

# POWER OF SIMPLICITY

# Implementation of Excise for Manufacturers in Tally.ERP 9

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Version: Implementation of Excise for Manufacturers in Tally.ERP 9/Release 3.61/August 2012



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# Introduction

Excise Duty or Duty on Excise is a tax on goods manufactured or produced in India and intended for domestic consumption i.e. sale in India. The Excise Duty is payable at the time of production or manufacture, however, for administrative convenience duty is paid at the time of removal of goods.

Excise Duty is an indirect tax. The liability of payment of Excise Duty is of manufacturers or producers (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 Central Excise Tariff Act, 1985.

## **Scope and Applicability**

Excise Duty means the tax to be paid by the manufacturer, on the goods manufactured in India, either at the time of manufacture or at the time of removal of the goods.

Excise Duty can be levied, only on the fulfilment of the below mentioned conditions.

- The Duty is on Goods
- The Goods must be excisable
- □ The goods must be manufactured or produced
- Manufacture and Production must be in India

## Manufacturer

Manufacturer is a person who actually manufactures or produces excisable goods, i.e. one that actually brings into existence new and identifiable product.



# **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 requirements to be satisfied are,

Goods must be movable.

 Goods must be marketable i.e. the goods must be such that it is known in the market and is capable of being bought or sold

# **Types of Excise Duties**

- Basic Excise Duty: This is the duty charged under section 3 of the Central Excises and Salt Act,1944 on all excisable goods other than salt which are produced or manufactured in India. [also known as Central Value Added Tax (CENVAT)] is levied at the rates specified in Central Excise Tariff Act.
- 2. **Special Excise Duty**: As per the Section 37 of the Finance Act,1978 Special excise Duty was attracted on all excisable goods on which there is a levy of under the Central Excises and Salt Act,1944. Special Excise Duty is levied at the rates specified in the Second Schedule to Central Excise Tariff Act, 1985.
- 3. Education Cess on excise duty: Section 93 of Finance (No. 2) Act, 2004 states that education cess is 'duty of excise', to be calculated on aggregate of all duties of excise including special excise duty or any other duty of excise, but excluding education cess on excisable goods.
- 4. Excise duty in case of clearances by EOU: The EOU units are expected to export all their production. However, if they clear their final product in DTA (domestic tariff area), the rate of excise duty will be equal to customs duty on like article if imported in India.
- 5. National Calamity contingent Duty (NCCD): A 'National Calamity Contingent Duty' (NCCD) has been imposed vide section 136 of Finance Act, 2001 [clause 129 of Finance Bill, 2001, w.e.f. 1.3.2001]. This duty is imposed on pan masala, chewing tobacco and cigarettes.
- 6. **Duties under other Acts**: Some duties and cesses are levied on manufactured products under other Acts. The administrative machinery of central excise is used to collect those taxes. Provisions of Central Excise Act and Rules have been made applicable for levy and collection of these duties / cesses.
- 7. Additional Duty on goods of special importance Some goods of special importance are levied Additional Excise under Additional Duties of Excise (Goods of Special Importance) Act, 1957. The 'Additional Duty' is in addition to excise duty. This scheme was introduced based on the suggestion made by the manufacturers to Government, that multiple level taxes and duties should be avoided. Levy and collection of all taxes at one stage by single authority will be convenient for payment and administration. Hence, by agreement between Central and State Governments, it was decided to make a beginning in 1957, by selecting some items where additional duty will be collected instead of sales tax and such additional duty will be distributed among various States. Revenue from this duty is distributed among State Governments on the basis of percentages given in the second schedule to the Act.

Some items covered are textile articles like cotton fabrics, silk and wool fabrics, man-made fibres, terry fabrics, metallised yarn, embroidery; sugar, branded tobacco, pan masala containing tobacco and cigarettes.



- 8. **Duty on Medical and Toilet preparations**: A duty of excise is imposed on medical preparations under Medical and Toilet Preparations (Excise Duties) Act, 1955.
- Additional duty on mineral products Additional duty on mineral products (like motor spirit, kerosene, diesel and furnace oil) is payable under Mineral Products (Additional Duties of Excise and Customs) Act, 1958.
- 10.Additional Customs Duty commonly known as countervailing Duty (CVD): Countervailing duty (CVD) is imposed on the Imports.
- 11. **Special Additional Duty of Customs (Special CVD)**: Special CVD is being imposed on items bound under the Information Technology Agreement (except information technology software), and also on specified inputs/raw materials for manufacture of electronics/IT goods.
- 12. Additional Duties of Excise (Textiles and Textile Articles) [AED (TTA)]
- 13. Additional Duty of Excise (Tea and Tea Waste) [AED (TTW)]
- 14. Secondary Higher Education Cess

## **Valuation Methods**

Value of the excisable goods has to be necessarily determined to levy the duty on the goods. Under the Central Excise Act, 1944, the following methods of valuation of goods are considered for the assessment of Duty

 Ad valorem/ Transaction Value: Transaction value means the value of goods which are sold at the time and place of removal and includes in addition to the amount charged as price, any amount that the buyer is liable to pay to, including any amount charged for, or to make provision for, advertising or publicity, marketing and selling, organization expenses, storage, outward handling, servicing, warranty, commission or any other matter.

Transaction value, on each removal of goods shall be determined on the fulfilment of following conditions

- □ The goods should be sold at the time and place of removal
- Buyer and Assessee should not be related
- Price should be the sole consideration for the sale
- Each removal will be treated as a separate transaction and 'value' for each removal will be separately fixed.
- 2. Ad Quantum: In case of Ad Quantum the duty is payable on the basis of certain unit Like Weight, Length, volume etc.

**For Example**: Duty on cigarette is payable on the basis of length of the cigarette, duty on Sugar is based on per Kg.

- 3. Value determined on the basis of Maximum Retail Sale Price: Retail sale price means the maximum price at which the excisable goods in packaged form may be sold to the ultimate consumer and includes all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertisement, delivery, packing, forwarding and the like, as the case may be, and the price is the sole consideration for such sale.
- 4. MRP (Valorem + Quantum): When this Valuation Type is chosen, Basic Excise Duty will be calculated as a combination of percentage of duty on Assessable Value and the prescribed duty amount on per unit basis.



Following factors needs to be considered while determining the value on the basis of maximum retail sale price

- Where on the packages of any excisable goods, more than one retail sale price is declared, the maximum of such retail sale price shall be deemed to be the retail sale price
- Where the retail price, declared on the package of any excisable goods at the time of its clearance from the place of manufacture, is altered to increase the retail sale price, such altered retail sale price shall be deemed to be the retail sale price.
- where different retail sale prices declared on different packages for the sale of any excisable goods in packaged form in different areas, each such retail price shall be the retail sale price for the purposes of valuation of the excisable goods intended to be sold in the area to which the retail sale price relates.

# **CENVAT Credit**

The MODVAT scheme has been replaced by a new set of rules called CENVAT Credit Rules 2002.

#### **Duties eligible for CENVAT Credit**

A manufacturer or producer of final product is allowed to take CENVAT credit of duties specified in the CENVAT Credit Rules, 2002.

The duties specified under CENVAT Credit Rules, 2002 are:

- on inputs specified in the First Schedule to Central Excise tariff Act (corresponding CVD on imported goods is allowable).
- Special Excise Duty on goods specified in the Second Schedule to the Tariff Act (corresponding CVD on imported goods is allowable).
- **D** Additional Excise Duty paid under Additional Duties of Excise (Textile and Textile Article).
- Additional Excise Duty paid under Additional Duties of Excise (Goods of Special Importance).
- National Calamity Contingent duty (NCCD).
- □ Education Cess and Secondary and Higher Education Cess on Excise Duty.
- □ Additional custom duty leviable under Customs Tariff Act (Spl. CVD)
- Education Cess and Secondary and Higher Education Cess on CVD
- Additional Excise Duty paid under Clause 85 of Finance Bill,2005 on Pan Masala and Certain other Tobacco products.
- Service tax on input services.
- Education Cess and Secondary & Higher Education Cess paid on service tax. This credit can be utilised only for payment of education cess on final product or output services.



# **Excise Registration (of Factory/Warehouse)**

In accordance with Rule 9 of Central Excise Rules, 2002 and notifications issued under rules 18 and 19 of the said Rules, as the case may be, the following category of persons are required to register with jurisdictional Central Excise Officer in the Range office having jurisdiction over his place of business/factory, by making an application for registration in Form A -1 or A -2 or A -3.

- Every manufacturer of excisable goods (including Central/State Government undertakings or undertakings owned or controlled by autonomous corporations) on which excise duty is leviable.
- Persons who desire to issue CENVATABLE invoices under the provisions of the CENVAT Credit Rules, 2001.
- Persons holding private warehouses.
- Persons who obtain excisable goods for availing end-use based exemption.
- Exporters manufacturing or processing export goods by using duty paid inputs and intending to claim rebate of such duty or by using inputs received without payment of duty and exporting the finished export goods.

On receipt of application for registration, registration number will be issued to the applicant. Later, the jurisdictional Excise Officer carries out the post facto verification and on fulfilment of all the requirements, issues the registration certificate with in 7 days from the date of application.



**Form A–2**: Application form for central excise registration of power loom weavers / hand processors / Dealers of Yarns and Fabrics/ manufacturers of ready made Garments

**Form A–3**: Application form for central excise registration of manufacturers of hand rolled cheroots of tobacco falling under sub-heading no. 2402.00 of central excise tariff act, 1985

#### **Separate Registration**

Separate Registration is required in respect of separate premises except in cases where two or more premises are actually part of the same factory (where processes are interlinked), but are segregated by public road, canal or railway-line. The fact, that, the two premises are part of the same factory will be decided by the Commissioner of Central Excise based on factors, such as:

- Interlinked process product manufactured/produced in one premise are substantially used in other premises for manufacture of final products.
- Large number of raw materials received or proposed to be received is common for both or all the premises
- **D** Common electricity supplies.
- Common labour or work force



- D Common administration or works management.
- **D** Common sales tax registration and assessment
- Common Income Tax assessment
- Any other factor as may be indicative of inter-linkage of the manufacturing processes.

Separate Registration is required for each depot, godown etc. in respect of persons issuing CENVAT invoices. However, in the case liquid and gaseous products, availability of godown should not be insisted upon.

Registration Certificate may be granted to minors provided they have legal guardians' i.e. natural guardians or guardians appointed by the Court, as the case may be, to conduct business on their behalf.

#### Excise Control Code (ECC) Number

The ECC number is a registration number, issued to all the Central Excise Assessees. This Number is based on the principles of 'Common Business Identifier' which shall be used for revenue accounting, validation of documents (e.g. CENVAT invoices), inter-agency coordination and for creation of data warehouse.

ECC number is a PAN based 15 digit alpha numeric numbers. 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 to be allotted and the second part comprises of a fixed 2 character alpha code which is as follows:

Category	Code
Central Excise Manufacturer	XM
(Including registered warehouses)	
Registered Dealer	XD

This is followed by 3-Character numeric code - 001, 002, 003 etc. In case, a manufacturer, registered with the Central Excise Department, has only one factory /dealer's premise/warehouse, the last three characters will be 001. If there are more than one factories/warehouses/dealer's premises of such a person having common PAN for all such factories/warehouses/dealer's premises, the last 3 character of the new ECC would be 001, 002, 003 etc.

The ECC Number has to be quoted on the GAR–7Challans covering deposit of Central Excise duties, Additional duties, Cess and other dues to the Government.

#### Examples:

Where the concerned person has only one factory:

ECC Number will be - PAN + XM + 001

Suppose PAN is ABCDE1234H, the ECC Number will be -

ABCDE1234H XM 001

Where the concerned person has more than one factory, say 3 factories, having PAN as aforesaid, then the ECC Number will be:



ABCDE1234H *XM* **001** ABCDE1234H *XM* **002** ABCDE1234H *XM* **003** 

# Where the concerned person has one factory and is also registered as dealer, having PAN as aforesaid, then the New ECC Number will be:

ABCDE1234H XM 001 (for Factory)

ABCDE1234H XD 001 (for Dealer)

# **Central Excise Invoice System**

An invoice is the document under cover of which the excisable goods are to be cleared by the manufacturer. This is also the document which indicates the assessment of the goods to duty. No excisable goods can be cleared except under an invoice.

#### Removals only on invoice

- Rule 11 of the Central Excise (No.2) Rules, 2001 provides that no excisable goods shall be removed from a factory or a warehouse except under an invoice signed by the owner of the factory or his authorised agent.
- In case of cigarettes, which is under physical control, the Factory Officers are posted by rotation in the factory (If the factory operation is 24 hours, the officers are posted 24 hours), will check the operations as per the instructions contained in commodity manual for cigarettes. Accordingly, in the case of cigarettes, each invoice shall also be countersigned by the Inspector of Central Excise or the Superintendent of Central Excise before the cigarettes are removed from the factory.

#### Serially numbered invoice

- The invoice shall be serially numbered and shall contain the registration number, description, classification, time and date of removal, rate of duty, quantity and value, of goods and the duty payable thereon. The serial number shall commence from 1st April every year [beginning of a financial year].
- The serial number can be given at the time of printing or by using franking machine. But when the invoice book is authenticated in the manner specified in sub-rule (5) of rule 11, each leaf should contain serial number. Hand written serial number shall not be accepted.
- In case of computer-generated invoice, the serial number may be allowed to be generated and printed by computer at the time of preparation of invoice ONLY IF the software is such that computer automatically generates the number and same number cannot be generated more than once. For this purpose, the Central Excise Officers may check the system/software from time to time.



#### Number of Invoice copies

The invoice shall be prepared in triplicate:

- **D** The original copy being marked as **Original For Buyer**
- **D** The duplicate copy being marked as **Duplicate For Transporter**
- D The triplicate copy being marked as Triplicate For Assessee

The above requirement is mainly for Central Excise purposes. However, the assessee may make more than three copies for his other requirements. But such copies shall be prominently marked **Not For CENVAT Purposes**.

#### Number of Invoice book

- The rule 11of the Central Excise (No.2) Rules, 2001 provides that only one invoice book shall be in use at a time, unless otherwise allowed by the Deputy/Assistant Commissioner of Central Excise in the special facts and circumstances of each case.
- The Board has decided that where assessee requires two different invoice books for the purposes of removals for home-consumption, and removals for export they may do so by intimating the jurisdictional Deputy/Assistant Commissioner of Central Excise.
- Wherever, an assessee is allowed to keep more than one invoice book, he should be asked to keep different numerical serial numbers for the different sets.
- In case of running stationary used in computers, the bound book shall not be insisted upon provided the stationary is pre-printed with distinctive names and marks of the assessee. After the invoices are prepared, the triplicate copy shall be retained in bound-book form. Where invoices are to be typed written, the leafs have to be first taken out from the book for typing. In such cases also the triplicate copy shall be retained in bound-book form.

#### **Authentication of Invoices**

The rule provides that owner or working partner or Managing Director or Company Secretary shall authenticate each foil of the invoice book, before being brought into use. However, in order to facilitate the trade it has been decided that any person duly authorised in this regard by the Company, owner or working partner may also authenticate invoices. Copy of the letter of authority should be submitted to the Range office.

#### Intimation of serial numbers

Before making use of the invoice book, the serial numbers of the same shall be intimated to the Superintendent of Central Excise having jurisdiction over the factory of the assessee. This can be done in writing by post/e-mail/fax/hand delivery or any other similar means.

#### Rounding off of duty in invoice

The amount of duty being shown in invoices issued under rule 11 of the Central Excise (No.2) Rules, 2001 be rounded off to the nearest rupee as provided for under Section 37D of the Central Excise Act, 1944 and the duty amount so rounded off should be indicated both in words as well as in figures.



# Types of Duties and Method of Calculation

Type of Duty	Duty Type	Method of calculation
(BED)	Excise	on Assessable Value
Special Excise Duty (SED)	Excise	on Assessable Value
AED (GSI)	Excise	on Assessable Value
AED (TTA)	Excise	on BED + SED
AED (TTW)	Excise	on BED + SED
AED (PMT)	Excise	on BED + SED
NCCD	Excise	on BED + SED + AED (GSI)
Special AED	Excise	on Quantity
AED on HSD (High Speed Diesel)	Excise	on Quantity
Educational Cess	Excise	On Total Excise Duty
Secondary Education Cess	Excise	On Total Excise Duty
Countervailing Duty (CVD)	CVD	on Assessable Value+ BCD
SED of CVD	CVD	on Assessable Value+ BCD
AED (GSI) of CVD	CVD	on Assessable Value+ BCD
AED (TTA) of CVD	CVD	on CVD + SED-CVD
AED (TTW) of CVD	CVD	on CVD + SED-CVD
AED (PMT) of CVD	CVD	on CVD + SED-CVD
NCCD of CVD	CVD	on CVD + SED–CVD + AED (GSI)–CVD
Special AED of CVD	CVD	on Quantity
AED on HSD (High Speed Diesel) of CVD	CVD	on Quantity
Educational Cess on CVD	CVD	On Total CVD
Secondary Education Cess on CVD	CVD	On Total CVD



# Time and Mode of Payment of Duty

#### 1. Monthly payment of Duty

- Assessees who are Large/Regular Units and not availing concession of duty based on turnover, and
- □ Assessees availing small scale industries (SSI) concession of duty based on turnover

Have to pay duty on **monthly basis**. Duty in respect for clearances made in a month should be paid by **5th/6th** of the following month.

2. Excise Duty shall be paid to the government along with G.A.R. – 7 Challans.

# **Returns & Time lines**

The following Returns are required to be filed under Excise for Manufacturers

Form No.	Particulars	Periodicity	Due Date	
ER–1	Monthly Return by Assesses who are not availing the concession of duty based on turnover (large units) (e- Returns)	Monthly	On or before 10th of the following month	
	Monthly Return by Assessees who are neither Large Units nor availing con- cession of duty based on turnover	Monthly	On or before 10th of the following month	
Monthly Return for CENVAT	Monthly Return by large and Regular units	Monthly	On or before 10th of the following month (With ER-1)	
ER–3	Quarterly Return by Assessees avail- ing small scale industries (SSI) con- cession of duty based on turnover	Quarterly	With in 20days from the close of quarter	



# Salient Features of Excise in Tally.ERP 9

Tally.ERP 9's simple yet powerful Excise feature enables you to record transactions related to Excise with ease. The Excise functionality in Tally.ERP 9 has the following features:

- Simple and user-friendly
- Quick and easy to set up and use
- □ Allows Multiple Excise Registration (Manufacturer & Dealer) in Single Company
- D Create Tariff (HSN) / Commodity Code
- Flexibility to have separate Unit of Measures for recording transactions and excise reporting
- □ Item wise Valuation Methods (Valorem, Quantum, MRP)
- Maintain Rule 11 Excise Invoice
- Can apportion Expense / Income ledger value to calculate Assessable Value
- **D** Item wise Duty calculation for different Valuation Methods in single invoice
- Generate Rule 11 invoice for Purchase Returns
- Record Exempt, Export & Special Rate transactions
- Avail Full / Partial CENVAT Credit on Inputs and Capital Goods/ Service Tax towards Duty payable
- Reversal of CENVAT Credit
- Excise Stock Transfer
- Bale of Cement
- Derint G.A.R. -7 Challan
- Maintain Invoice Register
- Maintain RG -1 register
- Generate CENVAT Credit Register
- Generate ER-1 & ER-3 returns
- Maintain PLA Register
- Excise Computation Report
- Generate RG 23 Part II Reports for Inputs and Capital Goods
- Generate Annexure -10 and Abstract reports



# **Excise Process in Tally.ERP 9**



Excise Process in Tally.ERP 9



# Lesson 1: Enabling Excise in Tally.ERP 9

# 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, Aqua Ltd.

- 1. Create Company
- 2. Enable Excise

Aqua Ltd, is a Company – Resident, which is engaged Manufacture of Packed Drinking Water.

Step 1: Create Company

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

In the Company Creation screen,

- Specify Aqua Ltd., as the Company Name and Address details
- Select India in the Statutory Compliance for field
- D Specify the State, Pin code & Accounts with Inventory details



Company Creation		· · · · ·	Ctrl + I	M×
Name	: Aqua Ltd.,			
Mailing	g & Contact Details		Company Details	
Mailing Name Address	: Aqua Ltd., : 55, Koramangala Industrial Area Bengaluru	Currency Symbol Maintain Financial Year from Books beginning from	: ₹ Accounts with Inventory : 1.4-2012 : 1.4-2012	
			Security Control	
Statutory compliance for State PIN Code Telephone No. Mobile No. E-Mail	: India : Karnataka : 560064 : 08055647825 : 998568521 : sales@aqua.com	Use Security Control (Enable Security to avail Tally.N	? No IET Features)	
Auto Backup Details				
Enable Auto Backup	: No			
	Bas	e Currency Information		-
Base Currency Symbol Formal Name Number of Decimal Places Is Symbol SUFFIXED to Am Symbol for Decimal Portion	: ₹ : INR : 2 ounts ? No : paise	Sho Put Dec	ow Amounts in Millions ? No t a SPACE between Amount and Symbol ? Yes cimal Places for Printing Amounts in W Accept ? Yes or No	

#### The Completed Company Creation screen appears as shown

Figure 1.1 Completed Company Creation Screen



For complete details on **Company Creation** refer **Tally.ERP 9 Help**, topic **Creating Company in Tally.ERP 9** 

# 1.2 Enabling Excise in Tally.ERP 9

You can enable Excise in Tally.ERP 9, in the F11: Features screen.

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

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

Current Period Cu	rrent Date		
	Company	/: Aqua Ltd.,	
	Statutory	& Taxation	
Enable Excise Set/Alter Excise Details (Note : 'Enable Maintain Multiple Godown for Multiple Excise Units)	? Yes ? Yes	Enable Tax Deducted at Source (TDS) Set/Alter TDS Details Enable Tax Collected at Source (TCS) Set/Alter TCS Details	?Yes No Yes No
Follow Exclose rules for involcing Enable Value Added Tax (VAT) Set/Alter VAT Details Enable Service Tax Set/Alter Service Tax Details	? No ? Yes ? No ? Yes ? No	Enable Fringe Benefit Tax (FBT) Set/Alter FBT Details Enable Payroll Statutory Set/Alter Payroll Statutory Details Enable MCA Reports	? No ? No ? Yes ? No 2 No
	Tax In	formation	
VAT VAT Loca	TIN (Composition) TIN (Regular) al Sales Tax Number	:	
Inter- PAN	state Sales Tax Numbe I / Income - Tax No.	r: :	
Edi Acco	unto E2: Inventory	E3: Statutory E6: Add.Ons	

Figure 1.2 Enabling Excise

The Excise Registration Details sub-form appears as shown

Englistration Type       Manufacturer         Address       : 55, Koramangala Industrial Area       Dealer         Manufacturer       Manufacturer         Bengaluru       Manufacturer         Address       : 55, Koramangala Industrial Area         PiN Code       : 560064         Telephone No.       : 08055647825         Aqua Lt       : Karias         Manufacturer Unit)       Unit Mailing Name         Unit Mailing Name <td: aqua="" ltd.,<="" td="">         (Will be used in all Excise Reports)         Excise Registration (ECC) No.         Excise Registration (ECC) No.         Importer Exporter Code (IEC)         Type of Manufacturer         Regular         Large Tax payer Unit (LTU) Code :         Excise Book Name (as per Rule 11)         Book</td:>	
PIN Code :: 550064 Telephone No. : 00055647825	
PIN Code       :: 560064         Telephone No.       :: 08055647825         Excise Details (Manufacturer Unit)         Unit Mailing Name       :: Aqua Ltd., (Will be used in all Excise Reports)         Excise Registration (ECC) No.       ::         Date of Registration       ::         Importer Exporter Code (IEC)       :         Type of Manufacturer       : Regular         Large Tax payer Unit (LTU) Code       :         Excise Book Name (as per Rule 11) : Book       :         Other Details       :         Code       :         Excise Book Name (as per Rule 11) : Book	
Excise Details (Manufacturer Unit)         Unit Mailing Name : Aqua Ltd., (Will be used in all Excise Reports)         Excise Registration (ECC) No. : Date of Registration : Importer Exporter Code (IEC) : Type of Manufacturer : Regular Large Tax payer Unit (LTU) Code : Excise Book Name (as per Rule 11) : Book         Other Details         Division         Commissionerate         Content in Code in the Commissionerate	
Unit Mailing Name       : Aqua Ltd.,         (Will be used in all Excise Reports)         Excise Registration (ECC) No.         Date of Registration         Importer Exporter Code (IEC)         Type of Manufacturer         : Regular         Large Tax payer Unit (LTU) Code         : Excise Book Name (as per Rule 11)         : Book         : Other Details         : Commissionerate         : Dote         : Excise Book Name (as per Rule 11)	
Unit Mailing Name : Aqua Ltd., (Will be used in all Excise Reports) Excise Registration (ECC) No. : Date of Registration : Importer Exporter Code (IEC) : Type of Manufacturer : Regular Large Tax payer Unit (LTU) Code : Excise Book Name (as per Rule 11) : Book <u>Other Details</u> Range <u>Division Commissionerate</u> Code : Code :	
Excise Registration (ECC) No. : Date of Registration : Importer Exporter Code (IEC) : Type of Manufacturer : Regular Large Tax payer Unit (LTU) Code : Excise Book Name (as per Rule 11) : Book <u>Other Details</u> Range <u>Division Commissionerate</u> Code :	
Date of Registration : Importer Exporter Code (IEC) : Type of Manufacturer : Regular Large Tax payer Unit (LTU) Code : Excise Book Name (as per Rule 11) : Book Cother Details Commissionerate Code : Code :	
Importer Exporter Code (IEC) : Type of Manufacturer : Regular Large Tax payer Unit (LTU) Code : Excise Book Name (as per Rule 11) : Book Cother Details Commissionerate Code : Code :	
Type of Manufacturer : Regular Large Tax payer Unit (LTU) Code : Excise Book Name (as per Rule 11) : Book Other Details Range Division Commissionerate Fode : Code :	
Large Tax payer Unit (LTU) Code : Excise Book Name (as per Rule 11) : Book           Other Details           Other Details           Range         Division         Commissionerate           Forde         Forde         Forde         Forde	
Excise Book Name (as per Rule 11) : Book           Other Details           Range         Division         Commissionerate           Forde         Forde         Forde         Forde	
Other Details       Other Details       Range     Division     Commissionerate       Code     Code     Code	
Other Details           Other Details           Range         Division         Commissionerate           Corde         Corde         Corde	
Other Details           Other Details           Range         Division         Commissionerate           Corde         Corde         Corde         Corde	
Range <u>Division</u> <u>Commissionerate</u>	
Name : Name : Name :	
Address : Address : Address :	

Figure 1.3 Excise Registration Details Screen

3. Registration Type: Select Manufacturer from Registration Types list



- 4. 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.
- 5. **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 15 digits Excise Registration Number (ECC) of the Company/Unit, e.g. AAPCL2149RXM001
- Date of Registration: Enter the date of Excise registration, e.g. 10-4-2001
- Type of Manufacturer: select the appropriate Manufacturer Type from the list of Types of Manufacturer, e.g. Regular

Excise F	Registration Details	Agua Ltd.,	Ctrl + M
		Excise Registration Details	
	Registration Type	: Manufacturer	
	Address	: 55, Koramangala Industrial Area	
		Bengaluru	
	DIN Code	. 500004	
	Telephone No.	: 08055647825	
		Excise Details	
		(Manufacturer Unit)	
	Unit Mailing Name (Will be used in all Ex	: Aqua Ltd., ccise Reports)	
	Excise Registration (E	ECC) No. : AAPCL2149RXM001	
	Date of Registration	: 10-Apr-2001 Types of Manufacturer	
	Importer Exporter Cod	le (IEC) :	
	Type of Manufacturer	Regular Regular	
	Large Tax payer Unit (	(LTU) Code : Small Scale Industries(SSI)	
	Excise Book Name (a	is per Rule 11) :	
		Other Details	
	Range	Division Commissionera	te
	Code :	Code : Code :	
	Name :	Name : Name :	
	Address :	Address : Address :	

Figure 1.4 Selection of Type of Manufacturer



□ Large Tax Payer Unit (LTU) Code: Enter the LTU code, if your company/unit is a large tax payer and has opted for assessment in Large Tax Payer Unit.

Skip the Large Tax Payer Unit (LTU) Code field.



**Large Tax Payers** are those assessees who pay large amount of Tax. They are the eligible taxpayer for the purposes of being served by the LTU. For e.g.: **Rs.5 Crores** 

**Large Tax Unit** is self-contained tax office under the Department of Revenue acting as a single window clearance point for all matters relating to Central Excise, Income Tax/ Corporate Tax and Service Tax. Eligible Tax Payers who opt for assessment in LTU shall be able to file their excise return, direct taxes returns and service tax return at such LTUs and for all practical purposes will be assessed to all these taxes there under. These units are being equipped with modern facilities and trained manpower to assist the tax payers in all matters relating direct and indirect tax/ duty payments, filing of documents and returns, claim of rebates/ refunds, settlement of disputes etc.

Large Tax Unit location Code for Bangalore is L-10000

More information on LTU is available on - http://www.cbec.gov.in/cae1-english.htm

Excise Book Name (as per Rule 11): Enter the Excise Book Name which is allowed by the Commissioner of Central Excise for the company/unit.

Select the option New Number from the List of Excise Books, to view Serial Number Alteration (Secondary) screen

Serial Num	ber Alterat	ion (Second	a <b>ry) Aq</b> ua	Ltd.,		
Name :						
(alias)	-					
Method of N	umbering		? Automatic (Ma	anual Override)		
Prevent D Starting Num	uplicates		? Yes 2.1			
Width of Nun	norical Dart		1. 1. 			
Prefill with 7			2 No			
			: 110			
Resta	art Number	ing	Prefix I	Details	Suffix I	Details
Applicable	Starting	Particulars	Applicable	Particulars	Applicable	Particulars
From	Number		From		From	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Арг-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	
1-Apr-2012	1	Yearly	1-Apr-2012		1-Apr-2012	

Figure 1.5 Serial Number Alteration Screen



Name: Enter the excise invoice book name allowed by the Commissioner of Central Excise for the company/unit, e.g. Aqua/Rule11/Book1/12-13

Aqua - Denotes Company Name.

Rule 11: Denotes that invoice book is maintained as per Rule 11 of Central Excise

Rules, 2002

Book1: Stands for Book Number, which is allowed for the current financial year

12-13: Denotes the financial year.

 Method of Numbering: By default Automatic (Manual Override) is displayed as the method of numbering.



**Automatic (Manual override)** method of numbering assures the Rule 11 requirement of maintaining invoices serially numbered and sequence of numbering.

- Prevent Duplicates: By default this field will be set to Yes.
- Starting Number: Enter the Starting Voucher Number which is allowed by the Commissioner of Central Excise. E.g. 101
- Width of Numerical part: Mention the width of the numerical part.
- Prefill with Zero: when this option is set to No the digits before the invoice number will be blank. If this field is set to Yes the invoice number will be prefilled with Zeros based on the width of numerical part e.g. 00001 (where the width of numerical part is set to 5).
- Restart Numbering: In this field enter the Starting Number as 101 and ensure under Particulars the Type of Period is Yearly

In this section user can set the dates to restart the voucher number by defining the types of period (Daily, Monthly, Never, weekly or Yearly).

• **Prefix Details**: Here enter the information to be prefixed with voucher number

**Applicable From**: Enter **1-4-2012** in **Applicable From** field. The date mentioned in this field indicates the date from when the prefix should be displayed along with the voucher number.

Particulars: Enter the information to be prefixed to the voucher number E.g. Aqua/

• **Suffix Details**: Here enter the information to be suffixed with voucher number.

**Applicable From:** Enter **1-4-2012** in **Applicable From** field. The date mentioned in this field indicates the date from when the suffix should be displayed along with the voucher number.

Particulars: Enter the information to be suffixed to the voucher number E.g. /11-12



For complete details on **Restart Numbering, Prefix and Suffix Details** refer **Tally.ERP 9 Help**, topic **Voucher Types > Use Advance Configuration** 



Serial Number Alter	ation (Second	ary) Aqua	Ltd.,		
Name : Aqua/	Rule 11/Boo	k 1/12-13			
(alias)					
Method of Numbering		2 Automatic (Ma	anual Override)		
Prevent Duplicates		? Yes	andar overnide)		
Width of Numerical Pa	art	: 0			
Prefill with ZERO		? No			
Restart Numb	ering	Prefix [	Details	Suffix	Details
Applicable Startin From Numb	g Particulars er	Applicable From	Particulars	Applicable From	Particulars
1-Арг-2012 10	1 Yearly	1-Apr-2012	Aqua/	1-Apr-2012	/12-13
					Accept ?
					Yes or No

Figure 1.6 Completed Serial Number Alteration Screen

In Tally.ERP 9 user can create more than one Excise Book Name for the same company or Unit. But, as per Rule 11 of Central Excise Rules, 2001 only one invoice book shall be in use at a time. A unit can maintain more than one invoice book if it is allowed by the Deputy/Assistant Commissioner of Central Excise.

To create more **serial numbers**, user can follow the above said procedure or directly create the serial numbers from the option **Serial Number** in **Accounts info.** menu.



The option **Serial Number** will be displayed in **Accounts Info.**menu only when the Excise Feature is enabled and the **Registration Type** of the **Company/Unit** is selected as **Manufacturer**. Serial Number option can be used to create or alter the serial numbers.

- 6. 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 **08**
    - Name: Enter Range Name as koramangala
    - 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 I
  - Address: Enter the **Commissionerate Address**

xcise R	Registration Detai	ls		Agua Ltd.,			Ctrl + M
			Exc	ise Registration Details			
	Registration Type	: Manufactu	er				
	Address	: 55, Koraman Bengaluru	gala Industrial Area				
	PIN Code Telephone No.	: 560064 : 0805564782	5				
				Excise Details			-
				(Manufacturer Unit)			
	Unit Mailing Name (Will be used in all	: Excise Reports)	Aqua Ltd.,				
	Excise Registration	n (ECC) No. :	AAPCL2149RXM00	1			
	Date of Registration	n :	10-Apr-2001				
	Importer Exporter 0	Code (IEC) :					
	Type of Manufactur	rer :	Regular				
	Large Tax payer Ur	nit (LTU) Code :					
	Excise Book Name	e (as per Rule 11) :	Aqua/Rule 11/Bool	k 1/12-13			
							_
				Other Details			
	Range		Division		Commissione	erate	
	Code : 08		Code	: 02	Code	: 09	
	Name : Ko	ramangala	Name	: Division II	Name	: Bangalore I	
	Address : 6th Sa Ba	i Floor, A Wing, Kei dhan,Koramangala, ngalore Urban 5600	ndriya Address 34	: 7th Floor, C Wing, Kendriya Sadhan, Koramangala, Bangalore Urban 560034	Address	: PB No. 5400, Queen's Road CR Building, Bangalore GPO, Bangalore Urban	

Figure 1.7 Completed Excise Registration Details

7. Press Enter to accept and save Excise Registration Details.



## 1.2.1 Enabling VAT

To enable VAT Feature, for a company

- 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 below

<u></u>	AT Details
State Type of Dealer	: Karnataka ? Regular
Regular VAT Applicable From	: 1-4-2012
Additio	nal Information
LVO/VSO Code	: 15
Authorised Person	: Pramod
Status / Designation	: Manager
Place	Bangalore_

Figure 1.8 VAT Details screen

#### 1.2.2 Tax Information

- 1. Enter VAT TIN e.g. 11004578123
- 2. Enter Inter-state Sales Tax Number e.g. 42514878245
- 3. Enter Company's PAN / Income Tax No. e.g. AAPCL2149R

Company: Aqua Ltd.,						
Statutory & Taxation						
Enable Excise Set/Alter Excise Details (Note : 'Enable Maintain Multiple Godowns' for Multiple Excise Units)	? Yes ? Yes	Enable Tax Deducted at Source (TDS) Set/Alter TDS Details Enable Tax Collected at Source (TCS) Set/Alter TCS Details	?Yes ?No ?Yes ?No			
Follow Excise rules for invoicing Enable Value Added Tax (VAT) Set/Alter VAT Details Enable Service Tax Set/Alter Service Tax Details	? No ? Yes ? Yes ? Yes ? No	Enable Fringe Benefit Tax (FBT) Set/Alter FBT Details Enable Payroll Statutory Set/Alter Payroll Statutory Details Enable MCA Reports	? No ? No ? Yes ? No ? No			
	<u>Tax In</u>	formation				
VAT TIN (Composition) : VAT TIN (Regular) : <b>11004578123</b> Local Sales Tax Number : Inter-state Sales Tax Number : <b>42514878245</b> PAN / Income - Tax No. : <b>AAPCL2149R</b>						
			Accept ?			
F1: Accounts	s F2: Inventory	F3: Statutory F6: Add-Ons	Yes or No			

Figure 1.9 Statutory & Taxation features Screen

12.Press Enter to accept and save.



# Lesson 2: Creating Masters

# 2.1 Creating a Customer Ledger

To create the Sundry Debtor (Customer) Ledger,

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

- 1. Enter the Name of the Customer in the Name field. E.g. Universal Distributors
- 2. Select the group Sundry Debtors in the Under field.
- 3. Set Maintain Balances Bill by Bill to Yes and enter the Default Credit Period if any
- 4. Set Inventory Values are affected to No
- 5. In **Mailing Details** and **Tax Information** sections enter the supplier contact details, Income Tax and the Sales Tax numbers.
- 6. Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.



Figure 2.1 Customer Ledger Creation



- 7. In the Excise Details screen,
  - □ Enter the Excise Registration (ECC) No. of the customer e.g. AACCL0014CXD001
  - Enter the Date of Excise Registration in Date of Registration field e.g. 20-Jul-2004
  - Enter the Range under which the supplier's company is registered. E.g. Yeshwanthpur II
  - 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 III
  - In Default Nature of Purchase field select the option Not Applicable
  - □ Select the Nature of Removal as Domestic from Types of Removal list.

Excise Details	Aqui	a Ltd.,		Ctrl + M 🛛
Currency of Ledger : ₹ Maintain balances bill-by-bill ? Yes Default Credit Period : Inventory values are affected ? No Cost centres are applicable ? No Is Service Provider/Receiver ? No Is TOS Deductable ? No Is TCS Applicable ? No	Excise Excise Registration (ECC) No. Date of Registration Importer Exporter Code (IEC) Range Division Commissionerate Default Nature of Purchase Nature of Removal Notification Number	Details : AACCL0014CXD001 : 20-Jul-2004 : : Yeshwantpur II : Yeshwantpur : Bangalore III : <sup>J</sup> Not Applicable : Domestic :	Types of Removal Captive Consumption Domestic Export Export Export - Duty Chargeable Removal As Such Special Rate	
Opening Ba	ance ( on 1-Apr-2012) :			

Figure 2.2 Excise Details



It is must to define the nature of removal for a customer. The **Nature of Removal** depends upon the removal, whether it is for **Domestic/Exports/Exempt sales**. The Type of Removal set for the ledger can be altered/changed during transaction.



Ledger Creation		Aqua Ltd.,	
Name : Universal Distribu (alias) :	itors		Total Op. Bal
Under	. Fundas Dabtara		Mailing Details
Currency of Ledger	: Sundry Debtors (Current Assets)	Name Address	: Universal Distributors : No.54, Jai Industrial Area Yeshwantpur
Maintain balances bill-by-bill	7 Yes		Bangalore
Default Credit Period	:	State	: Karnataka
Cost centres are applicable	7 No 7 No	Pin Code	. 360022
Sta	tutory Information		
Is Service Provider/Receiver	7 No		Tax Information
Is TCS Applicable	7 NO 7 NO	PAN / IT No.	: AACCL0014C
		Set/Alter VAT Det Set/Alter Excise D	tails ? <b>Yes</b> Details? <b>Yes</b>
			Accept ?
0	pening Balance ( on 1-Apr-2012) :		Yes or No

The completed Customer ledger appears as shown

Figure 2.3 Completed Customer Ledger Creation screen

8. Press Enter to Accept and save.



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



# 2.2 Creating a Supplier Ledger

To Create the Sundry Creditor (Supplier) Ledger

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

- 1. Enter the Name of the Supplier in the Name field. E.g. Swastik Water Suppliers
- 2. Select Sundry Creditors as the group name in the Under field.
- 3. Set Maintain Balances Bill by Bill to Yes and enter the Default Credit Period if any.
- 4. Set Inventory Values are affected to No
- 5. In the **Mailing Details** and **Tax Information** section enter the supplier contact details, Income Tax and the Sales Tax numbers.
- 6. Enable Set/Alter Excise Details to Yes to display the Excise Details screen.

Ledger Creation	Aq	ua Ltd.,	
Name : Swastik Water Sup (alias) :	pliers		<u>Total Op. Bal.</u>
Under Currency of Ledger Maintain balances bill-by-bill Default Credit Period Inventory values are affected	: Sundry Creditors (Current Liabilities) : ₹ ? Yes : ? No	Name Address State PIN Code PAN / IT No. Set/Alter VAT Detai Set/Alter Excise Det	Mailing Details : Swastik Water Suppliers : 564, JP Nagar 4th Phase Bangalore : Karnataka : 560076 ax Information : AESDE3210N Is 7 Yes ails7 Yes
Ope	ning Balance ( on 1-Apr-2012) :		

Figure 2.4 Supplier Ledger Creation

#### 7. In the Excise Details screen,

- □ Enter the Excise Registration Number of the supplier. E.g. AESDE3210NXM001
- **E** Enter the **Date of Excise Registration** in Date of Registration field. E.g. **15-May-1999**
- Enter the Range under which the supplier's company is registered. E.g. Bommanahalli
- Enter the **Division** under which the supplier's company is registered. E.g. **Division IV**



- Enter the Commissionerate under which the premise of the Supplier's company is registered.
   E.g. Bangalore I
- Select the Default Nature of Purchase as Manufacturer from Nature of Purchase



The **Default Nature of Purchase** depends upon the status of the supplier, whether he is a Manufacturer / First Stage Dealer / Importer / Second Stage Dealer. The default **Type of Purchase** set for the Ledger can be altered/changed during transaction.

Excise Details	Aqu	a Ltd.,		Ctrl + M 🗙
Name : Swastik Water Supplie (alias) :	ərs		Total Op. Bal	
	Sundry Creditors (Current Liabilities)	Name : Sw Address : 56 4th	letails vastik Water Suppliers 4. JP Nagar	
	Ves         Excise           No         Excise Registration (ECC) No. Date of Registration Importer Exporter Code (IEC) Range Division Commissionerate Default Nature of Purchase Nature of Removal Notification Nun Notification Nun J Not Appl Agent of Im Agent of M First Stage From Agen From Agen From Agen From Agen Importer	Details     AESDE3210NXM001     15-May-1999     Bommanahalli     Division IV     Bangalore I     Manufacturer     Nature of Purchase icable iporter t of Dealer t of Dealer t of Manufacturer	(Consignment Agent) (Consignment Agent)	
	Balance ( on 1-Apr-2012	rer Depot rom Importer	1 more ↓	

Figure 2.5 Excise Details screen

Delect the Nature of Removal as Domestic from Types of Removal list.



The nature of removal can be defined for a **supplier** in such cases where the party acts as a **supplier** as well as a **customer**. However Nature of Removal will be used only in Sales and s (where good are removed from factory)



Ledger Creation		Aqua Ltd.,		
Name : Swastik Water Su (alias) :	ıppliers			Total Op. Bal.
Under Currency of Ledger Maintain balances bill-by-bill Default Credit Period Inventory values are affected	: Sundry Creditors (Current Liabilities) : ₹ ? Yes : ? No	Name Address State PIN Code PAN / IT No. Set/Alter VAT Det Set/Alter Excise D	Mailing Details : Swastik I : 564, JP N 4th Phas Bangalou : Karnatak : 560076 <u>Tax Information</u> : AESDE32 ails ? Yes etails? Yes	Water Suppliers lagar e a a
O	pening Balance ( on 1-Apr-2012) :			Accept ?

The completed Supplier Ledger appears as shown

Figure 2.6 Completed Supplier Ledger screen

8. Press Enter to accept and save.

## 2.3 Creating a Sales Ledger

To create a Sales Ledger,

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

- 1. Enter the Name of the sales ledger you wish to create, for e.g., Sales @ 13.5%.
- 2. Select Sales Accounts as the group name in the Under field.
- 3. Set Inventory values are affected to Yes.



4. Set the option **Used In VAT Returns** to **Yes** to display the default VAT/Tax Class sub screen.

Ledger Creation		Aqua Ltd.,
Name : Sales @ 13.5% (alias) :		Total Op. Bal
Under	: Sales Accounts	
Currency of Ledger Maintain balances bill-by-bill	:₹ 7 No	
Inventory values are affected Type of Ledger	7 Yes 7 <sup>J</sup> Not Applicable	
Statut Used In VAT Returns Use for Assessable Value Calculation	ory Information ? <mark>Yes</mark> n ? No	
Opening Balance ( on 1-Apr-201	2):	

Figure 2.7 Sales Ledger Creation

5. Select the required VAT/Tax Class, for e.g., Sales @ 13.5%

	VAT/Tax Class	Create Display
Information Sales @ 13.5%		Alter
	VAT/TAX Class	CI C
Particulars	Activated From	Deactivated From
↑ 19 more		
Purchase Tax @ 12.5%	1-Apr-2010	
Purchase Tax @ 13.5%	1-Apr-2010	
Purchase Tax @ 14%	1-Apr-2011	
Purchase Tax @ 15%	1-Apr-2010	
Purchase Tax @ 17%	1-Apr-2012	
Purchase Tax @ 2%	1-Apr-2010	-
Purchase Tax @ 20%	1-Apr-2010	
Purchase Tax @ 4%	1-Apr-2010	
Purchase Tax @ 5%	1-Apr-2010	
Sales @ 1%		
Sales @ 12.5%		
Sales @ 13.5%	1-Apr-2010	
		16 more ⊥

Figure 2.8 VAT/Tax Class Selection

6. Set the option Use for Assessable Value Calculation to No



The completed Sales ledger appears as shown:

Ledger Creation		Aqua Ltd.,
Name : Sales @ 13.5%		Total Op. Bal.
(alias) :		
	L	
Under	: Sales Accounts	
Currency of Ledger	ः र	
Maintain balances bill-by-bill	7 No	
laurates contrast and affected	0 X	
Type of Ledger	7 Yes 7 J Not Applicable	
Type of Ledger	/ Not Applicable	
Statut	tory Information	
Lised in VAT Returns	7 Yos	
Lies for Assessable Make Calculation	- 7 No.	
Use for Assessable value Calculatio		
		Accept ?
		-
Opening Balance ( on 1-Apr-20)	(2):	Yes or No

Figure 2.9 Sales Ledger

7. Press Enter to Accept and save.



It is recommended to create separate Sales ledgers with appropriate VAT classification for different rates of VAT. However, Tally.ERP 9 provides you the flexibility to use a common sales ledger for different rates, by selecting VAT classification as Not Applicable and allows selection of required classification from the list of VAT/Tax Class while recording a transaction.



# 2.4 Creating a Purchase Ledger

#### To create a Purchase Ledger,

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

- 1. Enter the Name of the purchase ledger you wish to create, for e.g., Purchase of Raw Materials
- 2. Select Purchase Accounts as the group name in the Under field.
- 3. Set Inventory values are affected to Yes.
- 4. Set the option **Used In VAT Returns** to **Yes** to display the default VAT/Tax Class sub screen.

Ledger Creation		Aqua Ltd.,
Name : Purchase of Raw M (alias) :	aterials	_Total Op. Bal
Under	: Purchase Accounts	
Currency of Ledger Maintain balances bill-by-bill	: <b>र</b> 7 No	
Inventory values are affected Type of Ledger	7 Yes 7 <sup>J</sup> Not Applicable	
Statute	ory Information	
Used In VAT Returns	7 Yes	
Use for Assessable Value Calculation	1 7 No	
Opening Balance (on 1-Apr-201	2):	

Figure 2.10 Purchase Ledger Creation

5. Select the required VAT/Tax Class, for e.g., Purchases @ 5%.

VAT/Tax Class	3		Create Display Alter
VAT/TAX Cla	SS		
Particulars	Activated From	Deact	ivated From
↑ 31 more			
Purchase From URDs - Taxable Goods @ 4%	1-Apr-2010		
Purchase From URDs - Taxable Goods @ 5%	1-Apr-2010		
Purchases @ 1%			
Purchases @ 12.5%			
Purchases @ 13.5%	1-Apr-2010		
Purchases @ 14%	1-Apr-2011		
Purchases @ 15%	1-Apr-2010		
Purchases @ 17%	1-Apr-2012		
Purchases @ 2%	1-Apr-2009		
Purchases @ 20%			
Purchases @ 4%			
Purchases @ 5%	1-Apr-2010		
		11 1	nore ↓

Figure 2.11 VAT/Tax Class Selection


### 6. Set the option **Use for Assessable Value Calculation** to **No**

The completed purchase ledger appears as shown

Ledger Creation		Aqua Ltd., I
Name : Purchase of Raw M	laterials	Total Op. Bal.
(alias) :		
Linder	· Purchase Account	
Under	. Turchase Account	•
Company of Lodger		
Currency of Ledger Maintain balances bill-by bill	: <del>र</del> 7 No	
Maintain balances bin-by-bin	7 110	
Inventory values are affected	7 Yes	
Type of Ledger	7 J Not Applicable	
Statu	tory Information	
Used In VAT Returns	7 Yes	
Use for Assessable Value Calculation	n 7 No	
		A
		Accept ?
Opening Balance ( on 1-Apr.20	17):	No. No.
		Yes or NO

Figure 2.12 Purchase Ledger

7. Press Enter to Accept and save.



It is recommended to create separate Purchase ledgers with appropriate VAT classification for different rates of VAT. However, Tally.ERP 9 provides you the flexibility to use a common Purchase ledger for different rates, by selecting VAT classification as Not Applicable and allows selection of required classification from the list of VAT/Tax Class while recording a transaction



# 2.5 Creating VAT Ledgers

### 2.5.1 Input VAT

To create a Input VAT Ledger,

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

- 1. Enter the Name of the input VAT ledger you wish to create, for e.g., Input VAT @ 5%
- 2. Select Duties & Taxes as the group name in the Under field.
- 3. Select VAT from the Type of Duty/Tax list in the field Type of Duty/Tax.
- 4. In VAT Sub Type field select Input VAT form the List of VAT SubTypes

Lodger Creation	٨	aua I ta
Name : Input VAT @ 5% (alias) :	Total Op. Ba	
Under Currency of Ledger Type of Duty/Tax VAT Sub Type VAT/Tax Class Maintain balances bill-by-bill Inventory values are affected Percentage of Calculation (eg 5) Method of Calculation	: Duties & Taxes (Current Liabilities) : VAT : VAT : J Not Applicable 7 No 7 No 7 No 7 0 % :	List of VAT SubTypes J Not Applicable Input VAT Output VAT
Opening Balance (on 1-Apr-201	2):	

Figure 2.13 Input VAT Ledger Creation

- 5. Select the requisite VAT/Tax Class, for e.g., Input VAT @ 5% from the VAT/TAX Class list
- 6. **Percentage of Calculation** and **Method of Calculation** are updated automatically based on the Type of Duty/Tax and VAT/Tax Class selected.
- 7. Select Normal Rounding in Rounding Method field and set Rounding Limit to 1.



