2. Select **Duties & Taxes** as the group name in the **Under** field.
3. Select **Excise** from the Type of Duty/Tax list in the field **Type of Duty/Tax**.
4. In **Excise Accounting Code** field enter the accounting code of **Secondary Education Cess - 00380115**.
5. In **Duty Head** field select **Cess on Duty**
6. In **Percentage of Calculation** field enter **1%** as the percentage of calculation
7. In **Method of Calculation** field, select **Surcharge on Tax** as the method of calculation.
8. Select **Not Applicable** in **Rounding Method** field

The completed Secondary Education Cess ledger appears as shown:

Ledger Creation		Steelage In
Name	: Secondary Education Cess @ 1%	Total Op. Bal.
(alias)	:	
<hr/>		
Under	: Duties & Taxes (Current Liabilities)	
Type of Duty/Tax	: Excise	
Excise Accounting Code	: 00380115	
Duty Head	: Cess On Duty	
Percentage of Calculation (eg 5)	? 1 %	
Method of Calculation	: Surcharge on Tax	
Rounding Method	: Not Applicable	
<hr/>		
Opening Balance (on 1-Apr-2012) :		Accept ?
		Yes or No

Figure 2.111 Secondary Education Cess Ledger

9. Press **Enter** to accept the ledger.

Step 3: Create an Excise Purchase Invoice

Go to **Gateway of Tally > Accounting Vouchers > F9:Purchase**

1. In Voucher Type sub-screen select **Excise–Purchases** from the **List of Types**
2. Press **F2** and change date to **01-05-2012**
3. Enter **9328** in the **Supplier Invoice No.** and **01-05-2012** in the **Date** field
4. **Excise Unit** field defaults **Steelage Industries (P) Ltd.** as selected during voucher Type creation.
5. Select **Sterling Steel Industries** in **Party's A/c Name** field
6. Accept the **Supplementary Details** screen
7. In **Nature of Purchase** field, nature of purchase **Manufacturer** appears by default based on the predefinition in the ledger master.
8. Select **Purchases @ 5%** in the **Purchase Ledger** field, the **VAT/Tax Class** appears by default as **Purchases @ 5%** based on the predefinition in ledger master.
9. Select **Hot Rolled Coils 100mm** in the **Name of Item** field
10. Type the **Quantity** as **400** and **Rate** as **1100**
11. The **Excise Details** screen is displayed.
 - Specify **15** in the **RG 23D Entry No.** field (The **RG 23D Entry No.** represents the display of this particular transaction in the relevant page of **RG 23 D Register**)
 - Accept the **Supplier Invoice No.** as **9328** and **Supplier Invoice Date** as **01-05-2012** (The **Supplier Invoice No. & Supplier Invoice Date** is defaulted from voucher screen)
 - Specify **92** in the **PLA/ RG 23D Entry No.** field (This field represents the display of this particular transaction in the relevant page of **RG 23 D Register** of the **supplier**)
 - Accept the **Assessable Value** that is prefilled.

The completed **Excise Details** sub-screen is displayed as shown.

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			
RG 23D Entry No.	:	15	
Supplier Invoice Details			
Supplier Invoice No.	:	9328	
Supplier Invoice Date	:	1-May-2012	
PLA/RG 23 Entry No.	:	92	
Assessable Value	:	4,40,000.00	
Type of Duty	Rate of Duty	Per	Duty Amount
Basic Excise Duty	12 %		52,800.00
Education Cess	2 %		1,056.00
Secondary Education Cess	1 %		528.00
Total			54,384.00

Figure 4.112 Completed Excise Details sub-screen

The **Excise Duty, Education Cess** and **Secondary Education Cess** amounts are automatically calculated on the basis of configurations in the stock item master.

12. Press **Enter** to accept the **Excise Details** screen.
13. Select **Basic Excise Duty @ 12%, Education Cess** and **Secondary Cess Ledgers**. The duty amount will be automatically calculated.
14. Select **Input VAT @ 5%** ledger, VAT amount of **Rs. 26, 405** is defaulted automatically.
15. Set **Show Statutory Details** to **Yes** to view **Statutory Details** of the transaction.
16. In the **Bill-wise Details** screen,
 - Select New Ref in the **Type of Ref**.
 - Enter **9328** in the **Name** field.
 - Accept the bill-wise details.
17. Enter the transaction details in the **Narration** field.

The completed **Excise Purchase Invoice** is displayed as shown:

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise Purchases No. 13		Supplier Invoice No. : 9328		Date : 1-May-2012
Excise Unit : Steelage Industries (P) Ltd		Party's A/c Name : Sterling Steel Industries		Nature of Purchase: Manufacturer
Current Balance : 5,45,814.50 Cr		Purchase Ledger : Purchases @ 5%		VAT/Tax Class : Purchases @ 5%
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	400 MT	1,100.00 MT	4,40,000.00	
Basic Excise Duty @ 12%		12 %	52,800.00	
Education Cess @ 2%		2 %	1,056.00	
Secondary Education Cess @ 1%		1 %	528.00	
Input VAT @ 5%		5 %	24,719.00	
Is e-Sugam Applicable	? No			
Show Statutory Details	? Yes			
Narration:	400 MT			Accept ?
				Yes or No

Figure 4.113 Completed Excise Purchase Invoice

18. Press **Enter** to accept.

4.5.2 Charging Duty on Excise Sales

Certain dealers issue Excise Sales Invoice by charging the Excise Duty.

In Tally.ERP 9, duty charging entry can be recorded by selecting Duty ledgers in Excise Sales voucher. On selection of the duty ledgers in Excise Sales Invoice, the value of Excise Duty \ Cess ledgers will be displayed based on the Duty \ Cess paid at the time of purchase of Stock Item and not on the Total Sales Amount.

Example 26:

On 4th May 2012, Steelage Industries sold the following goods to M/s. Decora Equipments, Bangalore.

<i>Item Description</i>	<i>Qty</i>	<i>Rate (Rs.)</i>	<i>VAT</i>	<i>Supplier Invoice Number / Date</i>
<i>Hot Rolled Coils 100mm</i>	<i>100</i>	<i>1500</i>	<i>5%</i>	<i>9328 dated 01/05/2012</i>

Record the transaction in Excise - Sales Voucher

Go to **Gateway of Tally > Accounting Vouchers > F8: Sales**

1. Select **Excise - Sales** Voucher type from the list of Voucher Types.
2. In **Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**, as selected during voucher type creation
3. Select the **Party's A/c Name** from the List of ledgers e.g. **Decora Equipments**
4. The **Buyer's Details** sub-form appears enter **Despatch and Order details** in corresponding fields and accept the screen to save.
5. Select the **Sales Ledger** from the list of ledger accounts. By default the VAT/Tax Class selected in the Sales Ledger appears.
6. Select the **Stock Item - Hot Rolled Coils 100mm** from the list of excise stock items. On selecting the item, Supplier Details sub-screen for the item appears.

7. Select the appropriate purchase e.g. **9328** from the **List of Purchases** table. This table lists all the purchases made for the Stock Item.

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			Quantity	Rate per		
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Utilised				
9328 1-May-2012	Sterling Steel Industries Manufacturer	400 MT				
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
321	9-Apr-2012	Sterling Steel - Depot	Manufacturer Depot	210 MT	12 %	92.70 / MT
457	5-Apr-2012	Sterling Steel Industries	Manufacturer	145 MT	12 %	61.80 / MT
487	1-Apr-2012	Sterling Steel Industries	Manufacturer	55 MT	12 %	61.80 / MT
6254	11-Apr-2012	Indus Mega Traders	From Agent of Dealer	30 MT	12 %	117.42 / MT
8695	7-Apr-2012	Indus Traders	From Agent of Manufacturer	900 MT	12 %	98.88 / MT
9328	1-May-2012	Sterling Steel Industries	Manufacturer	400 MT	12 %	135.96 / MT
9682 - 1	14-Apr-2012	MM Iron & Steel	First Stage Dealer	450 MT	10 %	133.90 / MT
9682 - 2	14-Apr-2012	MM Iron & Steel	First Stage Dealer	750 MT	12 %	181.28 / MT
		Total		400 MT		

Figure 4.114 Suppliers Details Screen

8. Upon selecting a Purchase, the cursor moves to **Quantity Utilised** field. Enter **200**.
9. Specify the Rate per MT of Hot Rolled Coils 100mm as 1500 in the Rate column.
10. Select **Basic Excise Duty @ 12%, Education Cess and Secondary Cess** Ledgers. The duty amount will be automatically calculated. This duty amount will be calculated on the basis of Excise Purchase voucher recorded as on 1-5-2012 and not as per the sale value.
11. Select Output VAT ledger to account the VAT on the goods sold.

Completed Sales Voucher is displayed as shown

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Excise - Sales No. 13				4-May-2012
Ref : 100512-13				Friday
Excise Unit : Steelage Industries (P) Ltd				
Excise Book Name: SAI /2012-13		Serial No. SAI/14/12-13		
Party's A/c Name : Decora Equipments				
Current Balance : 47,13,300.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	200 MT	1,500.00 MT	3,00,000.00	
Basic Excise Duty @ 12%		12 %	26,400.00	
Education Cess @ 2%		2 %	528.00	
Secondary Education Cess @ 1%		1 %	264.00	
Output VAT @ 5%		5 %	16,360.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		200 MT		Accept ?
				Yes or No

Figure 4.115 Completed Excise Sales Voucher



12. Press **Enter** to accept.

On accepting the Sales Invoice the Rule 11 Invoice appears as shown:

EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)								
First Stage Dealer								
Steelage Industries (P) Ltd Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore Phone : 080-56445533 / E-mail : sales@steelage.com								
VAT TIN : 1100228871			Range : Whitefield / 05 / 8th Floor, D Wing, Kendriya Sadak, Koramangala, Bangalore Urban - 560034					
CST No. : 56487512330			Division : Division II / 02 / 7th Floor, A Wing, Kendriya Sadak, Koramangala, Bangalore Urban - 560034					
Excise Regn No.: AAPBF2149RXD001			Commissionerate : Bangalore II / 08 / P.No. 540, Queens Road, C.A. Building, BangalorePO, Bangalore Urban - 560001					
Importer Exporter Code : 0256354528								
Buyer Decora Equipments # 788 Bommanahalli Hosur Road Bangalore			Excise Invoice No. e-Sugam No. Dated SA11412-13 4-May-2012			Buyer's Order No. Dated		
VAT TIN : 00127566942 CST No. : 00127566942			Delivery Note Dated					
Excise Regn No.: ARSFE0054MXD001			Tax / Retail Invoice No. Despatch Document No. 13					
Range : Banasawadi			Despatched through Destination					
Division : Koramangala I			Date & Time of Issue of Invoice Motor Vehicle No. 4-May-2012 at 18:49					
Commissionerate : Bangalore I			Date & Time of Removal of Goods 4-May-2012 at 18:49			Authenticated By for Steelage Industries (P) Ltd		
			Mode/Terms of Payment			Authorized Signatory		
Sl No.	Description of Goods	Tariff / HSN Classification	Quantity	Rate	per	Amount		
1	Hot Rolled Coils 100mm Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 5% (3,27,192.00)	72271000	200 MT	1,600.00	MT	3,00,000.00		
Total						200 MT		₹ 3,43,562.00
Amount Chargeable (in words) : INR Three Lakh Forty Three Thousand Five Hundred Fifty Two Only								
Description of Goods	Assessable Value	Rate of BED	BED Amount	Rate of Ed Cess	Ed Cess Amount	Rate of Sec Ed Cess	Sec Ed Cess Amount	
Hot Rolled Coils 100mm	2,20,000.00	12 %	26,400.00	2 %	528.00	1 %	264.00	
Total			26,400.00		528.00		264.00	
Amount of Duty (In words) : INR Twenty Six Thousand Four Hundred Only								
Amount of Cess (In words) : INR Seven Hundred Ninety Two Only								
Name & Address of Supplier of goods if he is not a Manufacturer/Importer :		Excise Regn No.	Division	Invoice No. / Date		Seller RG 23D No. 15		
		Range	Commissionerate					
Name & Address of the Manufacturer/Importer : Sterling Steel Industries # 864, Industrial Area, Yeshwanthpura, Bangalore		Excise Regn No. AFSDS0058FXD002	Division Yeshwanthpur	Invoice No. / Date 9328 / 1-May-2012		Migr/Impri PLA/RG 23D No. 92		
		Importer Exporter Code 0100526662	Commissionerate Bangalore II					
		Range Yeshwanthpur I						
Description of Goods	Tariff Classification	Quantity	Assessable Value	BED Amount	Ed Cess Amount	Sec Ed Cess Amount	Total Duty Amount	Duty per Unit
Hot Rolled Coils 100mm	72271000	400 MT	4,40,000.00	52,800.00	1,056.00	528.00	54,384.00	135.96
Total		400 MT	4,40,000.00	52,800.00	1,056.00	528.00	54,384.00	
Amount of Duty (In words) : INR Fifty Two Thousand Eight Hundred Only								
Amount of Cess (In words) : INR One Thousand Five Hundred Eighty Four Only								
Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.								
						for Steelage Industries (P) Ltd Authorized Signatory		
SUBJECT TO BANGALORE JURISDICTION JURISDICTION <small>This is a Computer Generated Invoice</small>								
E 8 0 E								

Figure 4.116 Print Preview of Rule 11 Invoice

Lesson 5: Return of Goods

In the normal course of business, customers may return goods sold for numerous reasons such as defect in the product, price differences and so on. In this section, entries for transactions involving return of excisable goods using Credit Note and Debit Note are examined.