Ledger Creation		Aqua Ltd.,
Name : Input VAT @ 5% (alias) :		_Total Op. Bal
Under	: Duties & Taxes (Current Liabilities)	
Currency of Ledger Type of Duty/Tax VAT Sub Type VAT/Tax Class Maintain balances bill-by-bill	: ₹ : VAT : Input VAT : Input VAT @ 5% 7 No	
Inventory values are affected Percentage of Calculation (eg 5) Method of Calculation Rounding Method Rounding Limit	7 No 7 5 % : On VAT Rate : Normal Rounding 1	
		Accept ?
Opening Balance ( on 1-Apr-20	12):	Yes or No

The completed Input VAT ledger appears as shown

Figure 2.14 Completed Input VAT Ledger Creation screen



## 2.5.2 Output VAT

To create a Output VAT Ledger,

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

- 1. Enter the Name of the Output VAT Ledger you wish to create, for e.g., Output VAT @ 13.5%
- 2. Select Duties & Taxes as the group name in the Under field.
- 3. Select VAT from the Type of Duty/Tax list in the field Type of Duty/Tax.
- 4. In VAT Sub Type field select Output VAT form the List of VAT SubTypes

Lodgor Croation		Δαιι	altd
Name - Output MAT @ 43 5		Total On Bal	
Name : Output VAT @ 13.5	/s	Total Op. Dai.	
(alias) :			
Under	: Duties & Taxes		
	(Current Liabilities)		
	(0011211 2102111120)	1	ist of VAT SubTypes
Currency of Ledger		-	ist of VAI SubTypes
Type of Duty/Tax	VAT		
VAT Sub Tupo	Output MAT		Not Applicable
VAI Sub Type	. Output vAt		
VAT/Tax Class	: Not Applicable		
Maintain balances bill-by-bill	7 No		
,			
Inventory values are affected	7 No.		
Percentage of Calculation (eg.5)	20%		
Method of Coloulation (eg 5)			
Wethod of Calculation			
Opening Balance ( on 1-Apr-201	2):		
	•		

Figure 2.15 Output VAT Ledger Creation

- 5. Select the requisite VAT/Tax Class, for e.g., Output VAT @ 13.5% from the VAT/TAX Class list.
- 6. **Percentage of Calculation** and **Method of Calculation** are updated automatically based on the Type of Duty/Tax and VAT/Tax Class selected.



Leager creation		Aqua Ltu.
Name : Output VAT @ 13.5 (alias) :	96	тоагор. ваг.
Under	: Duties & Taxes (Current Liabilities)	
Currency of Ledger Type of Duty/Tax VAT Sub Type VAT/Tax Class Maintain balances bill-by-bill	: <b>र</b> : VAT : Output VAT : Output VAT @ 13.5" 7 No	%
Inventory values are affected Percentage of Calculation (eg 5) Method of Calculation Rounding Method Rounding Limit	7 No 7 13.50 % : On VAT Rate : Normal Rounding : 1	
		Accept ?
Onening Release ( on 4 Apr 30	171 •	1

7. Select Normal Rounding in Rounding Method field and set Rounding Limit to 1

Figure 2.16 Completed Output VAT Ledger Creation screen

8. Press Enter to Accept and save the ledger.



It is recommended to create separate Output VAT ledgers with appropriate VAT classification for different rates of VAT. However, Tally.ERP 9 provides you the flexibility to use a common Output VAT ledger for different rates, by selecting VAT classification as Not Applicable and allows selection of required classification from the list of VAT/Tax Class while recording a transaction.



# 2.6 Creating Excise Duty Ledgers

### 1. 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.



The option **CENVAT** needs to be selected in the Duty ledgers to avail the CENVAT Credit. This will be explained in detail in **Purchase Voucher Processing**.

4. In Excise Accounting Code field enter the accounting code of Basic Excise Duty- 00380003



**8 digit Accounting Code** and amount tendered against each type of duty should be mentioned in G.A.R.-7 Challan. Screen

5. In Duty Head field select from the List of Excise Duty Classification

Ledger Creation	Aqua	Ltd.,	Ctrl + M 🗙
Name : Basic Excise Duty @ 12% (alias) :	Total Op. Bal		List of Excise Duty Classifications AED (GSI) AED on HSD AED (PMT) AED (TTA) AED (TTW) Basic Excise Duty
Under : Duties & Taxes (Current Liabilities Type of Duty/Tax : ₹ Excise Accounting Code Duty Head : 0380003 Duty Head : 1380003 Inventory values are affected ? No Use For Payroll ? No Percentage of Calculation (eg 5) ? 0 %	s)	Gateway of 7 Accounts in Ledge Single Ledge Create Display Alter Multiple Ledg CReate Display AlTer Quit	Education Cess NCCD Other Cess Secondary Education Cess Special AED Special Excise Duty
Opening Balance ( on 1-Apr-2012) :			

Figure 2.17 Ledger Creation



- 6. Set the option Inventory values are affected to No
- 7. In Percentage of Calculation field enter 12% as the percentage of calculation
- 8. In **Method of Calculation** field, Tally.ERP 9 defaults **On Assessable Value** as the method of calculation.
- 9. Select Not Applicable in Rounding Method field

The completed ledger appears as shown

Ledger Creation		Aqua I td.,
Name : Basic Excise Duty (	<u>n</u> 12%	Total Op. Bal.
(anas) .		
	L	
Under	: Duties & Taxes (Current Liabilities)	
Currency of Ledger	ः 🛃	
Excise Accounting Code	: 0380003	
Duty Head Maintain balances bill-by-bill	: Basic Excise Duty 2 No	
Maintain balances bin-by-bin		
Percentage of Calculation (eg 5)	7 No 7 12 %	
Method of Calculation	: On Assessable Val	ue
Koonding Method	. Not Applicable	
		Accept ?
Opening Balance ( on 1-Apr-20	12):	Yes or No

Figure 2.18 Completed Ledger Creation screen

10.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

- 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.



The option **CENVAT** needs to be selected in the Duty ledgers to avail the CENVAT Credit. This will be explained in detail in **Purchase Voucher Processing**.

4. In Excise Accounting Code field enter the accounting code of Education Cess - 00380111



It is mandatory to mention **Accounting codes of Duty/Cess** along with description of duty in **GAR 7 Challan**.

5. In Duty Head field select Education Cess from the List of Excise Duty Classification



Figure 2.19 Education Cess Ledger Creation



- 6. Set the option Inventory values are affected to No
- 7. In Percentage of Calculation field enter 2% as the percentage of calculation
- 8. In **Method of Calculation** field, Tally.ERP 9 defaults **On Total Excise Duty** as the method of calculation.
- 9. Select Not Applicable in Rounding Method field.

The completed Education Cess ledger appears as shown:

Lodgor Croation		Agua Ltd
Name Education Cost (#)	70/	Total On Bal
(alias)	2.76	
(allas) .		
Under	: Duties & Taxes	
	(Current Liabilities)	
Currency of Ledger	· •	
Type of Duty/Tax	Excise	
Excise Accounting Code	: 00380111	
Duty Head	: Education Cess	
Maintain balances bill-by-bill	7 No	
Inventory values are affected	7 No	
Percentage of Calculation (eg 5)	72%	
Method of Calculation	: On Total Excise Du	ty
Rounding Method	: - Not Applicable	
		Accept ?
Opening Balance (on 1-Apr-20	12):	Yes or No

Figure 2.20 Completed Education Cess Ledger Creation screen



### 3. Creating Secondary and Higher Education (SHE) Cess Ledger

To create a Secondary and Higher Education (SHE) 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**.



The option CENVAT needs to be selected in the Duty ledgers to avail the CENVAT Credit. This will be explained in detail in Purchase Voucher Processing.

4. In Excise Accounting Code field enter the accounting code of Secondary Education Cess - 00380115.



It is mandatory to mention Accounting codes of Duty/Cess along with description of duty in **GAR 7 Challan**.

5. In Duty Head field select Secondary Education Cess from the List of Duty Heads







- 6. Set the option Inventory values are affected to No
- 7. In Percentage of Calculation field enter 1% as the percentage of calculation
- 8. In **Method of Calculation** field, Tally.ERP 9 defaults **On Total Excise Duty** as the method of calculation.
- 9. Select Not Applicable in Rounding Method field

The completed Secondary Education Cess ledger appears as shown:

Lodger Creation		Agua Ltd
News Creation		Total On Bal
(alias)	un cess @ 1%	
(anas) .		
Under	: Duties & Taxes	
	(Current Liabilities)	
Currency of Ledger		
Type of Duty/Tax	Evcise	
Excise Accounting Code	00380111	
Duty Head	Secondary Education	Cess
Maintain balances bill-by-bill	7 No	
· · · · · · · · · · · · · · · · · · ·		
Inventory values are affected	7 No	
Percentage of Calculation (eg 5)	71%	
Method of Calculation	: On Total Excise Du	ty
Rounding Method	: J Not Applicable	
		Accept 2
		Accept .
Opening Balance ( on 1-Apr-20	12):	Vec - No
		Yes or NO

Figure 2.22 Secondary Education Cess Ledger



# 2.7 Creating CENVAT Ledgers

### 1. (CENVAT) Ledger

To create a **CENVAT** Ledger,

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

- 1. Enter the Name of the excise duty ledger you wish to create, for e.g., (CENVAT)
- 2. Select Duties & Taxes as the group name in the Under field.
- 3. Select CENVAT from the Type of Duty/Tax list in the field Type of Duty/Tax.
- 4. Skip the Excise Accounting Code field
- 5. In Duty Head field select from the List of Excise Duty Classification
- 6. Set the option Inventory values are affected to No
- 7. In Percentage of Calculation field enter 12% as the percentage of calculation
- 8. In **Method of Calculation** field, Tally.ERP 9 defaults **On Assessable Value** as the method of calculation.
- 9. Select Not Applicable in Rounding Method field

The completed CENVAT ledger appears as shown

Ledger Creation		Aqua Ltd.,
Name : Basic Excise Duty (	CENVAT)	Total Op. Bal.
(alias) :		
Linder	Dution & Toxon	
Under	(Current Liabilities)	1
Comment of the states		
Type of Duty/Tax		
Excise Accounting Code	:	
Duty Head	: Basic Excise Duty	
Maintain balances bill-by-bill	( NO	
Inventory values are affected	7 No	
Percentage of Calculation (eg 5)	7 12 %	lue -
Rounding Method	: J Not Applicable	ue
		Accept ?
Opening Balance (on 1-Apr-20	12):	Voc. or No.
	•	Tes or NO

Figure 2.23 Completed Ledger Creation screen



### 2. Creating Education Cess (CENVAT) Ledger

To create a Education Cess CENVAT 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 (CENVAT)
- 2. Select Duties & Taxes as the group name in the Under field.
- 3. Select **CENVAT** from the Type of Duty/Tax list in **Type of Duty/Tax** field.
- 4. Skip the Excise Accounting Code field
- 5. In Duty Head field select Education Cess from the List of Excise Duty Classification
- 6. Set the option Inventory values are affected to No
- 7. In Percentage of Calculation field enter 2% as the percentage of calculation
- 8. In **Method of Calculation** field, Tally.ERP 9 defaults **On Total Excise Duty** as the method of calculation.
- 9. Select Not Applicable in Rounding Method field

The completed Education Cess CENVAT ledger appears as shown

Ledger Creation		Aqua Ltd.,
Name : Education Cess (CE (alias) :	NVAT)	<u>Total Op. Bal.</u>
Under	: Duties & Taxes (Current Liabilities)	
Currency of Ledger Type of Duty/Tax Excise Accounting Code Duty Head Maintain balances bill-by-bill Inventory values are affected Percentage of Calculation (eg 5) Method of Calculation Rounding Method	: ₹ : CENVAT : : Education Cess ? No ? No ? No ? 2 % : On Total Excise Du : <sup>J</sup> Not Applicable	ty
		Accept ?
Opening Balance ( on 1-Apr-201	2):	Yes or No

Figure 2.24 Completed Education Cess Ledger Creation screen



### 3. Creating Secondary and Higher Education Cess (CENVAT) Ledger

To create a Secondary and Higher Education Cess CENVAT 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 (CENVAT)**
- 2. Select Duties & Taxes as the group name in the Under field.
- 3. Select **CENVAT** from the Type of Duty/Tax list in the field **Type of Duty/Tax**.
- 4. Skip the Excise Accounting Code field
- 5. In Duty Head field select Secondary Education Cess from the List of Duty Heads
- 6. Set the option Inventory values are affected to No
- 7. In Percentage of Calculation field enter 1% as the percentage of calculation
- 8. In **Method of Calculation** field, Tally.ERP 9 defaults **On Total Excise Duty** as the method of calculation.
- 9. Select Not Applicable in Rounding Method field

The completed Secondary Education Cess CENVAT ledger appears as shown

Ledger Creation		Aqua Ltd.,
Name : Secondary Education (alias) :	n Cess (CENVAT)	_Total Op. Bal
Under	: Duties & Taxes (Current Liabilities)	
Currency of Ledger Type of Duty/Tax Excise Accounting Code Duty Head Maintain balances bill-by-bill Inventory values are affected Percentage of Calculation (eg 5) Method of Calculation Rounding Method	: ₹ : CENVAT : : Secondary Education ( ? No ? No ? 1 % : On Total Excise Du : J Not Applicable	Cess ty
		Accept ?
Opening Balance ( on 1-Apr-201	2):	Yes or No

Figure 2.25 Secondary Education Cess Ledger



## 2.8 Creating an Expense Ledger

To create an Expense Ledger

- 1. Enter the Name of the expense ledger you wish to create, for e.g., Packing Charges
- 2. Select Indirect Expenses as the group name in the Under field.
- 3. Set Inventory values are affected to No
- 4. Set the option Use for Assessable Value Calculation (for Excise /VAT) to Yes



When the option **Assessable Value Calculation (for Excise /VAT)** is set to **Yes** the Value given against this ledger in the sales/Purchase voucher will be used to calculate the assessable value of the stock item to compute the excise duty or VAT

- 5. In Apportion for field select Excise & VAT
- 6. In Method of Apportion select Based on Value from Method of Apportion List

Ledger Creation	Agua Ltd.,	Ctrl + M 🔀
Name : Packing Charges (alias) :	<u>Total Op. Bal.</u>	
Under : Indirect Expen	ses	Gateway of Tally Accounts Info Ledgers
Inventory values are affected ? No Type of Ledger ? J Not Applicat	sle	Single Ledger Create Display
Statutory Information           Used In VAT Returns         7 No           Use for Assessable Value Calculation 7 Yes           Apportion for         7 Excise & VAT           Method of Apportion         : Based on Value	e Methods of Apportion Based on Quantity Based on Value	Alter Multiple Ledgers CReate Display AlTer Quit
Opening Balance ( on 1-Apr-2012) :		
Opening Balance ( on 1-Apr-2012) :		

Figure 2.26 Expense Ledger Creation

#### Example 1: Based on Value

In case of **Based on Value** method of apportion, expenses will be apportioned based on the Value of the Stock item.

- **D** Packing charges is 5,000
- □ Value of Item X is 50,000
- □ Value of **Item Y** is 60,000



- □ Apportionment of Packing Charges to **Item X**: 5,000\*50,000/1,10,000 =2272.73
- □ Apportionment of Packing Charges to Item Y: 5,000\*60,000/1,10,000 = 2727.27
- Assessable Value of Item X (52,272.73) = Value of Item X (50,000) +Packing Charges (2,272.73)
- Assessable Value of Item Y (62,727.27) = Value of Item Y (60,000) +Packing Charges (2,727.27)

### **Example 2: Based on Quantity**

In case of **Based on Quantity** method of apportion, expenses will be apportioned based on the quantity of the Stock item.

- **Packing charges** is 5,000
- **D** Quantity of **Item X** is 200 and Value is 20,000
- **Quantity of Item Y** is 600 and Value is 60,000
- □ Apportionment of Packing Charges to Item X: 5,000\*200/800 =1,250
- □ Apportionment of Packing Charges to Item Y: 5,000\*600/800 = 3,750
- □ Assessable Value of Item X (21,250) = Value of Item X (20,000) + Packing Charges (1,250)
- □ Assessable Value of Item Y (63,750) = Value of Item Y (60000) +Packing Charges (3,750)

Ledger Creation		Aqua Ltd.,
Name : Packing Charges		Total Op. Bal.
(alias) :		
	E	
Under	: Indirect Expenses	
Currency of Ledger	ः 🔻	
Maintain balances bill-by-bill	7 No	
Inventory values are affected	7 No	
Type of Ledger	7 J Not Applicable	
Statu	tory Information	
Used In VAT Returns	7 No	
Use for Assessable Value Calculation	n 7 Yes	
Apportion for	7 Excise & VAT	
Method of Apportion	: Based on Quantity	
		Accept ?
Opening Balance ( on 1-Anr.70	12):	No. No.
		Yes or No

Figure 2.27 Completed Expense Ledger Creation Screen

7. Press Enter to accept and save



## 2.9 Creating Excise Voucher Types

The Excise Voucher Type for **Purchase**, **Sales** and has to be created before creating the invoices.

## 2.9.1 Creating Purchase Voucher Type

To create the Purchase Voucher Type,

- 1. Go to Gateway of Tally > Accounts Info. > Voucher Type > Create
- 2. Enter the name of the Voucher type in Name Field e.g. Excise Purchases
- 3. Select Purchase as the voucher type in Type of Voucher Field
- 4. You may abbreviate the Voucher type as per your requirement e.g. Ex-Purc
- 5. Select the appropriate Method of Voucher Numbering e.g. Automatic
- 6. Set **Use Advanced Configuration** to **Yes** to specify the advanced settings for the numbering method selected, if required.
- 7. Set **Use for Excise** to **Yes**, to enter Excise Purchase to capture **Assessable Value and Excise Duty break-up**.
- 8. In Default Excise Unit field select Aqua Ltd. from the List of Excise Units

Voucher Type Creation		Aqua Ltd.,	Ctrl + M 🗴
Name : Exclse - Purch (allas) :	ases		
Ge	neral	Printing	Name of Class
Type of Voucher : Purchas	e	Print after saving Voucher ? No	
Abbr. : Purc			
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	7 No		
Use EFFECTIVE Dates for Vouch	ers ? No		
Make 'Optional' as default	? No		
Use Common Narration Narrations for each entry	? Yes 7 No		
Use for Excise Default Excise Unit	? Yes :	List of Excise Units Aqua Ltd., Manufacturer	

Figure 2.28 Excise Purchase Voucher Type Creation

9. Set Print after saving Voucher to No.



Voucher Type Creation		Aqua Ltd.,	Ctrl + M 🗴
Name : Exclse - Purcha (allas) :	ases		
Ger	neral	Printing	Name of Class
Type of Voucher : Purchase	2	Print after saving Voucher 7 No	
Abbr. : Purc			
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	7 No		
Use EFFECTIVE Dates for Vouche	ers ? No		
Make 'Optional' as default	? No		
Use Common Narration Narrations for each entry	? Yes 7 No		
Use for Excise Default Excise Unit	? Yes :Aqua Ltd.,		
			Accept ? Yes or No

Figure 2.29 Completed Excise Purchase Voucher Type Creation screen

10.Press Enter to accept and save.

The **Use for Excise** option will appear in Purchase/ and Sales/Credit Note only and if the **Excise Feature** is enabled in the **F11 Feature > F3 - Statutory & Taxation**.



In case where a company has more than One Excise Unit, you have to create separate set of voucher types for each Excise Unit.

### 2.9.2 Creating Sales Voucher Type

To create the Sales Voucher Type,

- 1. Go to Gateway of Tally > Accounts Info. > Voucher Type > Create
- 2. Enter the name of the Voucher type in Name Field. E.g. Ex Sales
- 3. Select Sales as the voucher type in Type of Voucher Field
- 4. You may abbreviate the Voucher type as per your requirement. E.g. Ex- Sales
- 5. Select the appropriate Method of Voucher Numbering e.g. Automatic
- 6. Set **Use Advanced Configuration** to **Yes** to specify the advanced settings for the numbering method selected, if required.
- 7. Set **Use for Excise** to **Yes** to enter Excise Purchase to capture **Assessable Value and Excise Duty break-up**.
- 8. In Default Excise Unit field select Aqua Ltd. from the List of Excise Units



Voucher Type Creation		Aqua Ltd.,	Ctrl + M 🗙
Name : Exclse - Sales (allas) :			
Gene Type of Voucher : Sales Abbr. : Sale	eral	Printing Print after saving Voucher ? No	Name of Class
Method of Voucher Numbering Use Advance Configuration Use EFFECTIVE Dates for Voucher Make 'Optional' as default Use Common Narration Narrations for each entry	? Automatic 7 No s? No ? No ? Yes 7 No	Default Print Title : Is Tax Invoice ? No Declaration :	
Use for Excise Default Excise Unit	? Yes : Aqua Ltd.,	List of Excise Units Aqua Ltd., Manufacturer We declare to the best of our knowledge and belief that the particulars stated herein are true and correct and there is no additional consideration accruing to us either directly or indirectly in any manner other than the amounts indicated here.	

Figure 2.30 Excise Sales Voucher Type Creation

#### 9. Set Print after saving Voucher to Yes

### 10.In Default Print Title enter the print title as EXCISE INVOICE

- 11. Set No to Is Tax Invoice.
- 12. Specify the **declaration**, if any.

Voucher Type Creation		Aqua Ltd.,	Ctrl + M 🗴
Name : Excise - Sales (allas) :			
Gen	eral	Printing	Name of Class
Type of Voucher : Sales		Print after saving Voucher 7 No	
Method of Voucher Numbering Use Advance Configuration	? Automatic 7 No	Default Print Title : Excise Invoice Is Tax Invoice ? No	
Use EFFECTIVE Dates for Vouche	rs ? No	Declaration :	
Make 'Optional' as default	? No		
Narrations for each entry	? Yes 7 No		
Use for Excise Default Excise Unit	? Yes ∵ Aqua Ltd.,	Excise Declaration: We declare to the best of our knowledge and belief	
		that the particulars stated herein are true and correct and there is no additional consideration accruing to	
		us either directly or indirectly in any manner other than the amounts indicated here.	Accept ?
			Yes or No



13.Press Enter to accept and save.



## 2.9.3 Creating a Voucher Type

A **Voucher type** has to be created if a has to be passed. The **Voucher Type** should be created under Type of Voucher.

• Enable Use for Excise and select Aqua Ltd., as the Default Excise Unit.

Voucher Type Creation	ote	Aqua Ltd.,	Ctrl + M 🗙
(allas) :			
Gene	eral	Printing	Name of Class
Type of Voucher : Debit Not	Ð	Print after saving Voucher 7 No	
Abbr. : D/Note			
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	7 No		
Use EFFECTIVE Dates for Voucher	s?No		
Make 'Optional' as default	? No		
Use Common Narration Narrations for each entry	? Yes 7 No		
Use for Excise	? Yes		
Default Excise Unit	: Aqua Ltd.,	Europe Deplemention	
		Excise Declaration:	
		that the particulars stated herein are true and correct	
		and there is no additional consideration accruing to us either directly or indirectly in any manner other	
		than the amounts indicated here.	Accept ?
			Yes or No

Figure 2.32 Excise Voucher Type

□ Press **Enter** to accept the Excise - voucher.



### 2.9.4 Manufacturing Journal Voucher Type

Manufacturing Journal is used to account the issue of raw materials to production floor and for the receipt of finished goods.

In Tally.ERP 9 user can create a Manufacturing Journal under Stock Journal or alter the existing Stock Journal



In this scenario we are Creating the Manufacturing Journal to account the manufacture of Packed Drinking Water

Name       : Manufacturing Journal         (allas)       :         General       Printing         Type of Voucher       : Stock Journal         Print after saving Voucher       ? No
General     Printing       Type of Voucher     : Stock Journal   Print after saving Voucher 7 No
General         Printing         Name of Class           Type of Voucher         : Stock Journal         Print after saving Voucher         ? No
General     Printing     Name of Class       Type of Voucher     : Stock Journal     Print after saving Voucher     ? No
General         Printing         Name of Class           Type of Voucher         : Stock Journal         Print after saving Voucher         ? No
Type of Voucher : Stock Journal Print after saving Voucher ? No
Abbr. : Stk Jml
Method of Voucher Numbering ? Automatic
Use Advance Configuration 7 No
Use EFFECTIVE Dates for Vouchers ? No
Make 'Optional' as default ? No
Use Common Narration ? Yes
Use as a Manufacturing Journal ? No
Use for Excise ? Yes
Default Excise Unit : Aqua Ltd.,
Accept ?
Yes or No

Figure 2.33 Completed Manufacturing Journal Voucher Type Creation screen

**Press Enter** to accept the manufacturing Journal creation screen.



# 2.10 Creating 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.

#### To create a Tariff Classification,

#### Go to Gateway of Tally > Inventory Info. > Tariff/VAT Commodity > Create

- 1. Enter the name of the Tariff Classification e.g. Plastic Bottles in the Name field.
- 2. In **Used for** field select **Excise** as the Tax Type.

Tariff/VAT Commodity	Creation	Aqua Ltd.,
Name : Plastic Bo (alias) :	ttles	
		Тах Туре
Used for	Excise	Both
HSN Code	:	VAT
VAT		
Commodity Code	:	
Schedule Number	:	
Schedule Serial Number	:	
Notes :		



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 Commodity Code, Schedule Number and Schedule Serial Number.



3. Enter the Tariff Classification Code e.g. 39233010 in HSN Code field



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

Tariff/VAT Commodity	Creation	Aqua Ltd.,
Name : Plastic Bo	ottles	
(alias) :		
Used for	: Excise	
HSN Code	: 39233010	
VAT		
Commodity Code	:	
Schedule Number	:	
Schedule Serial Number	:	
Notes . This HSN Co	de is entered as per the letter received from the consult	ant dated 1.4.2012
		ant 00050 1-4-2012

Figure 2.34 Tariff Classification

5. Press Enter to accept and save.



It is required to create **separate Tariff classification** for **different stock items** (falling under different chapters/heading/subheading/sub-sub heading)

Similarly create the below Tariff classifications as per the details provide

Name of Tariff Classification	Used For	HSN Code	
Pet Bottle Caps	Excise	39235010	
Water	Excise	22011010	
Linear Low Density Polyethylene (LLDPE)	Excise	39011010	



# 2.11 Creating Stock Item - Raw materials

To create a Stock Item - Raw Materials,

In F12: Configuration (Stock Item Configuration)

Set the option Use ALTERNATE UNITS for Stock Items to Yes

#### Go to Gateway of Tally > Inventory Info. > Stock item > Create

- 1. Enter the name of the Stock Item e.g. Pet Bottles 1Ltr in the Name field.
- 2. Select the Stock Group Name e.g. Primary in the Under field.
- 3. Select the unit of measurement e.g. U (Numbers) of the stock item in the Units field (Use Alt + C to create Unit of Measurement)
- 4. Select the **unit of measurement** e.g. **Kg (Kilograms)** of the stock item in the **Alternate Units** field (Use **Alt +C** to create **Unit of Measurement**)
- 5. Specify 1 Kg = 100 U in Where field.



**Unit and Alternate Unit** details provided in the Stock item master are only for the purpose of accounting the Stock items.

6. In **Tariff Classification** field select the applicable tariff classification e.g. **Plastic Bottles** from the **List of Tariff Classifications** 

Stock Item Creation	Aqua Ltd.,			Ctrl + M 🗙
Name : PET Bottles - 1Ltr			List of Tariff Classificati	ons
(allas) :				
			Linear Low Density Polyethylene(LLDPE)	39011010
		_	PET Water Bottle Caps	39235010
Under d Brimony	Tax Information		Plastic Bottles	39233010
under Frimary			Water	22011010
Units : U Alternate Units : Kr	Tariff Classification : PET Water Bottle Caps	Co		
where : 1 Kg = 100 U	Set/Alter Excise Details? No	Ma		
-		Ign		
	VAT Details	Ign		
		Tre		
	Commodity : <sup>J</sup> Not Applicable	Tre		
	Rate of VAT (%) :			
	Quantity Rate per	V		
Ope	ning Balance			

Figure 2.35 Stock Item Creation



7. Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.

Stock Item Creation	Aqua Ltd.,
Name : <b>PET Bottles - 1Ltr</b> (alias) :	
Under : <sup>J</sup> Primany Units : U Alternate Units : Kg where : 1 Kg = 100 U Alter Components (BoM) ? No	Tax Information         Tariff Classification       : Plastic Bo         Set/Alter Excise Details       ? Yes         VAT Details         Commodity       : J Not Applicable         Rate of VAT (%)       :
Qu Opening Balance :	uantity Rate per Value

Figure 2.36 Stock Item Creation

- 8. In the Excise Details Screen
  - **Excise Unit Name**: By default Tally.ERP 9 displays **Aqua 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: Select KG as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected



As per **Central Excise Act**, 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**. The Applicable Unit of Quantity for Bottles is '**Kg** (**Kilograms**)', so it is must to select **Kg** (Kilograms) as the Reporting UOM.



#### □ In Conversion Factor field Set as 1 Kg = 100 U



Tally.ERP 9 prompts the user to select the **Conversion Factor** only when the **alternate units** is enabled and defined for stock item

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

	Excise Details for Tariff Classification	: PET Bottles - 1Ltr : PET Water Bottle Caps			
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Item Type	
Aqua Ltd.,	KG	1 KG = 100	U <u>Y</u> es	Others	

Figure 2.37 Excise Details Screen

- In Duty Details screen
  - In Valuation Type field select Ad Valorem from List of Valuation Type.
  - Select in the Type of Duty filed from the List of Excise Duty Classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as 12%
  - Select the Education Cess as the second duty in the Type of Duty filed from the List of Excise Duty classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the **Rate of Duty** as **2%**



 Select the Secondary Education Cess as the third duty in the Type of Duty filed from the List of Excise Duty classifications.



Secondary and Higher Education Cess is applicable from 11-5-2007

- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the **Rate of Duty** as **1%**

Excise D	outy Details			Aqua Ltd.,		Ctrl + M 🔀
Name						List of Excise Duty Classifications
(anao)						<sup>J</sup> End of List AED (GSI)
						AED on HSD AED (PMT)
Under						AED (TTA)
Alternate V	Excise Unit	Repo	rting C	onversion Eactor	Set/Alter Duty Details	NCCD
	Duty Details for Tariff Classificati Excise Unit	: PET Bottles ion : PET Water : Aqua Ltd.,	s - 1Ltr Bottle Caps		)U Yes	Other Cess Special AED Special Excise Duty
Valuation	Type : Ad Va	lorem				
					-	
	Type of Duty	Applicable From	Rate of Duty Pe	er	-	
Basic Exc	cise Duty	4 4 2042	12.0/			
Education	n Cess	1-Apr-2012	12 %	0		
Soconda	ny Education Coss	1-Apr-2012	2 %	5		
Seconda	ry Education Cess	1-Apr-2012	1 %	5		

Figure 2.38 Duty Details screen

- Accept to save **Duty Details** screen.
- In Excise Details screen, under Stock Item Type field select as Principal Input from the List of Item Types



	Excise Details fo Tariff Classificatio	r : Pet Bott on : Plastic I	les - 1Ltr Bottles				
Excise Unit Name	Reporting UOM	Conversio Factor	on	Set/ Duty	Alter Details	Stock Item Type	
Aqua Ltd.	KG	1 KG =	100 U	Yes	G	Principal Input	
					L Capital Finishe Others Princip	ist of Item Types Goods d Goods pal Input	

Figure 2.39 Excise Details Screen

9. Rate of VAT (%): in this field enter the Rate of VAT applicable for the Stock Item e.g. 5%

Stock Item Creation	Aqua Ltd.,
Name : PET Bottles - 1Ltr (alias) :	
Under : <sup>J</sup> Primary Units : U	Tax Information
Alternate Units : Kg where : 1 Kg = 100 U	Set/Alter Excise Details ? Yes
	VAT Details
	Commodity : <sup>J</sup> Not Applicable
	Rate of VAT (%) : 5
Qu Opening Balance :	antity Rate per Value Accept ?
	Yes or No

Figure 2.40 Completed Stock Item Creation Screen

10.Press Enter to accept and save.



Where **Excisable Commodity** attracts Additional duties of Excise and Special duties of Excise and so on, the same can activated as required from the **List of Excise Duty Classifications**.



Name of Stock Item	Units	Tariff classifi- cation	Reporting UOM	Valuation Type	Excise Duties Applicable with Rate	Stock Item Type	Rate of VAT
Water	U	Plastic	KG	Ad Valorem	- 12%	Princi-	5%
container - 20 Itrs	Alternate Unit (Kg)	Bottles	Conversion Factor		Education Cess - 2%	pal Input	
	1Kg = 200		1 KG = 20 U		SHE Cess - 1%		
Bottle	U	Pet Bot- KG Ad Valorem		Ad Valorem	- 12%	Princi-	5%
caps	Alternate Unit (Kg)	tle Caps	Conversion Factor 1 KG = 500 U	-	Education Cess - 2%	pai input	
	1Kg = 500U				SHE Cess - 1%		
Low Den-	U	Linear	KG	Ad Valorem	- 12%	Princi- pal Input	5%
sity Poly- ethylene	Alternate Unit (Kg) 1Kg = 1000 U	Low Density Polyeth-	Conversion Factor		Education Cess - 2%		
		ylene (LLDPE)	1 KG = 1000 U		SHE Cess - 1%	-	
Natural	L (Litres)	Water	L	Ad Valorem	- 12%	Princi-	0%
Water					Education Cess - 2%	pai input	
					SHE Cess - 1%		

#### Similarly create the below Stock Item - Raw Materials as per the details provided

## 2.12 Creating Stock Item - Finished Goods (MRP)

To create a Stock Item - Finished Goods,

In F12: Configuration (Stock Item Configuration)

- Set the option Allow ADVANCED entries in Masters to Yes
- Set the option Allow Component list details (Bill of Materials) to Yes

### Go to Gateway of Tally > Inventory Info. > Stock item > Create

- 1. Enter the name of the Stock Item e.g. AquaPure 1 Ltr in the Name field.
- 2. Select the Group Name e.g. Primary in the Under field.
- 3. Select the unit of measurement e.g. L (Litres) of the stock item in the Units field
- 4. Select the **unit of measurement** e.g. **Box** of the stock item in the **Alternate Units** field (**Use Alt +C** to create Unit of Measurement)
- 5. Specify **1** Box = **24** L in Where field.



**Unit and Alternate Unit** details provided in the Stock item master are only for the purpose of accounting the Stock items.



- 6. Enable **Set Components (BoM)** to **Yes** and press enter to view Stock Item Multi Components (M BoM) screen
- 7. In Stock Item Multi Components (M BOM) screen.
  - Under Name of BOM specify component list Name Standard and press enter to view Stock Item Components (BOM) screen.

Stock Item Multi Components (M BOM) Name : AquaPure 1 Ltr (alias) :	Aqua Ltd.,	Ctrl + M 🛛
	BOM List of: AquaPure 1 Ltr Name of BOM	
Under : <sup>J</sup> Primary	Standard	
Alternate Units : Box where : 1 Box = 24 L		
Set Components (BoM) ? Yes		

Figure 2.41 Stock Item Multi Components (M BOM) Screen

- In Stock Item Components (BOM) screen
  - BOM Name: By default the BOM Name specified in Stock Item Multi- Components (M BOM) screen will be defaulted and application will not allow to move the cursor to BOM Name field.
  - **Components of**: In this field application displays the Name of the Stock Item for which the components are defined.
  - Unit of manufacture: Specify the appropriate number of finished product that will be manufactured by using the components identified in the component list.
  - Item: In this field identify the raw materials which are required to manufacture the finished goods
  - Quantity: In this field mention the quantity of Raw Material required to manufacture the finished goods

Stock Item Components (BoM)	Aqua	ı Ltd.		Ctrl + M 🗴
Name : AquaPure - 1 Ltr				List of Stock Items
(alias) :			_	J End of List
	BoM Name	Standard		Bottle Caps
	Components of Unit of manufacture	AquaPure - 1 Ltr		Low Density Polyethylene Natural Water
Under : <sup>J</sup> Primary	the manufacture			Pet Bottles - 1Ltr
Units : L Alternate Units : Box		Quantity	Costing Method	Water Container - 20 Ltrs
where : 1 Box = 24 L	Natural Water	1 L	/larket Valuation Met	
Set Components (BoM) ? Yes	Pet Bottles - 1Ltr	10		
		(0 Kg)		
	Bottle Caps	10 (0 Kg)		
	R	(1.13)		
Open	In			

Figure 2.42 Stock item - BOM



- 8. Press Enter to save the Stock Item Components screen.
- 9. In **Tariff Classification** field select the applicable tariff classification e.g. **Water** from the **List** of **Tariff Classifications**
- 10.Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.

Stock Item Creation	Aqua Ltd.,	Ctrl + M 🗵
Name Aquarure 1 Ltr (alias) :		
Under : <sup>J</sup> Primary	Tax Information	Behaviour
Units : L Alternate Units : Box where : 1 Box = 24 L Set Components (BoM) ? Yes	Tariff Classification : Water Set/Alter Excise Details ? VAT Details Commodity : <sup>J</sup> Not Applicable Rate of VAT (%) :	Costing Method : Avg. Cost Market Valuation Method : Avg. Price Ignore Diff. due to Physical Counting 7 No Ignore Negative Balances 7 No Treat all Sales as New Manufacture 7 No Treat all Purchases as Consumed 7 No Treat all Rejections inward as Scrap 7 No
Oper	Quantity Rate per	Value

Figure 2.43 Stock Item- MRP

#### 11.In the Excise Details Screen

**Excise Unit Name**: By default Tally.ERP 9 displays Aqua 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: select L (litres) as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected.



As per **Central Excise Act**, in 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**. The Applicable Unit of Quantity for Mineral Water is 'L (Litres)', so it is must to select L (Litres) as the Reporting UOM.

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



	Excis Tariff	e Details for : AquaF Classification : Water	Pure 1 Ltr		
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Item Type	Set/Alter Reporting BOM
Aqua Ltd.,	L		Yes	others	No

Figure 2.44 Excise Details

- **–** Fill in the 'Duty Details for' sub-screen as follows:
  - In valuation Type field Select MRP Based from the List of Valuation Type and press enter to view Excise MRP Rate Details.
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - In MRP Rate field enter the Rate as Rs. 20
  - In Abatement field enter 48% as the abatement percentage.

Excise M	IRP Rate D	etails		Aqua Ltd.			Ctrl + M			
Name (alias)										
Under										
Units Alternate	L.	Excise Unit	Reporting	Conversion						
	Duty Detail Tariff Class Excise Uni	sfor : AquaPu ification : Water t : AquaLt	re - 1 Ltr d.							
Applica	able From	MRP Rate	Abatement							
1-Apr-201	11	20.00/L	48 %							
				Duty per						

Figure 2.45 Excise MRP Rate Details Screen



- Press Enter to accept the Excise MRP Rate Details.
- In Excise Duty Details screen the Applicable Date, MRP and the Abatement defined in the Excise MRP Rate Details screen will be defaulted automatically.
- Select the in the Type of Duty filed from the List of Excise Duty classifications
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as 12%
- Select the Education Cess as the second duty in the Type of Duty filed from the List of Excise Duty classifications
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the **Rate of Duty** as **2%**
- Select the Secondary Education Cess as the third duty in the Type of Duty filed from the List of Excise Duty classifications.
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as 1%

Excise Duty De	etails		Aqua Ltd.,		Ctrl + M
					List of Excise Duty Classification
					AED (GSI)
Under					AED (PMT) AED (TTA)
Units Alternate (	Excise Unit	Reporti	ng Conversion	Set/Alter Duty Details	AED (TTŴ) NCCD
	Duty Details Tariff Classifi Excise Unit	for : AquaPure cation : Water : Aqua Ltd.,	1 Ltr	Yes	Other Cess Special AED Special Excise Duty
Valuation Type Applicable from MRP Abatement %	: MRP B : 1-Apr-2 : 20.00/L : 48 %	Based 2012 -			
Туре о	of Duty	Applicable From	Rate of Duty Per		
Basic Excise Du Education Cess Secondary Educ	ty cation Cess	1-Apr-2012 1-Apr-2012	12 % 2 %		
		1-Apr-2012	1 %		

Figure 2.46 Excise Duty Details Screen



In Excise Details screen, under Stock Item Type field select as Finished Goods from the List of Item Types

	Excis Tariff	e Details for : AquaP Classification : Water	ure 1 Ltr		
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Stock Ite Duty Details Type		Set/Alter Reporting BOM
Aqua Ltd.,	L		Yes E Li Capital Finishe Others Principa	inished Goods ist of Item Type Goods ed Goods al Input	No

Figure 2.47 Selection of Stock Item Type

• Set the option **Set/ Alter Reporting BOM** to **Yes**.

Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Item Type	Set/Alter Reporting BOM
Aqua Ltd.,	L		Yes	Finished Goods	Yes

#### Figure 2.48 Enabling Reporting BOM

Reporting BOM Screen appears as shown



Components of Unit of manufacture	AquaPure - 1 Ltr
Item	Quantity

Figure 2.49 Stock Item BOM



Define the **Stock Item Components (BOM)** under the option Set/ Alter Reporting BOM only when the Stock item has different Stock Item Components than the components defined under the BOM for Production. BOM Defined under this option is used only for reporting.

12.Rate of VAT (%): in this field enter the Rate of VAT applicable for the Stock Item e.g. 13.5%

Stock Item Creation	Aqua Ltd.,	Ctrl + M 🗙		
Name : <b>AquaPure 1 Ltr</b> (allas) :				
Under : <sup>J</sup> Primary	Tax Information	Behaviour		
Units : L Alternate Units : Box where : 1 Box = 24 L Set Components (BoM) ? Yes	Tariff Classification : Water Set/Alter Excise Details 7 Yes <u>VAT Details</u> Commodity : <sup>J</sup> Not Applicable Rate of VAT (%) : 13.50	Costing Method : Avg. Cost Market Valuation Method : Avg. Price Ignore Diff. due to Physical Counting ? No Ignore Negative Balances ? No Treat all Sales as New Manufacture ? No Treat all Purchases as Consumed ? No Treat all Rejections inward as Scrap ? No		
Оре	Quantity Rate per	Value Accept ? Yes or No		

Figure 2.50 Stock Item – MRP

13.Press Enter to accept and save.





Where **Excisable Commodity** attracts Additional duties of Excise and Special duties of Excise and so on, the same can activated as required from the **List of Excise Duty Classifications**.

Similarly create AquaSure – 1Ltr as per the details given.

Name of Stock Item	Units	Tariff classifi- cation	Report- ing UOM	Valuation Type	Excise Duties Applicable with Rate	Stock Item Type	Rate of VAT
AquaSure – 1Ltr	L	Water	L	MRP Based	- 12%	Finished Goods	13.5%
	Alternate Unit (Box) 1Box= 24L			<b>MRP</b> : Rs.35	Education Cess - 2%		
				Abatement: 48%	SHE Cess - 1%		

# 2.13 Creating Stock Item - Finished Goods (Ad Quantum)

To create a Stock Item - Finished Goods,

Go to Gateway of Tally > Inventory Into. > Stock item > Create

- 1. Enter the name of the Stock Item e.g. AquaMini 200 ml in the Name field.
- 2. Select the Group Name e.g. Primary in the Under field.
- 3. Select the unit of measurement e.g. U (Number) of the stock item in the Units field
- 4. Select the unit of measurement e.g. L [Litre (s)] of the stock item in the Alternate Units field
- 5. Specify **1** L = **5** U in Where field.



**Unit and Alternate Unit** details provided in the Stock item master are only for the purpose of accounting the Stock items.

- 6. Enable **Set Components (BoM)** to **Yes** and press enter to view Stock Item Multi Components (M BoM) screen
- 7. In Stock Item Multi Components (M BOM) screen
  - Under Name of BOM specify component list Name BOM 1 and press enter to view Stock Item Components (BOM) screen
  - In Stock Item Components (BOM) screen
    - BOM Name: By default the BOM Name specified in Stock Item Multi Components (M BOM) screen will be defaulted and application will not allow to move the cursor to BOM Name field.


- Components of: In this field application displays the Name of the Stock Item for which the components are defined.
- Unit of manufacture: Specify the appropriate number of finished product that will be manufactured by using the components identified in the component list.
- Item: In this field identify the raw materials which are required to manufacture the finished goods
- Quantity: In this field mention the quantity of Raw Material required to manufacture the finished goods

BoM Name Components of Unit of manufacture	: BOM - 1 : AquaMini - 200 MI : 5 U
Item	Quantity
Natural Water	1 L
Low Density Polyethylene	5 U (0 Kg)



- 8. Press Enter to save the Stock Item Components screen.
- 9. In **Tariff Classification** field select the applicable tariff classification e.g. **Water** from the **List of Tariff Classifications**
- 10.Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.
- 11.In the Excise Details Screen
  - **Excise Unit Name**: By default Tally.ERP 9 displays Aqua 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: select L (litres) as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected.





As per **Central Excise Act**, in 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**. The Applicable Unit of Quantity for Mineral Water is 'L (Litres)', so it is must to select L (Litres) as the Reporting UOM.

In Conversion Factor field set as 1 L = 5 U



Tally.ERP 9 prompts the user to select the Conversion Factor only when the alternate Item is enabled and defined for stock item

- **Set/Alter Duty Details**: Set this field to **Yes** to view the Duty Details screen.
- In Duty Details screen
  - In valuation Type field Select Ad Quantum from the List of Valuation Type
  - Select the in the Type of Duty filed from the List of Excise Duty classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as Rs. 2 (per litre)



In case of Ad Quantum, duty is payable at the rate specified per Unit of Quantity. **Example**: Duty on **Sugar i**s based on per **Kg** basis (Rs.3/Kg).

- Select the Education Cess as the second duty in the Type of Duty filed from the List of Excise Duty classifications
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as Rs. 0.04 (per litre)
- Select the Secondary Education Cess) as the third duty in the Type of Duty filed from the List of Excise Duty classifications.
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as Rs. 0.02 (per litre)



Du Tar Ex	ty Details for iff Classificatio cise Unit	:AquaMi n :Water :Aqua Lt	ni 200ml :d.,	
Valuation Type	: Ad Quantu	m		
Type of Duty	Арр	licable From	Rate of Duty	Per
Basic Excise Duty Education Cess Secondary Education C	ess	1-Apr-2012 1-Apr-2012 1-Apr-2012	2 0.04 0.02	Л. Л. Л.

Figure 2.52 Excise Duty Details

- In Excise Details screen, under Stock Item Type field select as Finished Goods from the List of Item Types
- □ Set the option Set/ Alter Reporting BOM to No.



Define the **Stock Item Components (BOM)** under the option Set/ Alter Reporting BOM only when the Stock item has different Stock Item Components than the components defined under the BOM for Production. BOM Defined under this option is used only for reporting

12.Rate of VAT (%): in this field enter the Rate of VAT applicable for the Stock Item e.g. 13.5%

Stock Item Creation Name : AquaMini 200mi (allas) :	Aqua Ltd.,	Ctrl + M 🛛
Under : <sup>J</sup> Primary Units : U Alternate Units : L where : 1 L = 5 U Set Components (BoM) ? No	Tax Information         Tariff Classification       : Water         Set/Alter Excise Details ? Yes         VAT Details         VAT Details         Commodity       : J Not Applicable         Rate of VAT (%)       : 13.50	Behaviour         Costing Method       : Avg. Cost         Market Valuation Method : Avg. Price         Ignore Diff. due to Physical Counting ? No         Ignore Negative Balances       ? No         Treat all Sales as New Manufacture       ? No         Treat all Purchases as Consumed       ? No         Treat all Rejections inward as Scrap ? No
	Quantity Rate per Opening Balance :	Value Accept ? Yes or No

Figure 2.53 Stock Item – Quantum

12.Press Enter to accept the stock item creation screen.



Where **Excisable Commodity** attracts Additional duties of Excise and Special duties of Excise and so on, the same can activated as required from the **List of Excise Duty Classifications**.

## 2.14 Creating Stock Item - Finished Goods (Ad Valorem)

To create a Stock Item - Finished Goods,

Go to Gateway of Tally > Inventory Info. > Stock item > Create

- 1. Enter the name of the Stock Item e.g. AquaKing 20 Ltr in the Name field.
- 2. Select the Group Name e.g. Primary in the under field.
- 3. Select the unit of measurement e.g. U (Number) of the stock item in the Units field
- Select the unit of measurement e.g. L [Litre (s)] of the stock item in the Alternate Units field (Use Alt +C to create Unit of Measurement)
- 5. Specify **20** L = **1** U in Where field.



**Unit and Alternate Unit** details provided in the Stock item master are only for the purpose of accounting the Stock items.



- 6. Enable **Set Components (BoM)** to **Yes** and press enter to view Stock Item Multi Components (M BoM) screen
- 7. In Stock Item Multi Components (M BOM) screen
  - Under Name of BOM specify component list Name Standard BOM and press enter to view Stock Item Components (BOM) screen
  - In Stock Item Components (BOM) screen
    - BOM Name: By default the BOM Name specified in Stock Item Multi Components (M BOM) screen will be defaulted and application will not allow to move the cursor to BOM Name field.
    - Components of: In this field application displays the Name of the Stock Item for which the components are defined.
    - Unit of manufacture: Specify the appropriate number of finished product that will be manufactured by using the components identified in the component list.
    - Item: In this field identify the raw materials which are required to manufacture the finished goods
    - Quantity: In this field mention the quantity of Raw Material required to manufacture the finished goods



Figure 2.54 Stock Item – BOM

- 8. Press Enter to save the Stock Item Components screen.
- 9. In **Tariff Classification** field select the applicable tariff classification e.g. **Water** from the **List of Tariff Classifications**



10.Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.