5.1 Sales Returns

Example 1:

On 30th April 2012, Decora Equipments returned the following goods to Steelage Industries Pvt. Ltd. supplied on 16-04-2010 vide Bill.No.981\12-13

Item Description	Qty (Mts)	Rate (Rs.)	VAT Charged
Hot Rolled Coils 100mm	10	900	5%

Setup:

In **F11 Features (Accounting Features)**

- Set **Use Debit/Credit Notes** to **Yes**
- Set **Use Invoice mode for Credit Notes** to **Yes**
- Set **Use Invoice mode for Credit Notes** to **Yes**

Go to **Gateway of Tally > Accounting Vouchers > Press Ctrl+F8**

1. In **Voucher Type** sub screen select **Ex-Sales Return** from the **List of Types**
2. Press **F2** and change date to **30-04-2012**
3. In the **Used for** field select **Goods Sold Returned** as the type of **VAT Adjustments**

The screenshot shows the 'Accounting Voucher Creation' window for 'Steelage Industries (P) Ltd'. The voucher type is 'Ex-Sales Return' (No. 1) dated '30-Apr-2012 Monday'. The 'Excise Unit' is 'Steelage Industries (P) Ltd'. The 'Party's A/c Name', 'Current Balance', and 'Sales Ledger' fields are empty. The 'VAT/Tax Class' is 'Not Applicable'. The 'Used for' dropdown menu is open, showing 'Goods Sold Returned' selected under the 'VAT Adjustments' category. Below the dropdown is a table with columns: Name of Item, Quantity, Rate per, and Amount.

Figure 5.1 Excise Credit Note Voucher - Used for Selection

4. In the **Excise Unit Name** field **Steelage Industries (P) Ltd.** is defaulted as selected during the Voucher Type creation
5. Select **Decora Equipments** in **Party's A/c Name** and press **Enter**
6. Press **Enter** to accept the **Receipt Details**
7. In **Sales Ledger** field select the applicable sales ledger. Based on the VAT/Tax Class defined in the ledger master VAT/Tax Class will be defaulted automatically.
8. In the **Name of Item** field select **Hot Rolled Coils 100mm**
9. The **Supplier Details** screen displays
 - Specify the **Sales Invoice Number** as **SAI\212-13** and the **Sales Invoice date** is automatically displayed as **16-04-2012**



- *If an **Excise Book** is created in **Excise Registration Details** of **F11: Statutory and Taxation**, then the **Serial Number** stated in the **Excise Sales Invoice** should be specified in the **Supplier Details** screen of an **Excise Credit Note Voucher (Sales Return)***
- *If an **Excise Book** is not created in the **Excise Registration Details** screen, then the **Excise Sales Invoice number** should be specified in the **Supplier Details** of the **Excise Credit Note Voucher**.*

- Select **457** as the **Supplier Invoice No.** from the **List of Purchases**
- Type the returned quantity as **10** in the **Quantity Return** column.

Supplier Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)			
Sales Invoice Number : SAI\212-13			
Sales Invoice Date : 16-Apr-2012			
Supplier Invoice Number / Date	Supplier Name / Nature of Purchase	Quantity Sold	Quantity Return
457 5-Apr-2012	Sterling Steel Industries Manufacturer	250 MT	10 MT
Total		250 MT	10 MT

Figure 5.2 Excise Credit Note Voucher - Supplier Details

- Accept the **Supplier\ Details** screen
10. Specify the **Rate** as **900**, **Amount** is calculated and displayed automatically.
 11. Select **Output VAT @ 5%** ledger, the **VAT Amount** is automatically calculated and pre-filled as **Rs. 450**
 12. To view the statutory details of the transaction set **Show Statutory Details** to **Yes**
 13. In the **Bill-wise Details** screen

- Select **Agst Ref** in the **Type of Ref** filed
- In the **Name** field select **981/12-13**, dated **16-04-2012**
- Press **Enter**, the **Amount** appears by default.

Bill-wise Details for : Decora Equipments Upto: ₹ 9,450.00 Cr				
Type of Ref	Name	Due Date, or Credit Days (wef: 30-Apr-2012)	Amount	Dr/ Cr
Agst Ref	981\12-13		9,450.00	Cr.

Figure 5.3 Bill-wise Details Screen

14. Enter the transaction details in the **Narration** field.

The completed **Excise Sales Returns** voucher is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Ex-Sales Return No. 1				30-Apr-2012
Ref. :		Used for: Goods Sold Returned		Monday
Excise Unit	Steelage Industries (P) Ltd			
Party's A/c Name : Decora Equipments				
Current Balance : 47,22,750.00 Dr				
Sales Ledger : Sales @ 5%				
VAT/Tax Class : Sales @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	10 MT	900.00 MT	9,000.00	
Output VAT @ 5%		5 %	450.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		10 MT	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Accept ? Yes or No </div>	

Figure 5.4 Completed Excise Sales Returns Voucher

15. Press **Enter** to accept

5.2 Purchase Returns

Example 2:

On 30th April 2012, M/s. Steelage Industries (P) Ltd., returned the following goods to M/s. Sterling Steel Industries (purchased vide B.No. 457 dt. 05/04/2012).

Item Description	Qty (MT)	Rate (Rs.)	VAT Charged
Hot Rolled Coils 100mm	15	551.30	5%

The same is accounted as shown

Go to **Gateway of Tally > Accounting Vouchers > Press Ctrl+F9**

1. In **Voucher Type** sub screen select **Ex-Purchase Return** from the **List of Types**
2. Select **Alt + I: Item Invoice**, if voucher is in **Acct Invoice mode**
3. Press **F2** and change date to **30-04-2012**
4. In the **Excise Unit Name** field **Steelage industries (P) Ltd.** is defaulted as selected during the Voucher Type creation
5. Select **Sterling Steel Industries** in the **Party's A/c Name** field
6. Press **Enter** to accept the **Order details** screen
7. In the **Purchase Ledger** field select **Purchases @ 5%** in the particulars column. **VAT/Tax Class** and **Amount** is defaulted automatically.
8. In the **Name of Item** field select **Hot Rolled Coils 100mm**
9. The **Excise Details** for sub-screen appears,
 - Select **457** as the **Supplier Invoice Number**

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)						
Supplier Invoice Number	457					
List of Purchases						
Supplier Invoice No.	Invoice Date	Supplier Name	Nature of Purchase	Pending Qty	Rate of Duty	Duty / Unit
457	5-Apr-2012	Sterling Steel Industries	Manufacturer	160 MT	12 %	61.80 / MT
487	1-Apr-2012	Sterling Steel Industries	Manufacturer	55 MT	12 %	61.80 / MT

Figure 5.5 Excise Debit Note - Excise Details screen

- The **Supplier Invoice Date**, **Nature of Purchase** and the **Quantity Purchased** are pre-filled automatically as **05-04-2012**, **Manufacturer** & **400 MT** respectively
- Specify the **Quantity Return** as **15 MT**

- Press **Enter** to accept the Assessable Value as Rs. **7500** (i.e., 15MT X Rs. 500 [before Excise Duty])

Excise Details for : Hot Rolled Coils 100mm (Tariff Classification : 72271000)	
Supplier Invoice Number	: 457
Supplier Invoice Date	: 5-Apr-2012
Nature of Purchase	: Manufacturer
Quantity Purchased	: 400 MT
Quantity Return	: 15 MT
Assessable Value	: 7,500.00

Figure 5.6 Excise Details for Sub screen

10. Specify **551.30** in the **Rate** column and press **Enter** to accept the amount
11. Select **Input VAT @ 5%** ledger and the **VAT amount** is automatically calculated and prefilled as **413** - (i.e., 5% of Rs. 8259.50)
12. To view the statutory details of the transaction set **Show Statutory Details to Yes**
13. In the **Bill-wise Details** screen
 - Select **Agst Ref** in the **Type of Ref** field
 - In the **Name** field select **457** dated **05-10-2012**
 - Accept the default **Amount** and **Dr/Cr** allocation
14. Enter the transaction details in the **Narration** field

The completed **Excise Purchases Returns Voucher** is displayed as shown.

Accounting Voucher Creation		Steelage Industries (P) Ltd		Ctrl + M
Ex-Purchase Return No. 1				30-Apr-2012
Ref. :				Monday
Excise Unit	: Steelage Industries (P) Ltd			
Party's A/c Name : Sterling Steel Industries				
Current Balance : 5,54,497.00 Cr				
Purchase Ledger : Purchases @ 5%				
VAT/Tax Class : Purchases @ 5%				
Name of Item	Quantity	Rate per	Amount	
Hot Rolled Coils 100mm	15 MT	551.30 MT	8,269.50	
Input VAT @ 5%		5 %	413.00	
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		15 MT		Accept ?
				Yes or No

Figure 5.7 Excise Purchase Return Voucher

15. Press **Enter** to accept.



*In case of **Debit Notes/ Credit Notes**, same Accounting & VAT ledgers transacted during purchases / sales entries should be used, in order to reverse the turnover and the tax amount accordingly.*

Lesson 6: Reports

Dealers registered with the Central Excise are required to maintain prescribed registers in the godown/ store room. The Dealer should ensure proper entry of each consignment received or issued by them in the prescribed register.

A dealer registered under Excise Rules are required to submit quarterly returns in prescribed format and other documents namely, Stock Register (RG 23D) and Form II to the Assessing Authority within the stipulated time.

In Tally.ERP 9, you can generate and print all statutory & excise related forms & reports as required by a dealer of excisable goods at the end of month or a quarter or annually or at any point of time. The following Excise reports are available in Tally.ERP 9:

- ❑ Excise Stock Register
- ❑ Excise Purchase Bill Register
- ❑ Excise Stock CENVAT Register
- ❑ Party Wise Duty Extract
- ❑ Customs Clearance Register
- ❑ Sales and Purchase Extract
- ❑ Form RG 23D
- ❑ Form 2
- ❑ E-Return

6.1 Excise Stock Register

Excise Stock Register is a commodity wise (Stock Item wise) report displaying the details of purchases (Receipts) and sales (Issues) of excisable goods in a given period. It also shows information on the sales transactions, which were sold under Excise Invoice and Commercial Invoice besides capturing details of the Supplier/ Manufacturer.

It clearly comments on the duty (CENVAT) amount passed, duty amount not passed and the balance of duty including Cess amount available during the specified period.

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Excise Stock Register**

In the **Select Excise Unit** screen

- In **Name of Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**
In case where there are more than one dealer unit select the appropriate **Excise Unit** from the **List of Excise Units** for which you want to view the **Excise Stock Register**
- In **Name of Tariff** field select **Hot Rolled Coils** from the **List of Tariff Classifications**
- In **Name of Item** field select **Hot Rolled Coils 100mm**
Select the appropriate **Stock item** from the **List of Excise Stock Items** to view the **Excise Stock Register**

The **Select Excise Unit** screen will be displayed as shown



Figure 6.1 Select Excise Unit Screen

The **Excise Stock Register** of **Steelage Industries (P) Ltd.** is displayed as shown

Excise Stock Register									
Steelage Industries (P) Ltd									
Unit Name : Steelage Industries (P) Ltd									
Stock Item : Hot Rolled Coils 100mm									
Units : MT Excise Tariff Classification : 72271000									
Receipt									
Sl. No.	Invoice / Bill of Entry No. with Date	Name and Address of the Supplier	Nature of Purchase	Quantity	Rate	Assessable Value	Duty per Unit	Total Duty	Cess per Unit
1	487 1-Apr-2012 / Excise Opening Stock	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400	500.00	2,00,000.00	60.00	24,000.00	1.80
2	457 5-Apr-2012	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400	500.00	2,00,000.00	60.00	24,000.00	1.80
3	8695 7-Apr-2012	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	From Agent of Manufacturer	1,000	800.00	8,00,000.00	96.00	96,000.00	2.88
Total				5,150		51,55,000.00		6,05,600.00	

Figure 6.2 Excise Stock Register

- Scroll to the right using **Right** ⇨ arrow button

Tally.ERP 9 also allows you view Excise Stock Register in detailed mode, by pressing **Alt + F1**

Excise Stock Register														
Steelage Industries (P) Ltd														
Steelage Industries (P) Ltd														
Unit Name : Steelage Industries (P) Ltd														
Stock Item : Hot Rolled Coils 100mm														
Units : MT Excise Tariff Classification : 72271000														
1-Apr-2012 to 4-May-2012														
Sl. No.	Invoice / Bill of Entry No. with Date	Name and Address of the Supplier	Nature of Purchase	Receipt					Cess per Unit	Vch Type / Invoice No. / Date	Name and Address of the Party	Issue		
				Quantity	Rate	Assessable Value	Duty per Unit	Total Duty				Issued Quantity	Total Duty	Total Cess
1	487	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400	500.00	2,00,000.00	60.00	24,000.00	1.80	Excise - Sales SAI/13/12-13 / 3-Apr-2012	Decora Equipments # 786, Bommanahalli, Hosur Road, Bangalore	100	6,000.00	180.00
	1-Apr-2012 / Excise Opening Stock										Duty Passed On		6,000.00	180.00
											Duty Not Passed On			
											Total	100	6,000.00	180.00
											Balance Duty	55	3,300.00	99.00
2	457	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400	500.00	2,00,000.00	60.00	24,000.00	1.80	Excise - Sales SAI/2/12-13 / 16-Apr-2012	Decora Equipments # 786, Bommanahalli, Hosur Road, Bangalore	250	15,000.00	450.00
	5-Apr-2012									Ex-Sales Return 1 / 30-Apr-2012	Decora Equipments # 786, Bommanahalli, Hosur Road, Bangalore	(-10)	(-600.00)	(-18.00)
										Ex-Purchase Return	Sterling Steel Industries	15	900.00	27.00
				Total	5,150		51,55,000.00		6,05,600.00					

Figure 6.3 Detailed Excise Stock Register

The Excise Stock Register in detailed mode, displays the complete list of Sales transactions pertaining to the selected Excisable commodity.