11.In the Excise Details Screen

**Excise Unit Name**: By default Tally.ERP 9 displays Aqua 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**: Select L (litres) as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected.



As Per Central Excise Act, in 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. The Applicable Unit of Quantity for Mineral Water is 'L (Litres)', so it is must to select L (Litres) as the Reporting UOM.

In Conversion Factor field Set as 20 L = 1 U



Tally.ERP 9 prompts the user to select the Conversion Factor only when the alternate Item is enabled and defined for stock item

- **Set/Alter Duty Details**: Set this field to **Yes** to view the **Duty Details** screen.
- In Duty Details screen
  - In valuation Type field Select Ad Valorem from the List of Valuation Type
  - Select the in the Type of Duty filed from the List of Excise Duty classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the Rate of Duty as 12%
  - Select the Education Cess as the second duty in the Type of Duty filed from the List of Excise Duty classifications
  - In Applicable From field mention the Date from when the specified Rate of Duty is applicable
  - Specify the **Rate of Duty** as **2%**



- Select the Secondary Education Cess as the third duty in the Type of Duty filed from the List of Excise Duty classifications.
- In Applicable From field mention the Date from when the specified Rate of Duty is applicable
- Specify the Rate of Duty as 1%

Excise D	outy Details		Aqua Ltd.	,	Ctrl + M 🗙
Name (alias)					List of Excise Duty Classifications I End of List AED (GSI)
Under					AED on HSD AED (PMT) AED (TTA)
Alternate	Excise Unit	Repo	rting Conversion	Set/Alter	Stock II NCCD
	Duty Detail Tariff Class Excise Uni	s for : AquaK ification : Water t : Aqua L	ing 20L td.,	I U Yes Fini	shed Go Special AED Special Excise Duty
Valuation Basic Exc Education Seconda	Type : Ad Va	Applicable From 1-Apr-2012 1-Apr-2012 1-Apr-2012	Rate of Duty Per 12 % 2 % 1 %		

Figure 2.55 Duty Details

- In Excise Details screen, under Stock Item Type field select as Finished Goods from the List of Item Types
- Set the option Set/ Alter Reporting BOM to No



Define the **Stock Item Components (BOM)** under the option Set/ Alter Reporting BOM only when the Stock item has different Stock Item Components than the components defined under the BOM for Production. BOM Defined under this option is used only for reporting

12.Rate of VAT (%): in this field enter the Rate of VAT applicable for the Stock Item e.g. 13.5%



Stock Item Creation Name : AquaKing 20L (allas) :	Aqua Ltd.,	Ctrl + M 🛛
Under : <sup>J</sup> Primary Units : U Alternate Units : L where : ZO L = 1 U Alter Components (BoM) ? No	Tax Information         Tariff Classification       : Water         Set/Alter Excise Details 7 No         VAT Details         Commodity       : <sup>J</sup> Not Applicable         Rate of VAT (%)       : 13.50	Behaviour           Costing Method         : Avg. Cost           Market Valuation Method         : Avg. Price           Ignore Diff. due to Physical Counting ? No           Ignore Negative Balances         ? No           Treat all Sales as New Manufacture         ? No           Treat all Purchases as Consumed         ? No           Treat all Rejections inward as Scrap         ? No
	Quantity Rate per Opening Balance :	Value Accept ? Yes or No

Figure 2.56 Stock Item - Ad Valorem

13.Press Enter to accept and save.



Where **Excisable Commodity** attracts Additional duties of Excise and Special Duties of Excise and so on, the same can activated as required from the **List of Excise Duty Classifications**.

Similarly create the Stock Item AquaEase - 20 Ltr with same Alternate Unit, conversion factor and Valuation Method (Ad Valorem)



# Lesson 3: Excise Opening Balances

## 3.1 Accounting CENVAT Credit Opening Balance

When the CENVAT Credit availed on the Principal Inputs purchased are not utilised at the closing of the financial year (i.e. 31st March 2012), in such cases the nonutilised CENVAT credit has to be carried forward to the next financial year (1st April 2012) and manufacturer is entitled to utilise the CENVAT Credit availed on the inputs during the current year (2012-13) or with in any prescribed period on quantifying the following required information viz.

- Excise Unit (Excise Factory for which the credit opening balance is accounted)
- Nature of Purchase (Credit availed on the inputs purchased from Manufacturer, First or Second Stage Dealer or Importer.
- Supplier Invoice Number/Bill of Entry & Date
- Description of Goods
- Quantity & Value of goods on which Credit is availed
- Amount of Credit Availed
- D Name, address and Central Excise Registration number of supplier of such Inputs
- D Name of the jurisdictional range / division / commissionerate of supplier of such Inputs

For this purpose, it is essential to record the above mentioned information in Tally.ERP 9, to facilitate utilising CENVAT Credit availed on the Inputs.

Consider the following example to illustrate the accounting of CENVAT Credit Opening Balance



#### Example 1:

On 1-4-2012, Aqua Ltd has opening CENVAT Credit of Rs.59,019 (Total) on the following Raw materials purchased under different purchase bills.

Invoice No. & Date	Supplier Name	Name of Item	Qty.	Duty Type	Asses sable Value	Rate of Duty	Amount
152/12-13	Lamcy Man-	Pet Bottles - 1Ltr	100000	BED	150000	12%	18,000
	utacturers			ED Cess	15000	2%	360
			-	SED Cess	15000	1%	180
2052/12-	Shubh Man- ufacturer	n- Pet Bottles - 1Ltr	200000	BED	240000	12%	28,800
13				ED Cess	24000	2%	576
				SED Cess	24000	1%	288
		Bottle Caps	350000	BED	87500	12%	10,500
				ED Cess	7000	2%	210
				SED Cess	7000	1%	105

The Excise details of the supplier are as follows:

Supplier Name & Address	Nature of Purchase	Excise Regn. No.	Range	Division	Commis- sionerate
Lamcy Manu- facturers	Manufacturer	ADESR4033FXM001	Peenya	Yeshwa nthpur	Bangalore - II
# 89					
Peenya Indus- trial Area					
Bangalore					
Shubh Manu- facturers	Manufacturer	AESRD7485AXM002	Rajaji- nagar	Division II	Bangalore - I
# 658					
Rajajinagar Industrial Area					
Rajajinagar					
Bangalore					

To account the CENVAT Credit Opening Balance

Go to Gateway of Tally > Inventory Info. > Update Excise Info. > CENVAT Opening Balance

1. Enter the **Date** on which the CENVAT Opening Balance is accounted.E.g.**1-4-2012** 



2. In **Excise Unit** field select the Excise Unit for which the CENVAT Opening balance entry is recorded. e.g. **Aqua Ltd**.,



As Tally.ERP 9 allows to maintain accounts of **Multiple Excise Units** in a **Single Company**, in CENVAT Credit Opening Balance Journal Voucher Excise Unit field has been provided to select the appropriate Excise Unit.

3. In **Nature of Purchase** field select the Purchase Nature (whether purchase was from manufacturer/ First/ Second /Importer) for which the CENVAT credit is available. E.g **Manufacturer** 

(	ENVAT Opening Balance Creation	Aqua Ltd.	Ctrl + M 🕺
	Journal No. 1		Nature of Purchase
E	xcise Unit : Aqua Ltd. ature of Purchase : Manufacturer	CENVAT Opening Balance	First Stage Dealer Importer Manufacturer Second Stage Dealer
	Particulars		

Figure 3.1 Selection of Nature of Purchase



In case a company has CENVAT Credit opening balance against the purchases of different Nature - First Stage Dealer/Manufacturer/Importer/Second Stage Dealer then separate CENVAT Opening Balance entry for different Nature of Purchases has to be recorded.

4. To account opening balance of credit, under **Particulars** select **(CENVAT)** and view Excise Duty Allocation screen.



While accounting **CENVAT Opening Balance**, in **List of Ledger's** only the **CENVAT Type of ledgers** will be displayed for selection

- 5. In Excise Duty Allocation screen
  - Invoice No./Bill of Entry No. & Date: In this field enter the invoice number and Date of purchase of Raw materials on which CENVAT Credit is available and accounted as opening balance.



- **Party Name**: In this field select the supplier from whom the purchase was made.
- Name of Item: Select the Stock item for which credit is available and accounted as opening balance
- **Quantity**: Specify the Quantity on which CENVAT Credit is available
- Assessable Value: Enter the Assessable values of the stock item on which the credit to be calculated.
- **Rate**: In this field rate of duty defined in the item master will be defaulted, which can be changed.
- **Amount**: CENVAT Credit Amount will be calculated and displayed automatically.

Excise Duty Allocat	ion		Aqua Ltd.,				Ctrl + M 🗙
Journal							1-Apr-2012
							Sunday
Excise Unit							
Nature of Purchase	Manufacturor	Duty Dotails	for : Pacia Eva		<b>T</b> )		
Invoice No. /	Party Name	Name of Item	Quantity	Assessable	Rate	Amount	Amount
Bill of Entry No. & Date	i ung nume	Name of Rem	Quantity	Value	Nato	Amount	
450/40 40	Lamay Manufactur						57,300.00
132/12-13	Laticy Manufactur	PET Bottles - 1Ltr	1,00,000 U	1,50,000.00 Dr	12 %	18,000.00 Dr	
2052/12-13	Shubh Manufacture	ers	2 00 000 11		40.00	20 000 00 D	
		PET Bottles - 1Ltr Bottle Caps	2,00,000 U 3,50,000 U	2,40,000.00 Cr 87.500.00 Cr	12 % 12 %	28,800.00 Dr 10.500.00 Dr	
			-,,	,		,	
						E7 200 00 D-	
						<u> </u>	

Figure 3.2 Completed Excise Duty Allocation Screen



Supports to account **CENVAT opening Balance** of **multiple bills** of **different suppliers** of **same Nature of Purchase** with **different Raw Materials** and **Different Rate of Duty**.

6. Press Enter to save Excise Duty Allocation screen.



- 7. To account opening balance of Education Cess credit, under Particulars select **Education Cess (CENVAT)** and view Excise Duty Allocation screen
- 8. In Excise Duty Allocation screen
  - □ Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.

Excise Duty Allocatio	n		Aqua Ltd.				Ctrl + M 🗙
Journal No							1-Apr-2011
							Friday
Excise Unit							
Nature of Purchase	Manufacturor						
		Duty Detail	Is for : Educati	on Cess (CENVAT	)		
	Copy Details from	n Previous Duty Ledge	er(s) ? Yes				Amount
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount	46,000.00

Figure 3.3 Excise Duty Allocation Screen

The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Education Cess) & Cess Amount will be calculated displayed automatically.



If you do not want to copy the details of previous ledger retain **No** to the option **Copy Details from Previous Duty Ledger(s)** & manually enter the CENVAT credit details for the ledger selected.

The completed Duty Details for Education Cess (CENVAT) will be displayed as shown:

Duty Details for : Education Cess (CENVAT) Copy Details from Previous Duty Ledger(s) ? Yes							
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount	
152/12-13	Lamcy Manufacturer	s DET Bottles 11 tr	1 00 000 11	18 000 00 Dr	2 %	360.00 Dr	
2052/12-13	Shubh Manufacturers	S	1,00,000 0	10,000.00 DI	2 /0	500.00 DI	
	F	PET Bottles - 1Ltr	2,00,000 U	28,800.00 Dr	2 %	576.00 Dr	
	E	Bottle Caps	3,50,000 U	10,500.00 Dr	2 %	210.00 Dr	
					-	1,146.00 Dr	

Figure 3.4 Completed Excise Duty Allocation Screen



9. To account opening balance of Secondary Education Cess credit, under **Particulars** select **Secondary Education Cess (CENVAT)** and view Excise Duty Allocation screen.

10.In Excise Duty Allocation screen

□ Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.

The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Secondary Education Cess) & Cess Amount will be calculated displayed automatically.

The completed Duty Details for Secondary Education Cess (CENVAT) will be displayed as shown

Duty Details for : Secondary Education Cess (CENVAT) Copy Details from Previous Duty Ledger(s) ? Yes						
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
152/12-13	Lamcy Manufacture		4 00 000 11	40.000.00 D-		400.00 D-
2052/12-13	Shubh Manufacture	rs PET Bottles - 1Ltr	2,00,000 U	28,800.00 Dr	1 %	288.00 Dr
-		Bottle Caps	3,50,000 U	10,500.00 Dr	1 %	105.00 Dr

Figure 3.5 Completed Excise Duty Allocation Screen

The completed CENVAT Opening Balance journal Voucher is displayed as shown:

CENVAT Opening Balance Creation	Aqua Ltd.,	Ctrl + M 🔀
Journal No. 1		1-Apr-2012
		Sunday
	CENVAT Opening Balance	
Excise Unit : Aqua Ltd.,		
Nature of Purchase : Manufacturer		
Particulars		Amount
Basic Excise Duty (CENVAT)		57,300.00
Education Cess (CENVAT)		1,146.00
Secondary Education Cess (CENVAT)		573.00
Narration:		
		Accept ?
		Yes or No

Figure 3.6 Completed CENVAT Opening Balance Journal Voucher



#### 11. Press enter to accept.



**CENVAT credit opening balance** of **Capital Goods** can also be accounted as explained above.

The CENVAT Credit Opening Balance entry recorded above will affect all the Excise Reports.

The above CENVAT Opening Balance entry will affect the following Excise Reports:

- 1. **Computation**: In Computation report the CENVAT Credit Opening balance accounted will be displayed under Balance Input Credit as CENVAT Credit on Inputs
- 2. Form ER 1: CENVAT Credit opening balance will be displayed under Serial Number 8 - Details of CENVAT Credit Taken and utilised in Box 1- Opening Balance.
- 3. CENVAT Credit Summary
- 4. CENVAT Availed
- 5. RG 23A Part I
- 6. RG 23A Part II
- 7. Abstract

#### 3.2 Accounting Excise Duty Opening Balance

When the duty payable on the Excise Sales (Removal of Finished Goods) made not paid at the closing of the financial year (i.e. i.e. 31st March 2012), in such cases the unpaid duty has to be carried forward to the next financial year (1st April 2012) and manufacturer is liable to pay the duty during the current financial year (2012-2013) by quantifying the following information:

- Excise Unit (Excise Factory for which the duty opening balance is accounted)
- Nature of Removal (Duty payable on the Finished goods or Inputs removed for Domestic sales/Captive Consumption/Export -Duty Chargeable/Removal as such/Special Rate).
- Sales Invoice Number/Bill of Entry & Date
- Description of Goods
- Quantity & Value of goods on which duty is payable
- Amount of duty payable
- Name, address and Central Excise Registration number of customer to whom sales is made
- Name of the jurisdictional range / division / commissionerate of customer to whom sales is made



For this purpose, it is essential to record the above mentioned information in Tally.ERP 9, to facilitate payment of Duty on the Finished goods removed.

Consider the following example to illustrate the accounting of Excise Duty Opening Balance,

#### Example 2:

On 1/4/2012, Aqua Ltd has opening Excise Duty of Rs.2,42,874 (Total) on the following Finished Goods sold under different sales bills.

Invoice No. & Date	Customer Name	Name of Item	Qty.	Duty Type	Assess- able Value	Rate of Duty	Amount		
AQ/785/	Universal	AquaPure - 1Ltr	18,000	BED	540000	12%	64800		
12-13	Distributors			ED Cess	15000	2%	1296		
				SED Cess	15000	1%	648		
AQ/1025/	National	AquaKing -	25,000	BED	1125000	12%	1,35,000		
12-13	Distributors	20Ltr	20Ltr	20Ltr		ED Cess	24000	2%	2700
				SED Cess	24000	1%	1350		
		AquaPure - 1Ltr	10,000	BED	300000	12%	36,000		
				ED Cess	7000	2%	720		
				SED Cess	7000	1%	360		

The Excise details of the Customer are as follows:

Customer Name & Address	Nature of Purchase	Excise Regn. No.	Range	Divisio n	Commis- sionerate
National Distribu- tors	First Stage Dealer	ARMYD7910SXD001	Madiwala	Division IV	Bangalore - I
# 9685					
5th Main					
BTM 3rd Block					
Bangalore					



#### To account Excise Duty Opening Balance,

#### Go to Gateway of Tally > Inventory Info. > Update Excise Info. > Excise Opening Balance

- 1. Enter the **Date** on which the Excise Opening Balance is accounted.E.g.**1-4-2012**
- 2. In **Excise Unit** field select the Excise Unit for which the CENVAT Opening balance entry is recorded. e.g. **Aqua Ltd**.



As Tally.ERP 9 allows to maintain accounts of **Multiple Excise Units** in a **Single Company**, in Excise Duty Opening Balance Journal Voucher Excise Unit field has been provided to select the appropriate Excise Unit.

3. In **Nature of Removal** field select the sales Nature (whether sale was a Domestic/ Captive Consumption/Removal as such / Special Rate/Export - Duty Chargeable) for which the Excise Duty is payable. E.g. **Domestic** 

Excise Opening Balance Creation	Aqua Ltd.,	Ctrl + M 🛛
Journal No. 1	Types of Removal	2-Apr-2012 Monday
Excise Unit : <b>Aqua Ltd.,</b> Nature of Removal : <b>Domestic</b>	Captive Consumption Domestic Export - Duty Chargeable Permoval As Such	
Particulars	Special Rate	Amount

Figure 3.7 Selection of Nature of Removal



In case a company has **Excise Duty opening balance** against sales of **different Nature of Removal** - Domestic/ Captive Consumption/Removal as such / Special Rate etc. then **separate Excise Opening Balance** entry for different Nature of **Removal** has to be recorded.

4. To account opening balance of Basic Excise Duty, under Particulars select the ledger - Basic Excise Duty @ 12% and view Excise Duty Allocation screen.



List of Led	
Journal No. 1	ger's
Excise Opening Balance     Basic Excise Duty       Excise Unit     : Aqua Ltd.,       Nature of Removal     : Domestic	( @ 12% 2% n Cess @ 1%
Particulars	
Basic Excise Duty @ 12%	





While accounting **Excise Opening Balance**, in **List of Ledger's** only the **Excise Type of** ledgers will be displayed for selection.

- 5. In Excise Duty Allocation screen
  - Invoice No./Bill of Entry No. & Date: In this field enter the invoice number and date of sale of finished good on which excise duty has been charged
  - **Party Name**: In this field select the supplier to whom the sale was made.
  - Name of Item: Select the Stock item against which duty is payable and accounted as opening balance
  - D Quantity: Specify the Quantity on which Duty is payable
  - Assessable Value: Enter the Assessable values of the stock item on which the excise duty to be calculated.
  - **Rate**: In this field rate of duty defined in the item master will be defaulted, which can be changed if rate of duty is different.
  - **Amount**: Excise duty Amount will be calculated and displayed automatically.



		Duty Detai	Is for : Basic E	xcise Duty @ 12	%	
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
Aq/785/12-13	National Distributors	S A Duran d L ta	40.000 1	E 40.000.00 C-	42.04	C4 800 00 C-
Aq/1025/12-13	National Distributors	AquaPure 1 Ltr	18,000 L	5,40,000.00 Cr	12 %	64,800.00 Cr
		AquaKing 20L AquaPure 1 Ltr	25,000 U 10,000 L	11,25,000.00 Cr 3,00,000.00 Cr	12 % 12 %	1,35,000.00 Cr 36,000.00 Cr
						2,35,800.00 Cr

Figure 3.9 Excise Duty Allocation Screen



Supports to account Excise Opening Balance of multiple bills of different customers of same Nature of Removal with different Finished goods and Different Rate of Duty.

- 6. Press Enter to save Excise Duty Allocation screen.
- To account opening balance of Education Cess, under Particulars select Education Cess @ 2% and view Excise Duty Allocation screen.
- 8. In Excise Duty Allocation screen.
  - □ Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.

Duty Details for : Education Cess @ 2%						
	Copy Details	from Previous Duty Leo	lger(s)? Yes			
Invoice No. /	Party Name	Name of Item	Quantity	Assessable	Rate	Amount
Bill of Entry No. & Date				value		

Figure 3.10 Excise Duty Details Screen

The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Education Cess) & Cess Amount will be calculated displayed automatically.



If you do not want to copy the details of previous duty ledger retain **No** to the option **Copy Details from Previous Duty Ledger(s)** & manually enter the Excise Duty details for the ledger selected.



#### The completed Duty Details for **Education Cess @ 2%** will be displayed as shown

Duty Details for : Education Cess @ 2% Copy Details from Previous Duty Ledger(s) ? Yes						
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
Aq/785/12-13	National Distributors	s AquaPure 1 I tr	18 000 1	64 800 00 Cr	2 %	1 296 00 Cr
Aq/1025/12-13	National Distributors	AquaKing 20L	25,000 U	1,35,000.00 Cr	2 %	2,700.00 Cr
		AquaPure 1 Ltr	10,000 L	36,000.00 Cr	2 %	720.00 Cr

Figure 3.11 Completed Excise Duty Allocation Screen

9. To account opening balance of Secondary Education Cess, under Particulars select **Second**ary Education Cess @ 1% and view Excise Duty Allocation screen

#### 10.In Excise Duty Allocation screen

□ Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.

The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Secondary Education Cess) & Cess Amount will be calculated displayed automatically.

The completed Duty Details for Secondary Education Cess @ 1% will be displayed as shown

	Copy Details from	Duty Details fo m Previous Duty Ledger(s)	r : Secondary I	Education Cess (	@ 1%	
Invoice No. /	Party Name	Name of Item	Quantity	Assessable	Rate	Amount
Bill of Entry No. & Da	te			Value		
Aq/785/12-13	National Distributor	S				
Aa/1025/12-13	National Distributor	AquaPure 1 Ltr s	18,000 L	64,800.00 Cr	1 %	648.00 Cr
		AquaKing 20L	25,000 U	1,35,000.00 Cr	1 %	1,350.00 Cr
		AquaPure 1 Ltr	10,000 L	36,000.00 Cr	1 %	360.00 Cr
-						

Figure 3.12 Completed Excise Duty Details Screen

Excise Opening Balance Creation	Aqua Ltd.,	Ctrl + M 🗙
Journal No. 1		2-Apr-2012
	Funite Operation Balance	Monday
Excise Unit Aqua I td	Excise Opening balance	
Nature of Removal Domestic		
Particulars		Amount
Basic Excise Duty @ 12%		2,35,800.00
Education Cess @ 2%		4,716.00
Secondary Education Cess @ 1%		2,358.00
		2,42,874.00
Narration:		
		Accept ?
		Yes or No

The completed Excise Opening Balance Journal Voucher is displayed as shown

Figure 3.13 Completed Excise Opening Balance Journal Voucher

11.Press Enter to accept.

The above Excise Opening Balance entry will be displayed in

- **Excise Computation** report under Excise Duty Payable against Regular Rate
- PLA Register



## 3.3 Accounting PLA Opening Balance

PLA account is the acronym of Personal Ledger Account.

When a customer moves from manual accounting to Tally.ERP 9 Series A, the balance available in PLA (Manual Books) can be brought into Tally.ERP 9.

You can track the PLA Opening Balance by entering the Debit balance of Excise Duty, Education Cess and Secondary Education cess ledgers in the PLA Opening Balance entry.

#### Example 3:

Let us consider that Aqua Ltd., has Rs. 25000 Excise Duty paid in advance. The break up of the Excise Duty is as follows:

- 1. Basic Excise Duty Rs. 22500
- 2. Education Cess Rs. 1500
- 3. Secondary Education Cess Rs. 1000

To account PLA Opening Balance,

Go to Gateway of Tally > Inventory Info. > Update Excise Info. > PLA Opening Balance



Figure 3.14 Selecting PLA Opening Balance

- 1. Enter **1-04-2012** in the Date field. This is the date on which the Excise Opening Balance is accounted.
- 2. In Excise Unit field select **Aqua Ltd.**, which is the Excise Unit for which the Excise Opening balance entry is recorded.

PLA Opening Balance Creation	Aqua Ltd.,	Cti
Journal No. 1		Excise Units
Excise Unit : Aqu	PLA Opening Balance td.,	Aqua Ltd.,
Particulars		





3. To account opening balance of Basic Excise Duty, under Particulars select **Basic Excise Duty @ 12%** and view Excise Duty Allocation screen.

PLA Opening Balance Creation	Aqua Ltd.,	Ctrl + M 😠
Journal No. 1		List of Ledger's
Excise Unit : Aqua Ltd.,	PLA Opening Balance	Basic Excise Duty @ 12% Basic Excise Duty @ 6% Basic Excise Duty (Fixed Amount) Education Cess @ 2%
Particulars		Secondary Education Cess @ 1%
Basic Excise Duty @ 12%		,

Figure 3.16 Selecting Duty Ledgers

- 4. Fill in the Details in the **Excise Duty Allocation** screen:
  - Name: Enter Adv-001 (Reference number of the advance paid)
  - Amount: Enter 22500 (Advance Duty amount paid to the department)

Excise Duty Alloca	ation		Aqua Ltd.,	Ctrl + M 🗴
Duty Details for :	Basic Excise Du	tv @ 12%		
Buty Bottino for .		-, e		
Name	Amount	Dr/Cr		
Adv 001	22 500 00	Dr		
Auv-001	22,300.00			
_				
	22,500.00	D Dr		

Figure 3.17 Excise Duty Allocation

- Press Enter to accept the **Excise Duty Allocation** screen.
- 5. To account opening balance of Education Cess, under Particulars select Education Cess @ 2% and view Excise Duty Allocation screen.



- 6. Fill in the details in the Excise Duty Allocation screen:
  - Name : Enter Adv-001 (Reference number of the advance paid)
  - Amount : Enter 22500 (Advance Education Cess amount paid to the department)

Excise Duty Allocat	ion	Aqua Ltd.,	Ctrl + M 💌
Journal			1-Apr-2012
			Sunday
Excise Unit			
Duty Details for :	Education Cess @ 2%		Amount
Name	Amount Dr/Cr		22 500 00
	4 F00 00 D		4 500.00
Adv-001	1,500.00 Dr		1,500.00

Figure 3.18 Excise Duty Allocation - Education Cess

- Press Enter to accept the Excise Duty Allocation screen.
- 7. To account opening balance of Secondary Education Cess, under Particulars select Secondary Education Cess @ 1% and view Excise Duty Allocation screen.
- 8. Fill in the details in the Excise Duty Allocation screen:
  - Name: Enter Adv-001 (Reference number of the advance paid)
  - Amount: Enter 1000 (Advance Secondary Education Cess paid to the department)

Excise Duty Allocat	ion	Aqua Ltd.,	Ctrl + M 🗙
Journal			
Excise Unit			
Duty Details for :	Secondary Education Cess @ 1%	à	Amount
Namo	Amount Dr/Cr	-	
Indifie	Amount Direi	-	
ADV-001	1,000.00 Dr		

Figure 3.19 Excise Duty Allocation - Secondary Education Cess

- Press Enter to accept the **Excise Duty Allocation** screen.
- 9. Enter the narration if required.



PLA Opening Balance Creation	Aqua Ltd.,	Ctrl + M 🗙
Journal No. 1		1-Apr-2012
	PLA Opening Balance	Sunday
Excise Unit : Aqua Ltd.,	TEA Opening balance	
· · · ·		
Particulars		Amount
Basic Excise Duty @ 12%		22 500 00
Education Cess @ 2%		1 500 00
Secondary Education Cess @ 1%		1,000.00
Secondary Education Cess & Th		1,000.00
		25,000,00
		23,000.00
Narration:		
PLA Accounting Balance accounted		Accent 2
		Accept :
		Yes or No

The completed PLA Opening Balance Journal Voucher will be as follows:

Figure 3.20 Completed PLA Opening Balance Journal Voucher

10. Press Enter to save the voucher.



If PLA Opening Balance is Debit Balance (Advance Duty Paid), then the references of Opening Balance accounted from PLA Opening Balance Journal will be available for Adjustment towards Duty payable.

The PLA opening balance thus recorded will be displayed in:

- Excise Computation Report
- PLA Register



Excise Computation	Aqua Ltd.,		Ctrl + M 🗴
Particulars		Aqua Aqua 1-Apr-2012 to	Ltd., Ltd., 30-Apr-2012
		Assessable Value	Duty Amount
Excise Duty Payable			
A. Excise Sales			
	Total Excise Sales (A)		
B. Payable from previous period			
	Total Excise Duty Payable (A+B)		
	Total Excise duty paid / Adjusted (C)		
	Balance Excise Duty Payable ((A+B)-C)		
Balance Input Credit			
Excise Duty Advance Paid			25,000.00
	Total Available CENVAT credit	:	25,000.00

PLA Opening balance will be displayed in Excise Computation Report as follows:

Figure 3.21 PLA Opening balance - Excise Computation Report

In the PLA Register, PLA opening balance will be displayed as follows:

PLA Register			Aqua L	td.,						Ctrl + M 🙁
Excise Unit Name : Aqua Ltd	.,							1-Apr	-2012 to 30	)-Apr-2012
Particulars of Credit / Debit Document Description of Documents with name of treasury where	ECC No. of the Buyer	Basic Excise Duty		Education Cess			Secondary Education Cess			
necessary		Credit	Debit	Balance	Credit	Debit	Balance	Credit	Debit	Balance
Opening Balance				22,500.00 Cr			1,500.00 Cr			1,000.00 Cr
	← 2 more									

Figure 3.22 PLA Opening Balance as displayed in PLA Register



Debit PLA Opening Balance will be displayed with Negative Sign indicating that the assessee has deposited duty in advance to the Government.



## Lesson 4: Excise Transactions

### 4.1 Purchase Order with Excise Details

In Tally.ERP 9 user can select excise Duty ledger applicable for the stock item in purchase orders and Sales orders.

Purchase Orders/Sales Orders can be tracked in Receipt Note or Delivery Note or Excise purchase or Sales Vouchers with excise details.

#### Example 1:

On 2-4-2012 Aqua Ltd. placed a Purchase order (P.O- 001) with Lamcy Manufacturers for the supply of 50,000 Pet Bottles @ Rs. 2 per bottle.

#### Step1: Create Ex- Purchase Order Voucher Type

Create the Voucher Type, Ex-Purchase Order as shown below:

Voucher Type Creation		Aqua Ltd.,		Ctrl + M 🗙
Name : EX- Purchase O (allas) :	rder			
Gene	eral	Printing		Name of Class
Type of Voucher : Purchase	Order	Print after saving Voucher	7 No	
Abbr. : Purc Orde	r			
Method of Voucher Numbering	? Automatic	-		
Use Advance Configuration	7 No			
Use EFFECTIVE Dates for Voucher	rs?No			
Make 'Optional' as default	? No			
Use Common Narration	? Yes			
Use for Excise	? Yes			
Default Excise Unit	: Aqua Ltd.,			
				Accept ?
				Yes or No

Figure 4.1 Ex- Purchase Order Voucher Type Creation Screen



#### Step 2: Record a Purchase Order

To record a Purchase Order

#### In F11: Features > F2: Inventory Features

Set the option Allow Purchase Order Processing to Yes

#### Go to Gateway of Tally > Accounting Vouchers > F4: Purchase Order

- 1. In Voucher Type sub form select Ex-Purchase Order as the voucher type
- 2. Enter the Date as 2-4-2012
- 3. In the Party A/c Name field select Lamcy Manufacturers from the List of Ledger Accounts
- 4. In the Order No. field enter the order number as P.O-001
- 5. In the Purchase Ledger field select Purchase of Raw Materials
- 6. In the VAT/Tax Class field the VAT Class will be defaulted automatically as defined in the ledger master
- 7. In the **Name of Item** field select **Pet Bottles 1Ltr** and press enter to view the Item Allocation screen
- 8. In the **Item Allocation** screen
  - □ In **Due on** filed enter the date of delivery of the stock e.g. 20-4-2012
  - In the Quantity field enter 50000
  - In the Rate field enter the rate as Rs.2
  - **Amount** will be calculated and displayed automatically.

Stock Item	Allocations			Aqua Ltd.,	Ctrl + M 🛛
Purchase					
Party's A/c N <i>Current Balar</i>	ame : Lamcy M ace :	anufactur	ers		
Item	Allocations for	PET Bot	tles - 1Ltr		
Godown	Quantity	Rate p	er Amount		
Due on Aqua Ltd.,	20-Apr-2012 50,000 U	2.00	U 1,00,000.00		
	( 500 Kg )				

Figure 4.2 Item Allocation Screen

9. Select **Basic Excise Duty @ 12%** ledger, the **Rate of Duty** and **Duty amount** will be defaulted automatically.



To avail **CENVAT credit**, in the same voucher you can select **CENVAT type of duty** *ledgers* 

- 10.Similarly select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers
- 11.Select Input VAT @ 5% ledger. The VAT amount will be calculated and displayed automatically



Statutory Detail	5		Aqua Ltd.,				Ctrl + M 🛛
EX- Purchase Orde			Statutory Details				2-Apr-2012
Excise Unit :	Particulars				Excise	VAT	Monday
Party's A/c Name : Current Balance	Assessable Value				1,00,000.00	1,12,360.00	: P.O-001
Purchase Ledger : VAT/Tax Class :	PET Bottles - 1Ltr Item Value				<b>1,00,000.00</b> 1,00,000.00	<b>1,12,360.00</b> <i>1,00,000.00</i>	
Name of Item	Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1%					12,000.00 240.00 120.00	Amount
PET Bottles - 1Ltr	Excise Duty Value				12,360.00		1,00,000.00
Rate of Duty : 1	Basic Excise Duty @ 12% PET Bottles - 1Ltr @ 12 %	On	1,00,000.00	12 %	<b>12,000.00</b> <i>12,000.00</i>		
Basic Excise Duty	Education Cess @ 2% PET Bottles - 1Ltr @ 2 %	On	12,000.00	2 %	<b>240.00</b> 240.00		12,000.00
Secondary Educa Input VAT @ 5%	Secondary Education Cess @ 1% PET Bottles - 1Ltr @ 1 %	On	12,000.00	1 %	<b>120.00</b> 120.00		120.00 5,618.00
	VAT Amount					5,618.00	
	PFT Bottles - 11 tr @ 5 %	On	1 12 360 00	5 %	_	5,618.00	
Show Statutory De		0.1	.,			Gorozo	
Narration: Purchase of raw ma							1,17,978.00
T Grondos of few file							

## 12.Set Show Statutory Details to view the Statutory details screen



The completed Excise Purchase Order is displayed as shown.

Order Voucher Creation	Aqua Ltd.,		Ctrl + M 🛛
EX- Purchase Order No. 1			2-Apr-2012 Monday
Excise Unit : Aqua Ltd.,			
Party's A/c Name : Lamcy Manufacturers Current Balance :		Order No	o. : <b>P.O-001</b>
Purchase Ledger : Purchase of Raw Materials VAT/Tax Class : Purchases @ 5%			
Name of Item	Quantity	Rate p	er Amount
PET Bottles - 1Ltr Rate of Duty : 12%	50,000 U ( 500 Kg )	2.00 U	1,00,000.00
Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1% Input VAT @ 5%		12 % 2 % 1 % 5 %	5 12,000.00 5 240.00 5 120.00 5 5,618.00
Show Statutory Details ? <b>Yes</b> Narration: Purchase of raw materials made on April 2nd	50,000 U		Accept ? Yes or No

Figure 4.4 Completed Purchase Order

13.Press Enter or Y to save.



# 4.2 Recording an Excise Purchase Voucher – Not Availing CENVAT Credit

Follow the below mentioned procedure to account the purchases from **Manufacturer** and **Not availing the CENVAT Credit** at the time of recording the Purchase voucher.

#### Example 2:

On 4-4-2012 Aqua Ltd. purchased 10,00,000 Litres of Water from Swastik Water Suppliers at the rate of Rs. 2 per Litre (vide Invoice No. SI/336)

To record a Purchase Voucher

Go to Gateway of Tally > Accounting Vouchers > F9: Purchases

- 1. In Voucher Type sub form select Excise Purchases as the voucher type
- 2. Ensure that the Purchase Voucher is in Item Invoice Mode



In Tally.ERP 9 Excise Purchase Transactions needs to recorded in Invoice Mode Only.

- 3. Enter the **Date** as **4-4-2012**.
- 4. In Supplier Invoice No. field enter the Invoice No. as SI/336
- 5. In **Party's A/c Name** field select the supplier i.e. **Swastik Water Suppliers** from the List of Ledger Accounts
- 6. In Nature of Purchase field Manufacturer is displayed automatically
- 7. In **Purchase Ledger** field select the ledger **Purchase of Raw Materials** from List of Ledger Accounts
- 8. In VAT/Tax Class field select the VAT class as Not Applicable
- 9. In Name of Item field select the Stock Item i.e. Natural Water
- 10.In Stock Item Allocation screen, in Quantity field enter the quantity as 10,00,000
- 11.In Rate field enter the rate as Rs. 2
- 12. Amount will be displayed automatically.
- 13.Select Duty Ledger i.e. **Basic Excise Duty @ 12%**. **Amount** will be calculated and displayed automatically.
- 14.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically





*Input VAT Ledger* is not selected as Natural water is exempted under VAT Act in Karnataka.

15. Set the option Show Statutory Details to Yes to view Statutory Details screen

Accounting Voucher Creation Aqua Ltd.,				Ctrl + M 🗵
Excise - Purchases No. 1				4-Apr-2012
Supplier Invoice No. : SI/336 Date : 4.Apr-2012				Wednesday
Excise Unit : Aqua Ltd.,				
Party's A/c Name : Swastik Water Suppliers				
Current Balance :				
Purchase Ledger : Purchase of Raw Materials				
VAT/Tax Class : <sup>J</sup> Not Applicable				
Name of Item	Quantity	Rate	per	Amount
Natural Water	10,00,000 L	2.00	L	20,00,000.00
Rate of Duty : 12%				
Basic Excise Duty @ 12%		12	%	2,40,000.00
Education Cess @ 2%		2	%	4,800.00
Secondary Education Cess @ 1%		1	70	2,400.00
Is e-Sugam Applicable ? No				
Yes / No				
Snow Statutory Details ? Yes No	10.00.0001			22 47 200 00
	10,00,000 L			22,41,200.00

Figure 4.5 Purchase Voucher

16.In **Statutory Details** screen press **Alt+F1 key** or click on <u>F1</u>: **Detailed** to view details of duty calculation. **Statutory Details** screen appears as shown.



Statutory Detail	5			Aqua Ltd.			Ctrl + M 🗙
Excise - Purchase				Statutory Details			4-Apr-2011
Supplier Invoice No							Monday
Excise Unit :	Par	ticulars				Excise	
5 N							
Party's A/c Name :	Assessable Value					20,00,000.00	
Current Balance	Natural Water					20,00,000.00	
Purchase Ledger	Item Value					20,00,000.00	
VAT/Tax Class	Basic Excise Duty (	D 10%				2,00,000.00	
Name of Item	Secondary Education Cess @ .	2%) s@1%				2,000,00	Amount
	Excise Duty Value	0.69.170				2.06.000.00	
Natural Water	Reals Fusies Date Of	100/			40.00	2,00,000,00	20,00,000.00
Rate of Duty : 1	Natural Water	@ 10 %	On	20.00.000.00	2.00.000.00	2,00,000.00	
	Education Core @ 2%				2.00	4 000 00	
Basic Excise Duty	Natural Water	, @ 2 %	On	2.00.000.00	4.000.00	4,000.00	2.00.000.00
Education Cess @	Secondary Education Cos	- @ 1%			1 %	2 000 00	4,000.00
Secondary Educa	Natural Water	@ 1%	On	2 00 000 00	2 000 00	2,000.00	2,000.00
		0.11		_,,	_,		
Ohan Ohahahaa Dad							
Snow Statutory Del							22.06.000.00
Narration.							22,00,000.00

Figure 4.6 Statutory Details Screen



In statutory details user can view **Item/ ledger wise assessable value and Duty/ Tax calculations.** 

17.In **Bill-wise Details** screen select **Type of Ref** as **New Ref** and in other fields retain the default details.

Bill-wise Details for : Swastik Water Suppliers Upto: ₹ 22,47,200.00 Cr								
Type of Ref	Name	Due Date, or Credit Days (wef: 4-Apr-2012)	Amount Dr/ Cr					
New Ref	SI/336		22,47,200.00 Cr					

Figure 4.7 Bill-wise Details Screen



The completed Excise Purchase voucher appears as shown.

Accounting Voucher Creation Aqua Ltd.,			Ctrl + M 🛛
Excise - Purchases       No. 1         Supplier Invoice No. : SI/336       Date : 4Apr-2012         Excise Unit : Aqua Ltd.,       Date : 4Apr-2012			4-Apr-2012 Wednesday
Party's A/c Name : Swastik Water Suppliers Nature of Purchase: Manufacturer Current Balance : Purchase Ledger : Purchase of Raw Materials			
VA I// ax Gass : Purchases @ 5%	Quantity	Rate no	r Amount
	Quantity	Nate per	Amount
Natural Water Rate of Duty : 12%	10,00,000 L	2.00 L	20,00,000.00
Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1%		12 % 2 % 1 %	2,40,000.00 4,800.00 2,400.00
Is e-Sugam Applicable ? <b>No</b>			
Show Statutory Details ? <b>No</b> Narration:	10,00,000 L	_	Accept ? Yes or No

Figure 4.8 Purchase Voucher

18.Press Enter to save and accept.



To avail **CENVAT Credit**, create the ledgers under Current Assets by selecting duty/ tax type as CENVAT in the Type of Duty/Tax field.

When the **CENVAT Credit** is not availed the Duty Ledgers selected won't display the ledger balance and **duty amount** will be apportioned to the Stock Item cost.



#### Go to Gateway of Tally > Display > Account Books > Ledgers > Basic Excise Duty @ 12%

Ledger Vouchers		Aqua Ltd.,			(	Ctrl + M 🛛
Ledger: Basic Exc	ise Duty @ 12%				1-Apr-2012 to 4	-Apr-2012
Date Part	iculars		Vch Type	Vch No.	Debit	Credi
			Opening	Balance :		
			Closing E	Balance :		

Figure 4.9 Ledger Vouchers

#### To view the duty apportionment to Stock Item

Go to Gateway of Tally > Display > Inventory Books > Stock Item > Natural Water > Stock item Monthly Summary > Stock Vouchers

#### In F12: Configuration

Ensure the option Show Rates is set to Yes

Stock Vouchers         Aqua Ltd.,         Ctr           Stock Item:         Natural Water         For 4-A								Ctrl + M 🗙 or 4-Apr-2012				
Date	Particulars	Vch Type	Vch No.	Quantity	Inwar Rate	ds Value	Quantity	Outwa Rate	ards Value	Quantity	Closi Rate	i <b>ng</b> Value
4-4-2012	Swastik Water Suppli	ers Excise-Purchases	1	10,00,000 L	2.25	22,47,200.00						
						1						

Figure 4.10 Stock Vouchers



Purchase rate of natural Water is **Rs.2** per Litre. Observe, in the above screen stock item rate is displayed as **2.25** which includes the excise duty amount.



**CENVAT Credit** of the above transaction can be availed at any point of time by recording a CENVAT credit availing.

## 4.3 Creating a Excise Purchase Voucher – Availing CENVAT Credit

Follow the below mentioned procedure to account the purchases from **Manufacturer** and **availing the CENVAT Credit** at the time of recording the Purchase voucher.

#### Example 3:

On 5-4-2012 Aqua Ltd. purchased the following Stock items from Lamcy Manufacturers (vide Bill No- LM/243)

Stock Item	Quantity	Rate
Pet Bottles - 1 Ltr	3,00,000	Rs. 1.00
Bottle Caps	3,00,000	Rs. 0.25
Water Bottle Container - 20 Ltr	10,000	Rs.5.00
Low Density Polyethylene	25,000	Rs. 0.25

#### To record a Purchase Voucher

#### Go to Gateway of Tally > Accounting Vouchers > F9: Purchases

- 1. In **Voucher Type** sub form select **Excise Purchases** as the voucher type
- 2. Ensure that the Purchase Voucher is in Item Invoice Mode
- 3. Enter the Date as 5-4-2012
- 4. In Supplier Invoice No. field enter the Invoice No. as LM/243
- 5. In **Party's A/c Name** field select the supplier i.e. **Lamcy Manufacturers** from the **List of Ledger Accounts** (Use **Alt +C** to create the party ledger)
- 6. In **Nature of Purchase** field the option **Manufacturer** is displayed automatically (based on the Nature of Payment selected in the ledger master)
- 7. In **Purchase Ledger** field select the ledger **Purchase of Raw Materials** from List of Ledger Accounts
- 8. **VAT/Tax Class** field automatically gets updated with the VAT/Tax class as selected in the purchase ledger, which can be changed.
- 9. In Name of Item field select the Stock Item i.e. Pet Bottles 1 Ltr



- 10.In Item allocation screen, in Quantity field enter the quantity as 3,00,000
- 11.In Rate field enter the rate as Rs. 1
- 12. Amount will be displayed automatically
- 13.Select Bottle Caps as second item and specify Quantity as 3,00,000 and Rate as Rs. 0.25
- 14.Select Water Container 20 Ltr as third item and specify Quantity as 10,000 and Rate as Rs.5
- 15.Select Low Density Polyethylene as fourth item and specify Quantity as 25,000 and Rate as Rs.0.25
- 16.Select **CENVAT Type of Duty Ledger** to avail the credit. **Amount** for **(CENVAT)** will be displayed automatically
- 17.Select Education Cess (CENVAT) and Secondary Education Cess (CENVAT) ledgers to account the cess on duty
- 18.Select Input VAT @ 5% as the VAT duty ledger. Amount will be displayed automatically
- 19.Set the option Show Statutory Details to Yes to view Statutory Details screen
- 20.In **Statutory Details** screen press **Alt + F1: Detailed** to view details of duty calculation. Statutory Details screen appears as shown:

Statutory Detail	5		Aqua Ltd.,				Ctrl + M ×
Excise - Purchase Supplier Invoice No	Statutory Details						
Excise Unit	Particulars				Excise	VAT	
Party's A/c Name	Assessable Value				4.31.250.00	4.84.552.50	
Nature of Purchase: Current Balance	PET Bottles - 1Ltr				3,00,000.00	3,37,080.00	
Purchase Ledger : VAT/Tax Class	Item Value Basic Excise Duty (CENVAT)				3,00,000.00	3,00,000.00	
Name of Item	Education Cess (CENVAT) Secondary Education Cess (CENVAT)					720.00 360.00	
↑ 6 more Water Container	Bottle Caps Item Value				<b>75,000.00</b> 75,000.00	<b>84,270.00</b> 75,000.00	
Rate of Duty : 1	Basic Excise Duty (CENVAT) Education Cess (CENVAT)					9,000.00 180.00	
Low Density Poly	Secondary Education Cess (CENVAT)				50 000 00	90.00	
Rate of Duty : 1	Item Value Basic Excise Duty (CENVAT)				50,000.00	50,000.00	
Basic Excise Duty	Education Cess (CENVAT) Secondary Education Cess (CENVAT)					120.00 60.00	
Secondary Educa Input VAT @ 5%	Low Density Polyethylene Item Value Basic Excise Duty (CENVAT) Education Cess (CENVAT) Seconday Education Cess (CENVAT)				<b>6,250.00</b> 6,250.00	<b>7,022.50</b> 6,250.00 750.00 15.00 7.50	
Is e-Sugam Applic	Excise Duty Value				53,302.50		
Show Statutory De Narration:	Basic Excise Duty (CENVAT) PET Bottles - 1Ltr @ 12 % Bottle Caps @ 12 % Water Container - 20Lts @ 12 % Low Density Polyethylene @ 12 %	On On On On	3,00,000.00 75,000.00 50,000.00 6,250.00	12 %	<b>51,750.00</b> 36,000.00 9,000.00 6,000.00 750.00		
						19 more ↓	

Figure 4.11 Statutory Details Screen



In Statutory Details user can view **Item/ ledger wise assessable value and Duty/ Tax calculation**.


## 21.In **Bill-wise Details** screen select **Type of Ref** as **New Ref** and in other fields retain the default details.

	Bill-wise Details fo Upto: 4	or∶Lamcy Manufactu ₹ 5,08,780.50 Cr	irers	
Type of Ref	Name	Due Date, or Credit Days (wef: 5-Apr-2012)	Amount	Dr/ Cr
New Ref	LM/243		5,08,780.50	Cr

Figure 4.12 Bill-wise Details

## The completed Excise Purchase voucher appears as shown

<b>5-Apr-2012</b> Thursday
Amount
50,000.00
6,250.00
4,31,250.00
51,750.00
517.50
24,228.00
Accept ? Yes or No

Figure 4.13 Purchase Voucher

## 22.Press Enter to save and accept.



Tally.ERP 9 allows the user to select more than one stock item as well as selection of same item multiple times in purchase or sales invoice.



When the **CENVAT Credit** is availed the **Duty Ledgers** selected will display the ledger balance and duty amount will not be apportioned to the Stock Item Rate.

To check the **duty ledger balance**,

Go to Gateway of Tally > Display > Account Books > Ledgers > select (CENVAT)

Ledger Vouchers	Aqua Ltd.,				Ctrl + M 🛛 🗙
Ledger: Basic Excise Duty (CENVAT)				1-Apr-2012 to 5	-Apr-2012
Date Particulars		Vch Type	Vch No.	Debit	Credit
5-4-2012 Lamcy Manufacturers		Excise - Purchases	2	51,750.00	
		Opening Curre	Balance :	51 750 00	
		Closing E	Balance :	51,750.00	

Figure 4.14 Ledger Vouchers Report

To view the non- apportionment of duty amount to stock item Rate

Go to Gateway of Tally > Display > Inventory Books > Stock Item > Pet Bottles - 1 Ltr > Stock item Monthly Summary > Stock Vouchers

## In F12: Configuration

**Ensure the option Show Rates is set to Yes** 

Stock Vo	uchers				Aq	ua Ltd.,						Ctrl + M 🛛
Stock Item	PET Bottles - 1Ltr									1-Apr-	2012 to	30-Apr-2012
							•					
Date	Particulars	Vch Type	Vch No.		Inward	is		Outwar	ds		Closin	ig 🛛
				Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
5-4-2012 I	Lamcy Manufacturers	Excise - Purchases	2	3,00,000 U	1.00	3,00,000.00						

Figure 4.15 Stock Vouchers

Observe, in Stock Vouchers report stock item rate is displayed as **Rs.1** which is the actual purchase rate. In this case the duty amount is not apportioned to the Stock item.