- Press **Alt+P** to print **Excise Stock Register**

The print preview of **Excise Stock Register** is displayed as shown

<p style="text-align: center;">Steelage Industries (P) Ltd Plot No - 108 5th Cross BTM Industrial Area Bangalore</p> <p style="text-align: center;">Hot Rolled Coils 100mm Excise Stock Register 1-Apr-2012 to 4-May-2012</p>														
Units : MT Excise Tariff Classification : 72271000											Page 1			
Sl. N. o.	Invoice / Bill of Entry No. with Date	Name and Address of the Supplier	Nature of Purchase	Receipt							Issue			
				Quantity	Rate	Assess-able Value	Duty per Unit	Total Duty	Ce-ss per Unit	Total Cess	Duty Details	Issu-ed Quantity	Total Duty	Total Cess
1	487 1-Apr-2012 Excise Opening Stock	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400	500.00	2,00,000.00	60.00	24,000.00	1.80	720.00	Duty Passed On Duty Not Passed On	100	6,000.00	180.00
											Total	100	6,000.00	180.00
											<i>Balance Duty</i>	55	3,300.00	99.00
2	457 5-Apr-2012	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400	500.00	2,00,000.00	60.00	24,000.00	1.80	720.00	Duty Passed On Duty Not Passed On	255	15,300.00	459.00
											Total	255	15,300.00	459.00
											<i>Balance Duty</i>	145	8,700.00	261.00
3	8695 7-Apr-2012	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	1,000	800.00	8,00,000.00	96.00	96,000.00	2.88	2,880.00	Duty Passed On Duty Not Passed On	100	9,600.00	288.00
											Total	100	9,600.00	288.00
											<i>Balance Duty</i>	900	86,400.00	2,592.00
4	321 9-Apr-2012	Sterling Steel - Depot No-10, 3rd Main, BTM, Bangalore	Manufacturer Depot	500	750.00	3,75,000.00	90.00	45,000.00	2.70	1,350.00	Duty Passed On Duty Not Passed On	290	26,100.00	783.00
											Total	290	26,100.00	783.00
											<i>Balance Duty</i>	210	18,900.00	567.00

continued ...

Figure 6.4 Print Preview of Excise Stock Register

6.2 Excise Purchase Bill Register

Excise Purchase Bill Register is a Purchase bill wise report displaying the details of purchases (Receipts) and sales (Issues) of excisable goods in a given period. It precisely shows Receipts and Issues of Excisable goods alongwith the information on the duty amount passed, duty amount not passed and the balance of duty including Cess amount available during the specified period.

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Excise Purchase Bill Register**

- In the **Select Excise Unit** screen select **Steelage Industries (P) Ltd.** in the **Name of Excise Unit** field

Figure 6.5 Select Excise Unit

The **Excise Purchase Bill Register** of Steelage Industries (P) Ltd., is as shown.

Excise Purchase Bill Register								
Steelage Industries (P) Ltd								
Unit Name : Steelage Industries (P) Ltd								
1-Apr-2012 to 4-May-2012								
Receipt								
Sl. No.	Invoice / Bill of Entry No. with Date	Particulars	Name and Address of the Supplier	Nature of Purchase	Quantity	Rate	Assessable Value	Total Duty
1	487 1-Apr-2012 / Excise Opening Stock	Hot Rolled Coils 100mm 72271000	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400 MT	500.00	2,00,000.00	24,000.00
2	457 5-Apr-2012	Hot Rolled Coils 100mm 72271000	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	400 MT	500.00	2,00,000.00	24,000.00
3	457 5-Apr-2012	Cold Rolled Coils 64 mm 72271008	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Manufacturer	600 MT	450.00	2,70,000.00	32,400.00
4	764	Engine Valves - 5"	Globus Steel Traders	Agent of Manufacturer	500 Nos	600.00	3,00,000.00	36,000.00
Total							1,79,45,000.00	26,87,720.00

Figure 6.6 Excise Purchase Bill Register - Receipt Section

- Scroll to the right using **Right** ⇨ arrow button

Excise Purchase Bill Register						Steelage Industries (P) Ltd		Ctrl + M	
Unit Name : Steelage Industries (P) Ltd						1-Apr-2012 to 4-May-2012			
Sl. No.	Invoice / Bill of Entry No. with Date	Rate	Assessable Value	Total Duty	Total Cess	Duty Details	Issue Issued Quantity	Total Duty	Total Cess
		← ... 4 more							
1	487 1-Apr-2012 / Excise Opening Stock	500.00	2,00,000.00	24,000.00	720.00	Duty Passed On Duty Not Passed On	100 MT	6,000.00	180.00
						Total	100 MT	6,000.00	180.00
						<i>Balance Duty</i>	<i>55 MT</i>	<i>3,300.00</i>	<i>99.00</i>
2	457 5-Apr-2012	500.00	2,00,000.00	24,000.00	720.00	Duty Passed On Duty Not Passed On	255 MT	15,300.00	459.00
						Total	255 MT	15,300.00	459.00
						<i>Balance Duty</i>	<i>145 MT</i>	<i>8,700.00</i>	<i>261.00</i>
3	457 5-Apr-2012	450.00	2,70,000.00	32,400.00	972.00	Duty Passed On Duty Not Passed On	300 MT	16,200.00	486.00
						Total	300 MT	16,200.00	486.00
						<i>Balance Duty</i>	<i>300 MT</i>	<i>16,200.00</i>	<i>486.00</i>
4	764	600.00	3,00,000.00	36,000.00	1,080.00	Duty Passed On			
			1,79,45,000.00	26,87,720.00	64,347.00				65 more ... ↓

Figure 6.7 Excise Purchase Bill Register - Issues Section

You can further scroll down to view the complete report.

6.3 Excise Stock CENVAT Register

Excise Stock CENVAT Register displays the CENVAT details of Goods Purchased. Using this report, an Excise Dealer can ascertain the pending quantity and CENVAT duty per unit which he can pass on to the subsequent buyers.

To view Excise Stock CENVAT Register,

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Excise Stock CENVAT Register**

Excise Stock CENVAT Register can be viewed for **All Items** or **One Item**.

6.3.1 Excise Stock CENVAT Register - All Items

To view Excise Stock CENVAT Register for All Items

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Excise Stock CENVAT Register > All Items**

In **Select Excise Unit** screen,

- Name of Excise Unit:** In this field, select the Excise Unit. If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units to view the pending quantity and CENVAT duty per unit that can be passed on.



Figure 6.8 Select Excise Unit

The Excise Stock CENVAT Register of Steelage Industries (P) Ltd., is as shown

Excise Stock CENVAT Register							
Steelage Industries (P) Ltd							
Unit Name : Steelage Industries (P) Ltd							
As on : 4-May-2012							
Sl. No.	Voucher No. / Date	Supplier Invoice No. / Date	Description of Goods	Purchased Quantity	Pending Quantity	Basic Excise Duty per Unit	Education Cess per Unit
1	1	487	Hot Rolled Coils 100mm	400 MT	55 MT	60.00	1.20
	1-Apr-2012	1-Apr-2012 / Excise Opening Stock	72271000				7 more ... →
2	1	457	Hot Rolled Coils 100mm	400 MT	145 MT	60.00	1.20
	5-Apr-2012	5-Apr-2012	72271000				
3	1	457	Cold Rolled Coils 64 mm	600 MT	300 MT	54.00	1.08
	5-Apr-2012	5-Apr-2012	72271008				
4	2	764	Engine Valves - 5"	500 Nos	500 Nos	72.00	1.44
	6-Apr-2012	6-Apr-2012	72172015				
5	3	8695	Hot Rolled Coils 100mm	1,000 MT	900 MT	96.00	1.92
	7-Apr-2012	7-Apr-2012	72271000				
6	4	321	Hot Rolled Coils 100mm	500 MT	210 MT	90.00	1.80
	9-Apr-2012	9-Apr-2012	72271000				
7	5	1707	Engine Valves - 5"	200 Nos	200 Nos	72.00	1.44
	10-Apr-2012	10-Apr-2012	72172015				
8	5	1707	Iron Bars	300 Kgs	300 Kgs	50.00	1.50
	10-Apr-2012	10-Apr-2012	72571615				
9	7	9254	Copper Alloy Strips	300 Kgs	300 Kgs		
	11-Apr-2012	11-Apr-2012	72271004				
10	6	6254	Hot Rolled Coils 100mm	200 MT	30 MT	114.00	2.28
	11-Apr-2012	11-Apr-2012	72271000				
11	8	1052	Copper Alloy Strips	150 Kgs	150 Kgs		
	12-Apr-2012	12-Apr-2012	72271004				
12	9	1174	Copper Alloy Strips	50 Kgs	50 Kgs		
	13-Apr-2012	13-Apr-2012	72271004				
13	10	9682	Hot Rolled Coils 100mm	500 MT	450 MT	130.00	2.60
							10 more ... ↓
Total							

Figure 6.9 Excise Stock CENVAT Register

- Scroll to the right using **Right** ⇨ arrow button

Excise Stock CENVAT Register								
Steelage Industries (P) Ltd							Ctrl + M	
Unit Name : Steelage Industries (P) Ltd								As on : 4-May-2012
Sl. No.	Voucher No. / Date	Supplier Invoice No. / Date	Countervailing Duty (CVD) per Unit	Education Cess on CVD per Unit	Secondary Education Cess on CVD per Unit	Additional Duty (Imports) per Unit	Special Excise Duty per Unit	Total Excise Duty per Unit
			← ... 6 more					
1	1	487						61.80
	1-Apr-2012	1-Apr-2012 / Excise Opening Stock						
2	1	457						61.80
	5-Apr-2012	5-Apr-2012						
3	1	457						55.62
	5-Apr-2012	5-Apr-2012						
4	2	764						74.16
	6-Apr-2012	6-Apr-2012						
5	3	8695						98.88
	7-Apr-2012	7-Apr-2012						
6	4	321						92.70
	9-Apr-2012	9-Apr-2012						
7	5	1707						74.16
	10-Apr-2012	10-Apr-2012						
8	5	1707					25.00	77.25
	10-Apr-2012	10-Apr-2012						
9	7	9254	60.00	1.20	0.60	24.00		85.80
	11-Apr-2012	11-Apr-2012						
10	6	6254						117.42
	11-Apr-2012	11-Apr-2012						
11	8	1052	60.00	1.20	0.60	24.00		85.80
	12-Apr-2012	12-Apr-2012						
12	9	1174	60.00	1.20	0.60	24.00		85.80
	13-Apr-2012	13-Apr-2012						
13	10	9682						133.90
								10 more ... ↓
		Total						

Figure 6.10 Excise Stock CENVAT Register

You can further scroll down to view the complete report.

6.3.2 Excise Stock CENVAT Register - One Item

To view Excise Stock CENVAT Register for All Items

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Excise Stock CENVAT Register > One Item**

In Select Ledger screen

- **Name of Excise Unit:** In this field select the Excise Unit. If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units to view the party Wise Duty Extract of parties who carried out transaction with the Unit.
- **Name of Group:** In this field select the Group to select the ledgers created under the Group selected.
- **Name of Ledger:** In this field select the ledger from the List of ledgers e.g. Decora Equipment

Select Excise Unit		Steelage Industries (P) Ltd		Ctrl + M
Current Period 1-4-2012 to 31-3-2013		Excise Stock CENVAT Register		List of Excise Stock Items
List of Selected Com		Name of Excise Unit : Steelage Industries (P) Ltd		Hot Rolled Coils 100mm
Name of Company Steelage Industries (P) Ltd		Name of Tariff : Hot Rolled Coils		
		Name of Item : Hot Rolled Coils 100mm		
		4-May-2012		

Figure 6.11 Select Excise Unit

The Excise Stock CENVAT Register of Steelage Industries (P) Ltd., is as shown:

Excise Stock CENVAT Register		Steelage Industries (P) Ltd		Ctrl + M				
Unit Name : Steelage Industries (P) Ltd				As on : 4-May-2012				
Item Name : Hot Rolled Coils 100mm		Excise Tariff Classification : 72271000						
Sl. No.	Voucher No. / Date	Supplier Invoice No. / Date	Purchased Quantity	Pending Quantity	Basic Excise Duty per Unit	Education Cess per Unit	Secondary Education Cess per Unit	Total Excise Duty per Unit
1	1	487	400 MT	55 MT	60.00	1.20	0.60	61.80
	1-Apr-2012	1-Apr-2012 / Excise Opening Stock						
2	1	457	400 MT	145 MT	60.00	1.20	0.60	61.80
	5-Apr-2012	5-Apr-2012						
3	3	8695	1,000 MT	900 MT	96.00	1.92	0.96	98.88
	7-Apr-2012	7-Apr-2012						
4	4	321	500 MT	210 MT	90.00	1.80	0.90	92.70
	9-Apr-2012	9-Apr-2012						
5	6	6254	200 MT	30 MT	114.00	2.28	1.14	117.42
	11-Apr-2012	11-Apr-2012						
6	10	9682	500 MT	450 MT	130.00	2.60	1.30	133.90
	14-Apr-2012	14-Apr-2012						
7	10	9682	750 MT	750 MT	176.00	3.52	1.76	181.28
	14-Apr-2012	14-Apr-2012						
8	13	9328	400 MT	200 MT	132.00	2.64	1.32	135.96
	1-May-2012	1-May-2012						
Total			4,150 MT	2,740 MT				

Figure 6.12 Excise Stock CENVAT Register

6.4 Party Wise Duty Extract

Party Wise Duty Extract report displays party wise duty details of **Purchases** or **Sales** or **Both** (Purchases & Sales) till the **Last Date of Entry** in the Books of Accounts.

To view **Party Wise Duty Extract** report

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Party Wise Duty Extract**

In Select Ledger screen

- ❑ **Name of Excise Unit:** In this field select the Excise Unit. If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units to view the party Wise Duty Extract of parties who carried out transaction with the Unit.
- ❑ **Name of Group:** In this field select the Group to select the ledgers created under the Group selected.
- ❑ **Name of Ledger:** In this field select the ledger from the List of ledgers e.g. Decora Equipment



Figure 6.13 Selection of Ledger

The Party Wise Duty Extract report is displayed as shown

Party Wise Duty Extract										
Steelage Industries (P) Ltd										Ctrl + M
Unit Name : Steelage Industries (P) Ltd		1-Apr-2012 to 4-May-2012								
Group : Sundry Debtors										
Ledger : Decora Equipments										
Sl. No.	Voucher No. with Date / Supplier Invoice No. with Date	Particulars	Voucher Type	Quantity	Assessable Value	Excise Duty	Education Cess	Secondary Education Cess	Duty per Unit	Total Duty
1	SAI13\12-13 / 3-Apr-2012	Sales @ 5%	Excise - Sales	100 MT	50,000.00	6,000.00	120.00	60.00	61.80	6,180.00
2	SAI2\12-13 / 16-Apr-2012	Sales @ 5%	Excise - Sales	550 MT	2,60,000.00	31,200.00	624.00	312.00	58.43	32,136.00
3	SAI5\12-13 / 20-Apr-2012	Sales @ 5%	Excise - Sales	100 MT	80,000.00	9,600.00	192.00	96.00	98.88	9,888.00
4	SAI6\12-13 / 21-Apr-2012	Sales @ 5%	Excise - Sales	200 MT	1,50,000.00	18,000.00	360.00	180.00	92.70	18,540.00
5	SAI7\12-13 / 23-Apr-2012	Sales @ 5%	Excise - Sales	170 MT	1,61,500.00	19,380.00	387.60	193.80	117.42	19,961.40
6	SAI11\12-13 / 26-Apr-2012	Sales @ 5%	Excise - Sales	1,050 MT	12,65,000.00	1,50,500.00	3,010.00	1,505.00	147.63	1,55,015.00
7	SAI12\12-13 / 30-Apr-2012	Sales @ 13.5%	Excise - Sales	5,000 Kgs	9,75,000.00	1,61,235.00	2,340.00	1,170.00	41.80	2,08,980.00
8	1 / 30-Apr-2012	Sales @ 5%	Ex-Sales Return	(-10 MT)	5,000.00	(-600.00)	(-12.00)	(-6.00)	(-61.80)	(-618.00)
9	SAI14\12-13 / 4-May-2012	Sales @ 5%	Excise - Sales	200 MT	2,20,000.00	26,400.00	528.00	264.00	135.96	27,192.00
				Total		4,21,715.00	7,549.60	3,774.80		4,77,274.40

Figure 6.14 Party Wise Duty Extract Report

6.5 Customs Clearance Register

Customs Clearance Register is a import bill-wise report displaying the details of imports of Excisable goods having stock pending for Clearance. It is Purchase invoice Date-wise Report.

This report captures the information of goods Imported, Cleared from customs warehouse and stock Pending for clearance.

To view Customs Clearance Register

Go to **Gateway of Tally > Display > Statutory Reports> Excise Reports > Dealer > Customs Clearance Register**

You can view **Customs Clearance Register** for **All Item** or **One Item**

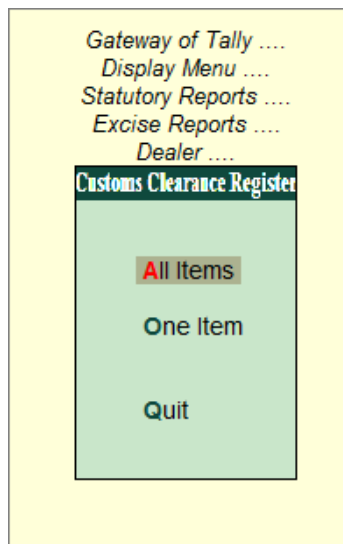


Figure 6.15 Customs Clearance Register Menu

1. All Item - Customs Clearance Register

To view Customs Clearance Register for all items select **All Items** and press enter to view **Select Excise Unit** screen

In **Select Excise Unit** screen

- Select **Steelage Industries (P) Ltd.** in **Name of Excise Unit** filed.

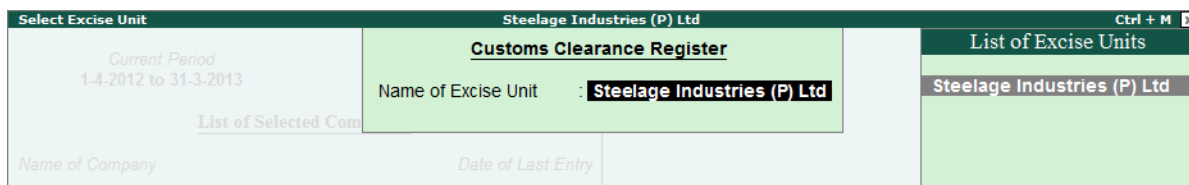


Figure 6.16 Select Excise Unit Screen

The Customs Clearance Register appears as shown

Customs Clearance Register									
Unit Name : Steelage Industries (P) Ltd							1-Apr-2012 to 4-May-2012		
Sl. No.	Invoice No. / Date	Bill of Entry No. / Date	Voucher Type	Particulars	Name and Address of the Supplier	Tracking No.	Purchased Quantity	Cleared Quantity	Pending Quantity
1	EI/3652		Excise-Purchases	Copper Alloy Strips	Excellor Impex (P) Ltd.	BEN-2545/12-13	50,000 Kgs		50,000 Kgs
	27-Apr-2012			72271004	No 57/9, Bommanahalli Industrial Area, Bangalore				
	Clearance Made								
1	28-Apr-2012	BEN - 2545/12-13 28-Apr-2012	Excise - Receipt Note	Copper Alloy Strips 72271004	Excellor Impex (P) Ltd. No 57/9, Bommanahalli Industrial Area, Bangalore	BEN-2545/12-13		10,000 Kgs	40,000 Kgs
						Total	50,000 Kgs	10,000 Kgs	40,000 Kgs
					Total		50,000 Kgs	10,000 Kgs	40,000 Kgs

Figure 6.17 Customs Clearance Register – All Item

2. One Item - Customs Clearance Register

To view Customs Clearance Register for one items select One Items and press enter to view Select Excise Unit screen

In **Select Excise Unit** screen

- ❑ Select **Steelage Industries (P) Ltd.** in **Name of Excise Unit** filed
- ❑ In **Name of Tariff** field select the tariff classification of the stock item for which the report to be viewed. Select **Copper Alloy Strip**
- ❑ In **Name of Item** field select **Copper Alloy Strips**

Select Excise Unit		Steelage Industries (P) Ltd		Ctrl + M
Current Period 1-4-2012 to 31-3-2013	Customs Clearance Register			List of Excise Stock Items
List of Selected Com	Name of Excise Unit	:	Steelage Industries (P) Ltd	Copper Alloy Strips
Name of Company	Name of Tariff	:	Copper Alloy Strip	
Steelage Industries (P) Ltd	Name of Item	:	Copper Alloy Strips	
	4-May-2012			

Figure 6.18 Select Excise Unit Screen

Customs Clearance Register is displayed as shown

Customs Clearance Register								
Steelage Industries (P) Ltd					Ctrl + M			
Unit Name : Steelage Industries (P) Ltd			1-Apr-2012 to 4-May-2012					
Stock Item: Copper Alloy Strips			Excise Tariff Classification : 72271004					
Sl. No.	Invoice No. / Date	Bill of Entry No. / Date	Voucher Type	Name and Address of the Supplier	Tracking No.	Purchased Quantity	Cleared Quantity	Pending Quantity
1	EI/3652 27-Apr-2012		Excise-Purchases	Excellor Impex (P) Ltd. No 57/9, Bommanahalli Industrial Area, Bangalore	BEN-2545/12-13	50,000 Kgs		50,000 Kgs
	<i>Clearance Made</i>							
1	28-Apr-2012	BEN - 2545/12-13 28-Apr-2012	Excise - Receipt Note	Excellor Impex (P) Ltd. No 57/9, Bommanahalli Industrial Area, Bangalore	BEN-2545/12-13		10,000 Kgs	40,000 Kgs
					Total	50,000 Kgs	10,000 Kgs	40,000 Kgs
				Total		50,000 Kgs	10,000 Kgs	40,000 Kgs

Figure 6.19 Customs Clearance Register – One Item

6.6 Sales and Purchase Extract

Excise Sales and Purchase Extract report displays the details of purchase and sales transactions of all excisable goods (Excise Invoice as well as Commercial Invoice).

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Sales and Purchase Extract**

In the **Sales and Purchase Extract** printing screen,

- ❑ Press **Backspace** and select the **Excise Unit - Steelage Industries (P) Ltd.**
- ❑ Specify the **From** date as **1-4-2012** and **To** date as **30-6-2012**
- ❑ Specify the **Place** and **Date**

The completed report printing screen appears as shown

PrintingSales And Purchase Extract			
Printer	: HP LaserJet P4014/P4015 WVS160 (Ne03:)	Paper Type :	Letter
No. of Copies	: 1		
Print Language	: English		<i>(Printing Dimensions)</i>
Method	: Neat Mode	Paper Size :	(8.50" x 10.98") or (216 mm x 279 mm)
Page Range	: All	Print Area :	(8.03" x 10.71") or (204 mm x 272 mm)
Report Titles			
Sales And Purchase Extract			
Quarterly Return under Rule 9 of the CENVAT Rules, 2004 for the Registered Dealers			
(with Print Preview)			
Excise Unit : Steelage Industries (P) Ltd			
From	: 1-4-2012		
To	: 30-6-2012		
Place	: Bangalore		
Date	: 5-7-2012		
			<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Print ? Yes or No </div>

Figure 6.20 Report Printing Configuration Screen

- Press **Enter** to **Print**

The print preview of **Sales and Purchase Extract** of Steelage Industries (P) Ltd. is displayed as shown.

Page - 1

Sales And Purchase Extract									
Quarterly Return under Rule 9 of the CENVAT Rules, 2004 for the Registered Dealers									
Return for the Quarterly Ending 30-Jun-2012									
Page 1									
1. Name of the First Stage / Second Stage Dealer		: Steelage Industries (P) Ltd							
2. Excise Registration Number		: AAPBF2149RXD001							
3. Address		: Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore							
4. Particulars of invoice issued by First Stage / Second Stage Dealer									
Sl. No.	Invoice Number with Date	For all the items in the Document							
		Description of the Goods	Central Excise Tariff Heading	Quantity	Amount of Duty	Amount of Ed Cess	Amount of Sec Ed Cess		
1	SAI1312-13 / 3-Apr-2012	Hot Rolled Coils 100mm	72271000	100 MT	6,000.00	120.00	60.00		
2	SAI212-13 / 16-Apr-2012	Hot Rolled Coils 100mm	72271000	250 MT	15,000.00	300.00	150.00		
		Cold Rolled Coils 64 mm	72271008	300 MT	16,200.00	324.00	162.00		
3	SAI312-13 / 17-Apr-2012	Hot Rolled Coils 100mm	72271000	90 MT	8,100.00	162.00	81.00		
4	1 / 18-Apr-2012	Iron Bars	72571615	150 Kgs	11,250.00	225.00	112.50		
5	SAI412-13 / 19-Apr-2012	Engine Valves - 5"	72172015	110 Nos	7,920.00	158.40	79.20		
6	SAI512-13 / 20-Apr-2012	Hot Rolled Coils 100mm	72271000	100 MT	9,600.00	192.00	96.00		
7	SAI612-13 / 21-Apr-2012	Hot Rolled Coils 100mm	72271000	200 MT	18,000.00	360.00	180.00		
8	SAI712-13 / 23-Apr-2012	Hot Rolled Coils 100mm	72271000	170 MT	19,380.00	387.60	193.80		
9	SAI812-13 / 24-Apr-2012	Copper Alloy Strips	72271004	130 Kgs	10,920.00	156.00	78.00		
10	SAI912-13 / 25-Apr-2012	Copper Alloy Strips	72271004	50 Kgs	4,200.00	60.00	30.00		
11	SAI1012-13 / 25-Apr-2012	Copper Alloy Strips	72271004	50 Kgs	3,000.00	60.00	30.00		
12	SAI1112-13 / 26-Apr-2012	Hot Rolled Coils 100mm	72271000	1,000 MT	1,44,000.00	2,880.00	1,440.00		
		Hot Rolled Coils 100mm	72271000	50 MT	6,500.00	130.00	65.00		
13	SAI1212-13 / 30-Apr-2012	Copper Alloy Strips	72271004	5,000 Kgs	1,17,000.00	2,340.00	1,170.00		
14	SAI1412-13 / 4-May-2012	Hot Rolled Coils 100mm	72271000	200 MT	26,400.00	528.00	264.00		
Total					4,23,470.00	8,383.00	4,191.50		
5. Particulars of the Documents based on which the Credit is Passed on									
Sl. No.	Invoice / Bill of Entry Number with Date	Name and Address of the First Stage / Second Stage Dealer / Manufacturer / Importer Depot	Name and Address of the Manufacturer / Importer	For all the items in the Document					
				Description of the Goods	Central Excise Tariff Heading	Quantity	Amount of Duty	Amount of Ed Cess	Amount of Sec Ed Cess
1	487 / 1-Apr-2012		Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	400 MT	24,000.00	480.00	240.00

Continued ...