# 4.4 CENVAT Credit on Purchases from Manufacturer (Duty Value Alteration)

In real business scenario it is possible that in the invoice received there may be some calculation errors (when invoice prepared manually) or Duty value may be rounded off. As per excise rule, receiving party can not make changes in the suppliers invoice. Even if it is a mistake in the excise calculations, buyer is supposed to enter the invoice as it is without making any correction. In this scenario you have to alter the duty amount while recording the transaction.

In Tally.ERP 9 (from Release 3.0 onwards) you can alter the Duty amount while availing the CENVAT Credit on purchases from Manufacturer.

## Example 4:

On 6-4-2012 Aqua Ltd. purchased the following goods and received the invoice from Lamcy Manufacturer where the Duty values were rounded off. **BED** of 31181.63 to **31182**, **Education Cess** of 623.63 to **624** and **Secondary Education** Cess of 311.83 to **312**.

Raw Material	Quantity	Rate
Pet Bottles 1ltr	2,50,000 U	Rs.1
Bottle Caps	2,47,265 U	Rs.0.25

### **Record the Transaction in Excise Purchase Voucher**

### Go to Gateway of Tally > Accounting Vouchers > F9: Purchases

To alter the Duty Value in Excise Purchase, voucher has to be configured. To configure the purchase voucher a new configuration option has been provided.

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

**B** Set the option Allow modification in Duty for Purchase form Manufacturer to Yes



Figure 4.16 Purchase Invoice Configuration



- 1. Enter the Date as 6-4-2012
- 2. In Supplier Invoice No. field enter the Invoice No. as LM/2071
- 3. In **Party's A/c Name** field select the supplier i.e. **Lamcy Manufacturers** from the List of Ledger Accounts (Use Alt +C to create the party ledger).
- 4. In Nature of Purchase field the option Manufacturer is displayed automatically
- 5. In **Purchase Ledger** field select the ledger **Purchase of Raw Materials** from List of Ledger Accounts.
- 6. **VAT/Tax Class** field automatically gets updated with the VAT/Tax class as selected in the purchase ledger, which can be changed.
- 7. In Name of Item field select the Stock Item i.e. Pet Bottles 1 Ltr.
- 8. In Item Allocations screen, in Quantity field enter the quantity as 2,50,000
- 9. In Rate field enter the rate as Rs. 1. Amount will be displayed automatically.
- 10.Select Bottle Caps as second item and specify Quantity as 2,47,265 and Rate as Rs. 0.25.
- 11.To avail the CENVAT credit, select CENVAT type of ledgers (CENVAT) ledger and press enter to view Excise Duty allocation screen

		Duty Details for : Bas	ic Excise Duty (CENVAT)		
Type of Ref	Name	Name of Item	Assessable Amount	Rate	Duty Amount
New Ref	LM\2071/3-	2012 PET Bottles - 11 tr	2.50.000.00	12 %	30.000.00 Di
		Bottle Caps	61,816.25	12 %	7,417.95 D
					37,417.95 D

Figure 4.17 Excise Duty Allocation Screen

In Excise Duty Allocation screen for stock Item - Bottle Caps, Duty Amount is displayed as **7,417.95** which is Rounded off as **7418** to make the total as **37,418**.



As per the **invoice** received from **Lamcy Manufacturers** the is rounded off and is specified as **31182**. Hence while accounting the credit, **duty value** is altered to arrive at the actual duty as per the invoice.



Type of Ref     Name       Name of Item     Assessable Amount     Rate     Duty Amount       New Ref     LM\2071-4-2012       PET Bottles - 1Ltr     2,50,000.00     12 % 30,000.00       Bottle Caps     61,816.25     12 %			Duty Details for : E	Basic Excise Duty @ 12%		
New Ref LM\2071-4-2012 PET Bottles - 1Ltr 2,50,000.00 12 % 30,000.00 Bottle Caps 61,816.25 12 % 7,418.01	Type of Ref	Name	Name of Item	Assessable Amount	Rate	Duty Amount
Bottle Caps 61,816.25 12 % 30,000.00	New Ref	LM\2071-4-201	12	2 50 000 00	42.00	20.000.00 D
Bottie Caps 61,816.25 12 %			PET Bottles - 1Ltr	2,50,000.00	12 %	30,000.00 Dr
Total 3,11,816.25 37.418.00	Total			3,11.816.2	5	37,418.00 Dr

#### Figure 4.18 Duty Details Screen

- 12.Select Education Cess (CENVAT) ledger and press enter to view Excise Duty Allocation screen
  - In Excise Duty Allocation screen for stock Item Bottle Caps, Duty Amount is displayed as 148.35 which is Rounded off as 148 to make the total Education Cess as 748.

		Duty Details for :	Education Cess @ 2%		
Type of Ref	Name	Name of Item	Assessable Amount	Rate	Duty Amount
New Ref	LM\2071-3-201	12 PET Bottles - 1Ltr Bottle Caps	30,000.00 7.418.00	2 %	600.00 Dr 148.00 Dr
			.,		
Total			37,418.0	0	748.00 Dr

Figure 4.19 Duty Details Screen



- Similarly, select Secondary Education Cess ledger. In Excise Duty Allocation screen for stock item - Bottle Caps, Duty Amount is displayed as 74.17which is Rounded off as 74 to make the total Education Cess as 374.
- 14. Select the **VAT ledger** to account the input vat on the goods purchased.

The completed Excise Purchase Voucher is displayed as shown

Accounting Voucher Creation Aqua Ltd.,			Ctrl + M 🛛
Excise - Purchases         No. 3           Supplier Invoice No. :         LMN2071         Date : 6-Apr-2012           Excise Unit         :         Aqua Ltd.,			6-Apr-2012 Friday
Party's A/c Name : Lamcy Manufacturers Nature of Purchase: Manufacturer Current Balance : 5,08,780.50 Cr Purchase Ledger : Purchase of Raw Materials VAT/Tax Class : Purchases @ 5%			
Name of Item	Quantity	Rate per	r Amount
PET Bottles - 1Ltr	<b>2,50,000 U</b> ( 2,500 Kg )	1.00 U	2,50,000.00
Rate of Duty : 12% Bottle Caps	<b>2,47,265 U</b> ( 495 Kg )	0.25 U	61,816.25
Rate of Duty : 12%			3,11,816.25
Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1% Input VAT @ 5%		12 % 2 % 1 % 5 %	37,418.00 749.00 374.00 17,518.00
Is e-Sugam Applicable ? No			
Show Statutory Details ? <b>No</b> Narration:	4,97,265 U	_	Accept ? Yes or No

Figure 4.20 Completed Excise Purchase Voucher

15.Press Enter to accept.



## 4.5 Availing CENVAT Credit on Purchases from Excise Dealers

In Tally.ERP 9, CENVAT Credit on purchases from Excise Dealers (First Stage/Second Stage) and importers can be availed

1. While recording the purchase transaction (in the same invoice)

2. Later by recording a separate: In this case first purchase invoice will be recorded without availing credit and later a separate will be recorded to avail the CENVAT credit.

## Example 5:

On 6-4-2012 Aqua Ltd. received the bill for Rs. 14,610 from Shubh distributors for the supply of 100 Water Containers – 20 ltrs @ Rs. 134.30 per container. Against this purchase of 100 water containers, Aqua Ltd. can avail CENVAT Credit on Rs. 10,000 (@ Rs. 100 per Container i.e., on Assessable Value as per manufacturer's invoice).

## 4.5.1 Avail CENVAT Credit on purchases (in the same invoice).

## i. Create Party Ledger

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

- □ In the Name field enter the name of the ledger. e.g. Shubh Distributors
- In Under field select Sundry Creditors
- Enter the Default Credit Period if any
- Enter the Mailing Details and Tax Information
- Enable Set/Alter Excise Details to Yes
- Enter the Excise Details as shown

Excise	Details		
Excise Registration (ECC) No. Date of Registration Importer Exporter Code (IEC)	: AESRD7485AXM002 : 10-Jun-2009 :		
Range Division Commissionerate Default Nature of Purchase Nature of Removal	: Rajaji Nagar : Division II : Bangalore-I : First Stage Dealer : Domestic	Typ Captive ( Domesti Exempt	bes of Removal Consumption ic
Notification Number	:	Export - I Export - I Removal Special F	Duty Chargeable As Such Rate

Figure 4.21 Excise Details Screen

Press Enter to save.



## ii. Record a Purchase Voucher

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

- 1. In Voucher Type sub form select Excise Purchases as the voucher type.
- 2. Ensure that the Purchase Voucher is in Item Invoice Mode.
- 3. Enter the Date as 6-4-2012
- 4. In Supplier Invoice No. field enter the Invoice No. as SD/4578.
- 5. In **Party's A/c Name** field select the supplier i.e. **Shubh Distributors** from the **List of Ledger Accounts**.
- 6. In Nature of Purchase field First Stage Dealer is displayed automatically.
- 7. In **Purchase Ledger** field select the ledger **Purchase of Raw Materials** from List of Ledger Accounts.
- 8. **VAT/Tax Class** field automatically gets updated with the VAT/Tax class as selected in the purchase ledger, which can be changed.
- 9. In Name of Item field select the Stock Item i.e. Water Container 20 Ltrs
- 10.In the Item Allocation screen
  - In Quantity field enter the quantity as 100
  - In Rate field enter the rate as Rs. 124 [Actual purchase rate (134.30) CENVAT Credit (10.30)].
  - Amount will be displayed automatically
- 11.Select (CENVAT) ledger to view the Duty Details screen



To Avail the CENVAT Credit user needs to select CENVAT Type of Duty ledgers

12.In the Duty details screen

- □ In the fields Type of Ref and Name field the details will be defaulted automatically
- In the Name of Item field select the Item Water Container 20ltrs
- In the Assessable Value field enter Rs. 12,200 (Assessable Value as per the Manufacturer's invoice)
- In the Amount field the Duty Amount will be calculated and displayed based on the assessable value entered.



Excise Dut	y Allocation		Aqua L	.td.,			Ctrl + M 🗙
Party's A/c I	lama - Shuh	b Distributors Duty Details for : Basic	Excise Duty (CENVAT)				
Type of Ref	Name	Name of Item	Assessable Amount	Rate	Duty Amount		
New Ref	SD/4578 / 4-2	2012			-		
		Water Container - 20Lts	12,200.00	12 %	1,464.00 Dr		
					1 464 00 Dr		

Figure 4.22 Excise Duty Allocation screen

- 13.Select Education Cess (CENVAT) ledger to view the Duty Details screen
- 14. The Duty Details screen appears as shown



Figure 4.23 Excise Duty Allocation Screen





For the **Education Cess (CENVAT)** the **(CENVAT)** amount is defaulted as the assessable value.

- 15.Select **Secondary Education Cess (CENVAT)** ledger to view the **Duty Details** screen. In the Duty Details screen accept the default details.
- 16.Select Input VAT @ 5% ledger. Amount will be displayed automatically
- 17.Set Show Statutory Details to Yes to view statutory details

To view the calculation details press Alt+F1 or click on F1: Detailed button in the buttons bar

Statutory Detail	5		Aqua Ltd.,				Ctrl + M 🗴
Excise - Purchase			Statutory Details				6-Apr-2012
Supplier Invoice No							Friday
Excise Unit :	Particulars				Excise	VAI	
Party's A/c Name :	Assessable Value			_	42 400 00	42 022 64	
Nature of Purchase:	Assessable value				12,400.00	13,932.04	
Current Balance	Water Container - 20Lts				12,400.00 12 400 00	13,932.64	
VAT/Tax Class	Basic Excise Duty (CENVAT)				12,400.00	1,488.00	
Name of Item	Education Cess (CENVAT) Secondary Education Cess (CENVAT)					29.76 14.88	Amount
	Excise Duty Value				1,532.64		
Water Container	Basic Excise Duty (CENVAT)			12 %	1,488.00		12,400.00
Rate of Duty : 1	Water Container - 20Lts @ 12 %	On	12,400.00		1,488.00		
	Education Cess (CENVAT) Water Container - 20Lts @ 2 %	On	1,488.00	2 %	<b>29.76</b> 29.76		
Basic Excise Duty	Secondary Education Cess (CENVAT)			1 %	14.88		1,488.00
Secondary Educa	Water Container - 20Lts @ 1 %	On	1,488.00		14.88		14.88
Input VAT @ 5%	VAT Amount					697.00	697.00
	Input VAT @ 5% Water Container - 20Lts @ 5 %	On	13,932.64	5 %		<b>697.00</b> 697.00	
Is e-Sugam Applic							
Show Statutory Del							44.000.04
ivarration:							14,029.64



18.In the **Bill-wise Details** screen accept the default details. Enter the transaction details in the **Narration** field



## The completed Excise Purchase voucher appears as shown

Accounting Voucher Creation Aqua Ltd.,			Ctrl + M 🗙
Excise - Purchases         No. 4           Supplier Invoice No. : SD/4578         Date : 6-Apr-2012           Excise Unit : Aqua Ltd.,			6-Apr-2012 Friday
Party's A/c Name : Shubh Distributors Nature of Purchase: First Stage Dealer Current Balance : Purchase Ledger : Purchase of Raw Materials VAT/7ax Class : Purchases @ 5%			
Name of Item	Quantity	Rate pe	r Amount
Water Container - 20Lts Rate of Duty : 12%	<b>100 U</b> ( 5 Kg )	124.00 U	12,400.00
Basic Excise Duty (CENVAT) Education Cess (CENVAT) Secondary Education Cess (CENVAT) Input VAT @ 5%		12 % 2 % 1 % 5 %	1,488.00 29.76 14.88 697.00
Is e-Sugam Applicable ? No			
Show Statutory Details ? Yes Narration:	100 U		Accept ? Yes or No

## Figure 4.25 Excise Purchase Voucher

19.Press Enter to save.



## 4.5.2 Avail CENVAT Credit on purchases (later by recording a separate Debit Note)

## i.Create Voucher Class for Debit Note

## Go to Gateway of Tally > Accounts Info. > Voucher Types > Alter

- From the List of Voucher Types select
- □ In the Voucher Type tab down to Name of Class field
- □ In the Name of Class enter the class name as CENVAT Availing

Voucher Type Alteration		Aqua Ltd.,	Ctrl + M 🛛
Name : <b>Debit Note</b> (allas) :			
Gene	eral	Printing	Name of Class
Type of Voucher     : Debit Note       Abbr.     : D/Note	2	Print after saving Voucher 7 No	CENVAT Availing
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	7 No		
Use EFFECTIVE Dates for Voucher	s?No		
Make 'Optional' as default	? No		
Use Common Narration Narrations for each entry	? Yes 7 No		
Use for Excise	? No		

Figure 4.26 Voucher Type Alteration Screen

In the Voucher Type Class screen set the option Use Class for Excise/CENVAT Adjustments to Yes

Voucher Type Cla	ss Aqua	Ltd.,	Ctrl + M ×
Name : Debit	Class : CEN	VAT Availing	
(alias) :	Use Class for Excise / CENVAT Adjustments ? Yes	Π	
	Use Class for Interest Accounting ? No	—	
	If you wish to restrict the groups to which this class can be	e used, specify them here.	lame of Class
Type of Voucher	Exclude these Groups	Include these Groups	
Abbr			AT ATMING
7 1001.			



Press Enter to save Voucher Type Class screen and Voucher Type Alteration screen



## ii. Record a Purchase Voucher

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

- 1. In Voucher Type sub form select Excise Purchases as the voucher type.
- 2. Ensure that the Purchase Voucher is in Item Invoice Mode.
- 3. Enter the Date as 6-4-2012
- 4. In Supplier Invoice No. field enter the Invoice No. as SD/4578.
- 5. In **Party's A/c Name** field select the supplier i.e. **Shubh Distributors** from the List of Ledger Accounts.
- 6. In Nature of Purchase field First Stage Dealer is displayed automatically.
- In Purchase Ledger field select the ledger Purchase of Raw Materials from List of Ledger Accounts. In VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the purchase ledger, which can be changed.
- 8. In Name of Item field select the Stock Item i.e. Water Container 20 Ltrs. Enter the Quantity as 100 and Rate as Rs. 134.30
- 9. Select Input VAT @ 5% ledger. Amount will be displayed automatically

10. In the Bill-wise Details screen accept the default details and enter the Narration, if any

The completed Excise Purchase voucher appears as shown

Accounting Voucher Creation	Aqua Ltd.,				Ctrl + M 🛛 🛛
Excise - Purchases No. 5 Supplier Invoice No. : SD/4578 Date	: 6-Apr-2012				6-Apr-2012 Friday
Excise Unit : Aqua Ltd.,					
Party's A/c Name : Shubh Distributors					
Nature of Purchase: First Stage Dealer Current Balance : 14.629.64 Cr					
Purchase Ledger : Purchase of Raw Materials					
Name of Item		Quantity	Rate	per	Amount
Water Container - 20Lts		<b>100 U</b> (5 Ka)	134.30	U	13,430.00
Rate of Duty : 12%		( 3/			
Input VAT @ 5%			5	%	672.00
Is e-Sugam Applicable ? No					
Show Statutory Details ? Yes Narration:	=	100 U		_	Accept ?
					Yes or No

Figure 4.28 Completed Excise Purchase Voucher

Press Enter to save.

iii. Recording a Debit Note (to avail CENVAT Credit) Set Up:

In F11: Features (F1: Accounting Features)

- Ensure the option Use Debit/Credit Notes is set to Yes
- Set Use Invoice mode for s is set to Yes

Go to Gateway of Tally > Accounting Vouchers > Ctrl + F9:

1. In Change Voucher Type screen in Class field select CENVAT Availing from the Voucher Class List

	Voucher Type	
Name	: Debit Note	Voucher Class List
Class	CENVAT Availing	J Not Applicable CENVAT Availing

Figure 4.29 Change Voucher Type screen



Ensure the is in **Voucher Mode**. If the is in Invoice Mode press Ctrl + V keys or Click on <u>V</u>: As Voucher button in the Buttons bar.

- 2. In Used For field CENVAT Availing will be displayed automatically
- 3. In Excise Unit field select Aqua Ltd.
- 4. In Nature of Purchase field select First Stage Dealer
- 5. In Debit field select (CENVAT) to view Excise Duty Allocation screen
- 6. In Excise Duty Allocation screen
  - In Type of Ref field select New Ref
  - In Name field enter the reference name. Here enter the reference name used in the purchase voucher i.e. SD/4578
  - In Party Name field select Shubh Distributors from the List of Ledger Accounts
  - □ In the Name of Item field select Water Container 20 Ltrs
  - In Quantity field enter 100



- □ In the Assessable Value field enter Rs. 12200 (i.e. the manufacturer's sales value)
- In the Rate field the rate of duty i.e. 12% defined in the ledger will be defaulted (if the rate of duty is not defined during ledger creation enter the applicable rate of duty)
- **D** The **duty amount** will be calculated and displayed in the **Amount** field.

Excise Duty Allo	cation		Aqua Ltd.,				Ctrl + M 🗙
Debit Note							6-Apr-2012
							rnuay
Excise Unit							
			Duty Details for : Basi	ic Excise Duty (	(CENVAT)		
Type of Ref	Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
New Ref	SD/4578	Shubh Distributors					
			Water Container - 20Lts	100 U	12,200.00 Dr	12 %	1,464.00 Dr
							1 464 00
							1,404.00

Figure 4.30 Excise Duty Allocation Screen

- 7. In Debit field select Education Cess (CENVAT) to view Excise Duty Allocation screen
- 8. In Excise Duty Allocation screen
  - Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.
     The details like Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Secondary Education Cess) & Cess Amount will be calculated displayed automatically.

The completed Duty Details for Secondary Education Cess (CENVAT) will be displayed as shown

		Copy Details from Prev	Duty Details for : Ed vious Duty Ledger(s)? Ye	ucation Cess (( s	CENVAT)		
Type of Ref	Invoice No. / Bill of Entry No. & I	Party Name Date	Name of Item	Quantity	Assessable Value	Rate	Amount
New Ref	SD/4578	Shubh Distributors					
			Water Container - 20Lts	100 U	1,464.00 Dr	2 %	29.28 Dr



9. Similarly, in **Debit** filed select **Secondary Education Cess (CENVAT)** to view Excise Duty Allocation screen



## 10.In Excise Duty Allocation screen

□ Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.

The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Secondary Education Cess) & Cess Amount will be calculated displayed automatically.

	Сору	D Details from Previous D	uty Details for : Seconda Duty Ledger(s) ? Yes	ry Education C	ess (CENVAT)		
Type of Ref	Invoice No. / Bill of Entry No. & D	Party Name ate	Name of Item	Quantity	Assessable Value	Rate	Amount
New Ref	SD/4578	Shubh Distributors					
			Water Container - 20Lts	100 U	1,464.00 Dr	1 %	14.64 Dr

Figure 4.32 Excise Duty Allocation Screen

- 11.In the Credit field select Purchase of Raw Materials ledger. In VAT/Tax Class screen select Not Applicable.
- 12.In the Inventory Allocation screen
  - In Name of Item field select the stock item Water Container 20 Ltrs
  - In the Amount column enter the total amount (of Basic Excise Duty, Education Cess and Secondary Education Cess) Rs. 1,507.92

Inventory Allocat	Inventory Allocations for : Purchase of Raw Materials						
Name of Item	Quantity	Rate per	Amount				
Water Container - 20Lts			1,507.92				
Actuals:	()						
			1,507.92				

Figure 4.33 Inventory Allocation Screen



The completed voucher is displayed as shown:

Accounting Voucher Creation		Aqua Ltd.,	Ctrl + M 🛛
Debit Note No. 1		Voucher Class : CENVAT Availing	6-Apr-2012
		Used for: CENVAT Availing	Friday
Evelop Unit · Agua Lt	-		
Nature of Purchase : First Sta	u., ade Dealer		
Particulars	<b>.</b>	Debit	Credit
Dr Basic Excise Duty (CENVAT)		1,464.00	
Dr Education Cess (CENVAT)		29.28	
Dr Secondary Education Cess (CENVAT)	)	14.64	
Cr Purchase of Raw Materials Cur Bal: 30,53,128.33 Dr			1,507.92
Water Container - 20Lts	1,507.92		
ls e-Sugam Applicable	? No		
Narration:		<u>1,507.9</u>	Accept ?

Figure 4.34 Voucher

13. Press **Enter** to save.



**CENVAT Credit** can be availed **partially** based on **Assessable Value** or on the **quantity of stock item** purchased.



## 4.6 CENVAT Credit on Capital Goods

As per the Act, on the purchase of Capital goods at any point of time in a financial year CENVAT credit shall be availed to the extent of 50% of the Duty paid in the same financial year. The balance of CENVAT credit may be availed in any financial year subsequent to the financial year in which the capital goods were received in the factory of the manufacturer.

The CENVAT credit in respect of the capital goods shall be allowed to a manufacturer even if the capital goods are acquired by him on lease, hire purchase or loan agreement, from a financing company.

The CENVAT credit in respect of capital goods shall not be allowed if the manufacturer claims depreciation on that part of the value of such capital goods that represents the amount of duty on such capital goods.

## Example 6:

On 9-4-2012 Aqua Ltd. Purchased Machinery for Rs. 1,00,000 from Tricon Industries. Excise Duty applicable on the machinery is 12%.

## 1. Create Stock Item (Capital Goods)

Set Up:

In F12: Configure (Stock Item Configuration)

□ Set the option Allow ADVANCED entries in Masters to Yes

## Go to Gateway of Tally > Inventory Info. > Stock item > Create

- 1. Enter the name of the Stock Item e.g. **Machinery** in the **Name** field.
- 2. Select the Stock Group e.g. Primary in Under field
- 3. Select the unit of measurement e.g. U (Numbers) of the stock item in the Units field.
- 4. In Tariff Classification field select Boilers (use Alt + C to create)
- 5. Enable Set/Alter Excise Details to Yes to view Excise Details screen
- 6. In the Excise Details screen
  - Select the Excise Unit Name field select Aqua Ltd.
  - □ In the **Reporting UOM** field select **U** (Numbers)
  - □ Enable the Set/Alter Duty Details to Yes to view Excise Duty Details screen
  - In the Excise Duty Details screen
    - In the Valuation Type field select Ad Valorem
    - In the **Type of Duty** field select
    - In the Applicable From field enter the date as 1-4-2012
    - In the **Rate of Duty** field enter the rate as **12%**
    - Similarly select Education Cess and Secondary Education Cess. In the Rate of Duty field enter the duty as 2% and 1% respectively
  - In the Stock Item Type field select Capital Goods



	Exc Tari	ise Details for : Mac ff Classification : Boi	chinery lers		
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Item Type	Set/Alter Reporting BOM
Name	U	Factor	Duty Details Yes C Capital Finisher Others Principa	Type apital Goods ist of Item Type Goods d Goods d Input	Reporting BOM

Figure 4.35 Excise Details Screen

- 7. In the **Rate of VAT** field enter the rate as **5%**
- 8. In the Costing Method field select At Zero Cost as the costing method



Machinery being capital goods the value of the capital goods should not appear in the Stock summary. The **Costing Method - At Zero Cost** does not display the value of the stock item in the Stock Summary.

9. Set the option Treat all Purchases as Consumed to Yes



Machinery being capital goods should not appear in the Stock summary, so the option **Treat all Purchases as Consumed** is set to **Yes**.



Stock Item Creation Name : Machinery	Aqua Ltd.	Ctrl +
(allas) : Under : <sup>J</sup> Primary Units : U Alternate Units : <sup>J</sup> Not Applicable Set Components (BoM) ? No	Tax Information         Tariff Classification       : Boilers         Set/Alter Excise Details ? Yes         VAT Details         Commodity       : J Not Applicable         Rate of VAT (%)       : 5	Behaviour Costing Method : At Zero Cost Market Valuation Method : Avg. Price Ignore Diff. due to Physical Counting ? No Ignore Negative Balances ? No Treat all Sales as New Manufacture ? No Treat all Purchases as Consumed ? Yes Treat all Rejections inward as Scrap ? No
	Opening Balance : Quantity Rate per	Value Accept

The completed stock item creation screen is displayed as shown

Figure 4.36 Completed Stock Item (Capital Goods) Creation screen

10.Press Enter to save.

## 2. Create Fixed Asset Ledger

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

- 1. In the Name field enter Plant & Machinery as the name of the Ledger
- 2. Select **Fixed Assets** as the group in the **Under** field
- 3. Set Inventory values are affected to Yes
- 4. Enable **Used in VAT Returns** to **Yes** to view VAT/Tax Class screen
- 5. In the VAT/Tax Class screen select Purchases Capital Goods @ 5%



Figure 4.37 VAT/Tax Class screen



6. Press Enter to save.

## 3. Create Input VAT Ledger

Create the Input VAT Ledger shown below

Ledger Creation		Aqua Ltd.,
Name : Input VAT @ 5% - C (alias) :	apital Goods	Total Op. Bal.
Under	: Duties & Taxes (Current Liabilities)	
Currency of Ladger Type of Duty/Tax VAT Sub Type Default VAT/Tax Class Maintain balances bill-by-bill Inventory values are affected Percentage of Calculation (eg 5) Method of Calculation Rounding Method	: ₹ : VAT : Input VAT : Purchases - Capital 7 No 7 No 7 5 % : On VAT Rate : On VAT Rate	l Goods @ 5%
		Accept ?
Opening Balance ( on 1-Apr-201	Z) :	Yes or No

Figure 4.38 Input VAT ledger

## 4. Create CENVAT Credit Control Ledger

In the Name field enter Available CENVAT Credit on Capital Goods as the name of the Ledger. Select **Current Assets** as the group in **Under** field. In **Type of Duty/Tax** field select **Not Applicable** 

Ledger Creation		Aqua Ltd.,
Name : Available CENVAT Credi	t on Capital Goods	Total Op. Bal.
(alias) :		
Under	: Current Assets	
Currency of Lodger		
Maintain balances bill-by-bill	7 No	
Type of Duty/Tax	- J Not Applicable	
Inventory values are affected	7 No	
Use for Assessable Value Calculatio	n 7 No	
		Accort 2
		Accept ?
Opening Balance (on 1-Apr-201	2):	Yes or No

Figure 4.39 CENVAT Credit Control Ledger



## 4. Record a Purchase Voucher

## Set up: In F12: Configuration (Purchase Configuration)

Set Allow Expenses/ Fixed Assets in Purchase Vouchers to Yes

## Go to Gateway of Tally > Accounting Vouchers > F9: Purchases

- 1. In **Voucher Type** sub form select **Excise Purchases** as the voucher type.
- 2. Ensure that the Purchase Voucher is in Item Invoice Mode.
- 3. Enter the Date as 9-4-2012.
- 4. In Supplier Invoice No. field enter the Invoice No. as TI/6894
- 5. In **Party's A/c Name** field select the supplier i.e. **Tricon Industries** from the List of Ledger Accounts (use **Alt+C** to create the party ledger. Provide Excise details in party ledger)
- 6. In Nature of Purchase field the option Manufacturer is displayed automatically
- 7. In Name of Item field select the Stock Item i.e. Machinery
- 8. In Stock Item Allocation screen
  - In Quantity field enter the quantity as 1
  - □ In Rate field enter the rate as Rs. 1,00,000. Amount will be displayed automatically.
- 9. In Accounting Details screen
  - In Particulars field select Plant & Machinery ledger
  - In VAT/Tax Class field Purchases Capital Goods @ 5% will be displayed
  - □ In the Amount column the total amount of the item will be displayed



Figure 4.40 Accounting Details screen



- 10.Select the duty ledger **Basic Excise Duty @ 12%**, the duty amount will be displayed automatically.
- 11. Similarly select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers
- 12.Select Input VAT @ 5% Capital Goods ledger. VAT amount will be calculated and displayed automatically.
- 13.Set Show Statutory Details to Yes to view the Statutory Details.
- 14.In the Bill-wise Details screen accept the default bill allocation.
- 15.Enter Narration if any

The completed Excise Purchase voucher is displayed as shown:

Accounting Voucher Creation Aqua Ltd.,				Ctrl + M 🗙
Excise - Purchases No. 6 Supplier Invoice No. : TI/6894 Date : 9-Apr-2012				9-Apr-2012 Monday
Excise Unit : Aqua Ltd.,				
Party's A/c Name : Tricon Industries Nature of Purchase: Manufacturer Current Balance :				
Name of Item	Quantity	Rate	per	Amount
Machinery	1 U	1,00,000.00	U	1,00,000.00
Basic Excise Duty @ 12%		12	%	12,000.00
Education Cess @ 2%		2	%	240.00
Input VAT @ 5% - Capital Goods		5	%	5,618.00
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes Narration:	10		_	Accept ?
				Yes or No

Figure 4.41 Purchase Voucher



As on capital goods purchases user can avail only 50% of the credit in current financial year and 50% should be transferred to current asset account. Currently there is no provision to avail partial credit and transfer the balance 50% credit to control account in Purchase Voucher.

To satisfy all the above conditions, in purchase voucher select the Excise duty ledgers instead of CENVAT ledgers so that, the total excise amount gets allocated to the Fixed Asset Ledger. Later by recording a adjustment entry the credit amount can be transferred to a control account to claim 50% credit in current financial year and remaining 50% credit in subsequent years

### 16.Press **Enter** to save.



## 5. Record a Journal Voucher

To transfer the eligible credit amount of Capital Goods from Fixed Asset Ledger to Current Asset Ledger

## Go to Gateway of Tally > Accounting Vouchers > F7: Journal

- 1. In **Debit** field select **Available CENVAT Credit on Capital Goods** (CENVAT Credit Control) ledger
- 2. In **Debit Amount** field enter **Rs. 10,300** (the total eligible credit amount on capital goods)
- 3. In **Credit** field select **Plant & Machinery** ledger (to transfer the CENVAT Credit amount from the asset ledger) and press enter to view Inventory Allocation screen
- 4. In Inventory Allocation screen
  - In Name of Item field select Machinery
  - □ In Amount filed specify Rs. 12360 (the total eligible credit amount on capital goods)

Inventory A	llocations for :	Plant a	nd Mad	chinery
Name of Item	Quantity	Rate	per	Amount
Machinery				12,360.00
				12,360.00

Figure 4.42 Inventory Allocation Screen



Quantity and Rate details are not required.



Accounting Voucher Creation Aqua Ltd. Ctrl + M 🛛 Journal No. 1 9-Apr-2012 Monday Particulars Debit Credit Dr Available CENVAT Credit on Capital Goods 12,360.00 Cur Bal: 12,360.00 Dr Cr Plant and Machinery 12,360.00 Cur Bal: 1,00,000.00 Dr 12.360.00 Machinery Narration: 12,360.0 10 260 00 Accept ? Yes or No

Completed Journal Voucher is displayed as shown:

Figure 4.43 Completed Journal Voucher

5. Press Enter to save.

### 6. Record a Debit Note (to avail CENVAT Credit)

CENVAT Credit Can be availed at the time of accounting the purchase or later. In this scenario CENVAT Credit is availed on **9-4-2012**.

## Go to Gateway of Tally > Accounting Vouchers > F9:

- 1. In Change Voucher Type screen in Class field select CENVAT Availing from the Voucher Class List
- 2. Enter the Date as 9-4-2012
- 3. In Used For field CENVAT Availing will be displayed automatically.
- 4. In Excise Unit field select Aqua Ltd.
- 5. In Nature of Purchase field select Manufacturer
- 6. In Debit field select (CENVAT) to view Excise Duty Allocation screen
- 7. In Excise Duty Allocation screen
  - In Type of Ref field select New Ref



- In Name field enter the reference name. Here enter the reference name used in the purchase voucher i.e. TI/6894
- In Party Name field select Tricon Industries from the List of Ledger Accounts
- In the Name of Item field select Machinery
- In Quantity field enter 1
- □ In the Assessable Value field enter Rs.1,00,000
- In the Rate field the rate of duty i.e. 12% defined in the ledger will be defaulted (if the rate of duty is not defined during ledger creation enter the applicable rate of duty)
- □ In Amount field enter the duty amount of Rs. 6,000 (50% of duty on capital goods).



As per law, only **50%** of the duty paid on **capital goods** can be availed as CENVAT credit in the same financial year in which the capital goods is purchased. To calculate the partial CENVAT Credit here, enter the credit amount in Amount column.

Type of Ref Invoice No. / Party Name Name of Item Quantity Assessable Rate Bill of Entry No. & Date Value	Amount
New Ref TI/6894 Tricon Industries	
Machinery 1 U 1,00,000.00 Dr 12 %	,000.00 Dr
	6,000.00

Figure 4.44 Excise Duty Allocation Screen

- 8. In Debit field select Education Cess (CENVAT) to view Excise Duty Allocation screen
- 9. In Excise Duty Allocation screen
  - □ Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.



The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Secondary Education Cess) & Cess Amount will be calculated displayed automatically.

The completed Duty Details for Secondary Education Cess (CENVAT) will be displayed as shown

Duty Details for : Education Cess (CENVAT) Copy Details from Previous Duty Ledger(s) ? Yes								
Type of Ref	Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount	
New Ref	TI/6894	Tricon Industries	Machinery	1 U	6,000.00 Dr	2 %	120.00 Dr	
			(Capital Goods)		·			

Figure 4.45 Excise Duty Allocation Screen

- 10.Similarly, in **Debit** filed select **Secondary Education Cess (CENVAT)** to view Excise Duty Allocation screen
  - □ Set the option Copy Details from Previous Duty Ledger (s) to Yes and press enter.

The details like - Invoice Number/Bill of Entry No.& Date, Party Name, Name of Item, Quantity & Assessable Value (to calculate the Secondary Education Cess) & Cess Amount will be calculated displayed automatically.

- 11. In the Credit field select Available CENVAT Credit on Capital Goods ledger to view Excise Duty Allocation screen
- 12.In the Excise Duty Allocation screen
  - Select Agst Ref in Type of Ref field
  - In Name field select bill TI/6894 dated 9-4-2012 (Basic Excise Duty @ 12%) from the List of Pending Tax Bills
  - In the Amount field enter Rs. 6000 (is the amount which is availed as CENVAT Credit against the Basic Excise Duty)
  - Select Agst Ref in Type of Ref field
  - In Name field select bill TI/6894 dated 9-4-2012 (Education Cess @ 2%) from the List of Pending Tax Bills
  - In the Amount field enter Rs.120 (is the amount which is availed as CENVAT Credit against the Education Cess)
  - Select Agst Ref in Type of Ref field
  - In Name field select bill TI/6894 dated 9-4-2012 (Secondary Education Cess @ 1%) from the List of Pending Tax Bills
  - In the Amount field enter Rs.60(is the amount which is availed as CENVAT Credit against the Secondary Education Cess)



	Duty Details for : Available	le CENVAT Credit on Capital Good
Type of Ref	Invoice No. /	Amount Dr/Ci
Agst Ref	TI/6894-6-2012	6,000.00 Cr
Agst Ref	TI/6894-6-2012	120.00 Cr
Agst Ref	TI/6894-6-2012	<b>60.00</b> Cr
		6,180.00 Cr

Figure 4.46 Duty Details Screen

The completed is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🛛
Debit Note No. 2	Voucher Class : CENVAT Availing	9-Apr-2012
	· · · · · · · · · · · · · · · · · · ·	Monday
	Used for: CENVAT Availing	
Evere Unit Agua I te		
Nature of Purchase Manufacturer		
Particulars		Debit Credit
Dr Basic Excise Duty (CENVAT)	6,0	00.00
Dr. Education Cess (CENVAT)	4	20.00
Cur Bal: 1,214.04 Dr		
Dr Secondary Education Cess (CENVAT)		60.00
Cr Available CENVAT Credit on Capital Goods		6.180.00
Cur Bal: 6,180.00 Dr		-,
Narration:	6,1	80.00 0 190.00
		Accept ?
		Yes or No

Figure 4.47 Voucher

## 13.Press Enter to save

Check, stock item Machinery will not be displayed in the Stock Summary report.



*Machinery* being a *fixed asset*, the purchase cost of the machinery (Rs. 1,00,000) will be displayed in the *Balance Sheet*.

**Balance CENVAT Credit** (Rs. 6,180 not availed in the current financial year) will be displayed in balance sheet under the head **Current Assets**.



## 4.7 Creating a Manufacturing Voucher

Manufacturing of Packed Drinking Water being a Process Industry, Manufacturing Journal is used to account the issue of raw materials to production floor and for the receipt of finished goods.

In case of discrete industries, Stock Journal can be used to account the issue of Raw materials to production floor and for the receipt of finished goods

## Example 7:

On 9-4-2012 Aqua Ltd. manufactured 2,00,000 Ltrs of AquaPure - Ltr.

## **Record the transaction in Manufacturing Journal**

Go to Gateway of Tally > Inventory Vouchers > Alt +F7: Stock Journal

1. Enter the Date as 9-04-2012

## 2. In Name of Product field select AquaPure - 1Ltr from the List of Items

Tally.ERP 9 automatically updates the components required to manufacture **AquaPure - 1Ltr** as defined in BOM of finished goods under **Components (Consumption)** section

3. In Quantity field enter 2,00,000 as the quantity manufactured

Tally.ERP 9 automatically updates the **Quantity, Rate** and **Amount** of the components used in the manufacture of **AquaPure - 1Ltr** 

4. .Enter the Narration, if required.

Inventory Vouch	er Creation			Aqua	Ltd.,		Ctrl + M 🛛
Manufacturing Journ	al No. <b>1</b>						9-Apr-2012 Monday
				Manufacture	of Materials		
Name of Pi	roduct: Aqua	Pure 1 Ltr	%-	BoM Name : So of Cost alloca	tandard Godown: Aqu tion 100 %	ua Ltd., G	Qty : 2,00,000 L
	Compon	ents (Consumptio	n)		Co-Prod	uct / By-Product / Scra	р
Name of Item	Godown	Quantity	Rate	Amount	Name of Item Godown	% of Cost allocation Quant	tity Rate Amount
Natural Water	Aqua Ltd.,	2,00,000 L	2.21/L	4,42,000.00			
PET Bottles - 1Ltr	Aqua Ltd.,	2 00 000 11	1 00/11	2 00 000 00			
Bottle Caps	Aqua Ltd.,	2,00,000 0	0.25/11	2,00,000.00			
					Cost of Components : Type of Addl. Cost %-age <sup>J</sup> End of List Total Addl. Cost		6,92,000.00
				6 92 000 00	Effective Cost Allocation to Primary Item		Accept ?
Narration:				0,02,000.00	Effective Rate for Primary Item		Yes or No

Figure 4.48 Manufacturing Journal

5. Press **Enter** to accept and save.



Similarly record the Manufacturing Journal to account the manufacture of

- □ AquaMini 200 ml (10,000 U)
- □ AquaKing 20 Ltr (6000 U)
- □ AquaEase 20 Ltr (1000 U)

## 4.8 Manufacture of Multiple Finished Foods (with or without Byproducts)

There are industries which use common raw materials to manufacture multiple finished goods. In this case Raw materials will be issued from the godown to production floor for the manufacture of multiple finished goods (with or without by-products).

In Tally.ERP 9, multiple finished goods manufacture (with or without by-products) can be recorded using Excise-Stock Journal.

To Record the manufacture of Multiple Finished Goods

- Create Excise Stock Journal
- Record Excise stock Journal Voucher (Manufacture of Finished Goods)

## Example 8:

On 10-4-2012 Aqua Ltd. Manufactured **20,000 Litres** of **AquaPure – 1 Ltr** and **40,000 Litres** of **AquaSure – 1 Ltr** using common Raw Materials (Natural Water, Pet Bottles 1ltr and Bottle Caps)

For the manufacture of **20,000 Ltrs** of **AquaPure – 1 Ltr** and **40,000** Ltr of **AquaSure – 1 Ltr** following Raw Materials are issued

Raw Material	Quantity
Natural Water	60,000 L
Pet Bottles 1ltr	60,000 U
Bottle Caps	60,000 U

## Create Excise Stock Journal Voucher Type

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

- In Name field mention the name as Excise Stock Journal
- In Type of Voucher field select the voucher type as Stock Journal
- Enable the option **Use for Excise** to **Yes**
- Select Aqua Ltd. in Default Excise Unit field.



The completed Excise Stock Journal Voucher is displayed as shown

Voucher Type Creation		Aqua Ltd.,	Ctrl + M 🗴
Name : Excsle-Stock J (allas) :	ournal		
Ger	neral	Printing	Name of Class
Type of Voucher : Stock Jo	ournal	Print after saving Voucher 7 No	
Abbr. : Stk Jrnl			
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	7 No		
Use EFFECTIVE Dates for Vouche	ers ? No		
Make 'Optional' as default	? No		
Use Common Narration	? Yes		
Use as a Manufacturing Journal	? No		
Use for Excise	? Yes		
Default Excise Unit	: Aqua Ltd.,		
			Accept ?
			Yes or No

Figure 4.49 Excise Stock Journal Voucher

## Record Excise stock Journal Voucher (Manufacture of Multiple Finished Goods)

## Go to Gateway of Tally > Inventory Vouchers > F7: Stock Journal

- 1. In Change Voucher Type screen select Excise Stock journal form the List of Types
- 2. Enter the Date as 10-4-2012
- 3. Under Source (Consumption) column
  - In Name of Item field select Natural Water
  - In Godown field select Aqua Ltd.
  - In Quantity field specify the quantity as 60000
  - **Rate** and **Amount** fields will be updated automatically.
  - D Similarly select Pet Bottles 1ltr and Bottle Caps. Specify the Quantity.



Inventory Voucher Creation			Aqua	Ltd.,				Ctrl + M 🛛
Excsie-Stock Journal No. 1								10-Apr-2012
								Tuesday
Excise Unit : Aqua Ltd.,								
			Transfer of	f Materia	als			
Source	(Consumption)				Destina	tion (Production)		
Name of Item	(concentration)	Godown			Name of Item		Godown	
	Quantity	Rate	Amount			Quantity	Rate	Amount
Natural Water	Agua Ltd							
Natural Water	60 000 I	2 20/	1 32 000 00					
PET Bottles - 1Ltr	Aqua Ltd.,		.,,					
	60,000 U	1.00/U	60,000.00					
Bottle Caps	Aqua Ltd.,	0.25/11	15 000 00					
	00,000 0	0.23/0	10,000.00					
				Note	Selecting Items with F	inished Goods Ite	em type Ind	icates Otv
					Manufactured for Exc	ise Purpose		
			2,07,000.00					
Narration:								

Figure 4.50 Stock Journal Voucher

- 4. In Destination (Production) column
  - Select the Finished goods AquaPure 1 Ltr in Name of Item filed
  - □ Specify 20,000 in Quantity field
  - Similarly select AquaSure 1 Ltr in Name of Item field and specify the Quantity manufactured as 40,000

The Completed Excise stock Journal is displayed as shown

Inventory Voucher Creation			Aqua	Ltd.,			Ctrl + M 🛛
Excsie-Stock Journal No. 1							10-Apr-2012
Evoice Unit : Aque I td							Tuesday
Excise onit . Aqua Etu.,							
			Transfer o	fMaterials			
Source (Consumption) Destination (Production)							
Name of Item	Quantity	Godown	Amount	Name of Item	Quantity	Godown	Amount
	Quantity	Rate	Amount		Quantity	Rate	Amount
Natural Water	Aqua Ltd.,			AquaPure 1 Ltr	Aqua Ltd.,		
PET Bottles - 11 tr	60,000 L Agua I td	2.20/L	1,32,000.00	AquaSure	20,000 L Agua Ltd	3.46/L	69,200.00
	60,000 U	1.00/U	60,000.00	Aquitare	40,000 L	3.46/L	1,38,400.00
Bottle Caps	Aqua Ltd., 60,000 U	0.25/U	15,000.00				
				Note : Selecting Items with F	inished Goods Ite	m Ty	
			2 07 000 00	Manufactured for Exc	sise Purpose		Accept ?
Narration			2,07,000.00		60,000 L	,	es or No

Figure 4.51 Completed Excise Stock Journal

5. Press Enter to save.





Excise Stock Journal voucher allows the users to account even the **By-products** manufactured in the process of Production.

You can view the details of goods manufactured using Stock Journal in Daily Stock Register.

## 4.9 Creating an Excise Sales Voucher – Rule 11 Invoice

## Example 9:

On 11-4-2012 Aqua Ltd. sold the 1,00,000 Ltrs of AquaPure - 1Ltr @ of Rs. 20 per Litre to Universal Distributors.

## To create a Sales Voucher

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

- 1. In Voucher Type sub form select Ex Sales as the voucher type
- 2. Ensure that the Sales Voucher is in Item Invoice Mode



In Tally.ERP 9 Excise Sales Transactions needs to recorded in Invoice Mode Only.

- 3. Enter the Date as 11-4-2012
- 4. Enter the Ref details as AQ/689
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd., as selected during voucher type creation
- 6. Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/ Book1/12-13) created for the Excise Unit
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/101/12-13
- 8. In Party A/c Name field select Universal Distributors from the List of Ledger Accounts
- 9. In Party Details sub form
  - Despatch/Order Details: Under these two sections enter the Despatch and Order Details
  - **SI.No. in PLA /RG-23**: In this filed enter the SI.No. in PLA /RG-23 register as 1
  - Date & Time of Invoice: In this field enter the time Date of Invoice. Tally.ERP 9 by default displays the system time and date in this field which can be changed



Date & Time of Removal: In this field enter the Time & Date of Removal of Goods.
 Tally.ERP 9 by default displays the system time and date in this field which can be changed



As per **Central Excise Invoice System**, in all the sales **invoice time and date of removal** has to be printed.

 Buyer Details: In this section Tally.ERP 9 by default displays the details provided during buyer ledger creation, which can be changed.

Despatch Details							
Delivery Note No(s)		Despatch Doc. No.	AQ/689				
1		Despatched through :	Road				
Ind of List		Destination :	Bangalore				
		Dill of lading/LR-RR No. : Carrier Name/Agent	ατ.				
		Motor Vehicle No. :	KA-02-MF-9119				
	Order De	tails					
Order No(a)		Mede/Terms of Payment:					
J End of List		Terms of Delivery					
		control de de livery .					
	VAT/Excise	Details					
SI. No. in PLA/RG-23	1						
Date & Time of Invoice	11-Apr-2012 at 16:03						
Date & Time of Removal : 11.Apr-2012 at 16:03							
Buyer's Details							
Buver	Universal Distributors						
Address	No.54, Jai Industrial Area						
	Yeshwantpur						
	Bangalore						
TIN/Sales Tax No.	564565						
CST Number :	<b>D</b> 1/ 1 <b>D</b> 1						
Type of Dealer	Registered Dealer						
Range	Voshwantnur II						
Division	Yeshwantpur						
Commissionerate	Bangalore III						

Figure 4.52 Despatch Details



In Tally.ERP 9 user can track the **Delivery Notes** in **Rule 11 Invoice**, if the goods are delivered through delivery note and Rule 11 Invoice is generated after the delivery of the goods.

10.In Nature of Removal field select the option Domestic from the list of Types of Removals



It is must to define the nature of removal in Rule 11 Invoice.