Figure 6.21 Sales and Purchase Extract

Page - 2

Sl. No.	Invoice / Bill of Entry Number with Date	Name and Address of the First Stage / Second Stage Dealer / Manufacturer / Importer Depot	Name and Address of the Manufacturer / Importer	For all the items in the Document					
				Description of the Goods	Central Excise Tariff Heading	Quantity	Amount of Duty	Amount of Ed Cess	Amount of Sec Ed Cess
2	457 / 5-Apr-2012		Sterling Steel Industries	Cold Rolled Coils 64 mm	72271008	600 MT	32,400.00	648.00	324.00
			# 854, Industrial Area, Yeshwanthpura, Bangalore						
3	8695 / 7-Apr-2012		Sterling Steel Industries	Hot Rolled Coils 100mm	72271000	400 MT	24,000.00	480.00	240.00
			# 854, Industrial Area, Yeshwanthpura, Bangalore						
4	321 / 9-Apr-2012	Sterling Steel - Depot	Sterling Steel Industries	Hot Rolled Coils 100mm	72271000	500 MT	45,000.00	900.00	450.00
		No-10, 3rd Main, BTM, Bangalore	# 854, Industrial Area, Yeshwanthpura, Bangalore						
5	1707 / 10-Apr-2012	MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	Sterling Steel Industries	Iron Bars	72571615	300 Kgs	22,500.00	450.00	225.00
		MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	Sterling Steel Industries	Engine Valves - 5"	72172015	200 Nos	14,400.00	288.00	144.00
6	6254 / 11-Apr-2012	Indus Mega Traders	Sterling Steel Industries	Hot Rolled Coils 100mm	72271000	200 MT	22,800.00	456.00	228.00
		# 8852, 10th Main, HSR Layout, Bangalore	# 854, Industrial Area, Yeshwanthpura, Bangalore						
7	1052 / 12-Apr-2012	Ziga Traders	Excellor Impex (P) Ltd.	Copper Alloy Strips	72271004	150 Kgs	12,600.00	180.00	90.00
		No.78, 8th Main, 16th Cross, Koramangala, Bangalore	No 57/9, Bommanahalli Industrial Area, Bangalore						

Continued ...

Figure 6.22 Sales and Purchase Extract

Page 3

Sl. No.	Invoice / Bill of Entry Number with Date	Name and Address of the First Stage / Second Stage Dealer / Manufacturer / Importer Depot	Name and Address of the Manufacturer / Importer	For all the items in the Document						
				Description of the Goods	Central Excise Tariff Heading	Quantity	Amount of Duty	Amount of Ed Cess	Amount of Sec Ed Cess	
8	9682 / 14-Apr-2012	MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	1,000 MT	1,44,000.00	2,880.00	1,440.00	
		MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	500 MT	65,000.00	1,300.00	650.00	
9	BEH-2545/12-13/28-Apr-2012		Steelage Industries (P) Ltd. Plot No. 108, Phase II, Whitefield, Bangalore	Copper Alloy Strips	72271004	10,000 Kgs	3,22,470.00	4,680.00	2,340.00	
10	9328 / 1-May-2012		Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	400 MT	52,800.00	1,056.00	528.00	
Total								8,77,970.00	15,718.00	7,859.00

Place : Bangalore
Date : 5-Jul-2012

Signature of the Registered Person or the Authorised Signatory

Seal of the Registered Dealer

Figure 6.23 Sales and Purchase Extract

6.7 Form RG 23D

The registered dealer issuing invoices for CENVATable goods is required to maintain a stock account as prescribed in form RG – 23D and record details of consignments received under the cover of any invoice issued in terms of the provisions of Central Excise Rules, 2002. However, consignments for which it has not proposal to issue CENVATable Invoice need not be entered.

In respect of any consignment, part of which is sold under Centavable invoice, and the other part under the cover of non-CENVATable invoice, then the details of sales under non-CENVATable invoices have also to be entered in the prescribed stock register by making a consolidated entry at the end of the day indication such quantity and invoice numbers.

Whenever, a registered location receives a consignment and in respect of the same, the location proposes to issue either one or more CENVATable invoices, then the location should keep complete account of each such consignment and all transactions relating thereto in the stock register.

The details of excisable goods sold under CENVAT Invoice and the corresponding excise duty passed to the subsequent dealer / manufacturer, is required to be reported as **Duty Passed On** in the Issues column of the **Stock Register (formerly RG 23D)** and likewise, the details of the excisable goods sold under Commercial Invoice and the duty to the extent not passed on, is required to be reported as **Duty Not Passed On** in the Issues column of the Stock Register, during the respective financial period.

Form RG 23 D can be viewed for **All Items, One Item** or **Sales Bill Wise**

1. Form RG 23D – All Item

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Form RG 23D**

In the **Select Excise Unit** screen

- In **Name of Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**

In case where there are more than one dealer unit select the appropriate **Excise Unit** from the **List of Excise Units** for which you want to view the **Excise Stock Register**

From RG 23D for All Items is displayed as shown

FORM RG 23D All Items										
Steelage Industries (P) Ltd										Ctrl + M
Unit Name : Steelage Industries (P) Ltd 1-Apr-2012 to 4-May-2012										
Invoice / Bill of Entry Number with Date	RG 23D No.	Name and Address of Manufacturer / Importer including Central Excise Regn. No. / Importer Exporter Code / Range / Division / Commissionerate	Particulars	Quantity	Rate	Assessable Value	Basic Excise Duty	Education Cess	Secondary Education Cess	Countervailing Duty (CVD)
487 1-Apr-2012 / Excise Opening Stock	01	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm 72271000	400 MT 155 MT	500.00	2,00,000.00	24,000.00	480.00	240.00	6 more ... →
<u>Duty Passed On</u>										
SAI\13\12-13 3-Apr-2012 / Excise - Sales		Decora Equipments # 786, Bommanahalli, Hosur Road, Bangalore		100 MT			6,000.00	120.00	60.00	
Total				100 MT			6,000.00	120.00	60.00	
Balance Duty				55 MT			3,300.00	66.00	33.00	
457 5-Apr-2012 / Excise -Purchases	1	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm 72271000	400 MT	500.00	2,00,000.00	24,000.00	480.00	240.00	
<u>Duty Passed On</u>										
SAI\2\12-13		Decora Equipments		250 MT			15,000.00	300.00	150.00	205 more ... ↓

Figure 6.24 Form RG 23 D

Form RG 23D displays the details of Receipts and sales (Issues) of excisable goods in a given period. It precisely shows Receipts and Issues of Excisable goods alongwith the information on the duty amount passed, duty amount not passed and the balance of duty including Cess amount available during the specified period.

Press **Alt+F1** or click on **F1: Detailed** button on the buttons bar to view the report in detailed mode.

Print RG 23D

- Press **Alt+P** or click on **P: Print** button to view report printing configuration screen

Printing	
Printer : HP LaserJet P4014/P4015 WS160 (Ne03:)	Paper Type : Letter
No. of Copies : 1	
Print Language : English	<i>(Printing Dimensions)</i>
Method : Neat Mode	Paper Size : (8.50" x 10.98") or (216 mm x 279 mm)
Page Range : All	Print Area : (8.03" x 10.71") or (204 mm x 272 mm)
Report Titles	
FORM RG 23D All Items Performa for records of receipts of duty paid goods and issue there (with Print Preview)	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Print ? Yes or No </div>	

Figure 6.25 RG 23D Printing Configuration

- Press **Enter** to Print

The print preview of **Form RG 23D – All Item** is displayed as shown

FORM RG 23D All Items
 Performa for records of receipts of duty paid goods and issue thereof
 1-Apr-2012 to 4-May-2012

1. Name : **Steelage Industries (P) Ltd** 3. Excise Regn. No. : **AAPBF2149RXD001** 5. Range : **Whitefield**
 2. Address : **Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore** 4. Commissionerate : **Bangalore II** 6. Division : **Division II**
 7. Importer Exporter Code: **0256354528**

Page 1 (A)

Invoice / Bill of Entry Number with Date	RG 23D No.	Name and Address of Manufacturer / Importer including Central Excise Regn. No. / Importer Exporter Code / Range / Division / Commissionerate	Particulars	Quantity	Rate	Assessable Value	Basic Excise Duty	Education Cess	Secondary Education Cess	Countervailing Duty (CVD)
487 1-Apr-2012 / Excise Opening Stock <i>Duty Passed On</i>	01	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm 72271000	400 MT 155 MT	500.00	2,00,000.00	24,000.00	480.00	240.00	
SA/13112-13 3-Apr-2012 / Excise - Sales		Decora Equipments # 786, Bommanahalli, Hosur Road, Bangalore		100 MT			6,000.00	120.00	60.00	
Total				100 MT			6,000.00	120.00	60.00	
Balance Duty				55 MT			3,300.00	66.00	33.00	

continued ...

Figure 6.26 Print Preview of Form RG 23D

2. Form RG 23D – One Item

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Form RG 23D**

In the **Select Excise Unit** screen

- In **Name of Excise Unit** field Tally.ERP 9 displays **Steelage Industries (P) Ltd.**
- In **Name of Tariff** field select the **Tariff Classification** of the stock item for which the report to be viewed. Select **Hot Rolled Coils**
- In **Name of Item** field select **Hot Rolled Coils 100 mm** form the **List of Excise Stock Items**.

Form RG 23 D – One Item is displayed as shown

FORM RG 23D										
Steelage Industries (P) Ltd										Ctrl + M
Unit Name : Steelage Industries (P) Ltd										1-Apr-2012 to 4-May-2012
Item Name : Hot Rolled Coils 100mm										Excise Tariff Classification : 72271000
Invoice / Bill of Entry Number with Date	RG 23D No.	Name and Address of Manufacturer / Importer including Central Excise Regn. No. / Importer Exporter Code / Range / Division / Commissionerate	Quantity	Rate	Assessable Value	Basic Excise Duty	Education Cess	Secondary Education Cess	Excise Duty per Unit	Total Excise Duty
487	01	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	400 MT	500.00	2,00,000.00	24,000.00	480.00	240.00	61.80	24,720.00
1-Apr-2012 / Excise Opening Stock			155 MT							
<i>Duty Passed On</i>										
SA\13\12-13		Decora Equipments # 786, Bommanahalli, Hosur Road, Bangalore	100 MT			6,000.00	120.00	60.00	61.80	6,180.00
3-Apr-2012 / Excise - Sales										
Total			100 MT			6,000.00	120.00	60.00		6,180.00
Balance Duty			55 MT			3,300.00	66.00	33.00		3,399.00
457	1	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	400 MT	500.00	2,00,000.00	24,000.00	480.00	240.00	61.80	24,720.00
5-Apr-2012 / Excise -Purchases										
<i>Duty Passed On</i>										
										98 more ... ↓

Figure 6.27 Form RG 23 D – One Item

3. Form RG 23D – Sales Bill Wise

Select Sales Bill Wise to view Sales Bill wise Form RG 23D report. This report displays the details of sales transactions based on the period selected to view the report.