- Domestic will be selected if the removal is for domestic Sales.
- **Export** is selected when the goods are removed for Export
- Exempt is selected when the sales is a exempt sales. In case of exempt sales user needs to enter the notification number under which the exemption is provided
- **Special Rate** is selected when the sales is made to the customer at special rate of Duty other than the standard rate of Duty.
- 11. In Sales Ledger field select the ledger Sales @ 13.5% from the List of Ledger Accounts
- 12.VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the sales ledger, which can be changed.
- 13.In Name of Item field select the Stock Item i.e. AquaPure 1Ltr
- 14.In Quantity field enter the quantity as 1,00,000
- 15.In Rate field enter the rate as Rs. 20
- 16. Amount will be displayed automatically
- 17.Select **Duty Ledger** i.e. **Basic Excise Duty @ 12%**. **Amount** will be calculated and displayed automatically.
- 18.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically
- 19.Select Output VAT @ 5% as the Vat duty ledger. Amount will be displayed automatically
- 20.Set the option Show Statutory Details to Yes to view Statutory Details screen

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🗵
Excise - Sales No. 1 Ref. : AQ/689				11-Apr-2012 Wednesday
Excise Unit : Aqua Ltd.,				
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/101/12-13			
Party's A/c Name : Universal Distributors Nature of Removal : Domestic Current Balance : Sales I edder : Sales @ 13.5%	Notification Number :			
VAT/Tax Class : Sales @ 13.5%				
Name of Item		Quantity	Rate per	Amount
AquaPure 1 Ltr Rate of Duty : 12% Excise MRP	20.00/L Abatement 48 %	1,00,000 L ( 4,167 Box )	20.00 L	20,00,000.00
Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 13.5%			12 % 2 % 1 % 13.50 %	1,24,800.00 2,496.00 1,248.00 2,87,353.00
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes No Narration: Yes	No	1,00,000 L		24,15,897.00

Figure 4.53 Sales Voucher



Statutory Detail	5			Aqua Ltd.,				Ctrl + M 🗴
Excise - Sales				Statutory Details	5			11-Apr-2012
Ret. : AQ/669 Excise Unit	Particulars					Excise	VAT	vvednesday
Excise Book Name						Little		
	Assessable Value					10,40,000.00	21,28,544.00	
Party's A/c Name Nature of Removal <i>Current Balance</i> Sales Ledger VAT/Tax Class	AquaPure 1 Ltr On 1,00,000 L @ 20.00/L Abatement : 48% Item MRP Basic Excise Duty @ 12% Education Cess @ 2% Strender Education Cens @ 1%				10,40,000.00	<b>21,28,544.00</b> 20,00,000.00 1,24,800.00 2,496.00 1,248.00		
Name of Item	Excise Duty Value					1,28,544.00	1,240.00	Amount
AquaPure 1 Ltr	Basic Excise Duty @ 1 AquaPure 1 Ltr	<b>2%</b> @ 12 %	On	10,40,000.00	12 %	<b>1,24,800.00</b> 1,24,800.00		20,00,000.00
Rate of Duty : 1	Education Cess @ 2% AquaPure 1 Ltr	@ 2%	On	1,24,800.00	2 %	<b>2,496.00</b> 2,496.00		
Basic Excise Duty	Secondary Education Cess AquaPure 1 Ltr	@ <b>1%</b> @1%	On	1,24,800.00	1 %	<b>1,248.00</b> 1,248.00		1,24,800.00
Secondary Educa	VAT Amount						2,87,353.00	1,248.00
Output VAT @ 13.	Output VAT @ 13.5%	@ 12.50.4	( On	21 29 544 00	13.50 %	_	2,87,353.00	2,87,353.00
ls e-Sugam Applic	Aquarure i Lu	<u></u> (3.307	• 011	21,20,044.00			2,07,333.00	
Show Statutory De Narration:								24,15,897.00

### 21.In Statutory Details screen press Alt + F1: Detailed to view details of duty calculation. Statutory Details screen appears as shown.

Figure 4.54 Statutory Details

In statutory details user can view Item/ ledger wise assessable value and Duty/Tax calculations.



For the stock item AquaPure - 1Lt, valuation Type selected is MRP Based, MRP is Rs.20/L and the Abatement allowed is 48%.

**Assessable Value**: Sales Quantity X Rate= Total Amount - Abatement (Total Amount X 48/100)

**Rs. 10,40,000**: 100000 X20 = 20,00,000 - 9,60,000 (20,00,000 X 48/100)

22. In **Bill-wise Details** screen select **Type of Ref** as **New Ref** and in other fields retain the default details.


	Bill-wise Details fo Upto: <b>र</b>	r : Universal Distril 23,91,581.00 Dr	outors
Type of Ref	Name	Due Date, or Credit Days (wef: 11-Apr-2011)	Amount Dr/ Cr
New Ref	AQ/689		23,91,581.00 Dr
		-	23,91,581.00 Dr

Figure 4.55 Bill-wise Details

23. The completed Excise Sales voucher is displayed as shown

Accounting Voucher Alteration	Aqua Ltd.,			Ctrl + M 🛛
Excise - Sales No. 1 Ref. : AQ/689				11-Apr-2012 Wednesday
Excise Unit : Aqua Ltd.,				1
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/101/12-13			
Party's A/c Name : Universal Distributors Nature of Removal : Domestic Current Balance : 24,15,897.00 Dr Sales Ledger : Sales @ 13.5% VAT/Tax Class : Sales @ 13.5%	Notification Number :			
Name of Item		Quantity	Rate pe	r Amount
AquaPure 1 Ltr Rate of Duty : 12% Excise MRP	20.00/L Abatement 48 %	<b>1,00,000 L</b> ( <i>4,1</i> 67 Box )	20.00 L	20,00,000.00
Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 13.5%			12 % 2 % 1 % 13.50 %	1,24,800.00 2,496.00 1,248.00 2,87,353.00
Is e-Sugam Applicable ? No				
Show Statutory Details ? No Narration:		1,00,000 L		Accept ?
				Yes or No

Figure 4.56 Sales Voucher

24.Press Enter to save.



#### **Printing Excise Sales Invoice**

The **Voucher Printing** screen appears as shown since, Print after saving option is enabled in **Ex** - **Sales** Voucher Type, if not enabled press **Alt+P** from voucher alteration screen.

Vol	ucher Printing			
Printer : Snaglt 7 (Ne01:) No. of Copies : 1	Paper Type :	Letter		
Print Language : English	()	Printing Dimensions)		
Method : Neat Mode Paper Size : (8.50" x 10.98") or (216				
Page Range : All	") or (204 mm x 270 mm)			
Report Titles				
(ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES				
(with Print Preview) Without Company Phone No.				

Figure 4.57 Voucher Printing screen

#### Press F12: Configure to view the Invoice Printing Configuration screen

Enable the following Options

- Print Excise Duty Details of Items
- Print Tax Analysis of Items
- Print VAT/CST Analysis of Items

Invoice Printing Configuration							
Title of Document (for Optional V Sub Title (if any)	t : E 'oucher) : P :	XCISE INVOICE ROFORMA INVOICE					
Height of Normal Invoice Width of Normal Invoice Space to leave on top (d Space to leave on left (d	(inches) (inches) efault 0.25) efault 0.5)	: 10 Simple: 10 : 7.50 Simple: 7.50 : 0.25 Simple: 0.25 : 0.50 Simple: 0.50					
Print as Commercial Invoice Print Voucher Reference Print Order Details Print Terms of Payment and Delivery Print details of Despatch Print Multi Page Excise Invoice Print Authenticated By Print Item Taxable Values Print Tax Analysis of Items Print VAT/CST Analysis of Items Print VAT/CST Analysis of Items Print VAT/CST Analysis of Items Print Buyer's Tax Regn. Number Print Buyer's CST Regn. Number Print Ecclaration Print Excise Declaration	? No ? Yes ? Yes ? Yes ? Yes ? No ? Yes ? Yes ? Yes ? Yes ? Yes ? Yes ? Yes ? Yes ? Yes ? Yes	Print Serial No. Print Part No. Print Quantity Column Print Atternate Quantity Print Atternate Quantity Print Actual Quantity Column Print Atta Quantity Column Print Rate Column Print VAT/CST % Column Print Date & Time Print Batch Details Print Rate of Duty with Items Print Rate of Duty with Items Print Nub-Totals after each line Print Narration Print Narration for each entry Print Base Currency Symbol for Total	? Yes ? No ? Yes ? Yes ? No ? Yes ? No ? Yes ? No ? No ? No ? No ? No ? Yes				
Method to use for Stock Item Jurisdiction	Method to use for Stock Item Name : Name Only Jurisdiction : Bangalore						
Generated by	: This i	s a Computer Generated Invoice					
Authorised Person Name : Designation :							

Figure 4.58 Invoice Printing Configuration screen



Press Alt+I: With Preview and accept Yes to view the print preview of Sales Excise Invoice. The preview of Excise Sales Invoice appears as shown below:

(ISSUE OF INVOICE UN	Excise In	VOICE		SE RULES	2002	)			
55, Koram	Aqua L angala Indusi	_td., trial Area,	Benga	aluru		,			
Phone : 0805	5647825 / E-i	mail : sale	s@aq	ua.com					
VAT TIN : 11004578123	F	Range	: 1	Koramungala/18/1	Sth Flowr, A	Wing, Kendriya Sadi	an,Korana	ngala, Bangak	ore Urban 560034
CST No. : 42514878245	L L	Division	i i arota : I	Division II / 02/ 7th December 1/00/08	Hoor, C'Wii Ha sann ce	ng, Kendriya Sadhu Inger a Dood (10 Dei)ki	n, Koramai De Decodo	igala, Bangalo un CDO, Dunual	re Urban 560034 Incellidere 660004
Buver		pypice No	eidle.	algavie inverro	nu onu, q	Dated	y ca ya	NC OPU, DANJA	00000
Universal Distributors			43 42			44 Apr 2	042		
No.54, Jai Industrial Area Yeshwantpur Bannalore	1	Buyer's Or	der No	I.		Dated	012		
VAT TIN : 564565	ſ	Delivery No	ote			Dated			
Excise Rean No: AACCL0014CXD001	9	Supplier's	Ref			Desnato	h Dor	rument	No
			rtoi.			10/690	1000	Junion	
	4	Despatche	d thro	uah		Destinat	on		
Division : Yeshwantpur		Dood		u gri		Dongolo			
Commissionerate : Bangalore III	H	noau Date & Tim	e of is:	sue of Invi	nice	Motor Ve	hicle	No	
		14 Apr 20	12	6.02		KA 02 M	F 04/	10	
		Date & Time	ofRen	noval of Go	ods	AI	r-91	ticated	By
		11 Apr 20	12 at 1	6.03		f	or Ad	nua Lto	L.
	h	Mode/Term	12 at 1	avment					.,
	ľ					Auth	orise	d Sign	atory
Ol Description of Oceals		T : # /	1011	Quantit		Rete.		-	
No.		Classifica	ation	Quantit	×	Rate	per	A	mount
1 AquaPure 1 Ltr		22011010		1,00,00 (4,167 B	0 L ox)	20.00	L	20	0,00,000.00
Basic Excise	e Duty @ 12%					12	96		1,24,800.00
Educatio	on Cess @ 2%					2	96 07		2,496.00
Output VAT @ 13.5% ()	21,28,544.00)					13.50	70 96	:	2,87,353.00
	Tetel			4 00 000	_				45.007.0
Amount Chargeable (in words): IND Twonty Four Lakh Fi	10tal fteen Thousa	nd Fight H	lundre	1,00,000				₹ 24	,15,897.00
VAT Amount (in words) INR Two Lakh Eighty Seven The	ousand Three	e Hundred	Fifty T	hree Onl	y (₹	2,87,353.	00)		
Description of Goods	Assessable	Rate of	BE	D Ra	te of	Ed Cess	Rat	e of Sec	Sec Ed Ces
	Value	BED	Amo	unt Ed	Cess	Amount	Ec	d Cess	Amount
AquaPure 1 Ltr (MRP: 20.00/L Abatement: 48%)	10,40,000.00	12 %	1,24,80	00.00	2 %	2,496.0	0	1 96	1,248.00
Total	10.40.000.00		1.24.8	00.00		2.496.0	0		1.248.00
Amount of Duty (in words) : INR One Lakh Twenty Fou	Ir Thousand I	Eight Hund	Ired O	nly		2,10010	•	I	.,2.10101
Serial No. In PLA/RG-23 : 1	on nundrou r	ongrours	Jing						
Declaration : We declare that this invoice shows the actual	price of the go	ods describe	ed and f	that all par	ticula	rs are true a	and co	rrect.	
								for	Aqua Ltd.
							Au	thorise	d Signatory
This is a Co	omputer Gene	erated Invo	lice						E. & O.E

Figure 4.59 Print Preview – Excise Invoice



# 4.10 Rule 11 Invoice for Stock Items Falling Under Different Valuation Type

In Tally.ERP 9, user can account different stock items falling under different valuation type in single sales voucher.

# Example 10:

On 13-4-2012 Aqua Ltd. sold the following Stock Items to Universal Distributors.

Stock items	Quantity	Rate
AquaPure - 1 Ltr	20000	Rs. 20
AquaMini - 200 ml	4000	Rs. 5
AquaKing - 20 Ltr	3000	Rs. 60

Here we are selling AquaPure - 1 Ltr (MRP Based), AquaMini - 200 ml (Ad Quantum) and AquaKing - 20 Ltr (Ad Valorem) in single sales voucher.

To create a Sales Voucher

- 1. In **Voucher Type** sub form select **Ex Sales** as the voucher type
- 2. Ensure that the Sales Voucher is in Item Invoice Mode
- 3. Enter the Date as 13-4-2012
- 4. Enter the Ref details as AQ/726
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd., as selected during voucher type creation
- 6. **Excise Book Name** field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/102/12-13
- 8. In Party A/c Name field select Universal Distributors from the List of Ledger Accounts
- 9. In Party Details sub form
  - Despatch/Order Details: Under these two sections enter the Despatch and Order Details
  - **SI.No. in PLA /RG-23**: In this filed enter the SI.No. in PLA /RG-23 register as 2
  - **Date & Time of Invoice**: In this field enter the time Date of Invoice. Tally.ERP 9 by default displays the system time and date in this field which can be changed
  - Date & Time of Removal: In this field enter the Time & Date of Removal of Goods.
     Tally.ERP 9 by default displays the system time and date in this field which can be changed
  - **Buyer Details**: In this section Tally.ERP 9 by default displays the details provided during buyer ledger creation, which can be changed.



	Despatch I	Details	
Delivery Note No(s)	:	Despatch Doc. No. : Despatched through	AQ/726 Road
		Destination :	Bangalore
		Bill of lading/LR-RR No. :	dt.
		Motor Vehicle No	KA-04 MA-8524
			14-04 111-0324
	Order De	etails	
Order No(s)	1	Mode/Terms of Payment:	
		i erms of Delivery	
	VAT/Excise	Details	
SI. No. in PLA/RG-23	: 2		
Date & Time of Invoice	: 12-Apr-2011 at 10:10		
Date & Time of Removal	: 12-Apr-2011 at 10:10		
	Buyer's D	etails	
Buyer	: Universal Distributors		
Address	: No. 54, Jai Bharat Industrial Area		
	Yeshwanthpura Bangalore		
TIN/Sales Tax No.	: 11056689574		
CST Number	22585957487		
Type of Dealer	Registered Dealer		
Excise Regh No. Range	Yeshwanthpur II		
Division	Yeshwanthpur		
Commissionerate	Bangalore III		

#### Figure 4.60 Despatch Details

- 10.In Nature of Removal field select the option Domestic from the list of Types of Removals
- 11.In Sales Ledger field select the ledger Sales @ 13.5% from the List of Ledger Accounts
- 12.VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the sales ledger, which can be changed.
- 13.In Name of Item field select the Stock Item i.e. AquaPure 1Ltr
- 14.In Quantity field enter the quantity as 20,000
- 15.In Rate field enter the rate as Rs. 20. Amount will be displayed automatically
- 16.In Name of Item field select the Stock Item i.e. AquaMini 200 ml as the second Item
- 17.Enter 4000 as Quantity and Rs. 5 as Rate
- 18.In Name of Item field select the Stock Item i.e. AquaKing 20 Ltr as the third Item
- 19.Enter 3000 as Quantity and Rs. 60 as Rate
- 20.Select Duty Ledger i.e. **Basic Excise Duty @ 12%**. **Amount** will be calculated and displayed automatically.
- 21.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically
- 22.Select Output VAT @ 13.5%. Amount will be calculated and displayed automatically.
- 23.Set the option Show Statutory Details to Yes to view Statutory Details screen.
- 24.In Statutory Details screen press Alt + F1: Detailed to view details of duty calculation. Statutory Details screen appears as shown.



Statutory Details	5		Aqua Ltd.,				Ctrl + M ×
Excise - Sales Ref. : AQ\726	Statutory Details						
Excise Unit :	Particula	rs			Excise	VAT	
Excise Book Name:							
	Assessable Value				3,88,000.00	6,49,604.80	
Party's A/c Name : Nature of Removal :	AquaPure 1 Ltr Item MRP	On 20,000	L @ 20.00/L Abateme	nt:48%	2,08,000.00	<b>4,25,708.80</b> 4,00,000,00	
Current Balance	Basic Excise Duty @ 12%					24,960.00	
VAT/Tax Class	Education Cess @ 2%					499.20	
Name of Item	Secondary Education Cess @ 1%					249.00	Amount
↑ 3 more	AquaMini 200ml	On 800 L				21,648.00	
AquaMini 200ml	Basic Excise Duty @ 12% Education Cess @ 2%	i i				1,600.00	20,000.00
Rate of Duty : 2	Secondary Education Cess @ 1%					16.00	
AquaKing 20L	AquaKing 20L Item Value				<b>1,80,000.00</b> 1,80,000.00	<b>2,02,248.00</b> 1,80,000.00	1,80,000.00
Rate of Duty : 1.	Education Cess @ 2% Secondary Education Cess @ 1%					432.00 216.00	
<b>Basic Excise Duty</b>	Excise Duty Value				49,604.80		48,160.00
Education Cess @ Secondary Educa Output VAT @ 13.	Basic Excise Duty @ 12% AquaPure 1 Ltr @ AquaMini 200ml @ AquaKing 20L @	12 % On 2 / L On 12 % On	2,08,000.00 800 L 1,80,000.00	12 %	<b>48,160.00</b> 24,960.00 1,600.00 21,600.00		963.20 481.60 87,697.00
Is e-Sugam Applic	Education Cess @ 2% AquaPure 1 Ltr @ AquaMini 200ml @ AquaKing 20L @	2 % On 0.04 / L On 2 % On	24,960.00 800 L 21,600.00	2 %	<b>963.20</b> 499.20 32.00 432.00		
Show Statutory Del	Secondary Education Cess @ 1%			1 %	481.60		7 27 201 00
narration.	AquaPure 1 Ltr @	1% On	24,960.00		249.60		1,31,301.00
						8 more ↓	

Figure 4.61 Statutory Details



In statutory details user can view Item/ ledger wise assessable value and Duty/Tax calculations.

For the stock item **AquaPure - 1Ltr**, valuation Type selected is **MRP Based**, MRP is Rs.20/L and the Abatement allowed is 48%.

- Assessable Value: Sales Quantity X Rate= Total Amount Abatement (Total Amount X 48/ 100)
- **Rs. 2,08,000**: 20,000 X 20 = 4,00,000 1,92,000 (4,00,000 X 48/100)

On the **Assessable Value (2,08,000)** BED is calculated @ 12%. Education Cess @ 2% and Secondary Education Cess @ 1% is calculated on BED



For the Stock Item **AquaMini - 200ml**, Valuation Type selected is **Ad Quantum** (duty is calculated on quantity)

BED is defined @ **2/L** (on the Reporting UOM - Litre), Education Cess @ **0.04/L** (2% of Rs. 2) and SHE Cess @ 0.02/L (1% of Rs.2)

- **BED** for AquaMini 200ml is calculated on (4000\*0.200ml) 800 litres (800\*2 = 1600)
- **Education Cess** for AquaMini 200ml is calculated on 800 litres (800\*0.04 = 32)
- Secondary Education Cess is calculated for AquaMini 200ml is calculated on 800 litres (800\*0.02 = 16)

For the Stock Item AquaKing - 20 Ltr, Valuation Type selected is Ad Valorem

**BED @ 12%** is calculated on the Transaction Amount/Assessable Value of Rs. 1,80,000 (180000\*12/100 = 21,600)

Education Cess @ 2% and Secondary Education Cess @ 1% is calculated on BED

25.In **Bill-wise Details** screen select **Type of Ref** as **New Ref**, Name as **AQ/726** and in other fields retain the default details.

The completed Excise Sales Voucher is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🛛 🗙
Excise - Sales No. 2 Ref. : AQ\726				13-Apr-2012 Friday
Excise Unit : Aqua Ltd.,				
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/102/12-13			
Party's A/c Name : Universal Distributors Nature of Removal : Domestic Current Balance : 24,15,897.00 Dr Sales Ledger : Sales @ 13.5% VAT/Tax Class : Sales @ 13.5%	Notification Number :			
Name of Item	Quantity	Rate	per	Amount
↑ 3 more				
AquaMini 200ml	<b>4,000 U</b> (800 L)	5.00	U	20,000.00
Rate of Duty : 2/L				
AquaKing 20L	3,000 U (60,000 L)	60.00	U	1,80,000.00
Rate of Duty . 1276				
				6,00,000.00
Basic Excise Duty @ 12%		12	%	48,160.00
Education Less @ 2% Secondary Education Cess @ 1%		2	%	963.20
Output VAT @ 13.5%		13.50	%	87,697.00
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes Narration:	80,800 L		-	Accept ?

Figure 4.62 Completed Excise Sales Voucher

26.Press Enter to save.





# Print Preview of Excise Invoice appears as shown:

Aqua Ltd., Phone : 08055647325 / E-mail : sales@qua.com       WATTIN : 11004578123       CST No : 42514878245     DN4ion : beal®/IR/RK 10 beth backmapk taple for SW Excess Reg No : AACL2149RXM001       Diversal Distributors No 54, Jail Industrial Area restruction     Dated       Diversal Distributors No 54, Jail Industrial Area restruction     Dated       Aqua102/12.13     13.Apr-2012       Bangalore     Dated       Bangalore     Delivery Note     Dated       Commissionrate : Bangalore III     Aqua102/12.13     Despatch Document No.       Range : Yeshwantpur Domissionrate : Bangalore III     Aqua262     Delivery Note     Dated       Diversal Distributors No 54, Japr.2012 at 17.15     Despatch document No.     Aqua26       Diversal Distributors No 54, Japr.2012 at 17.15     Dated Time of Removal of Goods     Authenticated By for Aqua2.tdt, Mode/Terms of Payment       Date & Time of Issue of Invoide 1     Designification Care @ 2% Education Care @ 2% Secondary Education Care @ 1% Output VAT @ 13.5% (e4.8,64.80)     20.00 L     Care Time of Secondary For Aqua2.tdt, Mode/Terms of Payment       1     Aqua2.tdt, 12.5% (e4.8,64.80)     12.8,48.00 L     C.7,37,301.1       2     Secondary Education Care @ 1% Output VAT @ 13.5% (e4.8,64.80)     12.8,48.00 L     C.7,37,301.1       3     Aqua4.tdt, 14.00 L     Care Time of Secondary Education Care @ 1% Secondary Education Care @ 1% Secondary Education Care @ 1% Secondary			(ISSUE OF	INVOICE UNDER	Excise II R RULE 11	<b>NVOICE</b> OF CENTRA	L EXC	ISE RU	JLES 200	2)			
AT TIN       :11004578123       Range       Remap:       Ikitizr, Hig, beity, Iden/crangek, Ingliet Iden XXX         CST No       :4251487245       Division       iteal/kit//itea/Commonstance       Division       iteal/kit//itea/Commonstance       Division       iteal/kit//itea/Commonstance       Division       Dated         Burger       Universal Distributors       No.54, Jain Industrial Area       Pace Provide       Dated       Dated         Sciege Reyn No. XACCL0014CXD001       Supplier's Ref.       Despatch Document No.       AQU726         Commissionerate :       Bangalore III       Dated       Supplier's Ref.       Despatch Document No.         DMsion       : Yeshwantpur       Dated       Supplier's Ref.       Despatch Document No.         AQU726       Date A Time of Removal of Goods       Authenticated By       Tor Aqua Ltd.,         DMsion       : Yeshwantpur       Date A Time of Removal of Goods       Authenticated By       Tor Aqua Ltd.,         Supplier's 11       AquaPure 1 Ltr       22011010       20.000 L       20.000 L       4.00.000 (0.000 U)       10.0000 U       10.0000 U       00.000 U       10.0000 U       10.00000 U       10.00000 U       1			Dh	55, Koraman	Aqua gala Indus	Ltd., strial Area,	Beng	aluru	m				
Exdes Regn No: AAPCL2149RXM001       Commissionrale: Bipel IIIRIK 30 part indicities game 30 part indicites game 30 part indicities game 30 part indicities ga	VAT CS	TTIN : TNo. :	: 11004578123 : 42514878245	000550	4702372	Range Division	3@au : :	Koranung Division II/	ala / 48/6th Flowr, 02/7th Floor, C1	A Wing, Kendriya Sad Ning, Kendriya Sadha	han, Koran n, Korama	angala, Bangal ngala, Bangak	lore Urban 560034 ore Urban 560034
tayer  Invoice NoDated  Invoice No	Exc	ise Regn No.:	AAPCL2149RXM001			Commission	erate :	Bangakore I	/09/PBNa.5400,	Queen's Road,CR Build	ing, Rangal	ne 6PO, Banja	bre Urban 560001
Aquait 0/312-13       13.Apr.2012         Diversion 0.54, Jail Industrial Area Bangalore       Dated         Buyers Order No.       Dated         Buyers Order No.       Dated         Delivery Note       Dated         Delivery Note       Despatch Document No.         AQU726       Despatch difference         Delivery Note       Despatch difference         Delivery Note       Despatch difference         Delivery Note       Despatch difference         Despatch difference       Motor Vehicle No.         13.Apr.2012 at 17:15       Date & Time of tissue of flowods         Authenticated By       Authorised Signatory         Bit       Description of Goods       Caustify and the difference         1       AquaRum 1 Ltr       200101       20.000 L       4.00.000 L         2       Aquaking 20L       Exaction Case @ 1% Output VAT @ 13.6% (6.49.04.60)       13.800 L       ₹ 7.37.301.1         AngueRum 1 Ltr (MRP 20.00L, Abatement 1.2.00,000.00       12.8 for det or difference       20.000 L       2.000 L       ₹ 7.37.301.1         AngueRum 2.0.000.00       Assessible Rate of Belog       Belog       Belog       Edication Case @ 1% Output VAT @ 13.6% (6.49.04.60)       10.00.00       2.8 for desceed       Amount 1       Edication Case @ 1% Output VAT @ 1	Buy	er Distri				Invoice No				Dated			
Yeshwantpur     Dated       Bangalore     Jated       JATTIN     564665       Exclea Regn No:     AACL0014CXD001       Range     Yeshwantpur       Division     Yeshwantpur       Domissionerate:     Bangalore       JMain     Despatched through       Despatched through     Destination       Date & Time of issue of Invoice     Motor Vehicle No.       13.Apr-2012 at 17:15     Mode/Firms of Payment       Mode/Firms of Payment     Authorised Signatory       1     Aquakini 200mi     80.000 L       2     Aquakini 200mi     20.000 L       2     Aquaking 20L     2011010       2     Basic Excles Duty @ 12%     2011010       2     Basic Excles Duty @ 12%     1       2     Secondary Exclusion Cess @ 1%     1       3     Aquaking 20L     Total       8     Basic Excles Duty @ 12%     12       9     Basic Excles Duty @ 12.%     13.50       9     Aquaking 20L     7.77.301.1       1     Aquaking 20L     7.77.301.1       1     Aquaking 20L     7.77.301.1       1     Secondary Exclusion Cess @ 1%       2     Anount Chaseable (n words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only	No	54 Jai Indus	strial Area			Aqua/102/	12-13	_		13-Apr-2	2012		
AT TIN     :594665       Excise Regn No:     :AACL10014CXD001       Range     :Yeshwantpur       Domissionerate:     :Bangalore III       Description :     :Yeshwantpur       Commissionerate:     :Bangalore III       Date & Time of issue of Invoice     Motor Vehicle No.       13.Apr:2012 at 17:15     Moder/Terms of Payment       Mode/Terms of Payment     Authonised Signatory       14     Aquakini 200ml       2     Aquaking 20L       Basic Excise Duty (2): 12%     :Classification       Couput VAT @ 13.5% (0.49,694.80)     :201010       2.201001     :20.000 L       (60,000 L)     :20.000 L       (7,73,701.1       Mount Chaegeable (in words):     INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only       Aquaking 20L     Total       2.0000 L     :20.000 L       Basic Excise Duty (2): 12%       Secondary Excision Cess (2): 13       Secondary Excision Cess (2): 13       Output VAT @ 13.5% (0.49,694.80)       Description of Goods       Aquaking 20L       Total       Basic Excise Duty (2): 12%       Secondary Excision Cess (2): 13%       Output VAT @ 13.5% (0.49,694.80)       Description of Goods       Aquaking 20L       Total	Yes Bar	shwantpur ngalore				Buyers Or		0.		Dated			
Excise Regn No:     AACCL0014CXD001       Range     Yeshwantpur II       Dhision     Yeshwantpur       Commissionerate:     Bangalore III       Dission     Yeshwantpur       Dotsion     Yeshwantpur       Dotsion     Yeshwantpur       Dotsion     Yeshwantpur       Dotsion     Yeshwantpur       Dotsion     Yeshwantpur       Dotsion     Yeshwantpur       Despatched through     Destination       Date & Time of Issue of Invoice     Motor Vehicle No.       13-Apr-2012 at 17:15     Mode/Terms of Payment       AqueNue     14       AqueNue     201010       2000 L     20.00 L       201010     (20.00 L)	VAT		564565			Delivery N	ote			Dated			
Range       Yeshwantpur         Division       Yeshwantpur         Commissionerste:       Bangalore III         Date & Time of issue of Invoice       Motor Vehicle No.         13-Apr-2012 att 71:15       Date & Time of issue of Invoice         Date & Time of Issue of Invoice       Motor Vehicle No.         13-Apr-2012 att 71:15       Date & Time of Issue of Invoice         14       Quantity       Rate         1       AquaeMini 200mi       Classification         1       AquaeMini 200mi       20.000 L         2       AquaeMini 200mi       Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1%       211010         3       AquaeMini 200mi       Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 2% Secondary Education Cess @ 1%       2       %         3       AquaeMini 200mi       Secondary Education Cess @ 2% Secondary Education Cess @ 1%       2       %       983.         3       AquaeMini 200mi       Total       80,800 L       ₹       ₹       7,37,301.4         Armount Onequeshte (in worde):       INR Seven Lakit Thirty Seven Thousand Three Hundred One and Eiphtypalse Only       ₹       ₹       4       80,800 L       ₹       ₹       ₹       4       1       4       4       4       4	Exc	ise Rean No.	AACCI 0014CXD001			Supplier's	Ref			Despate	h Do	cumen	t No
Common Consistence of Commissionerate : Bangalore III       Destination         Description erate : Bangalore III       Description of Coods       Date & Time of Tissue of Invoice         13-Apr-2012 at 17:15       Date & Time of Removal of Goods       Authenticated By         13-Apr-2012 at 17:15       Date & Time of Removal of Goods       Authenticated By         14       AquaPure 1 Ltr       Classification       20.000 L       20.000 L       20.000 L         14       Aquakini 200mi       22011010       (30.000 L)       20.000 L       20.000 L       0.000 L       20.000 L         13       Aquaking 20L       Education Cess @ 1%       0.10101       3.000 L       20.000 L       0.000 L       1.80.000 L         14       Aquaking 20L       Total       80,800 L       I       7.77.301.3         World Chargesble (n words) : INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty palse Only       7.77.301.3         Aquaking 20L       Total       80,800 L       I       7.81 of Sec Ces Amount         Augustrin (n words) : INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty palse Only       1.80.000.00       1.80.000 L       I       7.77.301.3         Aquaking 20L       1.80.000.00       12.%       21.800.00       0.941.82.00       2.2%       2.662.500	Rai	nne	Yeshwantnur II			AQ\726							
Durision		ision -	Yeshwantpur i			Despatche	ed thro	bugh		Destinat	ion		
Commissionerate : Bangalore III       Date & Time of issue of invoice       Motor Vehicle No.         13-Apr.2012 at 17:15       Date & Time of Removal of Goods       Authenticated By         13-Apr.2012 at 17:15       Date & Time of Removal of Goods       Authenticated By         14       AquaPure 1 Ltr       22011010       20.000 L       20.000 L       4.00.000 d         2       AquaMini 200ml       22011010       20.000 L       20.000 L       20.000 d       6.00.000 d         3       AquaeKing 20 L       Education Cess @ 2%       Secondary Education Cess @ 1%       0.00.00 L       1.80.000 d       6.00.000 d       6.00			Teshwanipur					-					
13.Apr.2012 at 17:15 Date 3 Time of Removal of Goods       Authenticated By for Aqua Ltd., Authorised Signatory         81 box       Description of Goods       Tariff / HSN       Quantity       Rate       per       Amount         81 box       Description of Goods       Classification (83) Box       Quantity       Rate       per       Amount         81 box       Description of Goods       Classification (800 L)       20.000 L (800 U)       4.00.000 U (800 U)       6.00 U       20.000 U (800 U)       4.00.000 U (800 U)       6.00 U       2.00.000 U (800 U)       6.00 U       2.00.00 U (800 U)       6.00 U       1.80.000 U       U       7.57.01.1       7.57.01.1       7.57.01.1       7.57.01.1       7.57.01.1       7.57.01.1	Con	nmissionerate	Bangalore III			Date & Tim	e of is	sue a	fInvoice	Motor Ve	hicle	No.	
Date & Time of Removal of Goods         Authenticated By for Aqua Ltd., Mode/Terms of Payment         Authenticated By for Aqua Ltd., Authorised Signatory           Bit bo         Description of Goods         Tariff / HSN Classification         Quantity (20,000 L)         Rate         per         Amount           1         AquaPure 1 Ltr         22011010         20,000 L         20.00         L         4,00.000           2         AquaMini 200ml         22011010         20,000 L         20.00         L         4,00.000           3         AquaKing 20L         22011010         3,000 U         60.00         U         1,80.000.0         2,80.000.0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>13-Apr-20</td><td>12 at</td><td>17:15</td><td></td><td></td><td></td><td></td><td></td></t<>						13-Apr-20	12 at	17:15					
Is Apr-2012 at 17:15 Mode/Terms of Payment     for Aqua Ltd., Authorised Signatory       Sile     Description of Goods     Tariff / HSN     Quantity     Rate     per     Amount       1     AquasHure 1 Ltr     22011010     20.000 L     20.000 L     4,000.000 L     20.000 L     4,000.000 L       2     AquasHini 200ml     22011010     20.000 L     20.000 L     4,000.000 L     20.000 L     4,000.000 L       3     AquasKing 20L     22011010     20.000 L     20.000 L     12.9%     96.300 L     6.00.000 L       3     AquasKing 20L     Education Cess @ 2%     5.00 L     2.12.9%     96.300 L     7.7,7,301.1       Total     80,800 L     C     7.7,7,301.1       Amount Chargeable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only       Assessable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eight paise Only       Amount Chargeable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eight paise Only       Amount Chargeable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eight paise Only       Amount Chargeable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eight paise Only       Amount Chargeable (in words): INR Det Thousand One Hundred Size Only (C 87,697,00) <td< td=""><td></td><td></td><td></td><td></td><td></td><td>Date &amp; Time</td><td>e af Re</td><td>moval</td><td>ofGoods</td><td>A</td><td>uthen</td><td>ticated</td><td>By</td></td<>						Date & Time	e af Re	moval	ofGoods	A	uthen	ticated	By
St       Description of Goods       Tariff / HSN Classification       Quantity       Rate       per       Amount         1       AquaPure 1 Ltr       22011010       20.000 L       20.000 L       4.00.000.01         2       AquaMini 200mli       22011010       4.000 U       5.00       U       20.000.01         3       AquaKing 20L       22011010       4.000 U       5.00       U       1.80.000.01         3       AquaKing 20L       22011010       3.000 U       60.00       U       1.80.000.01         4       Basic Excise Duty @ 12%       Education Case @ 2%       963.20       4.81.60         5       Secondary Education Case @ 1%       13.50       %       87.697.01         Amount Chargeable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only         Value       Total       80.800 L       ₹       ₹,7,37,301.1         Amount Chargeable (in words): INR Seven Thousand Six Hundred Ninety Seven Only (€ 87,697.00)         Value       Total       80,800.0       ₹       ₹       ₹       4,81.60         AguaMini 200ml (a words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty Paise Only       1.80.000.0       1.2 %       2.80.00.0       2.8 %						13-Apr-20 Mode/Terr	12 at ns of l	<b>17:15</b> Payme	ent	- 1	for A	qua Lto	1.,
SI No.       Description of Goods       Tariff / HSN Classification       Quantity       Rate       per       Amount         AquaPure 1 Ltr       AquaMini 200ml       22011010       22000 L       20.00 L       20.00 L       20.00 L       4.00.00.01         AquaMini 200ml       22011010       22011010       3.000 U       6.00 U       0.000 L       0.000 L       12.000 L       6.00.000 L       12.000 L       6.00.000 L       7.77,301.1       4.81.00 L       7.737,301.1       4.81.00 L       7.737,301.1       4.00.000 L       7.81.6 0.00 L       8.00.00 L       2.60.00 L       2.60.00 L       2.60.00 L								_		Auti	norise	ed Sign	atory
1       AquaPure 1 Ltr       22011010       220.00 L       20.00 L       4.00.00.0         2       AquaMini 200ml       22011010       2000 L       4.00.00 L       20.00 L <td>SI No.</td> <td></td> <td>Description of Goo</td> <td>ods</td> <td></td> <td>Tariff / Classific</td> <td>HSN ation</td> <td>Qu</td> <td>antity</td> <td>Rate</td> <td>per</td> <td>A</td> <td>mount</td>	SI No.		Description of Goo	ods		Tariff / Classific	HSN ation	Qu	antity	Rate	per	A	mount
2         AquaMini 200ml         2011010         (83 Sb0)/(4,000 L)         5.00         U         20,000.0           3         AquaKing 20L         22011010         (800 L)         60.00         U         1.80.000.0           Basic Excise Duty @ 12%         Education Cess @ 2%         2%         360.00         1.2         %         48.16.0           Secondary Education Cess @ 2%         Secondary Education Cess @ 2%         36         87.897.0         7.37.301.1           Amount Chageable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only         ₹ 7.37.301.1         ₹ 7.37.301.1           AquaMini 200ml (4.000 U)         Assessable         Rate of BED         Amount (in words): INR Seven Thousand Six Hundred Minety Seven Only (₹ 87.697.0)         2.6         Amount (In WRP: 20.00/L Abatement:         2.08.00.00         12.%         24.960.00         2.%         499.20         1.%         24.94           AquaWing 20L         1.80.000.00         12.%         21.800.00         0.04/L         32.00         0.02/L         1.6           AquaWing 20L         1.80.000.00         12.%         21.800.00         2.%         432.00         1.%         24.94           AquaWing 20L         1.80.000.00         12.%         21.800.00         2.%         432.00 <t< td=""><td>1</td><td>AquaPure 1 Lt</td><td>tr</td><td></td><td></td><td>22011010</td><td></td><td colspan="2">20,000 L</td><td>20.00</td><td>L</td><td></td><td>4,00,000.0</td></t<>	1	AquaPure 1 Lt	tr			22011010		20,000 L		20.00	L		4,00,000.0
3         Aquaking 20L         22011010         (800 L) 3,000 L (80,000 L)         0         U         1,80,000,00 (80,000 L)         1,80,000,00 (2,96,432,00 L)         1,80,000,00 (1,96,00,00 L)         1,80,000,00 (1,96,00,00 L)         1,80,000,00 (1,96,00,00 L)         1,80,000,00 (1,96,00,00 L)         1,80,000,00 (1,96,00,00 L)         1,80,000,00 (1,96,00,00 L)         1,96,00,00 (1,96,00,00 L)         1,96,00,00 (1,96,00,00 L)         1,96,00,00 (1,96,00,00 L)         1,96,00,00 (1,96,00,00 L)         1,96,00,00 (1,96,00,00 L)         1,96,00,00 (1,96,00,00 L)         1,96,00,00 L)	2	AquaMini 200	ml			22011010		4,000 U		5.00	U		20,000.0
Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 13.5% (6.49,604.80)       12       %       12       %       48,160.3         Amount Chargeoble (in words):       NR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only VAT Amount (in words):       INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only VAT Amount (in words):       Rate of Sec Ed Cess       Rate of Sec Ed Cess         Amount (in words):       INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only VAT Amount (in words):       Rate of Sec Ed Cess       Rate of Sec Ed Cess         AquaPure 1 Ltr (MRP: 20.00/L Abatement:       2,08,000.00       12 %       24,980.00       0.04/L       32.00       0.02/L       164         AquaMini 200ml (4,000 U)       1,80,000.00       12 %       24,980.00       2 %       499.20       1 %       249.60         AquaKing 20L       1,80,000.00       12 %       24,980.00       2 %       499.20       1 %       249.60         AquaKing 20L       1,80,000.00       12 %       24,980.00       2 %       499.20       1 %       249.60         AquaKing 20L       1,80,000.00       12 %       24,980.00       2 %       499.20       1 %       249.60         AquaKing 20L       1,80,000.00       12 %       24,960.00       2 %	3	AquaKing 20L				22011010		(60	(800 L) 3,000 U	60.00	U		1,80,000.0
Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 13.5% (6,49,604.80)       2       %       963.2         Amount Chargeable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only VAT Amount (in words) INR Eighty Seven Thousand Six Hundred Ninety Seven Only (€ 87,697.00)       ₹ 7,37,301.4         Description of Goods       Assessable       Rate of Value       BED       BED on Qty       Rate of Ed Cess       Rate of Sec Sec Ed Ce Amount         AquaPure 1 Ltr (MRP: 20.00/L Abatement:       2,08,000.00       12 %       21,800.00       2 %       499.20       1 %       249.60         AquaWing 20L       1,80,000.00       12 %       21,800.00       2 %       499.20       1 %       249.60         AquaWing 20L       1,80,000.00       12 %       21,800.00       2 %       439.20       1 %       249.60         AquaWing 20L       1,80,000.00       12 %       21,800.00       2 %       432.00       1 %       249.60         AquaWing 20L       1,80,000.00       12 %       21,800.00       2 %       439.20       1 %       249.60         AquaWing 20L       1,80,000.00       12 %       21,800.00       963.20       481.60         AquaWing 20L       1,80,000.00       46,560.00       1,600.00       963.20       481.60				Basic Excise D	utv @ 12%					12	%		8,00,000.0 48.160.0
Secondary Education Cess @ 1%         Output VAT @ 13.5% (6,49,604.80)       1       1       9%       481.1         Output VAT @ 13.5% (6,49,604.80)       1       1       1       9%       87,697.0         Amount Chargesble (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only       Image: Charge Charg			_	Education (	Cess @ 2%					2	96		963.2
Image: Charge able (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only  BED on Qty Rate of Amount (in words): INR Seven Thousand Six Hundred Ninety Seven Only (\$ 87,697.00)			Second Output VA	dary Education ( \T @ 13.5% (6,-	Cess @ 1% 49,604.80)					1 13.50	96 96		481.6 87,697.0
Total       80,800 L       ₹ 7,37,301.4         Amount Chargeable (in words): INR Seven Lakh Thirty Seven Thousand Three Hundred One and Eighty paise Only       ₹ 7,37,301.4         Amount Chargeable (in words): INR Seven Thousand Six Hundred Ninety Seven Only (₹ 87,697.00)       87,697.00)         Description of Goods       Assessable       Rate of       BED       Amount       Rate of       Ed Cess       Rate of Sec Sec Ed Ce         AquaPure 1 Ltr (MRP: 20.00/L Abatement:       2,08,000.00       12 %       24,980.00       2 %       499.20       1 %       249.6         AquaNini 200ml (4,000 U)       2/L       1,80,000.00       12 %       21,800.00       0.04/L       32.00       0.02/L       16.6         AquaKing 20L       1,80,000.00       12 %       21,800.00       1,600.00       963.20       481.6         Amount of Duty (in words): INR Forty Eight Thousand One Hundred Sixty Only       Amount of Cess (in words): INR One Thousand Four Hundred Forty Four and Eighty paise Only       Serial No. In FLA/RG-23:       Total 3,88,000.00       46,560.00       1,600.00       963.20       481.6         Authorised Signato         Total 3,88 Computer Generated Invoice         For Aqua Lt         Authorised Signato													
Andount Chalgebolic (in words) INR Eighty Seven Thousand Thruty Seven Thousand Three Hundred One and Eighty Pase Only         VAT Amount (in words) INR Eighty Seven Thousand Six Hundred Ninety Seven Only (₹ 87,697.00)         Description of Goods       Assessable       Rate of BED       BED       Amount (in Kerker)         AquaPure 1 Ltr (MRP: 20.00/L Abatement:       2,08,000.00       12 %       24,980.00       2 %       499.20       1 %       249.6         AquaWini 200ml (4,000 U)       2/L       1,80,000.00       12 %       21,600.00       2 %       432.00       0.02/L       16.6         AquaKing 20L       1,80,000.00       12 %       21,600.00       2 %       432.00       1 %       218.6         Amount of Duty (in words) : INR Forty Eight Thousand One Hundred Sixty Only       Amount of Cess (in words) : INR Forty Eight Thousand Four Hundred Forty Four and Eighty paise Only       5erial No. In PLA/RG-23 :       5erial No. In		wet Charachle		ub Thiata Cau	Tota	l	llerer de	80	,800 L	in bér na in		₹7	,37,301.8
Description of Goods         Assessable Value         Rate of BED         BED Amount         BED Ed Cess         Rate of Ed Cess         Rate of Sec Ed Cess	VAT	Amount (in we	rds) INR Eighty Seven Th	ousand Six H	undred Ni	nety Sever	n Only	eu Or (₹ 8)	7,697.00	ignty pais )	e Oili	y	
Value       DEC       Amount       Ed Cess       Amount       Ed Cess       Amount         AquaPure 1 Ltr (MRP: 20.00/L Abatement:       2,08,000.00       12 %       24,960.00       2 %       499.20       1 %       249.6         AquaMini 200ml (4,000 U)       2/L       1,80,000.00       12 %       21,800.00       0.04/L       32.00       0.02/L       16.6         AquaKing 20L       1,80,000.00       12 %       21,800.00       1,600.00       2 %       432.00       1 %       218.6         Amount of Duty (in words) :       INR Forty Eight Thousand One Hundred Sixty Only       Amount of Cess (in words) :       INR One Thousand Four Hundred Forty Four and Eighty paise Only       481.6         Serial No. In PLA/RG-23 :       Declaration :       We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.       for Aqua Ltd         Authorised Signato       This is a Computer Generated Invoice       E & 0       E & 0		Descri	ption of Goods	Assessable	Rate of	BED	BED	on Qty	Rate of	Ed Cess	Rat	te of Sec	Sec Ed Ce
48%) AquaMini 200ml (4,000 U) AquaKing 20L 1,80,000.00 2/L 1,80,000.00 12% 21,800.00 0.04/L 32.00 0.02/L 18.0 2% 432.00 1% 218.0 Total 3,88,000.00 46,560.00 1,600.00 963.20 481.0 Amount of Duty (in words) : INR Forty Eight Thousand One Hundred Sixty Only Amount of Cess (in words) : INR Forty Eight Thousand One Hundred Sixty Only Amount of Cess (in words) : INR One Thousand Four Hundred Forty Four and Eighty paise Only Serial No. In PLA/RG-23 : Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. Interview of the goods described and that all particulars are true and correct. Interview of the goods described and that all particulars are true and correct. This is a Computer Generated Invoice E & 0	Aqu	aPure 1 Ltr (N	/IRP: 20.00/L Abatement:	2,08,000.00	12 %	24,960.00			Ed Cess	Amount 6 499.2	20	1 %	Amount 249.6
AquaMini 200mi (4,000 0)       2/L       2/L       1,600.00       0.04/L       32.00       0.02/L       16.0         AquaKing 20L       1,80,000.00       12 %       21,600.00       1       2 %       432.00       1 %       216.0         Total       3,88,000.00       46,560.00       1,600.00       963.20       481.6         Amount of Duty (in words)       INR Forty Eight Thousand One Hundred Sixty Only       481.6         Amount of Cess (in words)       INR One Thousand Four Hundred Forty Four and Eighty paise Only       58rial No. In PLA/RG-23:         Declaration:       We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.       for Aqua Ltd         Authorised Signato       This is a Computer Generated Invoice       E & 0	48%	6)											
Total       3,88,000.00       46,560.00       1,600.00       963.20       481.6         Amount of Duty (in words)       : INR Forty Eight Thousand One Hundred Sixty Only         Amount of Cess (in words)       : INR One Thousand Four Hundred Forty Four and Eighty paise Only         Serial No. In PLA/RG-23 :	Aqu Aqu	aMini 200ml aKing 20L	(4,000 U)	1,80,000.00	2/L 12 %	21,600.00	1,6	00.00	0.04/	L 32.0 6 432.0	00	0.02/L 1 %	16.0 216.0
Total       3,88,000.00       46,560.00       1,600.00       963.20       481.6         Amount of Duty (in words)       : INR Forty Eight Thousand One Hundred Sixty Only													
Amount of Duty (in words) : INR Forty Eight Thousand One Hundred Sixty Only Amount of Cess (in words) : INR One Thousand Four Hundred Forty Four and Eighty paise Only Serial No. In PLA/RG-23 : Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. for Aqua Lta Authorised Signato This is a Computer Generated Invoice E & 0			Total	3,88,000.00		46,560.00	1,60	00.00		963.2	0		481.6
Serial No. In PLA/RG-23 : Declaration : We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct. for Aqua Lta Authorised Signato This is a Computer Generated Invoice E & 0	Amo Amo	ount of Duty (ir ount of Cess (ir	n words) : INR Forty Eight n words) : INR One Thous	Thousand Or and Four Hun	ne Hundre Idred Fort	ed Sixty On y Four and	ly Eight	y pais	e Only				
Authorised Signate This is a Computer Generated Invoice E.&0	Serl	al No. In PLA/R	G-Z3 :	we the actual	ion of the	oods doomib	ad ond	that a	I particul	ars are true :	and co	med	
Authorised Signate This is a Computer Generated Invoice E. & 0	Dec	auration : We	deciare that this involce sho	ws the actual pri	ice of the g	ooas aesaribi	ed and	inat al	ii particul	ars are true a	and co	arect. foi	Aqua Lto
This is a Computer Generated Invoice E. & 0											Au	Ithorise	d Signato
				This is a Com	puter Gen	erated Invo	oice						E. & O

Figure 4.63 Print Preview – Excise Invoice



# 4.11 Rule 11 Invoice for Stock Items with Expenses

## Example 11:

On 14-4-2012 Aqua Ltd. sold the below items to Universal Distributors. Universal Distributors requested to deliver the items with additional packing. The packing charges of Rs. 6000 are also included to the Product Cost.