- ❑ Select **Steelage Industries (P) Ltd.** from the **List of Excise Units** in Name of Excise Unit field
- ❑ In **Name of Tariff** field select the tariff classification - **Hot Rolled Coils**
- ❑ Select **Hot Rolled Coils 100mm** in **Name of Item** field

Sales Bill Wise Form RG 23D report appears as shown

FORM RG 23D		Steelage Industries (P) Ltd				Ctrl + M		
Unit Name : Steelage Industries (P) Ltd		1-Apr-2012 to 4-May-2012						
Item Name : Hot Rolled Coils 100mm		Excise Tariff Classification : 72271000						
RECEIPT								
1	2	3	4	5	6			7
Sl. No.	Manufacturer or Importer Invoice No. or Bill of Entry No. and Date	Name and Address of Manufacturer or Importer including Central Excise Range, Division and Commissionerate, Custom House and His New Excise Control Code (Manufacturer) or Importer Exporter Code (IEC)	Rate and Amount of Duty (both in words and figures)	Quantity	Total Amount (both in words and figures)			Description of Goods
					Excise Duty	Education Cess	Secondary Higher Education Cess	
1	487	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	12%, 2 %, 1%	400 MT	24,000.00 (INR Twenty Four Thousand only)	480.00 (INR Four Hundred Eighty only)	240.00 (INR Two Hundred Forty only)	Hot Rolled Coils 100mm 10 more ... →
2	457 5-Apr-2012	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	12%, 2 %, 1%	400 MT	24,000.00 (INR Twenty Four Thousand only)	480.00 (INR Four Hundred Eighty only)	240.00 (INR Two Hundred Forty only)	Hot Rolled Coils 100mm
3	8695 7-Apr-2012	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	12%, 2 %, 1%	1,000 MT	96,000.00 (INR Ninety Six Thousand only)	1,920.00 (INR One Thousand Nine Hundred Twenty only)	960.00 (INR Nine Hundred Sixty only)	Hot Rolled Coils 100mm
4	9005	Sterling Steel Industries		1,000 MT	90,000.00	1,800.00	900.00	Hot Rolled Coils 100mm 11 more ... ↓
Total				4,900 MT	5,18,600.00	10,372.00	5,186.00	

Figure 6.28 Form RG 23D – Sales Bill Wise

6.8 Quarterly Return - Form 2

A first stage dealer or a second stage dealer, as the case may be, is required to submit a return in the form as specified by notification or by the Board within fifteen days from the close of each quarter of a year to the Superintendent of Central Excise.

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Form-2**

In the **Form 2** printing configuration screen

- Press **Backspace** and select **Steelage Industries (P) Ltd.** in **Excise Unit** filed
- specify the **From** date as **1-4-2012** and **To** date as **30-6-2012**
- Specify **Place** and **Date** details

PrintingForm - 2		
Printer	: HP LaserJet P4014/P4015 WS160 (Ne03:)	
No. of Copies	: 1	
Print Language	: English	
Method	: Neat Mode	
Page Range	: All	
Paper Type	: Letter	
	(Printing Dimensions)	
Paper Size	: (8.50" x 10.98") or (216 mm x 279 mm)	
Print Area	: (8.03" x 10.71") or (204 mm x 272 mm)	
Report Titles		
Form - 2 Quarterly Return under Rule 9 of the CENVAT Rules, 2004 for the Registered Dealers (with Print Preview)		
Excise Unit	: Steelage Industries (P) Ltd	
From	: 1-4-2012	
To	: 30-6-2012	
Place	: Bangalore	
Date	: 5-7-2012	
<table border="1"> <tr> <td> <p>Print ?</p> <p>Yes or No</p> </td> </tr> </table>		<p>Print ?</p> <p>Yes or No</p>
<p>Print ?</p> <p>Yes or No</p>		

Figure 6.29 Form 2 Printing Configuration Screen

The Print Preview of **Form 2** is displayed as shown

Page - 1

Form - 2
Quarterly Return under Rule 9 of the CENVAT Rules, 2004 for the Registered Dealers

Return for the Quarterly Ending **30-Jun-2012**

Page 1

1. Name of the First Stage / Second Stage Dealer : **Steelage Industries (P) Ltd**
 2. Excise Registration Number : **AAPBF2149RXD001**
 3. Address : **Plot No - 108, 5th Cross, BTM Industrial Area, Bangalore**

4. Particulars of invoice issued by First Stage / Second Stage Dealer

Sl. No.	Invoice Number with Date	For the Main Item in the Document					
		Description of the Goods	Central Excise Tariff Heading	Quantity	Amount of Duty	Amount of Ed Cess	Amount of Sec Ed Cess
1	SAI1312-13 / 3-Apr-2012	Hot Rolled Coils 100mm	72271000	100 MT	6,000.00	120.00	60.00
2	SAI212-13 / 16-Apr-2012	Cold Rolled Coils 64 mm	72271008	300 MT	16,200.00	324.00	162.00
3	SAI312-13 / 17-Apr-2012	Hot Rolled Coils 100mm	72271000	90 MT	8,100.00	162.00	81.00
4	SAI412-13 / 19-Apr-2012	Engine Valves - 5"	72172015				
5	SAI512-13 / 20-Apr-2012	Hot Rolled Coils 100mm	72271000	100 MT	9,600.00	192.00	96.00
6	SAI612-13 / 21-Apr-2012	Hot Rolled Coils 100mm	72271000	200 MT	18,000.00	360.00	180.00
7	SAI712-13 / 23-Apr-2012	Hot Rolled Coils 100mm	72271000	170 MT	19,380.00	387.60	193.80
8	SAI812-13 / 24-Apr-2012	Copper Alloy Strips	72271004				
9	SAI912-13 / 25-Apr-2012	Copper Alloy Strips	72271004				
10	SAI1012-13 / 25-Apr-2012	Copper Alloy Strips	72271004	50 Kgs	3,000.00	60.00	30.00
11	SAI1112-13 / 26-Apr-2012	Hot Rolled Coils 100mm	72271000	1,000 MT	1,44,000.00	2,880.00	1,440.00
12	SAI1212-13 / 30-Apr-2012	Copper Alloy Strips	72271004	5,000 Kgs	1,17,000.00	2,340.00	1,170.00
13	SAI1412-13 / 4-May-2012	Hot Rolled Coils 100mm	72271000	200 MT	26,400.00	528.00	264.00
Total					3,67,680.00	7,353.60	3,676.80

5. Particulars of the Documents based on which the Credit is Passed on

Sl. No.	Invoice / Bill of Entry Number with Date	Name and Address of the First Stage / Second Stage Dealer / Manufacturer / Importer Depot	Name and Address of the Manufacturer / Importer	For the Main Item in the Document					
				Description of the Goods	Central Excise Tariff Heading	Quantity	Amount of Duty	Amount of Ed Cess	Amount of Sec Ed Cess
1	487 / 1-Apr-2012		Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	400 MT	24,000.00	480.00	240.00
2	457 / 5-Apr-2012		Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Cold Rolled Coils 64 mm	72271008	600 MT	32,400.00	648.00	324.00

Continued ...

Figure 6.30 Form 2

Page - 2

Sl. No.	Invoice / Bill of Entry Number with Date	Name and Address of the First Stage / Second Stage Dealer / Manufacturer / Importer Depot	Name and Address of the Manufacturer / Importer	For the Main Item in the Document						
				Description of the Goods	Central Excise Tariff Heading	Quantity	Amount of Duty	Amount of Ed Cess	Amount of Sec Ed Cess	
3	8695 / 7-Apr-2012		Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	1,000 MT	96,000.00	1,920.00	960.00	
4	321 / 9-Apr-2012	Sterling Steel - Depot No-10, 3rd Main, BTM, Bangalore	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	500 MT	45,000.00	900.00	450.00	
5	1707 / 10-Apr-2012	MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Iron Bars	72571615	300 Kgs	22,500.00	450.00	225.00	
6	6254 / 11-Apr-2012	Indus Mega Traders # 8652, 10th Main, HSR Layout, Bangalore	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	200 MT	22,800.00	456.00	228.00	
7	1052 / 12-Apr-2012	Ziga Traders No.78, 8th Main, 16th Cross, Koramangala, Bangalore	Excellor Impex (P) Ltd. No 57/9, Bommanahalli Ind- ustrial Area, Bangalore	Copper Alloy Strips	72271004	150 Kgs	12,600.00	180.00	90.00	
8	9682 / 14-Apr-2012	MM Iron & Steel # 56/9, Madiwala, BTM, Bangalore	Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	1,000 MT	1,44,000.00	2,880.00	1,440.00	
9	88N-254512-13/28-Apr-2012		Steelage Industries (P) Ltd. Plot No. 108, Phase II, Whitefield, Bangalore	Copper Alloy Strips	72271004	10,000 Kgs	3,22,470.00	4,680.00	2,340.00	
10	9328 / 1-May-2012		Sterling Steel Industries # 854, Industrial Area, Yeshwanthpura, Bangalore	Hot Rolled Coils 100mm	72271000	400 MT	52,800.00	1,056.00	528.00	
Total								7,74,570.00	13,650.00	6,825.00

Continued ...

Figure 6.31 Form 2 - Page 2

Page - 3

Page 3	
Place : Bangalore Date : 5-Jul-2012	Signature of the Registered Person or the Authorised Signatory Seal of the Registered Dealer

Figure 6.32 Form 2 - Page 3

As discussed above, **Form 2** displays the details of the Stock item with the maximum duty value. However, you may configure **Form 2** to show details of all stock items.

To view the details of all the stock items

- Press **F12: configure** from the **Report Generation** screen and set the options **Show All Items**, **Show Separate Special Excise Duty Column** and **Show Purchase Reference** to **Yes**.

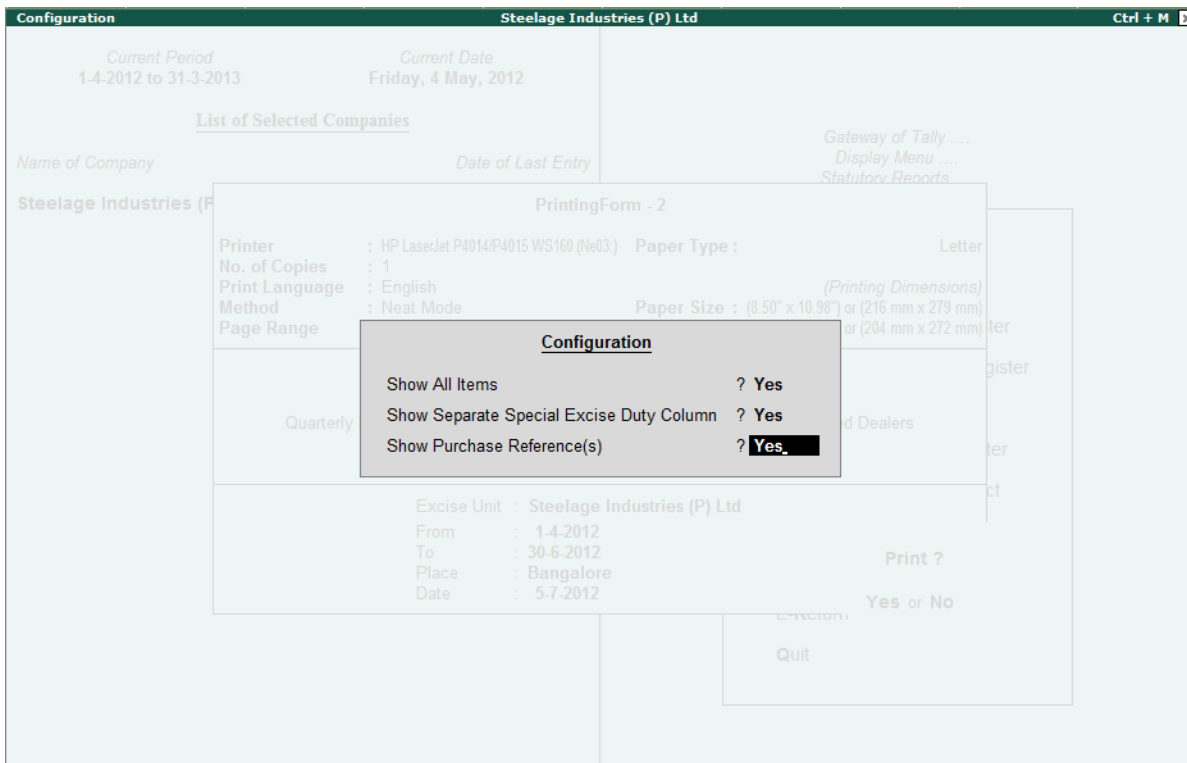


Figure 6.33 F12: Configuration Screen

- Accept the configuration screen and press **Enter** from the **Report Generation** screen to view the print preview of Form 2.

6.9 E>Returns

The Central Board of Excise and Customs has issued a notification making e-filing mandatory for assesseees with effect from 1-4-2010. As per the Notification, all the registered Excise Dealers would now be required to file quarterly returns as prescribed under the provision to sub-rule (8) of rule 9 of the CENVAT Credit Rules 2004, electronically irrespective of the amount of CENVAT credit taken by them or passed on by them in a year.

To assist and manage e-filing, Central Board of Excise & Customs has set up an e-governance portal – **Automation of Central Excise and Service Tax (ACES)** [<http://aces.gov.in>]

E-Filing of Dealer Return

Currently, ACES application allows filing Quarterly Return for the Registered Dealers online who are accessing the ACES site through PCs / Internet Browsers.

To make E-filing easy for the Excise Dealers to file returns in Automation Of Central Excise And Service Tax (ACES), department has given the options of off line filing using **Excel utility** or **XML schema**.

Assesseees who are not maintaining the records in computerised system, can down load the Excel utility and enter the details manually, validate and upload the Excel utility.