Stock Item	Quantity	Rate
AquaKing - 20Ltr	1000	Rs. 70
AquaEase - 20Ltr	200	Rs. 100

#### To create a Sales Voucher

- 1. In Voucher Type sub form select Ex Sales as the voucher type
- 2. Ensure that the Sales Voucher is in Item Invoice Mode
- 3. Enter the Date as 14-4-2012
- 4. Enter the Ref details as AQ/830
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd., as selected during voucher type creation
- Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/103/12-13
- 8. In Party A/c Name field select Universal Distributors from the List of Ledger Accounts
- 9. In **Party Details** sub form enter the details as shown

D	espatch Details
Delivery Note No(s) : J End of List	Despatch Doc. No. : AQ\830 Despatched through : Road Destination : Bangalore Bill of lading/LR-RR No. : dt. Carrier Name/Agent : Motor Vehicle No. : KA-05 FE 960
	Order Details
Order No(s) : J End of List	Mode/Terms of Payment: Terms of Delivery :
VA	AT/Excise Details
SI. No. in PLA/RG-23 : 3 Date & Time of Invoice : 14.Apr-2012 at 17:5 Date & Time of Removal : 14.Apr-2012 at 17:5	3 3
	Buyer's Details
Buyer       : Universal Distribut         Address       : No.54, Jai Industrial         Yeshwantpur       Bangalore         TIN/Sales Tax No.       : 564565         CST Number       :         Type of Dealer       : Registered Dealer         Excise Regn No.       : AACCL0014CXD007         Range       :         Division       : Yeshwantpur         Commissionerate       : Bangalore III	ors Area 1

Figure 4.64 Despatch Details



- 10.In Nature of Removal field select the option Domestic from the list of Types of Removals
- 11.In Sales Ledger field select the ledger Sales @ 13.5% from the List of Ledger Accounts
- 12.VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the sales ledger, which can be changed.
- 13.In Name of Item field select the Stock Item i.e. AquaKing 20Ltr
- 14.In Quantity field enter the quantity as 1,000
- 15.In Rate field enter the rate as Rs. 70
- 16.In Name of Item field select the Stock Item i.e. AquaEase 20Ltr
- 17.In Quantity field enter the quantity as 200 and Rate as Rs.100
- 18.Select the expense ledger Packing Charges and enter Rs. 6000 in Amount field
- 19.Select **Duty Ledger** i.e. **Basic Excise Duty @ 12%**. Amount will be calculated and displayed automatically.
- 20.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically
- 21.Select Output VAT @ 13.5% as the Vat duty ledger. Amount will be displayed automatically
- 22.Set the option Show Statutory Details to Yes to view Statutory Details screen
- 23.In Statutory Details screen press Alt + F1: Detailed to view details of duty calculation. Statutory Details screen appears as shown.

Statutory Details	5			Aqua Ltd.,				Ctrl + M 🛛
Excise - Sales				Statutory Detail	s			14-Apr-2012
Ref.: AQ								Saturday
Excise Unit :	Part	iculars				Excise	VAT	
Excise Book Name:								
	Assessable Value					96,000.00	1,07,865.60	
Party's A/c Name :	AguaKing 20L					74,666.67	83,895,47	
Nature of Removal :	Item Value					70,000.00	70,000.00	
Salas Lodgor	Packing Charges					4,666.67	4,666.67	
VAT/Tax Class	Basic Excise Duty @	) 12%					8,960.00	
Name of Item	Education Cess @ 2 Secondary Education Cost	% @ 1%					1/9.20	Amount
	Secondary Luccation Gest	ille i va					09.00	Amount
in Thiore	AquaEase-20L					21,333.33	23,970.13	
Rate of Duty : 1.	Item Value Packing Charges					20,000.00	20,000.00	
AquaFase.20I	Basic Excise Duty @	) 12%				1,000.00	2 560 00	20,000,00
Aquicuse-zoc	Education Cess @ 2	%					51.20	20,000.00
Rate of Duty : 1.	Secondary Education Cess	i @ 1%					25.60	
	Excise Duty Value					11,865.60		90.000.00
Dacking Chargos	Basic Excise Duty @ 1	2%			12 %	11,520.00		6 000 00
Basic Excise Duty	AquaKing 20L	@ 12 %	On	74,666.67		8,960.00		11.520.00
Education Cess @	AquaEase-20L	@ 12 %	On	21,333.33		2,560.00		230.40
Secondary Educa	Education Cess @ 2%				2 %	230.40		115.20
Output VAT @ 13.	AquaKing 20L	@ 2%	On	8,960.00		179.20		14,562.00
	AquaEase-20L	<u>@</u> 2%	On	2,560.00		51.20		
	Secondary Education Cess	@ 1%			1 %	115.20		
Is e-Sugam Applic	AquaKing 20L	@ 1%	On	8,960.00		89.60		
	AquaEase-20L	<u>@</u> 1%	On	2,560.00		25.60		
	VAT Amount						14,562.00	
Show Statutory Det	Output VAT @ 13.5%				13.50 %		14,562.00	
Narration:	AquaKing 20L	@ 13.50 %	On	83,895.47			11,325.89	1.22.427.60
	AquaEase-20L	@ 13.50 %	On	23,970.13			3,235.97	.,,

Figure 4.65 Statutory Details





In statutory details user can view that the parking charges being apportioned to stock items to arrive at the assessable value to calculate the excise duty/VAT.

Packing charges is 6,000

Value of AquaKing - 20Ltr is 70,000

Value of AquaPure - 20Ltr is 20,000

Apportionment of Packing Charges to **AquaKing-20Ltr**: 6,000\*70,000/90,000 = 4666.67

Apportionment of Packing Charges to **AquaPure-20Ltr**: 6,000\*20,000/90,000 = 1,333.33

Assessable Value of **AquaKing - 20Ltr** (74,666.67) = Value of AquaKing-20Ltr (70,000) +Packing Charges (4666.67)

Assessable Value of **AquaPure - 20Ltr** (21,333.33) = Value of AquaPure-20Ltr (20,000) +Packing Charges (1,333.33)

24.In **Bill-wise Details** screen select **Type of Ref** as **New Ref** and in other fields retain the default details.

The completed Excise sales voucher is displayed as shown

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🗵
Excise - Sales No. 3			14-Apr-2012
Ref. : AQ			Saturday
Excise Onit : Aqua Ltd., Excise Book Name: Aqua/Bule 11/Book 1/12.13	Serial No. Aqua/103/12.13		
Excise book nume. Aquantale Thibook iniz-is	Condi No. Aqua 103/12-13		
Party's A/c Name : Universal Distributors			
Nature of Removal : Domestic	Notification Number :		
Sales Ledger : Sales @ 13.5%			
VAT/Tax Class : Sales @ 13.5%			
Name of Item	Quantity	Rate per	Amount
↑ 1 more	(20.000.1.)		
Rate of Duty : 12%	(,)		
AquaEase-20L	200 U	100.00 U	20,000.00
Poto of Duty - 12%	( 10 Kg )		
Rate of Duty . 12%			
			90,000.00
Packing Charges Basic Excise Duty @ 12%		12 %	6,000.00 11 520 00
Education Cess @ 2%		2 %	230.40
Secondary Education Cess @ 1%		1 %	115.20
Output VAT @ 13.5%		13.30 %	14,362.00
Is e-Sugam Applicable ? No			
Show Statutory Details ? Yes			
Narration:	1,200 U		Accept ?
			Yes or No

Figure 4.66 Sales Voucher

25.Press Enter to save and accept.



# 4.12 Sales at Special Rate

# Example 12:

On 14-4-2012 Aqua Ltd. sold 1000 nos of AquaKing - 20 Ltr @ 100/no to Universal Distributors, at special rate of Duty @ 8% as per the Notification No. EB/20/2012-13.

To Record a Purchase Voucher

- 1. In Voucher Type sub form select **Ex Sales** as the voucher type.
- 2. Ensure that the Sales Voucher is in Item Invoice Mode.
- 3. Enter the **Date** as **14-4-2012**.
- 4. Enter the **Ref** details as **AQ/910**
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- 6. **Excise Book Name** field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/104/12-13
- 8. In Party A/c Name field select Universal Distributors from the List of Ledger Accounts.
- 9. In Party Details sub form accept the default details
- 10. In Nature of Removal field select the option Special Rate from the list of Types of Removals

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🛛
Excise - Sales No. 4 Ref. : AQ\910			14-Apr-2012 Saturday
Excise Unit : Aqua Ltd.,	Types of Removal		
Excise Book Name: Aqua/Rule 11/Book 1/12-13 Party's A/c Name : Universal Distributors Nature of Removal : Special Rate Current Balance : 32,75,626.40 Dr Sales Ledger : VAT/Tax Class : J Not Applicable	Captive Consumption Domestic Exempt Export Export - Duty Chargeable Removal As Such Special Rate		
Name of Item		Quantity Rate	per Amount

Figure 4.67 Selection of Nature of Removal - Special Rate

- 11. In the **Notification Number** field enter the notification number **EB/20/2012-13**. In **Notification Type** field select **Tariff** as the type of notification.
- 12. In Sales Ledger field select the ledger Sales @ 13.5% from the List of Ledger Accounts.
- 13. **VAT/Tax Class** field automatically gets updated with the VAT/Tax class as selected in the sales ledger, which can be changed.
- 14. In Name of Item field select the Stock Item i.e. AquaKing 20Ltr
- 15. In Quantity field enter the quantity as 1,000
- 16. In Rate field enter the rate as Rs. 100. Amount will be calculated automatically.
- 17. Select Duty Ledger i.e. **Basic Excise Duty @ 12%**. to view **Excise Duty Allocation** screen. in the Duty Details screen alter the **Rate** of Duty to **8%**. **Amount** will be calculated and displayed automatically based on the Rate entered.





Figure 4.68 Duty Details Screen



In the sales voucher screen, the rate of duty in **Rate** field displays as **10%** (Which is captured from Stock Item), alter the rate to **8%** 

18.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically. Select Output VAT @ 13.5% as the VAT duty ledger. Amount will be displayed automatically.

The completed Excise Sales voucher is displayed as shown

Accounting Voucher Creation	Aqua Ltd.			Ctrl + M 🗙
Ex-Sales No. 4 Ref. : AQ/910				14-Apr-2011 Thursday
Excise Unit : Aqua Ltd.				
Excise Book Name: Aqua/Rule11/Book1/11-12	Serial No. Aqua/104/11-12			
Party's A/c Name : Universal Distributors Nature of Removal : Special Rate Current Balance : 32,39,994.00 Dr Sales Ledger : Sales @ 13.5% VAT/Tax Class : Sales @ 13.5%	Notification Number: EB/20/2011-12 SI.No in Notification:	Notification	n Type :	Tariff
Name of Item	Quantity	Rate	per	Amount
AquaKing - 20 Ltr Rate of Duty : 10%	1,000 U ( 20,000 L )	100.00	U	1,00,000.00
Basic Excise Duty @ 10% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 13.5%		10 2 1 13.50	% % %	8,000.00 160.00 80.00 14,612.00
Show Statutory Details ? <b>Yes</b> Narration:	1,000 U	<u> </u>	A Ye	Accept ?

Figure 4.69 Excise Sales - at Special Rate

19. Press Enter to save.



# 4.13 Removal as Such

**Removal of Inputs/Capital Goods** without having put the same into use (production) is referred to as **Removal as Such**.

Sometimes, Inputs/Capital Goods purchased by the manufacturer for the manufacture of Final Product can be sold/disposed if,

- D The input/capital goods are not required by the manufacturer
- The prospective is willing to pay more
- Excess Supply
- Change in Production plan

Inputs or Capital Goods can be removed from factory of manufacturer on payment of Duty at the rate applicable on such goods on the date of removal.

Tally.ERP 9 allows to record the Removal as Such transactions and captures the details of credit adjusted against the duty paid on removal of goods in appropriate reports and Form ER- 1.

## Example 13:

on 16-4-2012 Aqua Ltd. removed (as such) following inputs by paying Excise Duty @ 10% along with Education Cess @ 2% and Secondary Education Cess @ 1% to sell to Lamcy Manufacturers

Stock items	Quantity	Rate
Pet Bottles - 1Ltr	25000	Rs. 5
Water Container - 20Ltr	2500	Rs. 10

#### 1. Record the Transaction in Excise - Sales Voucher

- 1. In **Voucher Type** sub form select **Ex Sales** as the voucher type.
- 2. Ensure that the Sales Voucher is in Item Invoice Mode.
- 3. Enter the **Date** as **16-4-2012**
- 4. Enter the Ref details as AQ/1003
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd., as selected during voucher type creation.
- 6. **Excise Book Name** field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/105/12-13.
- 8. In Party A/c Name field select Lamcy Manufacturers from the List of Ledger Accounts.
- 9. In **Party Details** sub form.
  - Despatch/Order Details: Under these two sections enter the Despatch and Order Details.
  - **SI.No. in PLA /RG-23**: In this filed enter the SI.No. in PLA /RG-23 register as **5**.
  - **Date & Time of Invoice**: In this field enter the time Date of Invoice. Tally.ERP 9 by default displays the system time and date in this field which can be changed.



- Date & Time of Removal: In this field enter the Time & Date of Removal of Goods. Tally.ERP 9 by default displays the system time and date in this field which can be changed.
- **Buyer Details**: In this section Tally.ERP 9 by default displays the details provided during buyer ledger creation, which can be changed.
- 10.In **Nature of Removal** field select the option **Removal As Such** from the list of Types of Removals.



Figure 4.70 Selection of Nature of Removal



 Removal as Such is selected when the inputs/capital goods are removed as such.21

11.In Sales Ledger field select the ledger Sales @ 13.5% from the List of Ledger Accounts.

It is a must to define the Nature of Removal in Rule 11 Invoice.

- 12.VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the sales ledger, which can be changed.
- 13.In Name of Item field select the Stock Item i.e. Pet Bottles 1Ltr.
- 14.In Quantity field enter the quantity as 25,000.
- 15.In Rate field enter the rate as Rs. 5.
- 16. Amount will be displayed automatically.
- 17.Similarly, select Water Container 20 Ltrs, specify Quantity as 2,500 and Rate of Rs. 10
- 18.Select Duty Ledger i.e. Basic Excise Duty @ 12% and press enter to view Excise Duty Allocation screen
- 19.In Excise Duty Allocation screen
  - New Ref is defaulted in Type of Ref field
  - In Name field, the combination Excise Book Name and Serial Number details will be captured and displayed automatically. Tally.ERP9 does not allow you to alter the Name details.
  - **Name Item**: This field displays all the stock items which are selected in the sales voucher
  - Assessable Amount: This displays the item wise Assessable Value on which the duty is calculated
  - Rate: Rate of duty defined in the duty ledger will be defaulted. If the duty paid is at higher or lower rate than the rate defined in the ledger, same can be altered in Rate field.



 Duty Amount: Duty Amount will be calculated on the Assessable Value at the rate specified.

Duty Details for : Basic Excise Duty @ 12%								
Type of Ref	f Name	Name of Item	Assessable Amount	Rate	Duty Amount			
New Ref	AquaRule 11/Book 1/12-13A	୩୦୬୩୪୩୬୫ PET Bottles - 1 Ltr Water Container 2011 te	1,25,000.00	12 %	15,000.00 Cr 3,000.00 Cr			
		Water Container - 20Lts	23,000.00	12 /0	5,000.00101			
					18,000.00 Cr			

Figure 4.71 Excise Duty Allocation Screen - Basic Excise Duty

- 20.Duty calculated in the Excise Duty Allocation screen will be displayed automatically in Amount filed of Ledger.
- 21.Select Education Cess @ 2% and press enter to view the Excise Duty Allocation screen.

Duty Details for : Education Cess @ 2%						
Type of Re	f Name	Name of Item	Assessable Amount	Rate	Duty Amount	
New Ref	AnnaRule 11Rook 1/12/134	ma/16/12/3				
		PET Bottles - 1Ltr	15,000.00	2 %	300.00 C	
		Water Container - 20Lts	3,000.00	2 %	60.00 C	
					260.00.0	

Figure 4.72 Excise Duty Allocation Screen - Education Cess





In Excise Duty Allocation screen of Education Cess - amount will be considered as the **Assessable Value** to calculate the education Cess.

- 22.Similarly, select **Secondary Education Cess @ 1%** and accept the default details displayed in Excise Duty Allocation screen.
- 23.Select Output VAT @ 13.5% as the Vat duty ledger. Amount will be displayed automatically.
- 24.Set the option Show Statutory Details to Yes to view Statutory Details screen.
- 25.In the Statutory Details screen press **Alt + F1: Detailed** to view details of duty calculation. The Statutory Details screen is displayed as shown.

26.In Bill-wise Details screen

- In Type of Ref select New Ref
- In Name field specify AQ/1003
- **Amount** will be defaulted automatically.

Completed Removal as Such entry is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🗙
Excise - Sales No. 5			16-Apr-2012
Ref. : AQ\1003			Monday
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/105/12-13		
·			
Party's A/c Name : Lamcy Manufacturers			
Current Balance : 8,76,654,75 Cr			
Sales Ledger : Sales @ 13.5%			
VAT/Tax Class : Sales @ 13.5%	Quantity	Dato	oor Amount
Name of item	Quantity	nate	Anoun
PET Bottles - 1Ltr	25,000 U	5.00 L	J 1,25,000.00
D ( (D ( 10))	( 250 Kg )		
Rate of Duty : 12%			
Water Container - 20Lts	2,500 U (125 Ka)	10.00 L	5 25,000.00
Rate of Duty : 12%	(12013)		
			1,50,000.00
Basic Excise Duty @ 12%		12 9	6 18,000.00
Education Cess @ 2%		2 9	6 360.00
Output VAT @ 13.5%		13.50 9	6 22.753.00
			, i i
la a Ourana Analiantia			
is e-Sugam Applicable ? No			
Show Statutory Details ? Yes			
Narration:	27,500 U		Accept ?
			Yes or No

Figure 4.73 Completed Excise Sales Voucher

27.Press Enter to accept.



# 2. Print Rule 11 invoice

Г

The Rule 11 invoice of Removal as such transaction appears as shown

	(ISSUE OF INVOICE UN	DER RULE 11 0	OF CENTRAL	EXCISE	RULES 200	2)			
	55, Koram	Aqua l angala Indus	Ltd., trial Area, E	Bengalu	Iru				
VAT TIN CST No	Phone : 0805 : 11004578123 : 42514878245	5647825 / E-I	mail : sales Range Division	@aqua : Kona : Ninis	i, com nagala/18/60 Fixe inall/02/70 Fixer (*	, A Wing, Kendriya Sadi Wing, Kendriya Sadhu	ian,Korama In Kocamar	ngala, Bangak mala Ramain	ve Urban 560034 re Urban 560034
Excise Regn No	AAPCL2149RXM001		Commissione	rate : Bang	alone 1/09/PB.No. 540	Queen's Road,CR Build	ig, Bangali	ne 6PO, Bangal	bre Urban 560001
Buyer		1	Invoice No.			Dated			
Cash			Aqua/105/1	2-13		16-Apr-2	012		
Peenya Industi Bangalore	rial Area	I	Buyer's Ord	er No.		Dated			
Excise Regn Na	.: ADESR4033FXM001	1	Delivery Not	te		Dated			
Range	: Peenya								
Division	: Yeshwantpur	1	Supplier's F	Ref.		Despate	h Doo	cument	No.
Commissionerate	- Bangalore II		AQ\1003						
Commissionerate		1	Despatched	d throug	ıh	Destinat	ion		
		1	Date & Time	ofissu	e af Invoice	Motor Ve	hicle	No.	
			16-Apr-201	2 at 18:	46				
		1	Date & Time (	ofRemo	val of Goods	Au	uthen	ticated	By
			16-Apr-201	2 at 18:	46		or Ac	qua Lto	l.,
		1	Mode/Term	s of Pay	ment				
						Auth	orise	d Sign	atory
SI	Description of Goods		Tariff / H	SN	Quantity	Rate	per	A	mount
1 PET Bottles	- 1Ltr		39233010		25.000 U	5.00	U		1.25.000.
					(250 Kg)				
2 Water Contai	ner - 20Lts		39233010		2,500 U (125 Kg)	10.00	U		25,000.
					(			1	1,50,000.
	Basic Excise	e Duty @ 12%				12	96 04		18,000.
	Secondary Educatio	on Cess @ 1%				1	96		180.
	Output VAT @ 13.5%	(1,68,540.00)				13.50	96		22,753.
			1						
		Tota	1		27,500 U			₹ 1,	,91,293.
Amount Chargesb	he (in words)∶ INR One Lakh Ninety On ords) INR Twenty Two Thousand Sev	Total e Thousand 1 ven Hundred	I Two Hundre	ed Ninet	27,500 U ty Three O 22,753.00	nly		₹ 1,	91,293.
Amount Chargeab VAT Amount (in w	ele (in words): INR One Lakh Ninety On erds) INR Twenty Two Thousand Sev Description of Goods	Total e Thousand T ven Hundred Assessable	I Fwo Hundre Fifty Three	ed Ninet Only (₹ BED	27,500 U ty Three O 22,753.00 Rate o	nly ) Ed Cess	Rati	₹1,	.91,293.
Amount Chargeab VAT Amount (in w	ele (in words): INR One Lakh Ninety On erds) INR Twenty Two Thousand Sev Description of Goods	Total e Thousand ven Hundred Assessable Value	I Two Hundre Fifty Three Rate of BED	ed Ninet Only (₹ BED Amoun	27,500 U ty Three O 22,753.00 Rate of t Ed Cest	Ed Cess Amount	Rati	₹ 1, e of Sec i Cess	91,293. Sec Ed Co Amoun
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt	ele (in words): INR One Lakh Ninety On erds) INR Twenty Two Thousand Sev Description of Goods tr - 2014s	Total e Thousand /en Hundred Assessable Value 1,25,000.00 25,000.00	I Fifty Three Rate of BED 12 %	ed Ninet Only (₹ BED Amoun 15,000.	27,500 U by Three O 22,753.00 Rate of t Ed Cest 00 2 00 2	Ed Cess Amount	Rati	₹ 1, e of Sec i Cess 1 % 1 %	91,293. Sec Ed C Amoun 150.
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container	ole (in words): INR One Lakh Ninety On ords) INR Twenty Two Thousand Sev Description of Goods tr - 20Lts	Total e Thousand 1 /en Hundred Assessable Value 1,25,000.00 25,000.00	Fifty Three Rate of BED 12 % 12 %	ed Ninet Only (₹ BED Amoun 15,000. 3,000.	27,500 U ty Three O 22,753.00 t Ed Cess 00 2 00 2	nly ) Ed Cess Amount % 300.0 % 80.0	Rati Ec	₹ 1, e of Sec d Cess 1 % 1 %	91,293. Sec Ed Ca Amoun 150. 30.
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container	ole (in words): INR One Lakh Ninety On ords) INR Twenty Two Thousand Sev Description of Goods tr - 20Lts	Total e Thousand T ven Hundred I Assessable Value 1,25,000.00 25,000.00	Fifty Three Rate of BED 12 % 12 %	ed Ninet Only (₹ BED Amoun 15,000. 3,000.	27,500 U ty Three O 22,753.00 t Ed Cess 00 2 00 2	hly Ed Cess Amount % 300.0 % 60.0	Rati Ec	₹ 1, e of Sec i Cess 1 % 1 %	91,293. Sec Ed C Amoun 150. 30.
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container	ole (in words): INR One Lakh Ninety On ords) INR Twenty Two Thousand Sev Description of Goods tr - 20Lts	Total e Thousand T en Hundred Assessable Value 1,25,000.00 25,000.00	Fifty Three Fifty Three BED 12 % 12 %	ed Ninet Only (₹ BED Amoun 15,000. 3,000.	27,500 U ty Three O 22,753.00 Rate of t Ed Cess 00 2 00 2	nly ) Amount % 300.0 % 60.0	Rati Ec	₹ 1, e of Sec i Cess 1 % 1 %	91,293. Sec Ed Ci Amoun 150. 30.
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container	He (in worlds): INR One Lakh Ninety On Fords) INR Twenty Two Thousand Sev Description of Goods Ir - 20Lts	Total e Thousand T en Hundred Assessable Value 1,25,000.00 25,000.00	Fifty Three Fifty Three Rate of BED 12 % 12 %	ed Nine Only (₹ BED Amoun 15,000. 3,000.	27,500 U ty Three O 22,753.00 Rate of t Ed Cess 00 2 00 2	nly ) Ed Cess Amount % 300.0 % 60.0	Rati Ec	₹ 1, e of Sec 1 Cess 1 % 1 %	91,293. Sec Ed Ci Amoun 150. 30.
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container	we (in words): INR One Lakh Ninety On words) INR Twenty Two Thousand Sev Description of Goods tr - 20Lts	Total e Thousand T Assessable Value 1.25,000.00 25,000.00	Fifty Three Fifty Three Rate of BED 12 % 12 %	ed Nine Only (₹ BED Amoun 15,000. 3,000.	27,500 U ty Three O 22,753.00 t Ed Cess 00 2 00 2 00 2	Ed Cess           Amount           %         300.0           %         60.0		₹ 1, e of Sec i Cess 1 % 1 %	91,293. Sec Ed C4 Amouni 150. 30.
Amount Chargeab VAT Amount (in w PET Bottles - 1L1 Water Container	INR One Lakh Ninety Oneords): INR One Lakh Ninety Oneords) INR Twenty Two Thousand Sev Description of Goods fr - 20Lts Total in words): INR Eighteen Thousand O in words): INR Fiye Hundred Forty Or	Total e Thousand T ren Hundred I Assessable Value 1,25,000.00 25,000.00 1,50,000.00 nly	Rate of BED 12%	ed Nine: Only (₹ BED Amoun 15,000. 3,000.	27,500 U ty Three O 22,753.00 Rate of ted Cess 00 2 200 2 00 2	hly ) Amount % 300.0 % 60.0	Rat Ec 0 0	₹ 1, i Cess 1 % 1 %	91,293. Sec Ed Ca Amouni 150. 30.
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container Amount of Duty ( Amount of Cess ( Serial No. In PLA/	Total in words) : INR One Lakh Ninety Oneords) INR Twenty Two Thousand Sev Description of Goods tr - 20Lts Total in words) : INR Eighteen Thousand O in words) : INR Five Hundred Forty On RG-23 :	Total e Thousand T ven Hundred I Assessable Value 1,25,000.00 25,000.00 1,50,000.00 nly nly	Fifty Three Rate of BED 12 % 12 %	ed Nine: Only (₹ BED Amoun 15,000. 3,000.	27,500 U ty Three O 22,753.00 Rate o to Ed Cess 00 2 200 2 00 0	hly ) Amount % 300.0 % 60.0	Rat Ec 0 0	₹ 1, e of Sec J Cess 1 % 1 %	91,293. Sec Ed C4 Amouni 150. 30.
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container Amount of Duty ( Amount of Cess ( Serial No. in PLA/ Declaration : We	the (in words): INR One Lakh Ninety On- vords) INR Twenty Two Thousand Sev Description of Goods tr - 20Lts Total in words) : INR Eighteen Thousand O in words) : INR Five Hundred Forty On RG-23: a declare that this invoice shows the actual	Total e Thousand T ven Hundred I Assessable Value 1,25,000.00 25,000.00 1,50,000.00 nly	Rate of BED 1 12 % 1 12 %	ed Nine: Only (₹ BED Amoun 15,000, 3,000.	27,500 U ty Three O 22,753.00 t Ed Cess 00 2 200 2 00 2 00 2 t all perticu	Ed Cess           Amount           %           300.0           360.0	Rat Ec 0 0 0	₹ 1, e of Sec i Cess 1 % 1 %	91,293. Sec Ed C. Amoun 150. 30.
Amount Chargeeb VAT Amount (in w PET Bottles - 1Lt Water Container Amount of Duty ( Amount of Duty ( Amount of Cess ( Serial No. In PLA/ Declaration : We	INR One Lakh Ninety One rerds) INR Twenty Two Thousand Sev Description of Goods fr - 20Lts Total in words) : INR Eighteen Thousand O in words) : INR Five Hundred Forty On RG-23 : a declare that this invoice shows the actual	Total e Thousand T ren Hundred I Assessable Value 1,25,000.00 25,000.00 25,000.00 1,50,000.00 Dnly nly	Rate of BED 12 % 12 %	ed Nine: Only (₹ BED Amoun 15,000. 3,000. 18,000.	27,500 U ty Three O 22,753.00 E Ed Cess 00 2 00 2 00 2 00 2 00 2 00 2 00 2 00	niy i Ed Cess Amount % 300.0 % 80.0 ars are true a	Rat Ec 0 0 0	₹ 1, e of Sec i Cess 1 % 1 % 1 % rrect.	91,293. Sec Ed Ci Amouni 150. 30. 180.0
Amount Chargeab VAT Amount (in w PET Bottles - 1Lt Water Container Amount of Duty ( Amount of Duty ( Amount of Cess ( Serial No. In PLA/ Declaration : We	INR One Lakh Ninety Onerody INR Twenty Two Thousand Sev Description of Goods fr - 20Lts In words) : INR Eighteen Thousand O in words) : INR Five Hundred Forty On RG-23 : a declare that this invoice shows the actual	Total e Thousand T ren Hundred I Assessable Value 1,25,000.00 25,000.00 25,000.00 1,50,000.00 Dnly nly	Rate of BED 12 % 12 %	ed Nine: Only (₹ BED Amoun 15,000. 3,000. 18,000.	27,500 U ty Three O 22,753.00 E Ed Cese 00 2 00 2 00 2 00 2 00 2 00 2 00 2 00	niy ) Ed Cess Amount % 300.0 % 80.0 360.0 ars are true a	Rate Ec 0 0 0 0	₹ 1, e of Sec 1 % 1 % 1 %	91,293. Sec Ed Cr Amouni 150. 30. 180. Carrier of the second secon

Figure 4.74 Rule 11 Invoice fro removal As Such Sales



#### 3. Excise Computation

The details of Removal As Such will be displayed in computation report under Excise Duty Payable section with a separate line item as **Removal As Such** with **Assessable Value** and **Duty Amount**.

Particulars Particulars Excise Duty Payable A. Excise Sales	Excise Computation	Aqua Ltd.,		Ctrl + M 🗴
Assessable Duty Value Amount	Particulars		Aqua Aqua 1-Apr-2012 to	Ltd., Ltd., 30-Apr-2012
Excise Duty Payable			Assessable	Duty
Excise Duty Payable			Value	Amount
	Excise Duty Payable <u>A. Excise Sales</u>			
Regular Rate 34,89,000.00 4,32,888.40	Regular Rate		34,89,000.00	4,32,888.40
<u>Special Rate</u>	Special Rate		1,00,000.00	8,240.00
Removal as such 1,50,000.00 18,540.00	Removal as such		1,50,000.00	18,540.00
Total Excise Sales (A) 37,39,000.00 4,59,668.40		Total Excise Sales (A)	37,39,000.00	4,59,668.40

Figure 4.75 Excise Computation Report

# 4.14 Captive Consumption

Captive Consumption means the consumption of goods manufactured within the same factory or transfer of goods to a sister concern or another factory of the same company/firm for further use in the manufacture of goods.

The goods internally consumed to manufacture the final product is termed as **Intermediate Goods**.

Now you can account captive consumption transaction in Tally.ERP 9. To record captive consumption transaction a new Nature of Removal - **Captive Consumption** has been provided.

#### Duty payable on captive consumption:

- If the Intermediate Goods are used to manufacture Final Product which is duty chargeable, then on the removal of the intermediate goods for internal use Duty is not payable to the Government.
- If the Intermediate Goods are used to manufacture Final Product which is Exempted from Duty, then on the removal of the intermediate goods for internal use Duty is payable to the Government.

#### Invoice for Removal of Goods for captive consumption

As per Excise Rules even for Removal of intermediate goods from factory for Captive Consumption excise unit has to raise Rule 11 invoice in the name of the excise unit.



**4.14.1 Accounting Captive Consumption** (of Intermediate Goods to manufacturer Duty Chargeable Final Products)

# Example 14:

on 16-4-2012, Aqua Ltd. removed 200 U of AquaEase - 20 Ltr for using in the production of Final *Products*.

## In F11: Features (Accounting Features)

Set the option Allow Zero valued entries to Yes

To record the above transaction

- 1. In **Voucher Type** sub form select **Ex Sales** as the voucher type.
- 2. Ensure that the **Sales Voucher** is in **Item Invoice Mode**.
- 3. Enter the **Date** as **16-4-2012**
- 4. In **Ref** field mention the bill reference number.
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/106/12-13
- 8. In **Party A/c Name** field select **Aqua Ltd.** from the List of Ledger Accounts. (Use Alt+C to create the ledger)
- 9. In **Party Details** sub form accept the other default details.
- 10.In Nature of Removal field select Captive Consumption form Type of Removal list

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🛛 🗙
Excise - Sales No. 6 Ref. : AQ/1048			16-Apr-2012 Monday
Excise Unit : Aqua Ltd.,	Types of Removal		
Excise Book Name: Aqua/Rule 11/Book 1/12-13			
Party's A/c Name : Aqua Ltd., Nature of Removal : Captive Consumption Current Balance : Sales Ledger : VAT/Tax Class : J Not Applicable	Captive Consumption Domestic Exempt Export Export Duty Chargeable Removal As Such Sperial Pate	SI.No in Notification : Notification	on Type :
Name of Item		Quantity Rate	e per Amount
	·		

Figure 4.76 Selection of Nature of Removal

- 11. In **Notification Number** field enter the notification under which the goods are exported. If the Notification number is already specified while creating the party ledger application will capture the details from party ledger.
- 12. In **Notification Serial Number** field enter the serial number of the notification if any.





- 13. In **Sales Ledger** field select **Sales Captive Consumption** (Use Alt + C create the ledger. Set Used for VAT Returns **NO**)
- 14. In Name of Item field select AquaEase 20 Ltr from the List of Stock Items
- 15. In Quantity field specify the quantity as 200
- 16. Rate is not specified as the goods are removed for captive consumption.

The completed Captive Consumption invoice appears as shown:

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M	×
Excise - Sales No. 6 Ref. :			16-Apr-20 Mono	012 day
Excise Unit : Aqua Ltd.,				-
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/106/12-13			
Party's A/c Name : Aqua Ltd., Nature of Removal : Captive Consumption Current Balance : 1,59,640.80 Dr Sales Ledger : Sales - Captive Consumption	Notification Number: Aqua106/12-13	SI.No in Notification: Not	ification Type: Non Tariff	
VAT/Tax Class : J Not Applicable				
Name of Item		Quantity	Rate per Amou	unt
AquaEase-20L Rate of Duty : 12%		<b>200 U</b> ( 10 Kg )		
<sup>J</sup> End of List				
la a Sugam Applicable 2 No.				
ns e-ougann Applicable				
Narration:		200 U	Accept ?	
			Yes or No	

Figure 4.77 Completed Sales Voucher - Captive Consumption

17.Press enter to accept.

# Rule 11 Invoice of Captive Consumption appears as shown below

Excis (ISSUE OF INVOICE UNDER RULE	e Invoice 11 OF CENTRAL EXCI	ISE RULES 200	2)		
Aqu 55, Koramangala Inc Phone : 08055647825	ia Ltd., Iustrial Area, Beng / E-mail : sales@aq	aluru jua.com	-		
VAT TIN : 11004578123 CST No. : 42514878245 Excise Regn No.: AAPCL2149RXM001	Range : Division : Commissionerale :	Koramangalu / 08 / 6th Roor, J Division II / 42 / 7th Floor, C VV Baugalore I/ 04 IPB No. 5400, C	l Wing, Kendriya Sadh ing, Kendriya Sadhan Jueen's Road,CR Buildir	an, Korama 1, Koraman 11, Bangalo	ngala, Bangalore Urban 560034 gala, Bangalore Urban 560034 re 6PO, Bangalore Urban 560084
Buyer Aqua Ltd.,	Invoice No. Aqua/106/12-13	e-Sugam No.	Dated 16-Apr-2	2012	
Excise Regn No.: 234465345	Buyer's Order No	0.	Dated		
Notification No Aqua 100/12-15	Delivery Note		Dated		
	Supplier's Ref.		Despatc	h Do	cument No.
	Despatched thro	ough	Destinati	ion	
	Date & Time of is	sue of Invoice	Motor Ve	hicle	No.
	Date & Time of Rer 16-Apr-2012 at Mode/Terms of F	moval of Goods 11:14 Payment	Au fi	ithen or Ad	ticated By q <b>ua Ltd.,</b>
			Auth	orise	d Signatory
SI Description of Goods No.	Tariff / HSN Classification	Quantity	Rate	per	Amount
1 AquaEase-20L	22011010	200 U (10 Kg)			
Т	otal	200 U			
Serial No. In PLA/RG-23 : Declaration : We declare that this invoice shows the actual price of the	ie goods described and	d that all particu	lars are true	and Au	correct. for Aqua Ltd., thorised Signatory
This is a Computer 0	Senerated Invoice				F & C

Figure 4.78 Rule 11 Invoice



**4.14.2 Accounting Captive Consumption** (of Intermediate Goods to manufacturer Final Products Exempted from Duty)

# Example 15:

on 18-4-2012, Aqua Ltd. removed 7500 Ltrs of AquaPure - 1 Ltr for using in the production of Final Products.

To record the above transaction

- 1. In **Voucher Type** sub form select **Ex Sales** as the voucher type.
- 2. Ensure that the Sales Voucher is in Item Invoice Mode.
- 3. Enter the Date as 18-4-2012
- 4. In Ref field select enter the Reference number of the invoice
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- 6. **Excise Book Name** field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/107/12-13
- 8. In Party A/c Name field select Aqua Ltd. from the List of Ledger Accounts.
- 9. In **Party Details** sub form, in **SI. No. in PLA/RG 23** field enter the PLA Entry number **7** and accept the other default details.
- 10.In Nature of Removal field select Captive Consumption form Type of Removal list
- 11.In **Notification Number** field enter the notification under which the goods are exported. If the Notification number is already specified while creating the party ledger application will capture the details from party ledger.
- 12.In Notification Serial Number field enter the serial number of the notification if any.
- 13.In Sales Ledger field select Sales Captive Consumption
- 14.In Name of Item field select AquaPure 1 Ltr from the List of Stock Items
- 15.In **Quantity** field specify the quantity as **7500**
- 16.In Rate field enter Rs 20. Amount will be calculated and displayed automatically.
- 17.Select Basic Excise Duty @ 12% ledger and press enter to view Excise Duty Allocation screen
- 18.In the **Excise Duty Allocation** screen accept the default details as Aqua Ltd. is paying the duty on the transaction assessable Value. If the assessable Value or Rate of duty is different then specify the same in Excise Duty Allocation screen



		Duty Details for : Ba	asic Excise Duty @ 12%		
Type of Ret	f Name	Name of Item	Assessable Amount	Rate	Duty Amount
New Ref	AquaRule 11/Book 1/12-13Aqua/	INT12-13			
	A	quaPure 1 Ltr	78,000.00	12 %	9,360.00 Cr
					9,360.00 Cr

Figure 4.79 Excise Duty Allocation Screen

19.Similarly select **Education Cess** and **Secondary Education Cess** ledger. Accept the default Excise Duty Allocations.

The completed Captive Consumption invoice appears as shown

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🛛
Excise - Sales No. 7 Ref. : AQ\1086				18-Apr-2012 Wednesday
Excise Unit : Aqua Ltd.,				
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/107/12-13			
Party's A/c Name : Aqua Ltd., Nature of Removal : Captive Consumption Current Balance : 20,000.00 Dr Sales Ledger : Sales - Captive Consumption VAT/Tax Class : J Not Applicable	Notification Number : Aqua106/12-13	SI.No in Notification :	Notification T	ype: Non Tariff
Name of Item		Quantity	Rate pe	er Amount
AquaPure 1 Ltr Rate of Duty : 12% Excise MRP 2	0.00/L Abatement 48 %	<b>7,500 L</b> ( 313 Box )	20.00 L	1,50,000.00
Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1%			12 % 2 % 1 %	9,360.00 187.20 93.60
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes Narration:		7,500 L		Accept ?
				Yes or No

Figure 4.80 Completed Excise Sales - Captive Consumption

20. Press Enter to accept.



# 4.15 Accounting Exports

There are basically 2 export procedures for dispatching the Goods out of India

- 1. Export of Goods under Bond: Under this procedure the exporter can send the goods out of India without payment of Duty to the Government. Export of goods under Bond can be recorded in Tally.ERP 9 using the Nature of Removal as Exports
- 2. Export of Goods by paying duty and later claim the rebate or refund: under this procedure while exporting the goods duty is paid to the government and subsequently refund is claimed on the exported goods.

To assist accounting of Export of goods by paying duty, in **Tally.ERP 9 Release 2.1** a new **Nature of Payment, Export - Duty Chargeable** has been provided.

# 4.15.1 Export of Goods under Bond

#### Example 16:

on 18-4-2012, Aqua Ltd. exported 10000 Litres of AquaPure - 1Ltr at Rs. 20 per Litre to Intra Technologies based in Singapore.

To record the above transaction

- 1. Create the Party (Importer) Ledger
- 2. Record the Transaction in Sales Voucher

#### 1. Create the Party (Importer) Ledger

- Enter the Name of the importer in the Name field. E.g. Intra Technologies
- □ Select the group **Sundry Debtors** in the **Under** field.
- **B** Set **Maintain Balances Bill by Bill** to **Yes** and enter the Default Credit Period if any.
- Set Inventory Values are affected to No.
- □ In Mailing Details enter the Importer contact details.
- □ Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.
- In Excise Details screen
  - In Nature of Removal field select Export
  - In **Notification** field enter the notification number under which the goods are exported.

Excise Details					
Excise Registration (ECC) No.	:				
Date of Registration	:				
Importer Exporter Code (IEC)	:				
Range	1				
Division	:				
Commissionerate	:				
Default Nature of Purchase	: J Not Applicable				
Nature of Removal	: Export				
Notification Number	NA/045-11-12				

Figure 4.81 Excise Details Screen

Press Enter to accept the Excise Details and Ledger Creation.



## 2. Record the Transaction in Sales Voucher

- 1. In Voucher Type sub form select Ex Sales as the voucher type.
- 2. Ensure that the Sales Voucher is in Item Invoice Mode.
- 3. Enter the Date as 18-4-2012
- 4. In Ref field enter the Sales invoice number
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/108/12-13
- 8. In Party A/c Name field select Intra Technologies from the List of Ledger Accounts.
- 9. In **Party Details** sub form, in SI. No. in PLA/RG 23 field enter the **PLA Entry number** 8 and accept the other default details.
- 10.In Nature of Removal field select the option Export from the list of Types of Removals

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🗙
Excise - Sales No. 8 Ref. : AQ\1125				18-Apr-2012 Wednesday
Excise Unit : Aqua Ltd.,	Types of Removal			
Excise Book Name: Aqua/Rule 11/Book 1/12-13 Party's A/c Name : Intra Technologies Nature of Removal : Export Current Balance : Sales Ledger : VAT/Tax Class : J Not Applicable	Captive Consumption Domestic Exempt Export Export - Duty Chargeable Removal As Such Special Pate	3 SI.No in Notification :	Notification Type :	
Name of Item	operiaritate	Quantity	Rate per	Amount

Figure 4.82 Selection of Nature of Removal

- 11.In **Notification Number** field enter the notification under which the goods are exported. If the Notification number is specified while creating the party ledger application will capture the details from party ledger.
- 12.In Notification Serial Number field enter the serial number of the notification
- 13.In Sales Ledger field select the sales ledger Sale Exports from the List of Ledger Accounts
- 14.In **VAT/Tax Class** field the VAT/Tax class selected in the sales ledger will be displayed automatically.
- 15.In Name of Item field select the Stock Item i.e. AquaPure 1Ltr
- 16.In Quantity field enter the quantity as 10,000
- 17. In Rate field enter the rate as Rs. 20. Amount will be calculated automatically.



# The completed Excise- Sales voucher:

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🛛
Excise - Sales No. 8				18-Apr-2012
Ref. : AQ\1125				Wednesday
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/108/12-13			
	·			
Party's A/c Name : Intra Technologies	Notification Numbers NA/045/42 42	OLNIS IN MARKENALISM	Matter at an T	New Test
Current Balance :	Notification Number: NA/043/12-13	SI, NO IN NOTIFICATION :	Notification 1	ype: Non Tarim
Sales Ledger : Sales - Exports				
VAT/Tax Class : Exports		0	Data	
Name of item		Quantity	Rate p	er Amount
AquaPure 1 Ltr		10.000 L	20.00 L	2.00.000.00
		( 417 Box )		_,,
Rate of Duty : 12% Excise MRP	20.00/L Abatement 48 %			
<sup>3</sup> End of List				
le e-Sugam Applicable 2 No				
is e-Sugarit Applicable ? NO				
Show Statutory Details ? Yes				
Narration:		10,000 L		Accept ?
				Yes or No

Figure 4.83 Completed Excise Sales - Exports

18.Press Enter to accept.



# 4.15.2 Export of Goods – Duty Chargeable

#### Example 17:

on 18-4-2012, Aqua Ltd. exported 20000 Litres of AquaSure - 1Ltr at Rs. 35 per Litre to Innovative Infomatics based in Singapore by paying duty to the Government.

To record the above transaction

- 1. Create the Party (Importer) Ledger
- 2. Record the Transaction in Sales Voucher

#### 1. Create the Party (importer) Ledger

- Enter the Name of the importer in the Name field. E.g. Innovative Infomatics
- □ Select the group **Sundry Debtors** in the **Under** field.
- □ Set Maintain Balances Bill by Bill to Yes and enter the Default Credit Period if any.
- Set Inventory Values are affected to No.
- □ In Mailing Details enter the Importer contact details.
- □ Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.
- In Excise Details screen
  - In Nature of Removal field select Export Duty Chargeable
  - In **Notification** field enter the notification number under which the goods are exported.

Excise Details				
Excise Registration (ECC) No.	:			
Date of Registration	:			
Importer Exporter Code (IEC)	:			
Range	:			
Division	:			
Commissionerate	:			
Default Nature of Purchase	: J Not Applicable			
Nature of Removal	: Export - Duty Chargeable			
Notification Number	: NA/045/12-13			

Figure 4.84 Excise Details Screen

Press Enter to accept the Excise Details and Ledger Creation.

#### 2. Record the Transaction in Sales Voucher

- 1. In **Voucher Type** sub form select **Ex Sales** as the voucher type.
- 2. Ensure that the **Sales Voucher** is in **Item Invoice Mode**.
- 3. Enter the **Date** as **18-4-2012**



- 4. In **Ref** field enter the sales transaction Reference Number.
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- 6. **Excise Book Name** field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/109/12-13
- 8. In Party A/c Name field select Innovative Infomatics from the List of Ledger Accounts.
- 9. In **Party Details** sub form, in SI. No. in PLA/RG 23 field enter the PLA Entry number **9** and accept the other default details.
- 10. In **Nature of Removal** field select the option **Export Duty Chargeable** from the list of Types of Removals

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🗙
Excise - Sales No. 9				18-Apr-2012
Ref. : AQ\1254				Wednesday
Excise Unit : Aqua Ltd.,	Types of Removal			
Excise Book Name: Aqua/Rule 11/Book 1/12-13				
	Captive Consumption			
Party's A/c Name : Innovative Informatics	Domestic			
Nature of Removal : Export - Duty Chargeable	Exempt	SI No in Notification	Notification Type :	
Current Balance :	Export		Notified for Type .	
Sales Ledger :	Export - Duty Chargeable			
VAT/Tax Class : J Not Applicable	Removal As Such			
Name of Item	opecial Nate	Quantity	Rate per	Amount
	L			

Figure 4.85 Selection of Nature of Removal

- 11.In **Notification Number** field enter the notification under which the goods are exported. If the Notification number is specified while creating the party ledger application will capture the details from party ledger.
- 12.In Notification Serial Number field enter the serial number of the notification
- 13.In Sales Ledger field select the sales ledger Sale Exports from the List of Ledger Accounts
- 14.In **VAT/Tax Class** field the VAT/Tax class selected in the sales ledger will be displayed automatically.
- 15.In Name of Item field select the Stock Item i.e. AquaSure 1 Ltr
- 16.In Quantity field enter the quantity as 20,000
- 17. In Rate field enter the rate as Rs. 35. Amount will be calculated automatically.
- 18.Select Duty Ledger i.e.Basic Excise Duty @ 12%. to view Excise Duty Allocation screen
- 19.In the **Excise Duty Allocation** screen accept the default details as Aqua Ltd. is paying the duty on the transaction assessable Value.



		Duty Details for : B	asic Excise Duty @ 12%		
Type of Ref	f Name	Name of Item	Assessable Amount	Data	Duty Amount
		Name of Item	Assessable Amount	Rate	Duty Amount
New Ref	AquaRule 11/Book 1/12-13Aqua	/109/12-13			
	<b>/</b>	AquaSure	3,64,000.00	12 %	43,680.00 Cr
					43,680.00 Cr

Figure 4.86 Excise Duty Allocation Screen



If the **Exporter** is paying the duty on the **assessable value** which is different from the **transaction assessable value** then user can alter the assessable value. Similarly **Duty Rate** changes can also be specified in this screen.

20.Similarly, select **Education Cess** and **Secondary Education Cess** ledger. **Amount** will be calculated and displayed automatically. In Excise Duty Allocation screen accept the Default details.



The completed Sales invoice is displayed as shown:

Accounting Voucher Creation Aqua Ltd.,			Ctrl + M	IX
Excise - Sales No. 9			18-Apr-2	012
Ref. : AQVI204 Excise Unit : Aqua Ltd			vvedne	soay
Excise Book Name: Aqua/Rule 11/Book 1/12-13 Serial No. Aqua/109/12-13				
Party's A/c Name : Innovative Informatics Nature of Removal : Export - Duty Chargeable Notification Number : NA/045/12-13	SI.No in Notification:	Notification	Type: Non Ta	ariff
Current Balance				
Sales Ledger : Sales - Exports VAT/Tax Class : Exports				
Name of Item	Quantity	Rate	per Amo	ount
AquaSure	20,000 L (833 Box )	35.00	L 7,00,000	).00
Rate of Duty : 12% Excise MRP 35.00/L Abatement 48 %	( 000 D0x )			
Basic Excise Duty @ 12%		12	% 43,680	0.00
Education Cess @ 2% Secondary Education Cess @ 1%		2	% 873 % 436	3.60 6.80
le o Sugam Applicable 2 No				
is crougant Applications ? NU				
Show Statutory Details ? Yes				
Narration:	20,000 L		Accept ?	
			Yes or No	

Figure 4.87 Completed Sales Invoice

# 21.Press Enter to accept.



The claim of **Rebate or Refund of Duty paid** on **exports** can be recorded in **Journal Voucher**.



# 4.16 Accounting CENVAT Reversal/Refund

In case of exports under bond, Excise Duty will not be charged. But the Duty already paid on the raw materials which are used for manufacturing the finished goods can be utilised for paying any other duty (Excise or Service Tax). In case if there are no other sales apart from Export Sales, then the Assessee can apply for refund of duties paid on inputs from the Government.

As per the Rule, before applying for Refund, the assessee should reverse the availed CENVAT Credit in the books of accounts.

In Tally.ERP 9 you can record the CENVAT Credit Reversal transactions. To record reversal transactions a new flag **CENVAT Refund/Reversa**l has been provided in Journal Voucher.

#### Example 18:

Aqua Ltd a manufacturer of Mineral Water, on 21-4-2012 purchased the following Raw materials from Lamcy Manufacturers

Item Name	Quantity	Rate
Pet Bottles - 1Ltr	2,00,000	Rs. 1
Bottle Caps	2,00,000	Rs. 0.25

While accounting the purchases in the books of accounts Aqua Ltd Availed CENVAT Credit

- \* BED- 25000
- \* Education Cess 500
- \* Secondary Education Cess 250

Later the above Items were used in the manufacture of goods meant for Export.

On 22-4-2012 Aqua Ltd reversed the CENVAT Credit availed on goods purchased dated 21-4-2012 to claim the refund of Duty on Raw Materials from the department.

To record the above transaction

- 1. Create a CENVAT Refund Receivable Ledger
- 2. Record the Excise Purchase voucher (to account purchase & avail Credit)
- 3. Create Voucher Class for Journal Voucher
- 4. Record a Journal Voucher (to reverse the credit availed)



#### 1. Create a CENVAT Refund Receivable Ledger

The CENVAT Refund Receivable ledger is a control ledger to account the CENVAT refund receivable. Create this ledger under **Current Assets**.



Figure 4.88 Completed Ledger Creation Screen

Press Enter to accept.

# 2. Record the Excise Purchase Voucher (to account Purchase & Avail Credit)

- 1. In **Voucher Type** sub form select **Excise Purchases** as the voucher type.
- 2. Ensure that the Purchase Voucher is in Item Invoice Mode.
- 3. Enter the Date as 21-4-2012
- 4. In Supplier Invoice No. field specify the Invoice Number LM\5446
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- 6. In Party A/c Name field select Lamcy Manufacturers from the List of Ledger Accounts.
- 7. In Nature of Purchase field Manufacturer will be defaulted as selected in the party ledger.
- 8. In **Purchase Ledger** field select **Purchase of Raw Materials** from the List of Ledger Accounts.





- 9. In **VAT/Tax Class** field the Vat Class selected in the Purchase ledger will be displayed automatically.
- 10. In Name of Item field select Pet Bottles 1Ltr from the List of Stock Items
- 11. In **Quantity** field specify **2,00,000** & **Rate** as **Rs. 1** per bottle. **Amount** will be calculated and displayed automatically.
- 12.Select Bottle Caps as second item in Name of Item field
- 13. In **Quantity** field specify **2,00,000** & **Rate** as **Rs. 0.25** per bottle. **Amount** will be calculated and displayed automatically.
- 14. Press **Enter** twice and select **(CENVAT)** ledger to account the CENVA Credit on the items purchased. BED amount will be calculated and displayed automatically
- 15. Similarly, select Education Cess (CENVAT) and Secondary Education Cess (CENVAT) ledgers.
- 16.Select Input VAT ledger to account the input vat paid on the purchases
- 16. In Bill-wise Details, accept the default bill details

The completed Excise Purchase Voucher is displayed as shown:

Excise - Purchases       No. 7         Supplier Invoice No. : LM\5446       Date : 21-Apr-2012         Excise Unit : Aqua Ltd.,	21-Apr-2012 Saturday
Party/a A/a Nama - Lamey Manufacturara	
Nature of Purchase:       Manufacturer         Current Balance :       6,85,361.75 Cr         Purchase Ledger :       Purchase of Raw Materials         VAT/Tax Class :       Purchases @ 5%	
Name of Item Quantity Rate per	Amount
PET Bottles - 1Ltr 2,00,000 U 1.00 U (2,000 Kg)	2,00,000.00
Bottle Caps         2,00,000 U         0.25 U           Rate of Duty : 12%         (400 Kg)	50,000.00
Basic Excise Duty (CENVAT)12 %Education Cess (CENVAT)2 %Secondary Education Cess (CENVAT)1 %Input VAT @ 5%5 %	2,50,000.00 30,000.00 600.00 300.00 14,045.00
Is e-Sugam Applicable ? No	
Show Statutory Details ? No Narration: 4,00,000 U	Accept ?

Figure 4.89 Completed Excise Purchase Voucher

#### 17. Press Enter to accept.



# 3. Create Voucher class for Journal Voucher

To create voucher class for Journal voucher

#### Go to Gateway of Tally > Accounts Info. > Voucher Types > Alter > select Journal

#### In Voucher Alteration screen

- Tab down to Name of Class field
- In Name of Class field enter the class name as CENVAT Adjustment

Voucher Type Alteration Name : Journal (allas) :		Aqua Ltd.,	Ctrl + M 🛛 🗙
General		Printing	Name of Class
Type of Voucher : Journal Abbr. : Jrnl		Print after saving Voucher 7 No	CENVAT Adjustment_
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	7 No		
Use EFFECTIVE Dates for Vouche	rs? No		
Make 'Optional' as default	? No		
Use Common Narration Narrations for each entry	? Yes 7 No		

Figure 4.90 Creation of Voucher Class in Journal Voucher

- Press enter from Name of Class field to view Voucher Type Class screen
- In Voucher Type Class screen
  - Set the option Use Class for Excise/CENVAT Adjustments to Yes

Class : CENVAT Adjustment
Use Class for VAT Adjustments ? No
Use Class for Excise / CENVAT Adjustments ? Yes
Use Class for Forex Gain/Loss Adjustments ? No
Ledger account to use
Ledger Name



Press Enter to save Voucher Type Class and Voucher Type Alteration screen.



## 4. Record a Journal Voucher (to reverse the credit availed)

Before recording the CENVAT Reversal transaction in Journal Voucher, ensure a voucher **Class** is created in **Journal Voucher** by enabling the option - **USe Class for Excise/CENVAT Adjust-ments**.

To record the CENVAT Credit reversal transaction

- 1. In Change Voucher Type Screen, select CENVAT Credit Adjustment in Class field
- 2. Enter the Date as 23-4-2012
- 3. In Used for field, select CENVAT Refund/Reversal from the list of Excise Adjustments

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🛛
Journal No. 2	Voucher Class : CENVAT Adjustment	<b>23-Apr-2012</b> Monday
	Used for: CENVAT Refund/Reversal	
Excise Unit :	Excise Adjustments	
Particulars	Adjustment towards Advance Duty Paid CENVAT Adjustment	Debit Credit
Dr	CENVAT Refund/Reversal Excise Duty on Movements of Stocks	

Figure 4.92 Selection of Excise Adjustments

- 4. In **Excise Unit** field select the Excise unit **Aqua Ltd.** for which the CENVAT Reversal entry is being recorded.
- 5. In **Debit** field select **CENVAT Refund Receivable** ledger and in Debit Amount field enter the amount which is to be claimed as refund from the department. In this case Aqua Ltd. is claiming the refund of **Rs. 30,900**
- 6. In **Credit** field select the **(CENVAT)** and press enter to view the Excise Duty Allocation screen
- 7. In Excise Duty Allocation screen
  - □ In **Type of Ref** field **Agst Ref** will be defaulted
  - In Name field Tally.ERP 9 displays the list of tax bills towards which the credit is already availed

	List of Pending Tax Bills			
Duty Details for : Basic Exc	152/12-13 2052/12-13 2052/12-13	1-Apr-2012 1-Apr-2012 1-Apr-2012	Aqua Ltd., PET Bottles - 1Ltr Aqua Ltd., Bottle Caps Aqua Ltd., PET Bottles - 11 tr	18,000.00 Dr 10,500.00 Dr 28 800 00 Dr
Type of Ref Name Agst Ref	LM/243 / 2-2012 LM/243 / 2-2012 LM/243 / 2-2012 LM/243 / 2-2012 LM/243 / 2-2012	5-Apr-2012 5-Apr-2012 5-Apr-2012 5-Apr-2012 5-Apr-2012	Aqua Ltd., Bottle Caps Aqua Ltd., Low Density Polyethylene Aqua Ltd., DWET Bottles - 1Ltr Aqua Ltd., Water Container - 20Lts	9,000.00 Dr 750.00 Dr 36,000.00 Dr 6.000.00 Dr
	LM\5446 / 7-2012 LM\5446 / 7-2012 SD/4578	21-Apr-2012 21-Apr-2012 6-Apr-2012	Aqua Ltd., Bottle Caps Aqua Ltd., PET Bottles - 1Ltr Aqua Ltd., Water Container - 20Lts	6,000.00 Dr 24,000.00 Dr 1,464.00 Dr
	TI/6894	9-Apr-2012	Aqua Ltd., Water Container - 20Lts Aqua Ltd., Machinery	6,000.00 Dr

Figure 4.93 Excise Duty Allocation Screen


In Name field select Bills towards which the CENVAT Credit refund to be claimed. In this case Aqua Ltd. want to reverse the credit availed on tax bill - LM\5446, dated 21-4-2012 for items Bottle Caps (Rs. 6,000) and Pet Bottles - 1 Ltr (Rs. 24,000)

Duty D	Duty Details for : Basic Excise Duty (CENVAT)				
Type of Ref	Name	Amount Dr/Cr			
Agst Ref	LM\5446 / 7-2012	6,000.00 Cr			
Agst Ref	LM\5446 / 7-2012	24,000.00 Cr			

Figure 4.94 Excise Duty Allocation Screen

 In Credit field select Education Cess (CENVAT) and press enter. In Excise Duty Allocation screen select the tax bill - LM\4556, dated 21-4-2012 for items Bottle Caps (Rs. 120) and Pet Bottles - 1 Ltr (Rs. 480)

Duty Details for : Education Cess (CENVAT)					
Type of Ref	Name	Amount Dr/Cr			
Agst Ref	LM\5446 / 7-2012	120.00 Cr			
Agst Ref	LM\5446 / 7-2012	480.00 Cr			

Figure 4.95 Excise Duty Allocation Screen

- In Credit field select Secondary Education Cess (CENVAT) and press enter. In Excise Duty Allocation screen select the tax bill - LM\4556, dated 21-4-2012 for items Bottle Caps (Rs. 50) and Pet Bottles - 1 Ltr (Rs. 200)
- 10.Set the option **Provide Details** to **Yes** to specify the period for which the cenvat credit is reversed.



Figure 4.96 Adjustment Details Screen



The completed CENVAT Credit Reversal Journal is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🛛
Journal No. 2	Voucher Class : CENVAT Adjustment		21-Apr-2012 Saturday
	Used for: CENVAT Refund/Reversal		
Excise Unit : Aqua Ltd.,			
Particulars		Debit	Credit
Dr CENVAT Refund Receivable		30,900.00	
Cr Basic Excise Duty (CENVAT)			30,000.00
Cr Education Cess (CENVAT)			600.00
Cur Bal: 1,214.04 Dr Cr Secondary Education Cess (CENVAT)			300.00
Cur Bal: 607.02 Dr			
Provide Details : No			
Narration:		30,900.00	20 000 00
			Accept ?
		1	(es or No

Figure 4.97 Completed CENVAT Refund/Reversal Journal Voucher

11. Press Enter to accept.

The CENVAT Credit Reversal entry will affect the following Excise Reports:

- □ In Excise Computation the CENVAT Credit will be reduced to the extent of Reversal.
- In Form ER 1 the reversed CENVAT will be shown as utilisation of CENVAT Credit against row number 11 (Credit utilised for payment of Duty on goods).
- In CENVAT Credit Summary and Availed report, the reversal amount will be shown as utilisation.
- In Abstract the reversal of CENVAT Credit will appear under the column Credit Utilised for Payment of Duty on Goods.
- In RG 23A Part II, the CENVAT Credit will be captured under the Debit columns and balance will be shown at the end of the report.



## 4.17 Exempt Sales

#### Example 19:

on 21-4-2012, Aqua Ltd. sold 10000 Litres of AquaSure - 1Ltr @ Rs. 35 per Lire to Sunidhi Enterprises.

To record the above transaction:

- 1. Create the Party Ledger
- 2. Record the Transaction in Sales Voucher

#### 1. Create the Party (importer) Ledger

- Enter the Name of the importer in the Name field. E.g. Sunidhi Enterprises
- □ Select the group **Sundry Debtors** in the **Under** field.
- □ Set Maintain Balances Bill by Bill to Yes and enter the Default Credit Period if any.
- Set Inventory Values are affected to No.
- □ In Mailing Details enter the importer contact details.
- □ Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.
- In Excise Details screen
  - In Nature of Removal field select Exempt
  - In **Notification** field enter the notification number under which the goods are exported.

Excise	Excise Details				
Excise Registration (ECC) No.	: AFWDS4851AXD001				
Date of Registration	: 23-Aug-2010				
Importer Exporter Code (IEC)	: 4535435				
Range	: 06				
Division	: 111				
Commissionerate	: Bangalore				
Default Nature of Purchase	: First Stage Dealer				
Nature of Removal	: Exempt				
Notification Number	EX\458\12-13				

Figure 4.98 Excise Details Screen

Press Enter to accept the Excise Details and Ledger Creation.



#### 2. Record the Transaction in Sales Voucher

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

- 1. In Voucher Type sub form select Ex Sales as the voucher type.
- 2. Ensure that the Sales Voucher is in Item Invoice Mode.
- 3. Enter the **Date** as **21-4-2012**
- 4. In Ref field enter the sales transaction Reference Number.
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/110/12-13
- 8. In Party A/c Name field select Sunidhi Enterprises from the List of Ledger Accounts.
- 9. In **Party Details** sub form, in SI. No. in PLA/RG 23 field enter the PLA Entry number **10** and accept the other default details.
- 10. In Nature of Removal field select the option Exempt from the list of Types of Removals

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🗵
Excise - Sales No. 10 Ref. : AQ\1452				21-Apr-2012 Saturday
Excise Unit : Aqua Ltd.,	Types of Removal			
Excise Book Name: Aqua/Rule 11/Book 1/12-13				
	Captive Consumption			
Party's A/c Name : Sunidhi Enterprises	Exempt			
Nature of Removal : Exempt	Export	SI.No in Notification:	Notification Type :	
Current Balance :	Export - Duty Chargeable			
Sales Ledger	Removal As Such			
	Special Rate			
Name of Item		Quantity	Rate per	Amount

Figure 4.99 Selection of Nature of Removal

- 11.In **Notification Number** field enter the notification under which the goods are exported. If the Notification number is specified while creating the party ledger application will capture the details from party ledger.
- 12.In Notification Serial Number field enter the serial number of the notification
- 13.In Sales Ledger field select the sales ledger Sale Exempt from the List of Ledger Accounts
- 14.In **VAT/Tax Class** field the VAT/Tax class selected in the sales ledger will be displayed automatically.
- 15.In Name of Item field select the Stock Item i.e. AquaSure 1 Ltr
- 16.In **Quantity** field enter the quantity as **10000**. In **Rate** field enter the rate as **Rs. 35**. **Amount** will be calculated automatically.



The completed Sales invoice is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,			Ctrl + M 🛛
Excise - Sales No. 10 Ref. : AQ\1452				21-Apr-2012 Saturday
Excise Unit : Aqua Ltd.,				· · · · · · · · · · · · · · · · · · ·
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/110/12-13			
Party's A/c Name : Sunidhi Enterprises Nature of Removal : Exempt Current Balance : Sales Ledger : Sales - Exempt VAT/Tax Class : Sales - Exempt	Notification Number : EX\458\12-13	SI.No in Notification :	Notification Typ	De: Non Tariff
Name of Item		Quantity	Rate per	Amount
AquaSure Rate of Duty : 12% Excise MRP	35.00/L Abatement 48 %	<b>10,000 L</b> ( 417 Box )	35.00 L	3,50,000.00
<sup>J</sup> End of List				
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes Narration:		10,000 L		Accept ? Yes or No

#### Figure 4.100 Completed Sales Invoice

17.Press Enter to accept.



*Excise Duty Ledgers* are not selected as the party is claiming the *exemption* from duty payment.



## 4.18 Accounting Amortisation Sales

According to Rule 6 of Central Excise Valuation (determination of price of excisable goods) Rules, 2000 the value of goods manufactured shall be deemed to be the aggregate of **production value** and the amount of **money value** of any additional consideration flowing directly or indirectly from the buyer -

- D Value of materials, components, parts and similar items relatable to such goods;
- Value of tools, dies, moulds, drawings, blue prints, technical maps and charts and similar items used in the production of such goods;
- Value of material consumed, including packaging materials, in the production of such goods;
- Value of engineering, development, art work, design work and plans and sketches undertaken elsewhere than in the factory of production and necessary for the production of such goods.

are apportioned to the goods manufactured to calculate the Excise Duty.

**Example**: A **car manufacturer** gave an order to **Component Manufacturer** to produce **components** as per the **design & specification** given by it. Car manufacturer supplied tools, dies & moulds free of cost to enable the manufacture of automobile components. Tools, dies, moulds etc. have their own life span and will be used for estimated production during their useful life. Consequently, depending upon the expected useful life and/or expected number of units likely to be produced, value of tools, dies, moulds etc. supplied by the car manufacturer free of charge is **appropriately apportioned per unit of production** to calculate the Excise Duty.

Tally.ERP 9 supports recording of amortisation sales by apportioning the cost of any additional consideration flowing from buyer.

#### Example 20:

on 22-4-2012, Universal Distributors supplied specially designed stickers - 2000 nos with clear instruction that all the mineral water bottles manufactured and supplied by Aqua Ltd should have the Stickers supplied by them.

The cost of stickers supplied are Rs.2000(Rs. 1per sticker).

On 25-4-2012 Aqua Ltd sold 1,500 litres of AquaSure - 1Ltr (with specially designed stickers supplied by the customer) @ 35 per Litre and considered the cost of stickers supplied by the customer to calculate the Excise Duty.

To record the above transaction

- 1. Create Expense Ledger
- 2. Record the Transaction in Excise Sales Voucher



#### Step 1: Create Expense Ledger

To apportion the cost of the tools, dies, moulds, packing materials etc supplied by the Customer which are used in the manufacture of Finished goods create a ledger under Indirect Expenses

To create the Ledger,

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

- □ In Name field enter the name of the expenses ledger Stickers (Amortisation Exp.)
- In Under field select Indirect Expenses
- Set the option Inventory values are affected to No
- In Type of Ledger field select Not Applicable
- Set the option Use for Assessable Value Calculation to Yes
  - In Apportion for field select Excise from the list of Duty/Tax Type
  - In Method of Apportion select Based on Quantity from Method of Apportion list

Ledger Creation		Aqua	Ltd.		
Name : Stickers (Amortisation (alias) :	ו Exp.)				<u>Total Op. Bal.</u>
Under	Indirect Expenses		Name Address	<u>Mailing Details</u>	
Inventory values are affected Type of Ledger	7 No 7 <sup>J</sup> Not Applicable		State PIN Code	:	
Statutor	y Information				
Used In VAT Returns 7	7 No				
Use for Assessable Value Calculation 7	Yes	Methods (	of Apportion	Tax Information	
Apportion for T Method of Apportion	7 Excise Based on Quantity	Based o Based or	n Quantity NValue	:	

Figure 4.101 Selection of Method of Apportion



You can select the **Method of Apportion - Based on Quantity** or **Based on Value** which ever is appropriate.

In this case Aqua Ltd. has selected **Based on Quantity**, as cost of stickers are appropriated to the quantity of item sold.

Press Enter to accept.



#### Step 2: Record the Transaction in Excise Sales Voucher

To create a Sales Voucher

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

- 1. In Voucher Type sub form select Ex Sales as the voucher type.
- 2. Enter the Date as 25-4-2012.
- 3. In Ref field enter the sales reference number
- 4. In Excise Unit field Tally.ERP 9 displays Aqua Ltd. as selected during voucher type creation.
- 5. **Excise Book Name** field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 6. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/111/12-13.
- 7. In Party A/c Name field select Universal Distributors from the List of Ledger Accounts.
- 8. In Party Details sub form enter the Despatch Details & enter 11 in SI. No.PLA/RG 23 Number
- 9. In **Nature of Removal** field select the option **Domestic** from the list of Types of Removals and skip **Notification Number** field.
- 10.In Sales Ledger field select the ledger Sales @ 13.5% from the List of Ledger Accounts.
- 11.VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the sales ledger, which can be changed.
- 12.In Name of Item field select the Stock Item i.e. AquaSure 1 Ltr.
- 13.In Quantity field enter the quantity as **1,500**.
- 14. In Rate field enter the rate as Rs. 35. Amount will be calculated and displayed automatically.
- 15.Press enter twice and select Stickers (Amortisation Exp.) ledger to amortise the stickers cost to the goods manufactured & sold to the customer. In Amount field mention Rs. 1,500 (Rs. 1 per sticker- 1500 mineral water bottles are manufactured with specially designed stickers)



Cost of stickers will be considered only to calculate the Excise Duty

16.Select Duty Ledger i.e. **Basic Excise Duty @ 12%**. Amount will be calculated and displayed automatically.



**Excise Duty** is calculated on **Assessable Value** which is inclusive of **amortisation expenses** (30000 + 1500).



- 17.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically.
- 18.Select Output VAT @ 13.5% as the VAT duty ledger. Amount will be displayed automatically.



To calculate VAT Tally.ERP 9 will not consider the sticker cost.

19.Set the option Show Statutory Details to Yes to view the Statutory Details screen.

The completed Excise Sales Voucher is displayed as shown

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🛛
Excise - Sales No. 11 Ref. : AQ\1456			25-Apr-2012 Wednesday
Excise Unit : Aqua Ltd.,			
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/111/12-13		
Party's A/c Name : Sunidhi Enterprises Nature of Removal : Domestic Current Balance : 3,50,000.00 Dr Sales Ledger : Sales @ 13.5%	Notification Number :		
VAT/Tax Class : Sales @ 13.5%			
Name of Item	Qua	ntity Rate	per Amount
AquaSure Rate of Duty : 12% Excise MRP 3	1 5.00/L Abatement 48 %	,500 L 35.00 Box )	L 52,500.00
Stickers (Amortisation Exp.) Basic Excise Duty @ 12% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 13.5%		12 2 1 13.50	1,500.00 2 % 3,276.00 2 % 65.52 % 32.76 0 % 7,543.00
Is e-Sugam Applicable ? No			
Show Statutory Details ? Yes Narration:	1	500 L	Accept ?
			Yes or No

Figure 4.102 Completed Excise Sales Voucher

20.Press Enter to save.



#### The Rule 11 Invoice printed for amortisation sales appears as shown

Excise Invoice (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES 2002)									
Aqua Ltd., 55, Koramangala Industrial Area, Bengaluru Phone: 08055647825 / E-mail: sales@agua.com									
VAT TIN : 11004578123 CST No. : 42514878245 Exrise Regn No. : AAPCI 21408XM001	F	Range Division	erate :	Koramunga Dhision II / Panyakwa I	la / 48/6th Floer, <i>I</i> 02/7th Floor, C W 100/PR/W 5000	Wing, Kendriya Sad ing, Kendriya Sadha wart's Brad (19 Build	ian,Korama n, Koramar	angala, Bangak ngala, Bangalo wa 620 Rawal	ne Urban 560034 re Urban 560034 hre Urban 560004
Buyer	1	nvoice No.			ter i e ma e maja	Dated		in a ajonija	
Sunidhi Enterprises	A	Aqua/111/	12-13			25-Apr-2	012		
KHB Colony Basveswarnagar Bangalore	E	Buyer's Ore	der No	).		Dated			
Excise Regn No.: AFWDS4851AXD001	C	Delivery No	ote			Dated			
Range : 06	L								
Division : III	S	Supplier's	Ref.			Despate	h Doo	cument	No.
Commissionerate : Bangalore	A	Q\1456	-			Destinat			
Notification No. : EX\458\12-13	ľ	Jespatche	ea thro	ugn		Destinat	ion		
		Date & Tim	e of is	sue at	Invoice	Motor Ve	hicle	No.	
	2	25-Apr-201	12 at '	16:15					
	C	Date & Time	ofRer	noval (	ofGoods	Ai	uthen	ticated	Ву
	2	25-Apr-20	12 at 1	16:15		1	or Ac	qua Lto	l.,
	N I	/lode/Term	ns of F	ayme	ent				
						Auti	norise	ed Sign	atory
SI Description of Goods No.		Tariff / H Classifica	HSN ation	Qu	antity	Rate	per	A	mount
1 AquaSure		22011010			1,500 L 83 Box)	35.00	L		52,500.00
Stickers (Amortisa Basic Excise Du Education C Secondary Education C Output VAT @ 13.5% (5)	tion Exp.) ty @ 12% ess @ 2% ess @ 1% 5,874.28)					12 2 1 13.50	96 96 96		1,500.00 3,278.00 65.52 32.76 7,543.00
	Total			1	,500 L			₹	64,917.28
Amount Chargeable (in words): INR Sixty Four Thousand Nir VAT Amount (in words) INP, Source Thousand Five Hundred	ne Hundre	d Sevente	en ar	Id Tw	enty Eigl	nt paise O	nly		
Description of Goods A	ssessable	Rate of	BE	D	Rate of	Ed Cess	Rate	e of Sec	Sec Ed Cess
AqueSure (MRP: 25.00/L_Abstempat: 49%)	Value	BED	Amo	unt 78.00	Ed Cess	Amount	Ec	d Cess	Amount 22.78
Total	27.300.00		3.27	6.00		65.5	2		32.76
Amount of Duty (in words) : INR Three Thousand Two Hui Amount of Cess (in words) : INR Ninety Eight and Twenty	ndred Sev Eight pais	enty Six C e Only	Only	5.50					52.110
Serial No. In PLA/RG-23: 11									
becaration . We declare that this invoice shows the accuar pro	ie of the got			inat ai		is are used		for	Aqua Ltd.,
							Au	thorise	d Signatory
This is a Computer Generated Invoice E. & 0.E									

Figure 4.103 Print Preview of Rule 11 Invoice



## 4.19 Sale of Cement

According to Budget 2012, Portland Cement has been notified under section 4A of the central Excise Act. To rationalize the excise duty levied from cement manufacturers, Central Government has prescribed a uniform rate of duty across cement manufacturing plants.

As per new duty rates announced in Budget 2012, Cement manufacturers have to calculate Excise duty on Ad valorem @ 6% of assessable value+ Fixed rate per MT.

Facility to calculate Excise duty on MRP (Ad Valorem + Ad Quantum) has been provided in Tally. ERP 9 from Release 3.3

To explain this context, let us consider Aqua Ltd., has now started manufacturing & trading with Cements.

#### Example 21:

On 26-4-2012, Aqua Ltd., sold 20,000 kgs of Aqua Cements to Shubh Distributors at the rate of Rs. 20 per kg.

To account this sales transaction, follow the steps below:

#### Step 1: Create Stock Item

To create the stock item - **Cement** follow the instructions below:

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

- 1. Enter 'Aqua Cements' in the Name field.
- 2. Select 'Primary' as the group in the field Under.
- 3. Select 'kg' as the Unit of Measurement in the Units field.

4. Select **MT** as the alternate unit (Use Alt+C and create the unit if you have'nt created the Unit of Measurement - MT i.e., Metric Tons)

5. Specify **1MT=1000 kg** in the 'where' field.

6. In Tariff Classification field select the applicable tariff classification e.g. **Cement** from the List of Tariff Classifications.

- 7. Enable Set/Alter Excise Details to Yes to display the Excise Details sub screen.
- 8. In the Excise Details Screen,
  - **Excise Unit Name**: By default Tally.ERP 9 displays **Aqua Ltd.**, as Excise Unit Name.
  - **Reporting UOM**: Select **Kg** as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected.
  - **Set/Alter Duty Details**: Set this field to **Yes** to view the Duty Details screen.
  - □ In the 'Duty Details For:' sub-screen,

 In Valuation Type field select MRP(Valorem + Quantum) from the List of Valuation Type.

• Fill in details like **Applicable From**, **MRP Rate** and **Abatement** in the '**Duty Details For**:' sub-screen.



Duty Deta Tariff Clas Excise Ur	Cement nt .td.,	
Applicable From	MRP Rate	Abatement
1-Apr-2012	20.00/Kg	30 %
-		

Figure 4.104 Duty Details for sub-screen

• Select the **Basic Excise Duty** in the Type of Duty filed from the List of Excise Duty classifications.

• In **Applicable From** field mention the Date from when the specified Rate of Duty is applicable.

In Rate of Duty field mention 6% in Valorem percentage and mention the Quantum Value as 0.12



For Cement Quantum Value is on the Metric Tones. For Stock Item ACC Cement we have taken the Reporting UOM as KG, in Quantum Value field we have converted the Quantum Value for KG.

Rs. 120/ 1000 Kgs =0.12.

*If the User has mentioned the Reporting UOM as MT can directly mention the Fixed Rate Rs. 120 in Quantum Value/per field.* 

• Select the **Education Cess** as the second duty in the Type of Duty filed from the List of Excise Duty classifications.

• In **Applicable From** field mention the Date from when the specified Rate of Duty is applicable.

• Specify the Rate of Duty as **2%**.

• Select the **Secondary Education Cess** as the third duty in the Type of Duty filed from the List of Excise Duty classifications.

• In **Applicable From** field mention the Date from when the specified Rate of Duty is applicable.

• Specify the Rate of Duty as **1%**.



Duty Details for : Aqua Cement Tariff Classification : Cement Excise Unit : Aqua Ltd.,						
Valuation Type     : MRP       Applicable from     : 1-Ap       MRP     : 20.00       Abatement %     : 30 %	MRP (Valorem + Quantum) 1-Apr-2012 20.00/Kg 30 %					
Type of Duty	Applicable From	Rate o	f Duty			
Basic Excise Duty Education Cess Secondary Education Cess	1-Apr-2012 1-Apr-2012 1-Apr-2012	Percent 6 % 2 %	6 0.12 /KG			

The completed 'Duty Details For:' screen appears as shown:

Figure 4.105 Duty Details for screen

- In Excise Details screen, under Stock Item Type field select Finished Goods from the List of Item Types.
- □ Enter opening balance if required.

Stock Item Creation	Aqua Ltd.,	Ctrl + M 🗙
Name : Aqua Cement (allas) :		
Under : <sup>J</sup> Primary	Tax Information	Behaviour
Units : Kg Alternate Units : MT where : 1 MT = 1,000 Kg	Tariff Classification : Cement Set/Alter Excise Details 7 Yes	Costing Method : Avg. Cost Market Valuation Method : Avg. Price
Set Components (BoM) ? No	VAT Details	Ignore Diff. due to Physical Counting 7 No Ignore Negative Balances 7 No Treat all Sales as New Manufacture 7 No
	Commodity : <sup>J</sup> Not Applicable	Treat all Purchases as Consumed 7 No Treat all Rejections inward as Scrap 7 No
	Rate of VAT (%) : 5	
	Quantity Rate per	Value Accept ?
Oper	ning Balance : 10,00,000 kg 8.00 kg 80,00 (1,000 MT)	0,000.00 Yes or No



9. Press Enter to accept and save the Stock Item Creation screen.





#### Step 2: Create Excise Duty Ledgers to Account Ad Valorem Duty

To create Basic Excise Duty @ 6% Ledger,

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

- 1. Enter the Name of the excise duty ledger as **Basic Excise Duty @ 6%**.
- 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 **Basic Excise Duty** from the List of Excise Duty Classification.
- 6. Set the option Inventory values are affected to No.
- 7. In percentage of Calculation field enter 6% as the percentage of calculation.
- 8. In Method of Calculation field, select **On Assessable Value** as the method of calculation.
- 9. Select Not Applicable in Rounding Method field.

Ledger Creation		Aqua I td
Name Basic Excise Duty (	5) 6%	Total Op. Bal.
(alias) :	3 0 %	
		80,00,000.00 Dr
		Difference
		80,00,000.00 Dr
Under	: Duties & Taxes	
	(Current Liabilities)	
Type of Duty/Tax	· Excise	
Excise Accounting Code	: 00380003	
Duty Head	: Basic Excise Duty	
Percentage of Calculation (eg 5)	7 b %	
Rounding Method	J Not Applicable	ue
·		
		Accept ?
Opening Relance (op 1 Apr 70)		-
Opening Balance ( on 1-Apr-20	(4):	Yes or No

Figure 4.107 Basic Excise Duty Ledger Creation

10. Press Enter to accept and save the ledger.

Similarly, ledgers have to be created for Education Cess and Secondary Education Cess.



#### Step 3: Create Excise Duty Ledger to account Fixed Amount of Duty

To create Basic Excise Duty (Fixed Amount) Ledger,

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

- 1. Enter the Name of the excise duty ledger as Basic Excise Duty (Fixed Amount).
- 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 **Basic Excise Duty** from the List of Excise Duty Classification.
- 6. Set the option Inventory values are affected to No.
- 7. In Percentage of Calculation field enter 1% as the percentage of calculation.



Figure 4.108 Basic Excise Duty (Fixed Amount) Ledger Creation

#### 8. Accept and Save the Ledger.



#### Step 4: Record Transaction in Excise Sales Voucher

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

- 1. In Voucher Type sub form select Excise Sales as the voucher type
- 2. Ensure that the Sales Voucher is in Item Invoice Mode.
- 3. Enter the Date as 26- 04 -2012
- 4. Enter the Ref details as AQ/1125
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd., as selected during voucher type creation.
- Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit.
- 7. Serial No. field displays the Rule 11 invoice Number e.g. Aqua/113/12-13
- 8. In Party A/c Name field select Shubh Distributors from the List of Ledger Accounts.
- 9. In Party Details sub form accept the default details.
- 10.In Nature of Removal field select **Domestic** from the list of Types of Removals.
- 11.Skip the Notification Number field
- 12.In Sales Ledger field select the ledger Sales @ 5% from the List of Ledger Accounts.
- 13.VAT/Tax Class field automatically gets updated with the VAT/Tax class as selected in the sales ledger, which can be changed.
- 14.In Name of Item field select Aqua Cements
- 15. Fill in the required details in Item allocation screen.
- 16. Enter quantity as 20,000 Kgs and rate as Rs.20/Kg
- 17.Select Duty ledger i.e. **Basic Excise Duty @ 6%**. Amount will be calculated on 6% of the assessable Value automatically.
- 18.Select the ledger **Basic Excise Duty (Fixed Amount)** to calculate the duty based on Quantity as defined in the stock item master.
- 19.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically.
- 20.Select the ledger Output VAT @ 5%. The amount will be displayed automatically.
- 21. Enable the option Show Statutory Details.
- 22.Click Alt+F1: Detailed button. A detailed view of the calculation of Excise and VAT is displayed.



Statutory Detail	S		Aqua Ltd.,				Ctrl + M 🗵
Excise - Sales	Statutory Details						26-Apr-2012
Ref. : AQ/1125			Thursday				
Excise Unit :	Particular	\$			Excise	VAI	
Excise book name.	Assossable Value				2 80 000 00	4 10 776 00	
Party's A/c Name	Assessable value	0.00.000.			2,00,000.00	4,19,770.00	
Nature of Removal :	Aqua Cement	On 20,000 I	(g @ 20.00/Kg Abate	ment : 30%	2,80,000.00	4,19,776.00	
Current Balance	Basic Excise Duty @ 6%	Calc	ulated @ 6% on Asse	essable Value (Rs.	. 2,80,000) -	16,800.00	
VAT/Tax Class	Basic Excise Duty (Fixed Amount)		Fixed amount /0.43	N V Quantity (20.0	00)	2,400.00	
Name of Item	Education Cess @ 2% Secondary Education Cess @ 1%		Fixed amount (0.12	.) A Quantity (20,0	00)	384.00	Amount
	Excise Duty Value				19 776 00	132.00	rinounc
Aqua Cement	Basic Excise Duty @ 6%			6%	16 800 00		4.00.000.00
	Agua Cement @ 6	% On	2.80.000.00	20.000 Ka	16,800.00		-,,-
Rate of Duty: 6	Basic Excise Duty (Fixed Amount)			1%	2 400 00		
	Aqua Cement @ 0	.12/Kg On	20,000 Kg	• //	2,400.00		
Basic Excise Duty	Education Cess @ 2%			2%	384.00		16,800.00
Basic Excise Duty	Aqua Cement @ 2	% On	19,200.00	20,000 Kg	384.00		2,400.00
Secondary Educa	Secondary Education Cess @ 1%			1 %	192.00		384.00
Output VAT @ 5%	Aqua Cement @ 1	% On	19,200.00	20,000 Kg	192.00		20,988.80
	VAT Amount					20,988.80	
	Output VAT @ 5%			5 %		20,988.80	
	Aqua Cement @ 5	% On	4,19,776.00			20,988.80	
La a Coursea Anadia							
is e-Sugam Applic							
Show Statutory Del							1 10 761 80
Nanauon.							*,*0,704.00

Figure 4.109 Statutory Details

23.Accept the default Bill allocation screen.

## 24.Enter Narration if required.

Accounting Voucher Creation Aqua Lt	d.,	Ctrl + M 🗙
Excise - Sales No. 12 Ref. : AQ/1125		26-Apr-2012 Thursday
Excise Unit : Aqua Ltd.,		le la constanción de
Excise Book Name: Aqua/Rule 11/Book 1/12-13 Serial No. Aqua/113/12-13		
Party's A/c Name : Shubh Distributors Nature of Removal : Domestic Notification Number : Current Balance : 28,731.64 Cr Sales Ledger : Sales @ 5% VAT/Tax Class : Sales @ 5%		
Name of Item	Quantity Rate	per Amount
Aqua Cement Rate of Duty : 6% Excise MRP 20.00/Kg Abatement 30 % R	<b>20,000 Kg 20.00 H</b> (20 MT) ate On Qty. 0.12/KG	(g 4,00,000.00
Basic Excise Duty @ 6% Basic Excise Duty (Fixed Amount) Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 5%	6 1 2 1 5 5	% 16,800.00 % 2,400.00 % 384.00 % 192.00 % 20,988.80
Is e-Sugam Applicable ? No		
Show Statutory Details ? Yes Narration:	20,000 Kg	Accept ?
		Yes or No

Figure 4.110 Completed Sales Voucher

25. Press Enter to accept and save the voucher.



## 4.20 Excise Stock Transfer

The transfer for Exciseable goods from the Manufacturing godown to a godown in the branch office is called 'Stock Transfer'.

Stock Transfer attracts Excise Duty and hence manufacturers are liable to pay Excise Duty whenever they transfer goods from one godown to another.

Let us see how stock transfer can be accounted for in Tally.ERP 9 by using a user defined voucher type - **Excise Stock Transfer**.

#### Example 22:

On 26-04-2012, Aqua Ltd., moved AquaKing 20L at Rs. 25 per unit from the Koramangala godown to their godown in Hebbal

Follow the steps given below to record an Excise Stock transfer transcation:

#### Step 1: Creating 'Excise Stock Transfer' Voucher Type

To create the voucher type - Excise Stock Transfer,

- 1. Go to F11: Features (F2: Inventory Features)
- 2. Enable the option Allow Job Order Processing?

Company: Aqua Ltd.,					
	Inventory Features				
General	2 Yes	Invoicing Allow Invoicing	2 Yes		
Allow Zero valued entries	? Yes	Enter Purchases in Invoice Format	? Yes		
<u>Storage &amp; Classification</u> Maintain Multiple Godowns / Excise Units Maintain Stock Categories	? Yes 2 No	Use Debit/Credit Notes Use Invoice mode for Credit Notes Use Invoice mode for Debit Notes Separate Discount column on Invoices	?Yes ?Yes ?Yes ?No		
Maintain Batch-wise Details (set Expiry Dates for Batches) Use different Actual & Billed Qty	? No ? No ? No	Purchase Management Track additional costs of Purchase	? No		
Order Processing Allow Purchase Order Processing Allow Sales Order Processing	?Yes ?Yes	Sales Management Use Multiple Price Levels Other Features	? No		
Allow Job Order Processing (Note : Enables Maintain Multiple Godowns and Use Material In/Out)	? Yes	Use Tracking Numbers (Delivery/Receipt Notes) Use Rejection Inward/Outward Notes Use Material In/Out Use Cost Tracking for Stock Item	?Yes ?Yes ?Yes ?No		
F1: Accounts	F2: Inventory	F3: Statutory F6: Add-Ons			

Figure 4.111 Enabling Job Order Processing



- 3. Go to Gateway of Tally > Accounts Info. > Voucher Types > Create
- 4. Enter the Name of Voucher as Excise Stock Transfer.
- 5. Select the Voucher Type Material Out.
- 6. Enable the option Use for Excise.



Do not enable the option - Use for Job Work?

- 7. Select Aqua Ltd., as the default excise unit.
- 8. Set 'Use for Stock /Branch Transfer' to Yes.

Voucher Type Creation		Aqua Ltd.,	Ctrl + M 🗙
Name : Exclse Stock Tr (allas) :	ansfer		
Gen	eral	Printing	Name of Class
Type of Voucher : Material	Dut	Print after saving Voucher 7 No	
Abbr. : Ex. Stock	Transfer		
Method of Voucher Numbering	? Automatic		
Use Advance Configuration	7 No		
Use EFFECTIVE Dates for Vouche	rs ? No		
Make 'Optional' as default	? No		
Use Common Narration	? Yes		
Use for Job Work	? No	Excise Declaration:	
Use for Excise	? Yes	We dealers to the best of any browdedge and belief	
Default Excise Unit	: Aqua Ltd.,	that the particulars stated herein are true and correct	
Use for Stock / Branch Transfer	? Yes	and there is no additional consideration accruing to	
		than the amounts indicated here.	Accept ?
			Yes or No

Figure 4.112 Excise Stock Transfer voucher creation

9. Press **Enter** to accept and save the voucher.

#### Step 2: Create a Branch Godown/ Branch Excise Unit

Let us now create a Branch Godown which is located in Hebbal.

To create a branch godown,

- 1. Go to Gateway of Tally > Inventory Info. > Godowns / Excise Units > Create.
- 2. Enter the Name as Hebbal Godow.
- 3. Set the option Our stock with Third Party to Yes.



Cadaum			
Name (alias)	: Hebbal Godo	own	
Under	: <sup>J</sup> Primary		
Excise Reg	istration Type : <sup>」</sup>	Not Applicable	•
Use for:			
Our Stock Third Party	with Third Party / Stock with us	? Y ? N	es o

The completed Godown Creation Screen appears as follows:

Figure 4.113 Branch Godown Creation Screen

4. Press Enter to save.

#### Step 3: Recording an Excise Stock Transfer

To record the Excise Stock Transfer Voucher,

- 1. Go to Gateway of Tally > Inventory Vouchers > Ctrl+J Material Out
- 2. Select Excise Stock Transfer Voucher Type from the List of Voucher Types.



Figure 4.114 Selection of Voucher Class

- 3. Enter the date as 26-04-2012.
- 4. Enter the Ref No. AQ\122\12-13
- 5. Aqua Ltd., appears as the Excise Unit by default.
- 6. Excise Book name and Serial No will automatically get filled as defined in F11 Features.
- 7. In the field Party's A/c Name, select Hebbal Branch created under Sundry Debtors.



8. Fill in the Party Details sub-screen that appears:

Despatch Details					
Despatch Doc. No.					
Despatched through Destination					
Carrier Name/Agent					
Motor Vehicle No.	:				
	Order Detaile				
Order Ne(a)	Order Details				
Order No(s)	. Mode/rems of Payment. Terms of Delivery				
	Torno of Donvory				
	VAT/Excise Details				
SL No. in DLA/DC 22					
Date & Time of Invoice	2-Apr-2012 at 11:11				
Date & Time of Removal	2-Apr-2012 at 11:11				
	Buyer's Details				
Buyer	: Hebbal Branch				
Address	: #32, 5th Main, 2nd Cross,				
	Bangalore				
TIN/Sales Tax No.					
CST Number					
Excise Regn No. Range	· AAPCAZI0/KAM				
Division	. 09				
Commissionerate	. 08				

Figure 4.115 Party Details Subscreen

- 9. Select **Domestic** as the **Nature of Removal**.
- 10.Select Hebbal Godown as the Destination Godown.
- 11.Select the item AquaKing 20L under the field 'Name of Item'.
- 12.Fill in the item allocation screen as follows:



Figure 4.116 Item Allocation Screen for AquaKing 20L

13.Select the Ledger - Basic Excise Duty@ 12%, Education Cess @ 2% and Secondary Education Cess @ 1%.



#### 14.Set the option 'Show Statutory Details' to Yes.

Statutory Details	5			Aqua Ltd.,			Ctrl + M 🔀
Excise Stock Transfe Ref. : AQ\122\12				Statutory Details			26-Apr-2012 Thursday
Excise Unit :	Part	culars				Excise	
Excise Book Name:							
	Assessable Value					12,500.00	
Party's A/c Name : Nature of Removal: Current Balance :	AquaKing 20L Item Value					<b>12,500.00</b> 12,500.00	
Destination Godown	Excise Duty Value					1.545.00	
Name of Item	Basic Excise Duty @ 1 AquaKing 20L	2% @ 12 %	On	12,500.00	<b>12 %</b> 1,500.00	1,500.00	Amount
AquaKing 20L Rate of Duty : 1	Education Cess @ 2% AquaKing 20L	@ 2%	On	1,500.00	<b>2 %</b> 30.00	30.00	12,500.00
Basic Excise Du	Secondary Education Cess AquaKing 20L	@1% @1%	On	1,500.00	<b>1 %</b> <i>15.00</i>	15.00	1.500.00
Education Cess Secondary Educ							30.00
Narration:							14,045.00

Figure 4.117 Statutory Details Screen

Complete the Excise Stock Transfer Voucher as shown:

Inventory Voucher Creation	Aqua Ltd.,				Ctrl + M 🛛
Excise Stock Transfer No. 1					26-Apr-2012
Ref. : AQ\122\12-13					Thursday
Excise Book Name: Aqua/Rule 11/Book 1/12-13	Serial No. Aqua/114/12-13				
Party's A/c Name : Hebbal Branch	Madda - Kara Musaka -				
Current Balance :	Notification Number:				
Destination Godown : Hebbal Godown					
Name of Item		Quantity	Rate	per	Amount
AquaKing 20L		500 U (10.000 L)	25.00	U	12,500.00
Rate of Duty : 12%		(,			
Basic Excise Duty @ 12%			12	%	1,500.00
Education Cess @ 2% Secondary Education Cess @ 1%			2	%	30.00
becondury Education dess @ 1%				/0	10.00
Show Statutony Dataila 2 Mar					
Narration:		500 U		_	44 045 00
					Accent 2
					Accept :
					Yes or No

Figure 4.118 Completed Excise Stock Transfer Voucher

15.Press Enter to Save the voucher.



#### Step 4: Excise Computation

We can view the details of the stock transferred from Aqua Ltd., to Hongasandra Branch in Excise Computation Report.

Excise Computation	Aqua Ltd.,			Ctrl + M 🗙
			Aqua Aqua	Ltd., Ltd
Particulars			For 26-A	pr-2012
			Assessable	Duty
			Value	Amount
Excise Duty Payable A. Excise Sales Stock Transfer	Assessable Value D	uty Amount		
Stock Transfer but Duty Liability not Booked Stock Transfer and Duty Liability Booked	12,500.00	1,545.00		
Balance Liability not Booked (a)	12,500.00	1,545.00		
Previous Balance Liability not Booked (b)				
Total Balance Liability not Booked (a + b)	12,500.00	1,545.00		

Figure 4.119 Excise Computation: Stock Transfer

The Aseessable value and the Duty Amount of the Stock Transferred are displayed under the section **Stock Transfer but Liability not booked**.

#### Step 5: Book the Duty Liability

Excise Duty is payable on the Excise Stock that is transferred. It is now required to raise the liability for Excise Duty Payable for the stock transferred.

Let us record a **Journal Voucher** using **CENVAT Adjustment** Voucher Class and raise the liability to pay Excise Duty.

Follow the instructions below to book the liability to pay Excise Duty for the Stock transferred:

- 1. Go to Gateway of Tally > Accounting Vouchers > Journal Voucher
- 2. Select CENVAT Adjustment as the Voucher Class.
- 3. Select the Excise Adjustment 'Excise Duty on Movement of Stocks' in the Used for field.

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🛛
Journal No. 3	Voucher Class : CENVAT Adjustment	<b>26-Apr-2012</b> Thursday
	Used for: Excise Duty on Movements of Stocks	
Excise Unit :	Excise Adjustments	
Particulars	Adjustment towards Advance Duty Paid	Debit Credit
Dr	CENVAT Adjustment CENVAT Refund/Reversal	
	Excise Duty on Movements of Stocks	

Figure 4.120 Selecting Excise Adjustments

- 4. Click the button Alt+L: Excise Helper.
- 5. Fill in the details in the **Excise Goods Duties Availing Excise Duties Payable** sub-screen that appears:
  - □ Enter the Excise Unit as Aqua Ltd.,



- □ Select the ledger Excise Duty Payable as the Expenses Ledger
- Enter the appropriate period (**1-April- 2012 to 30-Apr-2012**).

Excise Goods Transfer Duties Availing Excise Duties Payable							
Excise Unit	: Aqua Ltd.,						
Expenses Ledger	: Excise Duty Pay	yable					
Payable From	: 1-Apr-2012	To :	30-Apr-2012				

Figure 4.121 Excise Goods Transfer Duties Availing Excise Duties Payable

6. A notification dialog box will appear with a message - **Proceed to Availing Debit Excise Duties on Movements of Stocks**. Press **Enter** or click on **Yes**.



Figure 4.122 Notification

The completed Journal Voucher entry looks as follows:

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🗙
Journal No. 3	Voucher Class : CENVAT Adjustment	26-Apr-2012 Thursday
	Used for: Excise Duty on Movements of Stocks	
Excise Unit : Aqua Ltd.,		
Particulars	Debit	Credit
Dr Excise Duty Payable	1,545.00	
Cr Basic Excise Duty @ 12%		1,500.00
Cur Bal: 1,79,800.00 Dr		30.00
Cur Bal: 4,692.00 Dr		00.00
Cr Secondary Education Cess @ 1%		15.00
001 Dai. 2,340.00 Di		
Narration:	1,545.00	1 545 00
		Accept ?
		Yes or No

Figure 4.123 Completed Journal Voucher

7. Press Enter to accept the Voucher.



We can now observe that the details of stock transfer are displayed in the Stock Transfer and Duty Liability Booked section of the Excise Computation Report.