Assesseees who have computerized systems in place and can generate their return from their existing application department has given the process to prepare return in XML format, validate and upload the Dealer return. Benefits of using the XML schema is that if user is having huge data to upload instead of entering manually they can use their application for generating XML schema.

Generating E>Returns from Tally.ERP9

Meeting all the requirements of E>Returns, Tally.ERP 9 now provides the option to generate the quarterly return with a click of a button.

For generating E>Returns from Tally.ERP9, let us take the example of Steelage Industries which is registered as per Excise Rules and engaged in Trading.

To generate E>Returns

Go to **Gateway of Tally > Display > Excise Reports > Dealer > E-Return**

The **Exporting Dealer E-Return** screen appears as shown

Exporting Dealer E-Return	
Excise Unit	: Steelage Industries (P) Ltd
Language	: Restricted (ASCII Only)
Format	: XML (Data Interchange)
Export Location	: C:\Tally.ERP 9
Output File Name	: AAPBF2149RXD001_10182012201750PM.xml
Open Exported File	? Yes
From	: 1-4-2012
To	: 30-6-2012
Place	: Bangalore
Date	: 5-7-2012
Remarks	:
Validation	: Yes
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Export ? Yes or No </div>	

Figure 6.34 Exporting Dealer E>Returns Screen

Press **Backspace** to provide **Return's period, Place, Date** of generating e-returns and other details

- **Excise Unit:** As Tally.ERP 9 allows creating and maintaining accounts of multiple units in a single company and allows to generate Excise Unit-wise e-returns, Excise Unit field is provided to select the Excise unit for which E-Return to be generated. **Example: Steelage Industries (P) Ltd.**
- **Language:** Language is fixed to **Restricted (ASCII Only)** and the application will not allow to move the cursor to change the language
- **Format:** Format is fixed to **XML (Data Interchange)**. Currently, the ACES application supports the uploading of E>Returns generated in **XML format** from computerised systems. Hence, the XML (Data Interchange) is defaulted and application does not allow to change the export format.
- **Export Location:** By default, it displays the path where Tally.ERP 9 is installed. In Export Location field enter the details of the path to where the XML file to be exported.
- **Output File Name:** Tally.ERP 9 by default displays the **Output File Name** in the **Format** as specified under **E-Return Requirements**.

The E-Return Requirement has clearly indicated that the E-Return File Format should - **15 Digit ECC Number_ Month Date Year Hour Minutes Seconds AM/PM.xml**

Example: AAPBF2149RXD001_04052011162347PM.xml



Tally.ERP 9 allows the user to change the **Output File Name** while generating the e-return in XML format.

But to upload the E>Returns, assessee has to follow the **file name structure** as **specified** under **E>Returns Requirement**. If the File name structure is different then, the ACES application will not allow the Assessee to upload the Returns.

- **From:** In this field enter the period (1-4-2012) from where the return to be generated.
- **To:** In this field enter the till (30-6-2012) date to generate the return
- **Place:** In this field enter the place of generating the return
- **Date:** In this field enter the Date on which e-Return is generated
- **Remarks:** In this field enter the details as **Quarterly Return for 1-4-2012 to 30-6-2012**



From and **To** period, **Place**, **Date** and **Remarks** are **Mandatory** fields. If the Assessee generates the returns without or incomplete details, the e-return generated will show the errors for the missing details.

- **Validation:** This field will be displayed in **Exporting Dealer E-Return** screen only when the **HSN Code** defined in **Tariff Classification**, **ECC Number** entered in **Party Ledger** are not correct and the **Stock Items** without valid **Reporting UOM**.

By default, **Validation** option will be set to **Yes**. Press **Enter** to view the **E-Return Validation** screen.

E- Return Validation screen appears as shown

E-Return Validation		Steelage Industries (P) Ltd.	Ctrl + M
Excise Unit Name : Steelage Industries (P) Ltd.		1-Apr-2006 to 4-May-2012	
Particulars	Error Count		
No/Invalid Excise Reporting UOM for Stock Item	183		
No/Invalid Tariff / HSN Code	8		
No/Invalid Excise Registration (ECC) No. of Party	41		

Figure 6.35 E-Return Validation Screen

E- Return Validation screen displays the **Type of Error** with the **Error Count**. To rectify the error, select the error type and press **Enter**.



The screens of E-Return Validation is captured from a different data to display different Errors.

Some of the Error Types displaying in the **E-Return Validation** screen are stated below:

1. Excise Reporting UOM Validation

Under **Central Excise Tariff Act**, for every excise stock item **Unit of Quantity** is defined.

Example: Unit of Quantity is **U** for **Numbers**.

The act also makes it clear that all the reports relating to stock items are required to be indicated with the relevant **Unit of Quantity** as specified under Central Excise Tariff Act. It even applies to **E-returns**. In Tally.ERP 9 **Unit of Quantity** is termed as **Reporting UOM**.

In case, the users are not using the defined **Unit of Quantity** as **Unit of Measurement (base unit)** for the stock items then it is must to assign the appropriate Unit of Quantity to generate E>Returns. If there are any difference in the Unit of Quantity defined in the item master then the application will not allow to generate e-returns till such discrepancies are resolved.



*In Tally.ERP 9, while creating the stock item application gives the option to define the **Base Unit** and **Reporting UOM**.*

*Currently, for the **stock items** created under **Dealer Unit** the base unit defined will be considered as the **Reporting UOM** and system does not allow to alter the Reporting UOM.*

*In case the base unit defined is different from standard Unit of Quantity user has to select the correct **Reporting UOM** for the Stock Item.*

Following are the **Unit of Quantity** defined under **Central Excise Tariff Act**

Unit of Quantity	Description
10GMS	10 Grams
1KKWH	1000 Kilowatt Hours
C/K	Carats
CM	Centimetre
CM3	Cubic Centimetre
G	Grams
GI F/S	Gram of Fissile Isotopes
KG	Kilograms
KL	Kilolitre
L	Litre
M	Metre
M2	Square Metre
M3	Cubic Metre
MM	Millimetre
MT	Metric Tonnes
PA	Number of Pairs
Q	Quintal
T	Ton
TU	Thousand in Nos
U	Numbers

To validate the Reporting UOM

- Select **No/Invalid Excise Reporting UOM for Stock Item** and press **Enter** to view Excise Reporting UOM validation Screen

Excise Reporting UOM Validation		Steelage Industries (P) Ltd.			Ctrl + M	
Excise Unit Name : Steelage Industries (P) Ltd.				1-Apr-2006 to 4-May-2012		
Sl. No.	Name of Stock Item	Tariff Name	HSN Code	Units	Excise Reporting UOM	Remarks
1	Accoset-50	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
2	Accoset- 50 ""	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
3	Accoset- 50 '	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
4	Accoset-50 ""	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
5	Accoset-50 ""	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
6	Accoset-50 (N)	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
7	Accoset-50 (Normal) 14%	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
8	Accplast 80 AL	38160000	38160000	Kgs		Excise Reporting UOM is Empty / Invalid
9	Alluminium Foil	76071991	76071991	Kgs		Excise Reporting UOM is Empty / Invalid
10	Aluminium	76061200	76061200	Kgs		Excise Reporting UOM is Empty / Invalid
11	Aluminium Coil	76069190	76069190	Kgs		Excise Reporting UOM is Empty / Invalid
12	Aluminium Coil ""	76061190	76061190	Kgs		Excise Reporting UOM is Empty / Invalid
13	Aluminium Coil ""	76069190	76069190	Kgs		Excise Reporting UOM is Empty / Invalid
14	Aluminium Coil '	76069190	76069190	Kgs		Excise Reporting UOM is Empty / Invalid
15	Aluminium Coil ""	76069190	76069190	Kgs		Excise Reporting UOM is Empty / Invalid

Figure 6.36 Excise Reporting UOM Validation Screen

- Excise Reporting UOM Validation screen displays the details of **Name of Stock Item, Tariff Name, HSN Code, Units Excise Reporting UOM** and **Remarks**.
- **Remarks** displays the reason why the Excise Reporting UOM to be validated. In the above screen the Reporting UOM is Empty.

Remark will be displayed for all those Stock Items where the Reporting UOM is empty or Invalid. Specify the correct Reporting UOM. Once the correction is made, application will not display the remarks.

Excise Reporting UOM Validation						
Steelage Industries (P) Ltd.						Ctrl + M
Excise Unit Name : Steelage Industries (P) Ltd.						1-Apr-2006 to 4-May-2012
Sl. No.	Name of Stock Item	Tariff Name	HSN Code	Units	Excise Reporting UOM	Remarks
↑ ... 338 more						
170	Tissue 50/10 FGT	70199010	70199010	Sq.Mtr.	M2	
171	Tissue 50/10 - FGT (300 x 1.00)	70193100	70193100	Sq.Mtr.	M2	
172	Tissue 55/10FGT (300 x 1.00)	70193100	70193100	Sq.Mtr.	M2	
173	Whytheat K (W) "	38160000	38160000	Kgs	KG	
174	Whytheat A	38160000	38160000	Kgs	KG	
175	Whytheat A ^	38160000	38160000	Kgs	KG	
176	Whytheat - A 14%	38160000	38160000	Kgs	KG	
177	Whytheat C'	38160000	38160000	Kgs	KG	
178	Whytheat C 8 %	38160000	38160000	Kgs	KG	
179	Whytheat -K	38160000	38160000	Kgs	KG	
180	Whytheat K"	38160000	38160000	Kgs	KG	
181	Whytheat K ^	38160000	38160000	Kgs	KG	
182	Whytheat K (W)	38160000	38160000	Kgs	KG	
183	Whytheat K (W)	38160000	38160000	Kgs	KG	

Accept ?
Yes or No

Figure 6.37 Completed Excise Reporting UOM Validation Screen

- Press **Enter** to accept the **Excise Reporting UOM Validation**. On accepting the Excise Reporting UOM Validation, E-Return Validation screen will not display the Type of Error - **No/Invalid Excise Reporting UOM for Stock Item** and the corresponding Error Count.



In Tally.ERP 9, Excise Reporting UOM can also be updated for

- Single Stock Item:** To update **Reporting UOM** to single stock item Go to **Gateway of Tally > Inventory info. > Stock Items > Alter (Single Stock Item) > select the Stock Item from the List of Stock Items**
- Multiple Stock Item:** To update Reporting UOM to multiple stock items **Gateway of Tally > Inventory Info. > Update Excise Info > Reporting UOM**

From Reporting UOM user can define the Reporting UOM to stock items in three ways

- Excise Unit - wise:** Allows to define the Reporting UOM to all the excise Stock items of the Excise Unit.
- Tariff - wise:** Allows to define the reporting UOM to the excise Stock items grouped under the specific Tariff Classification.
- Base Units - wise:** Allows to define the reporting UOM to the excise Stock items grouped under the specific Base Unit.

2. Tariff/HSN Code Validation

To validate Tariff/HSN Code Validation

- Select **No/Invalid Tariff /HSN Code** and press **Enter** to view **Tariff/HSN Code Validation** screen

Tariff / HSN Code Validation		Steelage Industries (P) Ltd.		Ctrl + M
Excise Unit Name : Steelage Industries (P) Ltd.			1-Apr-2006 to 4-May-2012	
Sl. No.	Name of Tariff	HSN Code	Remarks	
1	283910	283910	HSN Code should be Eight Digits only	
2	381600	381600	HSN Code should be Eight Digits only	
3	3816000.	3816000.	HSN Code should be Eight Digits only	
4	68126011		HSN Code should be Eight Digits only	
5	72104900	G I Coil	HSN Code should be Eight Digits only	
6	F21520M0000	F21520M0000	HSN Code should be Eight Digits only	
7	F21700m0000	F21700m0000	HSN Code should be Eight Digits only	
8	F21750M0000	F21750M0000	HSN Code should be Eight Digits only	

Figure 6.38 Tariff/HSN Code Validation Screen

- **Tariff/HSN Code Validation** report displays the details of **Name of Tariff, HSN Code** and **Remarks**.
- **Remarks** displays the reason why the Tariff classification to be validated. In the above screen the **HSN Code** defined for the Tariff classification contains **6 digits** or **HSN Code is empty** where as the HSN Code should of **8 digits**.

Remark will be displayed for all those Tariff classification where the HSN Code is **less/ more than 8 digits**. Correct the HSN code by specify the correct **8 digit** code. Once the correction is made, application will not display the remarks.

Tariff / HSN Code Validation		Steelage Industries (P) Ltd.		Ctrl + M
Excise Unit Name : Steelage Industries (P) Ltd.			1-Apr-2006 to 4-May-2012	
Sl. No.	Name of Tariff	HSN Code	Remarks	
1	283910	28391015		
2	381600	38160000		
3	3816000.	381600.12		
4	68126011	38418251		
5	72104900	65281425		
6	F21520M0000	15200000		
7	F21700m0000	17000001		
8	F21750M0000	21750100		

Yes or No

Figure 6.39 Completed Tariff/HSN Code Validation



Tally.ERP 9 looks only for 8 digits/numbers and ignores the dot or space between the numbers

- ❑ Press **Enter** to accept the **Tariff/HSN Code Validation**. On accepting the Tariff/HSN Code validation, E-Return Validation screen will not display the Type of Error - No/Invalid Tariff/ HSN Code and the corresponding Error Count.

3. Party Excise Registration (ECC) No. Validation

To validate the excise registration

- ❑ Select **No/Invalid Excise Registration (ECC) No. of Party** and press **Enter** to view **Party Excise Registration (ECC) No. Validation** screen

Party Excise Registration (ECC) No. Validation		Steelage Industries (P) Ltd.	
Excise Unit Name : Steelage Industries (P) Ltd.		1-Apr-2006 to 4-May-2012	
Sl. No.	Name of Party	Excise Registration (ECC) No.	Remarks
1	ACE Calderys Limited	AAFCA 3610 GXM 001	Invalid Format
2	Ace Calderys Ltd	AAFCA 3610 GXM 002	Invalid Format
3	ACE Refractories Limited	AAFCA 3610 GXM 001	Invalid Format
4	ACE Refractories Limited	AAFCA 3610 GXM 002	Invalid Format
5	Amar Aluminium	ABAPL 3842 JXD 001	Invalid Format
6	Archer Metal Limited	AABCA 7997 CXM 001	Invalid Format
7	Aster Silicates Pvt. Ltd.	AABCA 6474 E/XM/002	Invalid Format
8	Avon Refractories Pvt. Ltd.	AAECA 4344 CXM 001	Invalid Format
9	Bharat Aluminium Co. Ltd.	AAACB 1290 NXM 002	Invalid Format
10	Blue Star Limited	AAACB 4487 DXD 002	Invalid Format
11	Borax Moraji Ltd.	AAACB 0507 EXM 003	Invalid Format
12	B R Chemical Stone Ware Products	AABHD 0648 CXM 001	Invalid Format
13	Hetal Impex	AAEHR 1704 EXD 001	Invalid Format
14	Hindustan Refractories & Insulation Works	ABQPD 7860 GXM 001	Invalid Format
15	Indo Borax & Chemicals Ltd.		Excise Registration (ECC) No. should be Fifteen Digits only
16	Jay Hind Steel Syndicate	AAAFJ 6844 MXD 001	Invalid Format
17	Jindal Aluminium Foils Pvt. Ltd.	AABCB 6867 GXM 001	Invalid Format
18	Katni Minerals Private Limited	AABCK 1723 AXM 001	Invalid Format
19	Katni Minerals Private Limited	AABCK 1723 AXD 001	Invalid Format
20	LLoyd Insulations (India) Ltd.	AAA CLO 486 EXM 001	Invalid Format
21	Mahalaxmi Millennium Agencies P. Ltd.	AAECM 1129 KXD 002	Invalid Format
22	Meena Agency P. Ltd.	AABCM 4325 QXM 004	Invalid Format
23	M/s. Grow-More Enterprise	AABCG 1085 DXM 001	Invalid Format
24	Murl Industries Ltd.	AACCM 1276 BXM 003	Invalid Format
25	Murugappa Morgan Thermal Ceramic Ltd.	AAACM 4385 MXM 001	Invalid Format
26	Organic Industries Ltd.	AAACD 3738 NXM 003	Invalid Format
27	Raghuvanshi Refractories	AACFR 4923 RXM 001	Invalid Format
28	Raj Borax Limited	AADCR 6162 QXM 001	Invalid Format
29	Ref Cem Industries	AAGFR 8257 GXM 001	Invalid Format
30	Shah Chemicals	AAKFS 7348 RXD 001	Invalid Format
31	Sharda Refractories	AAACM 0942 LXM 001	Invalid Format
32	Shilp Ceramics Pvt. Ltd.	AACCS 9929 HXM 001	Invalid Format

Figure 6.40 Party Excise Registration (ECC) No. Validation Screen

- ❑ **Party Excise Registration (ECC) No. validation** report displays the details of **Name of Party, Excise Registration (ECC) No. and Remarks**.
- ❑ **Remarks** displays the reason why the Excise Registration number to be validated. In the above screen the **Excise Registration number** defined for the party contains **special character, number is more than 15 digits, the registration number format is wrong**. **Excise Registration Number** is a **PAN based 15 digit alpha numeric Number**.

- The **first part** denotes **10 character** (alpha numeric) **Permanent Account Number** issued by Income tax authorities to the concerned person to whom the ECC Number is allotted.
- **Second part** comprises of a fixed **2 character** alpha code **XD/ED** (indicates the category as Excise Dealer)
- **Third part** comprises of a fixed **3 character** numeric code - **001, 002, 003** etc.

Remark will be displayed for all those registration numbers which are more than 15 digits, contains **special characters or space between the numbers**. Once the correction is made, application will not display the Remarks.

Party Excise Registration (ECC) No. Validation		Steelage Industries (P) Ltd.		Ctrl + M
Excise Unit Name : Steelage Industries (P) Ltd.		1-Apr-2006 to 4-May-2012		
Sl. No.	Name of Party	Excise Registration (ECC) No.	Remarks	
↑ ... 9 more				
10	Blue Star Limited	AAACB4487DXD002		
11	Borax Moraji Ltd.	AAACB0507EXM003		
12	B R Chemical Stone Ware Products	AABHD0648CXM001		
13	Hetal Impex	AAEHR1704EXD001		
14	Hindustan Refractories & Insulation Works	ABQPD7860GXM001		
15	Indo Borax & Chemicals Ltd.	AVERG4587SXD001		
16	Jay Hind Steel Syndicate	AAAFJ6844MXD001		
17	Jindal Aluminium Foils Pvt. Ltd.	AABCJ6867GXM001		
18	Katni Minerals Private Limited	AABCK1723AXM001		
19	Katni Minerals Private Limited _	AABCK1723AXD001		
20	LLoyd Insulations (India) Ltd.	ADEEF4587AXD001		
21	Mahalaxmi Millennium Agencies P. Ltd.	AAECM1129KXD002		
22	Meena Agency P. Ltd.	AABCM4325QXM004		
23	M/s.Grow-More Enterprise	AABCG1085DXM001		
24	Murli Industries Ltd.	AACCM1276BXM003		
25	Murugappa Morgan Thermal Ceramic Ltd.	AAACM4385MXM001		
26	Organic Industries Ltd.	AAACD3738NXM003		
27	Raghuvanshi Refractories	AACFR4923RXM001		
28	Raj Borax Limited	AADCR6162QXM001		
29	Ref Cem Industries	AAGFR8257GXM001		
30	Shah Chemicals	AAKFS7348RXD001		
31	Sharda Refractories	AAACM0942LXM001		
32	Shilp Ceramics Pvt. Ltd.	AACCS9929HXM001		
33	Shree Saibaba Chemical Industries	AAHFS2354JXM001		
34	Shroff Chemicals	AIIPS5690LXD001		
35	Suvidhi Industries.	ABBPJ5505BXD001		
36	Tata Refractoreis Limited.	ATBEY7842AXD001		
37	Thermal Papers Pvt. Ltd.	AAACT4939LXM001		
38	Tiki Tar Industries	AAFT9211EXM001		
39	U.P. Twiga Fiberglass Limited	AAACU4290PXM001		
40	U.P.Twiga Fiberglass Limited (Unit-II)	AAACU4290PXM002		
41	Vesuvius India Ltd.	AAACV8995QXM003		

Accept ?

Yes or No

Figure 6.41 Completed Party Excise Registration (ECC) No. Validation Screen

- Press **Enter** to accept the Party Excise Registration (ECC) No. Validation. On accepting the Party Excise Registration (ECC) No. Validation, E-Return Validation screen will not display the Type of Error - No/Invalid Excise Registration of Party and the corresponding Error Count.



Tally.ERP 9 looks for length-15 digits/numbers and the Format of the Registration Number.

- Press **Escape** from E-Return Validation screen to view Exporting Dealer E-Return screen.

The completed Exporting Dealer E-Return screen is displayed as shown

Exporting Dealer E-Return	
Excise Unit	: Steelage Industries (P) Ltd
Language	: Restricted (ASCII Only)
Format	: <i>XML (Data Interchange)</i>
Export Location	: C:\Tally.ERP 9
Output File Name	: AAPBF2149RXD001_10192012161544PM.xml
Open Exported File	? Yes
From	: 1-4-2012
To	: 30-6-2012
Place	: Bangalore
Date	: 5-7-2012
Remarks	: Quarterly Return for 1.4.2012-30.6.2012
Validation	: Yes
Export ? Yes or No	

Figure 6.42 Exporting Dealer E-Return Screen

- Press **Enter** to export the Return.



Before generating E-Return ensure that all the transaction details are properly captured in **From 2**.

Tally.ERP 9 allows to configure the E>Returns. To configure press **F12: Configure** from **Exporting Dealer E-Return** screen to view Configuration screen.

Configuration screen displays 2 configuration option

- **Show All Items:** Set this option to Yes to view all stock items purchased under a invoice.

Enabling the option **Show all Items** is not mandatory while generating E>Returns. It depends on the practice of the commissionerate of the Region. If the commissionerate is specific about the details of all the items purchased under the Invoice then set this option to **YES** and generate the E-return. Otherwise retain **NO** as the setting

- **Show Excise Duty Amount Round Off:** By default, this option will be set to Yes because, the dealer **E-Return Requirement** has clearly stated that **all the duty amount has to rounded off to the nearest Rupee**.

Configuration	
Show All Items	? No
Show Excise Duty Amount Round Off	? Yes
Round Off Quantity to TWO decimals	? Yes

If the user generates E>Returns by setting the option **Show Excise Duty Amount Round Off** to **No**, the ACES application will not allow the Assessee to upload the Returns.

- **Round Off Quantity to TWO Decimals:** By default this option will be set to **Yes** because, the Excise Duty to be Rounded off to Two decimals.

The exported file will be placed in the Tally.ERP 9 Directory with the file name as specified above and ready for **upload**.

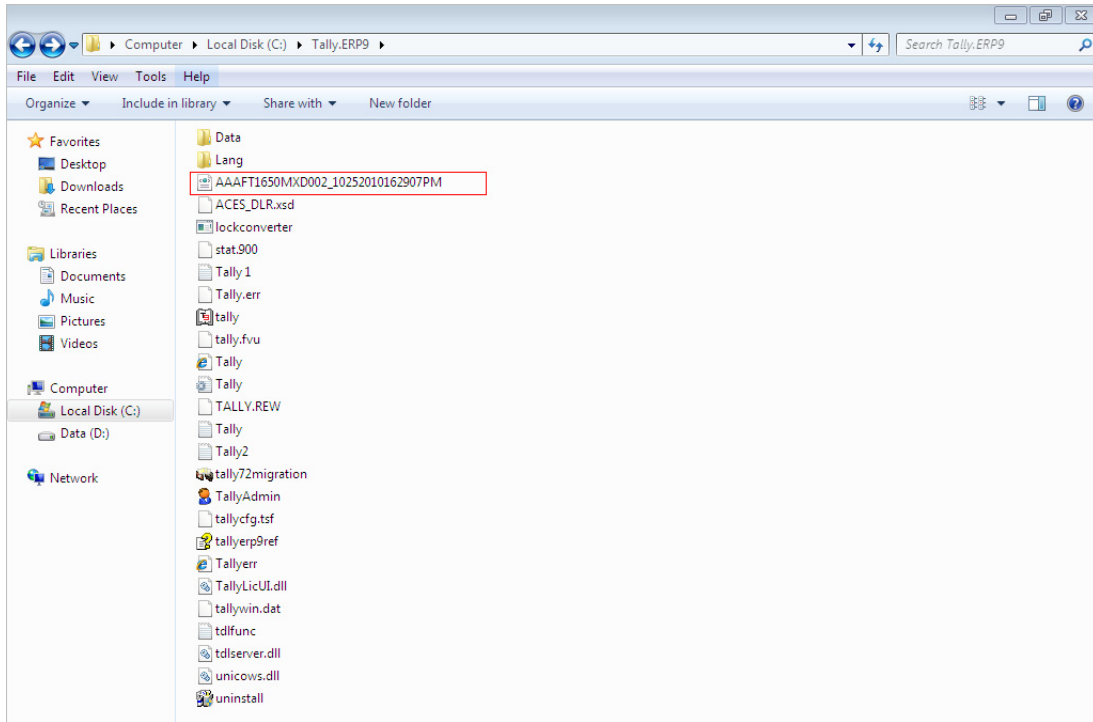


Figure 6.43 Exported XML file in Tally.ERP 9 Folder



Users can verify the correctness of the E>Returns generated from Tally.ERP 9. The Excise department has provided a XSD file using which the xml has to be validated and then uploaded to the department website.

XSD stands for **XML Schema Definition**. XSD specifies how to formally describe the elements in an XML document. This description can be used to verify that each item in the XML document adheres to the description of the element in which the content is to be placed.

There are various tools available on net that can be downloaded for validating an XML against the XSD file. For ex. EditiX 2010, Stylus studio, etc. EditiX 2010 is a freeware.

To compare the data structure of file generated from Tally.ERP 9 to the data structure provided by the Excise Department:

- Copy **ACES_DLR.xsd** file into **Tally.ERP 9 folder**
- Open the **Returns** generated from Tally.ERP 9 in any of the XML validation tools like EditiX 2010, StylusStudio etc. (tool which is used to check the correctness of the XML files)
- Click on the option **Validate**, the tool compares the structure to **ACES_DLR.xsd** file available in Tally.ERP9 folder and gives the Output as Valid (If there are no errors) or will displays the errors found in the document.