Excise Computation	Aqua Ltd.,			Ctrl + M 🗙
Particulars			Aqua Aqua 1-Apr-2012 to	Ltd., Ltd., 30-Apr-2012
			Assessable	Duty
			Value	Amount
Excise Duty Payable Stock Transfer Stock Transfer but Duty Liability not Booked Stock Transfer and Duty Liability Booked	Assessable Value 12,500.00	Duty Amount 1,545.00	12,500.00	1,545.00
Stock Transfer Stock Transfer but Duty Liability not Booked	Assessable Value 12,500.00	Duty Amount 1,545.00		
Stock Transfer and Duty Liability Booked	12,500.00	1,545.00	12,500.00	1,545.00

Figure 4.124 Excise Computation: Stock Transfer and Duty Liability Booked

Excise Computation Report displays the details of the entire Stock transferred and the duty details of stock transferred for which the liability has been booked. If there is a part of the total Stock transfer Excise Duty which is yet to be booked, it is displayed in the section '**Balance Liability Not Booked**'.



If the Stock Transfer Excise Duty is completely booked, the section - 'Balance Liability Not Booked' does not appear in the Excise Computation Report.

Let us understand this with an example.

#### Example 23:

Aqua Ltd., made an Excise stock transfer of 20,000 L of AquaPure 1 L@ Rs. 3.4 per Litre from Aqua Ltd., Main Godown to their Branch in Hebbal.

- 1. Record an Excise Stock Transfer Voucher on 26-06-2012, with the following details:
  - Ref : AQ\113\113
  - Party's A/c Name: Hebbal Branch
  - Nature of Removal: Domestic
  - Destination Godown: Hebbal Godown
  - Name of the Item: AquaPure 1 L
  - Quantity : 20,000 L
  - Rate: 3.46/L
- 2. Select the Excise Duty Ledgers: Basic Excise Duty @ 12%, Education Cess @ 2% and Secondary Education Cess @ 1%



The completed Excise Stock Transfer Voucher looks as follows:

Inventory Voucher Creation Aqua Ltd.,			Ctrl + M 🛛
Excise Stock Transfer No. 2			26-Apr-2012
REF.: AQ/113/113 Evoise Unit : Aqua Ltd			Inursday
Excise Book Name: Aqua/Rule 11/Book 1/12-13 Serial No. Aqua/116/12-13			
Party's A/c Name : Hebbal Branch			
Current Balance :			
Destination Godown : Hebbal Godown			
Name of Item	Quantity	Rate p	er Amount
AquaPure 1 Ltr	20,000 L	3.46 L	69,200.00
Pate of Duty : 12% Excise MPP 20.00/L Abatement 48 %	( 833 Box )		
Basic Excise Duty @ 12%		12 %	24 960 00
Education Cess @ 2%		2 %	499.20
Secondary Education Cess @ 1%		1 %	249.60
Show Statutory Details ? No	20,000 1		04 009 90
nen retron.	20,000 L		
			Accept ?
			Yes or No

Figure 4.125 Completed Excise Stock Transfer Voucher

3. Press Enter to Accept the voucher.

Let us observe the Excise Computation Report.

Excise Computation	Aqua Ltd.,			Ctrl + M 🗙
Particulars			Aqua Aqua For 26-A	Ltd., Ltd., pr-2012
			Assessable Value	Duty Amount
Excise Duty Payable				
A: Excise Sales Stock Transfer Stock Transfer but Duty Liability not Booked Stock Transfer and Duty Liability Booked	Assessable Value 1 2,20,500.00 12,500.00	Duty Amount 27,253.80 1.545.00	12 500 00	1 545 00
Balance Liability not Booked (a) Previous Balance Liability not Booked (b)	2,08,000.00	25,708.80		.,
Total Balance Liability not Booked (a + b)	2,08,000.00	25,708.80		
Total Excise	Sales (A)		50,53,300.00	5,39,303.88

Figure 4.126 Excise Computation Report

The value of Stock transfer which for which liability has not been booked i,e.,an assessable value of Rs. 2,08,000 and Duty Amount of Rs. 25, 708 is diaplyed in the section **Balance Liability not booked**.



## 4.21 Creating a (Purchase Return) – Rule 11 invoice

As per Rule 11 of the Central Excise (No.2) Rules, 2001 provides that no excisable goods shall be removed from a factory or a warehouse except under an invoice signed by the owner of the factory or his authorised agent. The invoice shall be serially numbered and shall contain the registration number, description, classification, time and date of removal, rate of duty, quantity and value, of goods and the duty payable thereon.

Invoicing under Rule 11 of the Central Excise (No.2) Rules, 2001 is applicable even for Purchase Returns. In case of purchase returns goods are removed from factory or warehouse to return the goods to the supplier.

#### Example 24:

On 26-4-2012 Aqua Ltd., returned the following goods purchased on 5-4-2012 against the Bill No-LM/243 as they were not as per the specification.

Stock Item	Quantity	Rate
Pet Bottles - 1 Ltr	2000	Rs. 1.00
Bottle Caps	2000	Rs. 0.25

To record Excise Purchase Returns,

#### In F11: Features (Accounting Features)

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

Go to Gateway of Tally > Accounting Vouchers > Ctrl + F9:

- 1. In Voucher Type sub form select Excise as the voucher type
- 2. Ensure that the Voucher is in Item Invoice Mode
- 3. Enter the **Date** as **26-4-2012**
- 4. Enter the Ref details as AQ\5912
- 5. In Excise Unit field Tally.ERP 9 displays Aqua Ltd., as selected during voucher type creation
- 6. **Excise Book Name** field displays the name of the excise invoice book (Aqua/Rule11/Book1/ 12-13) created for the Excise Unit
- 7. No. field displays the Rule 11 invoice Number e.g. Aqua/112/12-13
- 8. In Party A/c Name field select Lamcy Manufacturers from the List of Ledger Accounts
- 9. In Nature of Removal field select the option Domestic from the list of Types of Removals
- 10.In **Purchase Ledger** field select the ledger **Purchase of Raw Materials** from the List of Ledger Accounts
- 11.**VAT/Tax Class** field automatically gets updated with the VAT/Tax class as selected in the Purchase ledger, which can be changed.
- 12.In Name of Item field select the Stock Item i.e. Pet Bottles 1Ltr
- 13.In Item Allocation screen, in Quantity field enter the quantity as 2,000



- 14.In Rate field enter the rate as Rs. 1. Amount will be calculated and displayed automatically.
- 15.In Name of Item field select the Stock Item i.e. Bottle Caps
- 16.In Item Allocation screen, enter the Quantity as 2,000 and Rate as Rs.0.25
- 17.Select Duty Ledger i.e. Basic Excise Duty @ 12%. Amount will be calculated and displayed automatically.
- 18.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically
- 19.Select Input VAT @ 5% as the Vat duty ledger. Amount will be displayed automatically
- 20.Set the option Show Statutory Details to Yes to view Statutory Details screen
- 21.In **Statutory Details** screen press **Alt + F1: Detailed** to view details of duty calculation. Statutory Details screen appears as shown.

Statutory Detail	5			Aqua Ltd.,				Ctrl + M 🗙
				Statutory Details				
	Partic	ulars				Excise	VAT	
	Assessable Value					2,500.00	2,809.00	
	PET Bottles - 1Ltr Item Value					<b>2,000.00</b> 2,000.00	<b>2,247.20</b> 2,000.00	
	Basic Excise Duty @ Education Cess @ 2% Secondary Education Cess (	12% ; 0 1%					240.00 4.80 2.40	
	Bottle Caps Item Value Basic Excise Duty @	12%				<b>500.00</b> 500.00	<b>561.80</b> 500.00	
	Education Cess @ 2% Secondary Education Cess (	; 0 1%					1.20 0.60	
	Excise Duty Value				42.0/	309.00		
	PET Bottles - 1Ltr Bottle Caps	70 @ 12 % @ 12 %	On On	2,000.00 500.00	12 %	240.00 60.00		
	Education Cess @ 2% PET Bottles - 1Ltr Bottle Caps	@ 2% @ 2%	On On	240.00 60.00	2 %	<b>6.00</b> 4.80 1.20		
	Secondary Education Cess ( PET Bottles - 1Ltr Bottle Caps	0 <b>1%</b> 001% 001%	On On	240.00 60.00	1 %	<b>3.00</b> 2.40 0.60		
	VAT Amount						140.00	
	Input VAT @ 5% PET Bottles - 1Ltr Bottle Caps	@ 5% @ 5%	On On	2,247.20 561.80	5 %		<b>140.00</b> 112.36 27.64	

Figure 4.127 Statutory Details Screen



22.In Bill-wise Details screen select Type of Ref as Agst Ref and select LM/243 dated 5-4-2012.

Bill-wise Details for ∶ Lamcy Manufacturers Upto: ₹ 2,949.00 Dr						
Type of Ref	Name	Due Date, or Credit Days (wef: 26-Apr-2012)	Amount Dr/ Cr			
New Ref	AQ\5912		2,949.00 Dr			
		_	2,949.00 Dr			

Figure 4.128 Bill-wise Details

The completed Purchase Return voucher is displayed as shown

Accounting Voucher Alteration	Aqua Ltd.,			Ctrl + M 🛛
Excise - Debit Note No. 1				26-Apr-2012
Ref. : AQ\5912				Thursday
Excise Onit : Aqua Ltd., Excise Book Name: Aqua/Pule 11/Book 1/12 13	Serial No. Aqua/112/12 13			
Excise book Name. Aquantule Thooke hiz-is	Senarito. Aquaritz 12-13			
Party's A/c Name : Lamcy Manufacturers				
Nature of Removal : Domestic	Notification Number :			
Purchase Ledger : Purchase of Raw Materials				
VAT/Tax Class : Purchases @ 5%				
Name of Item	(	Quantity F	l <b>ate</b> per	Amount
↑ 1 more		(20 Kg)		
Rate of Duty : 12%		(20 / g)		
Bottle Caps		2,000 U	).25 U	500.00
		(4 Kg)		
Rate of Duty : 12%				
				2,500.00
Basic Excise Duty @ 12%			12 %	300.00
Secondary Education Cess @ 1%			2 %	3.00
Input VAT @ 5%			5 %	140.00
Is e-Sugam Applicable ? No				
Show Statutory Details ? Yes				
Narration:		4,000 U		Accept ?
				Ves or No
				165 OF NO

Figure 4.129 Voucher

23.Press Enter to accept.





## Print preview of Rule 11 invoice generated for Purchase returns is displayed as shown:

EXCIS (ISSUE OF INVOICE UNDER RULE	E INVOICE	EXCISE RUL	ES 2002	2)		
Aq 55, Koramangala In	ua Ltd., dustrial Area, E	Bengaluru				
Phone : 08055647825 /AT TIN : 11004578123	/ E-mail : sales Range	@aqua.com : Kvanugali	n 48/6thFlowr,J 13th Flowr Chil	A Wing, Kendriya Sal	han,Korana	angala, Bangalore Urban 560034 under Demokra Urban 560034
Excise Rean No. 142314676243	Commissioner	rate : Banalme1/02	/PRNn 5400.0	nny, nannnya sam Cuear's Road CR Anil	in, renama tina, Rancela	ngana, manganove orman poortoor ne 620, Rannahre Urban 560001
Buyer	Debit Note N	No.	11 D Having	Dated		
Lamcy Manufacturers	Agua/112/1	2.13		26 Apr	2012	
Peenya Industrial Area Bangalore	Buyer's Ord	er No.		Dated	2012	
/AT TIN : 11004578123 CST No. : 42514878245	Delivery Not	te		Dated		
Excise Regn No.; ADESR4033FXM001	AQ\5912	Dof		26-Apr-	2012	cument No.
Range : Peenya	Suppliers	(CI.		Despair	11 000	ument No.
Division : Yeshwantpur	AQ\5912	through		Decting	lion	
Commissionerate : Bangalore II	Despatched	runougn		Desulta	uon	
-	Date & Time	ofissue of I	nvoice	Motor Ve	hicle	No.
	26-Apr-201	2 at 16:38		ļ.,		
	26-Apr-201	of Removal of 2 at 16:38	Goods		uthen for Ac	ticated By qua Ltd.,
	Mode/Terms	s of Paymer	nt			
1				Aut	horise	d Signatory
SI Description of Goods Io.	Tariff / HS Classificat	SN Quar tion	ntity	Rate	per	Amount
PET Bottles - 1Ltr	39233010	2,	000 U	1.00	U	2,000.0
2 Bottle Caps	39235010	2,	000 U (4 Kg)	0.25	U	500.0
Basic Excise Duty @ 1 Education Cess @	2%			12	96 96	2,500.0 300.0 6.0
Secondary Education Cess @ Input VAT @ 5% (2,809.	1% 00)			1 5	96 96	3.0 140.0
	Total	- 40	00.11			<b>7</b> 2 949 0
I	Forty Nine Only	4,U /	000		1	₹ 2,949.0
Amount Chargeable (in words): INR Two Thousand Nine Hundred	. org nine only	,				
Amount Chargeable (in words): INR Two Thousand Nine Hundred Amount of Duty (in words) : INR Three Hundred Only						
Amount Chargeable (in words): INR Two Thousand Nine Hundred Amount of Duty (in words) : INR Three Hundred Only Amount of Cess (in words) : INR Nine Only Serial No. In PLAYRS23: 13						
Amount Chargeable (in words): INR Two Thousand Nine Hundred Amount of Duty (in words): INR Three Hundred Only Amount of Cess (in words): INR Nine Only Serial No. In PLA/KG-23: 13 Declaration: We declare that this invoice shows the actual price of th	e goods described	I and that all	particula	ars are true	and co	rrect.
Amount Chargeable (in words): INR Two Thousand Nine Hundred Amount of Duty (in words): INR Three Hundred Only Amount of Cess (in words): INR Nine Only Serial No. In PLA/RG-23: 13 Declaration: We declare that this invoice shows the actual price of the Excise Declaration We declare to the best of our knowledge and belief that the particular We declare to the best of our knowledge and belief that the particular	e goods described s stated herein are	and that all	particula	ars are true	and co	rrect. for Aqua Ltd
Amount Chargeable (in words): INR Two Thousand Nine Hundred Amount of Duty (in words): INR Three Hundred Only Amount of Cess (in words): INR Nine Only Serial No. In FLA/RG-23: 13 Declaration: We declare that this invoice shows the actual price of the Excise Declaration We declare to the best of our knowledge and belief that the particular sourcet and there is no additional consideration accruing to us either of manner other than the amounts indicated here.	e goods described s stated herein are lirectly or indirectly	d and that all true and y in any	particula	ars are true	and co Au	rrect. for Aqua Ltd

Figure 4.130 Print Preview of Rule 11 Invoice



## 4.22 Advance Payment of Excise Duty

Advance Excise Duty payment transactions can also be accounted in Tally.ERP 9. The advances paid to the government can be adjusted towards the duty payable for any period.

#### Example 25:

On 27-4-2012, Aqua Ltd., paid Rs. 10,000 to government as advance excise duty.

#### Record a payment voucher (to account Excise Duty Advance payment)

#### Go to Gateway of Tally > Accounting Vouchers > F5: Payment

- 1. Enter the Date as 27-4-2012.
- 2. In Account field select bank Ledger e.g. SBI Bank (Use Alt + C to create the Bank ledger)
- 3. Under **Particulars** field select the ledger **Basic Excise Duty @ 12%** and press enter to view Excise Duty Allocation screen
- 4. In Excise Duty Allocation screen
  - In Type of Ref field select Advance as the Method of Adjustment
  - In Name field specify the bill name as Adv 001
  - In Excise Unit field select the Excise unit which is making the advance payment of tax. e.g Aqua Ltd.
  - □ In Amount field enter the amount which is paid as advance Rs. 10,000

Payment       No. 1       27-Apr-201         Account       SBI Flank         Duty Details for :       Basic Excise Duty @ 12%         Type of Ref       Name         Excise Unit       Amount         Dr/Cr       Advance         Advance       Adv-001         Aqua Ltd.,       fi0,000,00         Dr	Excise D	uty Allocation		Aqua Lte	l.,	Ctrl + M ×
Acrount SEI Bank: Duty Details for : Basic Excise Duty @ 12% Type of Ref Name Excise Unit Amount Dr/Cr Advance Adv-001 Aqua Ltd., 10,000.00 Dr	Payn					
Account - SEI Bank Duty Details for : Basic Excise Duty @ 12% Type of Ref Name Excise Unit Amount Dr/Cr Advance Adv-001 Aqua Ltd., f10,000.00 Dr						
Duty Details for : Basic Excise Duty @ 12%         Type of Ref       Name       Excise Unit       Amount       Dr/Cr         Advance       Adv-001       Aqua Ltd.,       10,000.00       Dr	Account :					
Type of Ref     Name     Excise Unit     Amount     Dr/Cr       Advance     Adv-001     Aqua Ltd.,     10,000.00     Dr	/	Duty Detail	s for : Basic Excise	Duty @ 12%		
Type of Ker     Name     Excise Unit     Amount     Dr/Cr       Advance     Adv-001     Aqua Ltd.,     10,000.00     Dr	T (D	·	E			
Advance Adv-001 Aqua Ltd., 10,000.00 Dr	Type of Re	t Name	Excise Unit	Amount Dr/Cr		
	Advance	Adv-001	Aqua Ltd.,	10,000.00 Dr		
10,000.0						
10,000.00 Dr				10,000.00 Dr		

Figure 4.131 Excise Duty Allocation Screen

- 5. Set the option Provide Details to Yes to view Payment Details screen
- 6. In the Payment Details screen, enter
  - □ In **Period From** and **To** field enter the period as **1-4-2012** to **30-4-2012**
  - In Excise Unit Name field select Aqua Ltd. from the List of Excise Units



- □ In Challan No. field enter the Bank Challan no. 587964 used to pay the duty amount
- □ In Challan Date field enter the date 27-4-2012 on which the duty is paid
- In Bank Name field enter the Name of the Bank SBI, through which the payment is made.
- □ In BSR Code field enter the BSR Code of the branch 0078528
- □ In Cheque/Draft/Pay Order No. field enter the Cheque Number 688541
- □ In Cheque Date field enter the cheque date as 27-4-2012

The completed Payment Details screen is displayed as shown:

Payment Details					
for	Excise				
Period From	: 1-Apr-2012 To 30-Apr-2012				
Excise Unit Name	: Aqua Ltd.,				
Challan No.	: 587964				
Challan Date	: 27-Apr-2012				
Bank Name	: SBI				
BSR Code	: 0078528				
Cheque/Draft/Pay Order No.	: 688541				
Cheque Date	27-4-2012				

Figure 4.132 Completed Payment Details

7. In **Bank Allocations** screen, enter the appropriate **Favouring Name** and accept the other default details.

The completed payment voucher is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🗙
Payment No. 1		27-Apr-2012
		Friday
Cur Bal: 1 90 000 00 Dr		
Particulars		Amount
Basic Excise Duty @ 12%		10,000.00
Cur Bal: 2,57,096.00 Cr		
Provide Details : Yes		
Narration:		10.000.00
		Accort 2
		Accept ?
		Yes or No

Figure 4.133 Completed Payment Voucher

8. Press Enter to accept.



#### To view the Advance Payment entries

## Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > PLA Register

PLA Register Aqua Ltd., Ctrl + M 🔀									
Excise Unit Name : Aqua Ltd., 1-Apr-2012 to 30-Apr-20						)-Apr-2012			
Particulars of Credit / Debit Document Description of Documents with name of treasury where	Document No. / Date	Central Excise Tariff Sub-heading Number	ECC No. of the Buyer	Basic Excise Duty		Education Cess		255	
necessary				Credit	Debit	Balance	Credit	Debit	Balance
Excise - Sales Excise - Sales	Aqua'101/12-13 / 11-Apr-2012 Aqua'101/12-13 / 13-Apr-2012 Aqua'103/12-13 / 13-Apr-2012 Aqua'103/12-13 / 14-Apr-2012 Aqua'106/12-13 / 16-Apr-2012 Aqua'106/12-13 / 16-Apr-2012 Aqua'107/12-13 / 18-Apr-2012 Aqua'1107/12-13 / 18-Apr-2012 Aqua'113/12-13 / 28-Apr-2012 Aqua'113/12-13 / 28-Apr-2012 Aqua'113/12-13 / 28-Apr-2012 Aqua'113/12-13 / 28-Apr-2012	22011010 22011010 22011010 39233010 22011010 22011010 22011010 39233010 2523 00 00	AACCL0014CXD001 AACCL0014CXD001 AACCL0014CXD001 AACCL0014CXD001 ADESR4033FXM001 234465345 234465345 AFWDS4651AXD001 ADESR4033FXM001 AESRD7485AXM002	46 000 00 0	1,24,800.00 Dr 48,160.00 Dr 11,520.00 Dr 8,000.00 Dr 18,000.00 Dr 9,360.00 Dr 43,680.00 Dr 3,276.00 Dr 300.00 Dr 19,200.00 Dr	1,24,800.00 Dr 1,72,960.00 Dr 1,84,480.00 Dr 1,92,480.00 Dr 2,10,480.00 Dr 2,10,480.00 Dr 2,63,520.00 Dr 2,65,796.00 Dr 2,66,796.00 Dr 2,86,296.00 Dr 2,86,296.00 Dr		1 n 2,496.00 Dr 963.20 Dr 230.40 Dr 160.00 Dr 360.00 Dr 187.20 Dr 873.60 Dr 65.52 Dr 6.00 Dr 384.00 Dr	070 → 2,496.00 Dr 3,459.20 Dr 3,689.60 Dr 4,209.60 Dr 4,209.60 Dr 4,209.60 Dr 4,209.60 Dr 4,396.80 Dr 5,270.40 Dr 5,335.92 Dr 5,341.92 Dr 5,725.92 Dr 5,725.92 Dr
	1 / 2/-Apr-2012			10,000.00 Cr		z, r6,296.00 Dr			5,725.92 Dr

Figure 4.134 PLA Register

The Advance paid will be adjusted against the duty payable (if any) and the balance advance amount will be displayed with the negative sign.

Advance Excise Duty Paid details will be displayed even in Excise Computation report also

	Aqua Ltd.,		Cut i M M
		Aqua	Ltd.,
		Aqua	Ltd.,
Particulars		1-Apr-2012 to	30-Apr-2012
		Assessable	Duty
		Value	Amount
Excise Duty Payable			
A. Excise Sales			
Regular Rate		37 98 800 00	4 56 347 68
Special Rate		1.00.000.00	8.240.00
Exempt		3,50,000.00	-,
Export - Duty Chargeable		3,64,000.00	44,990.40
Export		2,00,000.00	
Captive Consumption		78,000.00	9,640.80
Removal as such		1,50,000.00	18,540.00
	Total Excise Sales (A)	50,40,800.00	5,37,758.88
B. Payable from previous period			
	Total Excise Duty Payable (A+B)		5,37,758.88
	l otal Excise duty paid / Adjusted (C)		
	Balance Excise Duty Payable ((A+B)-C)		5,37,758.88
Balance Input Credit			
CENVAT Credit on Inputs			1,15,362.06
CENVAT Credit on Capital Goods			6,180.00
Excise Duty Advance Paid			10,000.00
	Total Available CENVAT credit		1,31,542.06

Figure 4.135 Excise Computation Report



# 4.23 Creating a Journal Voucher – Adjustment of Advances against the Duty Payable

#### Example 26:

On 27-4-2012, Aqua Ltd., adjusted the advance duty paid of Rs. 10,000 towards the bill AQ/785/ 12-13.

#### **Record the transaction in Journal Voucher**

Go to Gateway of Tally > Accounting Vouchers > F7: Journal

1. In Change Voucher Type screen select the Class as CENVAT Adjustment

	Voucher Type	
Name	: Journal	Voucher Class List
Class	: CENVAT Adjustment	J Not Applicable CENVAT Adjustment

Figure 4.136 Selection of Voucher Class

- 2. Enter the Date as 27-4-2012
- 3. In Used for field select Adjustment towards Advance Duty Paid as the Excise Adjustment

Aqua Ltd.,	Ctrl + M ×
Nass : CENVAT Adjustment	<b>27-Apr-2012</b> Friday
ed for: CENVAT Adjustment	
Excise Adjustments	
Adjustment towards Advance Duty Paid	Debit Credit
CENVAT Adjustment CENVAT Refund/Reversal Excise Duty on Movements of Stocks	
	Aqua Ltd., //ass : CENVAT Adjustment ed for: CENVAT Adjustment Excise Adjustments Adjustment towards Advance Duty Paid CENVAT Adjustment CENVAT Refund/Reversal Excise Duty on Movements of Stocks

Figure 4.137 Selection of Excise Adjustment

- 4. In Excise Unit field select Aqua Ltd.
- 5. In **Debit** field select the ledger **Basic Excise Duty @ 12%** (to adjust against the advances) and press enter to view **Excise Duty Allocation** screen
- 6. In the Excise Duty Allocation screen,
  - □ In **Type of Ref** field by default **Agst Ref** will be defaulted automatically.



#### □ In Name field select the bill - AQ/785/12-13 (sales bill)

Excise Duty Allocation			Aqua Ltd.,		Ctrl + M 🛛
Journal No. 3			List of Pending Tax Bills		
	Aq1025/12-13	2-Apr-2012	Aqua Ltd., AquaKing 20L	1,35,000.00 Cr	
	Aq1025/12-13	2-Apr-2012	Aqua Ltd., AquaPure 1 Ltr	36,000.00 Cr	
Evoleo Linit · Agua	Aq785/12-13	2-Apr-2012	Aqua Ltd., AquaPure 1 Ltr	64,800.00 Cr	
Duty Details for : Basic Ex	ApaRite 1980x 112-13kpa/1992-0	11-Apr-2012	Aqua Ltd., AquaPure 1 Ltr	1,24,800.00 Cr	
	Apakte 19800 112-13kpa/12/12-0	13-Apr-2012	Aqua Ltd., AquaKing 20L	21,600.00 Cr	
Type of Ref Name	Apakas Macc 12:13(pa)12/12:0	13-Apr-2012	Aqua Ltd., AquaMini 200ml	1,600.00 Cr	
	ApaRite 11Box 112-13kpa/12/12-0	13-Apr-2012	Aqua Ltd., AquaPure 1 Ltr	24,960.00 Cr	
Agst Ref Ag785/12-13	Apakte 19800 112-13kpa/1612-0	14-Apr-2012	Aqua Ltd., AquaEase-20L	2,560.00 Cr	
	ApaRite 1980x 112-194pa/1812-1	14-Apr-2012	Aqua Ltd., AquaKing 20L	8,960.00 Cr	
	ApaRite 11Box 112-13kpa/16/12-0	14-Apr-2012	Aqua Ltd., AquaKing 20L	8,000.00 Cr	
	Applied Theod T213kpa16/1210	16-Apr-2012	Aqua Ltd., PET Bottles - 1Ltr As Such	15,000.00 Cr	
	ApaRite 1980x 112-13kpa/16/12-0	16-Apr-2012	Aqua Ltd., Water Container - 20Lts As Such	3,000.00 Cr	
	Apartie 19800 112-13kpa/16/12-0	18-Apr-2012	Aqua Ltd., AquaPure 1 Ltr	9,360.00 Cr	
	ApaRite 1980x 19213kpa/1812-0	18-Apr-2012	Aqua Ltd., Aqua Sure	43,680.00 Cr	
	ApaRie 19800 10218 politika 1	25-Apr-2012	Aqua Ltd., Aqua Sure	3,276.00 Cr	
	ApaRite 1980x19213kpa19121	26-Apr-2012	Aqua Ltd., Bottle Caps	60.00 Cr	
	ApaRite 19800 1921 Mapa 1912 D	26-Apr-2012	Aqua Ltd., PET Bottles - 1Ltr	240.00 Cr	
	AQ\5912 / 8-2012	26-Apr-2012	Aqua Ltd., Bottle Caps	60.00 Cr	
	AQ\5912 / 8-2012	26-Apr-2012	Aqua Ltd., PET Bottles - 1Ltr	240.00 Cr	

Figure 4.138 Selection of Sales Bill

□ In Amount field enter Rs. 10,000

Duty Details for : Basic Excise Duty @ 12%						
Type of Ref	Name	Amount Dr/Cr				
Agst Ref	Aq785/12-13	64,800.00 Dr				

Figure 4.139 Completed Duty Details Screen



Advance of **Rs. 10,000** is paid towards **Basic Excise Duty**. In the above case we are adjusting the entire advance amount towards the sales bill.

- In Credit field select the Excise Duty Ledger- @ 12% (adjust the advances) and press enter to view ExciseMfgr AdvAdjustements screen
- 8. In the ExciseMfgr AdvAdjustements screen
  - The Bill Type filed will be defaulted to Agst Ref
  - □ In Bill Name field select the Advance paid Tax Bill from the List of Advanced Tax Bill

ExciseMfgr AdvAdjustmer	nts	Aqua	Ltd.,		Ctrl + M 🛛
Duty Details for : Basic E	xcise Duty @ 12%				
Bill Type Bill Name	<u>/</u> D^^	List of A	dvanced Tax Bills	Debit	
Agst Ref Adv-001	Adv-001	27-Apr-2012	Basic Excise Duty @ 12%	00 10,000.00 Dr	

Figure 4.140 Selection of Advance Paid Tax Bill



■ In **Amount** field **Rs. 10,000** will be defaulted. Accept the default amount as the entire amount of advance paid is adjusted towards Duty payable.

Duty Details for : Basic Excise Duty @ 12%					
Bill Type	Bill Name	Amount	Dr/Cr		
Agst Ref	Adv-001	10,000.0	00 Cr		
<sup>J</sup> End of List					

Figure 4.141 Completed Excise Advance Adjustment Screen

- 9. Set the option **Provide Details** to **Yes**.
- 10.In **Adjustment Details** screen enter the **From** and **To** date for which period the advance excise duty paid is adjusted

Adjustment Details	Aqua Ltd.,	Ctrl + M 🗙
Journal No. 3		27-Apr-2012 Friday
Excise Unit : Aqua Ltd.,		
Particulars		Credit
Dr Basic Excise Duty @ 12% Cur Bal: 2.57.096.00 Cr		
Cr Basic Excise Duty @ 12% Cur Bal: 2,57,096.00 Cr		10,000.00
	Adjustment Details for Excise	
	Period From : 1-Apr-2012 To 30-Apr-2012	
Provide Details : Yes		
Narration:		10,000.00

Figure 4.142 Adjustment Details Screen


Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🛛
Journal No. 3	Voucher Class : CENVAT Adjustment	27-Apr-2012 Friday
Excise Unit : Aqua Ltd.,	Used for: Adjustment Towards Advance Duty Paid	
Particulars	Dei	bit Credit
Dr Basic Excise Duty @ 12%	10,000.	00
Cur Bal: 2,57,096.00 Cr Cr Basic Excise Duty @ 12% Cur Bal: 2,57.096.00 Cr		10,000.00
Provide Details : Yes		
Narration:	10,000.	p <u>10 000 00</u>
		Accept ?
		Yes or No

The completed Advance Adjustment Journal Voucher is displayed as shown:

Figure 4.143 Completed Journal Voucher

### 11.Press Enter to accept.

Adjusted and Balance advance duty paid (if any) details will be displayed in the Excise Computation report

Excise Computation	Aqua Ltd.,		Ctrl + M 🛛
		Aqua	Ltd.,
Particulars		1 Apr 2012 to	20 Apr 2012
Faiticulais		Assessable	Duty
		Value	Amount
Excise Duty Payable			
A. Excise Sales			
Regular Rate		37,98,800.00	4,56,347.68
Special Rate		1,00,000.00	8,240.00
Exempt		3,50,000.00	
Export - Duty Chargeable		3,64,000.00	44,990.40
Export		2,00,000.00	
Captive Consumption		78,000.00	9,640.80
Removal as such		1,50,000.00	18,540.00
	Total Excise Sales (A)	50,40,800.00	5,37,758.88
B. Pavable from previous period			
<u> </u>	Total Excise Duty Payable (A+B)		5,37,758.88
C. Excise Duty Payments / Credit Adjust	ments		
Credit Adjustments			54,800.00
Advance Duty Paid Adjusted			10,000.00
	Total Excise duty paid / Adjusted (C)		64,800.00
	Balance Excise Duty Payable ((A+B)-C)		4,72,958.88
Balance Input Credit			
CENVAT Credit on Inputs			1,15,362.06
CENVAT Credit on Capital Goods			6,180.00
			1 more ↓

Figure 4.144 Excise Computation Report

## 4.24 Creating a Journal Voucher – CENVAT Credit Adjustment

Under Central Excise Act Excise duty is payable monthly or quarterly depending on the Type of manufacturer.

If you're a Regular Manufacturer, Excise Duty is payable Monthly and if you are SSI Excise Duty is payable quarterly. Hence the CENVAT Credit Adjustment entry is recorded at the end of Every month or Quarter depending on the type of Manufacturer.

For the payment of Excise Duty, **CENVAT Credit available** to a Unit will be adjusted towards the **Duty Payable** to arrive at the **Net Duty Payable** to the Government.

In Tally.ERP 9 to record the adjustment, **CENVAT Duty** and **Excise Duty** accounts are **Credited** and **Debited**, respectively to nullify their balances and the net balance in the Excise Duty ledgers will be paid to the Government.

### Example 27:

On 30-4-2012 Aqua Ltd. Adjusted the CENVAT credit against the Excise Duty payable for the month of April.

#### Record the transaction in Journal Voucher (Using Helper)

Go to Gateway of Tally > Accounting Vouchers > F7: Journal

- 1. In Voucher Type sub form select CENVAT Adjustment in Class field
- 2. Enter the Date as 30-4-2012
- 3. In Used for field select CENVAT Adjustment from the list of Excise Adjustments

P: Print	E: Export	M: E-Mail	O: Upload	S: Shop	G: Language	K: Keyboard	K: Control Centr	e H: Support Centre	H: Help	
Accounting Voucher Creation Aqua Ltd., Ctrl + M 😒							F1: Inventory Buttons			
Journal	No. 4			Voucher Cla	ss∶ CENVAT Adj	ustment			30-Apr-2012 Monday	E2: Order Buttons
										F2: Date
Currie a Unit				Used	for: CENVAT Adju	istment				F3: Company
Excise onit	. А	jua Ltu.,			Excis	e Adjustments				
Particul	ars			/	Adjustment toward	is Advance Dut	y Paid	Debit	Credit	F4: Contra
Dr					CENVAT Adjustm	ient Zovorcal				F5: Payment
DI				E	Excise Duty on Mo	ovements of Sto	cks			F6: Receipt
										F7: Journal
										F8: Sales
										E8: Credit Note
										F9: Purchase
										F9: Debit Note
										F10: Rev Jrnl
										F10: Memos
										L: Excise Helper
Narration:							_			I: Post-Dated
										L: Optional

Figure 4.145 Selection of Excise Adjustment



- 4. Press Alt+L or click on L: Excise Helper button to view Excise Duties Adjustments screen
- 5. In Excise Duties Adjustments screen
  - In Excise Unit field select Aqua Ltd. from the List of Excise Units.

On selecting **Excise Unit** the CENVAT credit available details will be displayed in **CENVAT Available** column

- **D** In **Payable From** and **To** field mention the period for which the payment is done.
  - **Payable From**: 1-4-2012
  - **To**: 30-4-2012

On specifying the **Payable From** and **To** date the excise duty payable for the period specified will be displayed in **Duty Payable** column

	Excise Duties Adjustments		
Excise Unit : Aqua Ltd.,			
Payable From : 1-Apr-2012	To : 30-Apr-2012		
Duty Head	Duty Payable	CENVAT Available	Adjustment Amount
Basic Excise Duty	4,57,596.00	1,18,002.00	
Education Cess Secondary Education Cess	10,447.92 5.223.96	2,360.04 1,180.02	
,	-,	.,	
Total	4,73,267.88	1,21,542.06	

Figure 4.146 Excise Duties Adjustments Screen

 Rs. 1,18,002 is the CENVAT Credit (amount) available for adjustment towards excise duty payable



- Rs. 2360.04 is the CENVAT Credit (Education Cess amount) available for adjustment towards excise duty payable. Credit of Education Cess on Excisable goods and imported goods can be utilised only for payment of education cess on final products.
- Rs. 1180.02 is the CENVAT Credit (Secondary Education Cess amount) available for adjustment towards excise duty payable. Credit of SHE Cess on Excisable goods and imported goods can be utilised only for payment of secondary education cess on final products.



User can adjust **full / partial amount of CENVAT Credit available** towards **duty payable** for the period. The amount of CENVAT credit adjusted towards duty payable needs to be specified in **Adjustment Amount** column.

- In Adjustment Amount column specify the amount that is adjusted
  - Basic Excise Duty Rs. 1,18,002
  - Education Cess Rs. 2360.04
  - Secondary Education Cess Rs. 1180.02

In this case Aqua Ltd. has **excess duty payable** than the **CENVAT Credit** available for the month of April. We are adjusting the complete amount of CENVAT Credit towards the duty payable.

 Press Enter to save the Excise Duties Adjustments. Tally.ERP 9 displays Proceed to Adjust Excise Duties screen for confirmation to adjust excise duties.

CENVAT Adjustme	ents	Aqua Ltd.,			Ctrl + M 🗙
Journal					30-Apr-2012 Monday
Excise Unit					
Particulars	Excise Unit : Aqua Ltd	Excise Duties Adjustments		e	bit Credit
	Payable From : 1-Apr-201 Duty Head	2 To : 30-Apr-2012 Duty Payable	CENVAT Available	Adjustment Amount	
	Basic Excise Duty Education Cess Secondary Education Cess	Proceed to Adjust Excise Duties ?	1,18,002.00 2,360.04 1,180.02	1,18,002.00 2,360.04 1,180.02	
		Yes or No			
	Total	4,73,267.88	1,21,542.06	1,21,542.06	
		·,·,·,·	, ,		
Narration:					

Figure 4.147 Completed Excise Duties Adjustments Screen

Press Enter to save the Excise Duties Adjustments.



Notes

*Currently Tally.ERP 9 allows the adjustment of credit and liability of same nature of duty example: BED credit can be adjusted towards BED.* 

- □ CENVAT Adjustment between the duties i.e. BED Credit adjustment towards NCCD etc. and
- □ Adjustment of service input credit towards excise duty and vice versa are not supported.
- 6. On saving the **Excise Duties Adjustments**, Journal Voucher displays the adjusted ledgers with the amount adjusted automatically.

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🛛
Journal No. 4	Voucher Class : CENVAT Adjustment		30-Apr-2012 Monday
	Used for: CENVAT Adjustment		
Excise Unit : Aqua Ltd.,			
• *			
Particulars		Debit	Credit
Dr Basic Excise Duty (Fixed Amount)		2,400.00	
Dr Basic Excise Duty @ 12%		1,15,602.00	
Dr Education Cess @ 2%		2,360.04	
Cur Bal: 3,365.88 Cr		4 400 00	
Cur Bal: 1.682.94 Cr		1,180.02	
Cr Basic Excise Duty (CENVAT)			1,18,002.00
Cur Bal: 57,300.00 Cr			
Cr Education Cess (CENVAT)			2,360.04
Cr Secondary Education Cess (CENVAT)			1.180.02
Cur Bal: 573.00 Cr			.,
		1,21,542.06	1,21,542.06

Figure 4.148 Auto filled CENVAT Credit Adjustment Journal Voucher



Completed CENVAT Credit Adjustment Journal Voucher is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,		Ctrl + M 🛛
Journal No. 4	Voucher Class : CENVAT Adjustment		<b>30-Apr-2012</b> Monday
	Used for: CENVAT Adjustment		
Excise Unit : Aqua Ltd.,	<b>,</b>		
Particulars		Debit	Credit
Dr Basic Excise Duty (Fixed Amount)		2,400.00	
Dr Basic Excise Duty @ 12%		1,15,602.00	
Dr Education Cess @ 2%		2,360.04	
Dr Secondary Education Cess @ 1%		1,180.02	
Cr Basic Excise Duty (CENVAT)			1,18,002.00
Cur Bal: 57,300.00 Cr			
Cr Education Cess (CENVAI)			2,360.04
Cr Secondary Education Cess (CENVAT)			1,180.02
Cur Bal: <b>573.00 Cr</b>			
Narration:		1,21,542.00	1 01 540 00
			Accept ?
			Yes or No

Figure 4.149 Completed CENVAT Adjustment Journal Voucher

7. Press Enter to accept.



Tally.ERP 9 also allows to record CENVAT Credit Adjustment entry manually.



# 4.25 Creating a Payment Voucher – GAR 7 Payment (Without using Auto Fill)

## Example 28:

*On 3-5-2012 Aqua Ltd. paid Excise duty of* **Rs.61268.25** *for the month of April to the government. Basic Excise Duty - Rs. 59193 Education Cess - Rs. 1383.50 Secondary Education Cess - Rs.691.75* 

To create a Payment Voucher

Go to Gateway of Tally > Accounting Vouchers > F5: Payment

## Setup

## In F12: Configure (Payment Configuration)

- Ensure Use Single Entry mode for Pymt/Rcpt/Contra is set to Yes
- 1. Enter the Date as 3-5-2012
- 2. Press Alt + S or click on S: Stat Payment to view Statutory Payment screen

Accounting Voucher Creation	Aqua Ltd., Ctrl + M	F1: Inventory Buttons
Payment No. 1	1-Apr-201	2 F2: Order Buttons
	Sunda	F2: Date
		E3: Company
Account :		1 S. Company
Particulars	Amou	
		F4: Contra
		F5: Payment
		F6: Receipt
		F7: Journal
		F8: Sales
		E8: Credit Note
		F9: Purchase
		F9: Debit Note
		F10: Rev Jrnl
		F10: Memos
		V: VAT Payment
		S: Stat Payment
Narration:		T: Post-Dated
		E. Optional
		E44: Easture
		reatures

Figure 4.150 Selection of Stat Payment Button

## 3. In Statutory Payment screen

 Type of Duty/Tax: In this field select the Tax/Duty Type towards which tax payment entry is being recorded. Here we are recording excise duty payment entry, hence select Excise from the Type of Duty/Tax



Statutory Payment		Types of Duty/Tax
Type of Duty/Tax Auto Fill Statutory Payment	: Excise ? No	CST Excise VAT

Figure 4.151 Selection of Type of Duty/Tax



The **Types of Duty/Tax** will be displayed based on the statutory features enabled in **F11: Features** for the company

4. Auto Fill Statutory Payment: Set this option to YES to auto calculate and fill the duty payable to the Government. Set this option to NO, if the user wants to manually select the duty ledger and duty bills. Aqua Ltd. does not want the duty details to be auto filled to the payment voucher, hence the option Auto Fill Statutory Payments is set to No.

Type of Duty/Tax : Excise Auto Fill Statutory Payment ? No

Figure 4.152 Completed Statutory Payment Screen

- 5. Press Enter to accept the Statutory Payment screen.
- 6. In Account field select Bank Ledger e.g. SBI Bank
- 7. Under Particulars select the ledger Basic Excise Duty @ 6% and press enter to view Excise Duty Allocation screen.



8. In Excise Duty Allocation screen select the required bills for payment of tax.

Duty Details for :         Basic Excise Duty @ 12%           Type of Ref         Name         Amount           Agst Ref         Ag1025/12-13         19:398.00	Dr/Cr
Type of Ref         Name         Amount           Agst Ref         Ag1025/12-13         19.398.00	Dr/Cr
Aast Ref Aa1025/12-13 19.398.00	
· · · · · · · · · · · · · · · · · · ·	) Dr
Agst Ref AppeaRule 11/Book 1/12/1Xappa/10912/13 43,680.00	) Dr

Figure 4.153 Duty Details Screen

- 9. Amount will be updated to the Payment voucher based on the **pending bills** selected in the **Excise Duty Allocation** screen.
- 10.Under Particulars select Excise Duty ledger Education Cess @ 2% and Secondary Education Cess @ 1%. In Excise Duty Allocation screen select the pending bills - AQ/1025/10-11 and AQ/785/12-13 for the Payment of tax.
- 11.Set the option **Provide Details** to **Yes** to view Payment Details screen.

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🗶
Payment No. 3		30-Apr-2012
		Monday
	Statutory Dayment for : Excise	
Account : SBI Bank	Statutory r ayment for . Excise	
Cur Bal: 49,05,101.66 Dr		
Particulars		Amount
Pasia Evoias Buty @ 10%		c2 070 00
Cur Bal: 78.416.00 Cr		63,078.00
Education Cess @ 2%		1,213.56
Cur Bal: 2,152.32 Cr		
Secondary Education Cess @ 1%		606.78
Cur Dai. 1,070.10 Cr		
Breadde Brefelle		
Provide Details : Yes		
Narration:		64,898.34

Figure 4.154 Enabling Provide Details Option



12.In Payment Details screen

- □ In **Period From** and **To** field enter the period as **1-4-2012 to 30-4-2012**
- In Excise Unit Name field select Aqua Ltd., from the List of Excise Units
- □ In Challan No. field enter the Bank Challan no. 456423 used to pay the duty amount
- □ In Challan Date field enter the date 3-5-2012 on which the duty is paid
- In Bank Name field enter the Name of the Bank SBI Bank through which the payment is made.
- In BSR Code filed enter the BSR code of the bank
- □ In Cheque/Draft/Pay Order No. field enter the Cheque Number 552423
- □ In Cheque Date field enter the cheque date as 3-5-2012

Payment Details						
for	for Excise					
Period From	: 1-Apr-2012 To 30-Apr-2012					
Excise Unit Name	: Aqua Ltd.,					
Challan No.	: 456423					
Challan Date	: 3-May-2012					
Bank Name	: SBI					
BSR Code	: 0078528					
Cheque/Draft/Pay Order No.	: 552423					
Cheque Date	: <mark>3</mark> -May-2012					

Figure 4.155 Payment Details

- 13.In **Bank Allocations** screen, in **Favouring Name** field enter the appropriate Name and in other fields accept the default details.
- 14. The completed Payment Voucher appears as shown

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🗙
Payment No. 3		<b>30-Apr-2012</b> Monday
	Statutory Payment for : Excise	
Account : SBI Bank		
Cur Bal: 49,05,101.66 Dr		
Particulars		Amount
Basic Excise Duty @ 12%		63,078.00
Education Cess @ 2%		1,213.56
Secondary Education Cess @ 1%		606.78
Provide Details : Yes		
Narration:		<u> </u>
		Accept ?
		Yes or No

Figure 4.156 Payment Voucher



#### 15.Press Enter to accept.



**G.A.R.-7 Payment** entry can also be recorded in **Single Entry** or **Double Entry** mode without using <u>S</u>: **Stat Payment** button/option.

## Printing G.A.R.-7 Challan

Press **Page Up** from the payment voucher to view the payment voucher entered on **3-5-2012** Press **Alt +P** or click on <u>P</u>: **Print** button to view the **Voucher Printing** Screen

Voucher Printing						
Printer No. of Copies	: Snaglt 7 (Ne00:) Paper Type :					
No. of Copies       : 1         Print Language       : English         Method       : Neat Mode         Page Range       : All         Print Area       : (8.50" x 10.63") or (204 mm x 270)						
		Report Titles				
	P	ayment Voucher				
	(v	vith Print Preview)				
	Withou	It Company Phone No.				
Print G.A.R7 Ch	allan : )	/es				
Print Payment Advice     : No       Payment Advice Date     : 30.Apr.2012       Print Due Date     ? No		lo 0-Apr-2012 lo	Γ	Print ?		
Print Company's F	AN/IT Number ? 1	ło		Yes or No		

Figure 4.157 Voucher Printing

The option Print G.A.R.-7 Challan is by default set to Yes

Ensure that Alt+I with Print Preview is selected and press enter to view print preview of G.A.R.– 7 Challan



## The print preview of G.A.R. -7 Challan is displayed as shown

	ards G.A.Kr	Proforma for (	Central Exc	ise Tax Payments	(Receipts & Payment Rules 2
Full Name					
Complete Address	55.0	Kora rea,	 m a n ( B e (		
Telephone No.	0805	5 6 4 7	82	Pinc	ode 5 6 0 0 6 4
Assessee Code No.	AAPC	L 2 1 4	9 R X [	M 0 0 1	
Commissionerate Name	Bang				
Commissionerate Code	09	Division Code	0 2	Range Code 0	8
Accounting Code of the Duty / C	Cess Amount Tend	dered in Rupees	3		
0380003		630	78	RECEIVING	BANK BRANCH STAMP
0 0 3 8 0 1 1 1			2 1		
Total		648	99		
n words) Rupees Sixty Four	Thousand Eight H	undred Ninety N	Nine Only.		tendered by
n words) Rupees Sixty Four	Thousand Eight H	undred Ninety N	Nine Only. 3-Ma	av-2012 Drawn on	tendered by
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No.	Thousand Eight H	undred Ninety N	Nine Only. 3-Ma	ay-2012 Drawn on	tendered by
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da	Thousand Eight H 552423 te	undred Ninety M	Nine Only. 3-Ma	ay-2012 Drawn on	tendered by
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da	Thousand Eight H 552423 te	undred Ninety N	Nine Only.	ay-2012 Drawn on	SBI
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da	Ess Amount Tenc	Undred Ninety N Dated	Nine Only. 3-Ma	TAX PAY	tendered by SBI ER'S COUNTERFOIL
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da	Thousand Eight H	Undred Ninety M Dated dered in Rupees	Nine Only. 3-Ma 3 7 8 7 8	TAX PAY	ER'S COUNTERFOIL
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1	Thousand Eight H           552423           te           Cess Amount Tence           Image: Image and Image a	Undred Ninety M Dated Dated dered in Rupees	Vine Only. 3-Ma 3 7 0 2 1	TAX PAY	ER'S COUNTERFOIL
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1	Thousand Eight H           552423           te           Cess Amount Tend           Image: Image and Image an	Undred Ninety N Dated Dered in Rupees 0 6 3 0 0 1 8 0 1 8	Nine Only. 3-Ma 3-Ma 7 8 2 1 9 9	TAX PAY	tendered by SBI ER'S COUNTERFOIL BANK BRANCH STAMP
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 3 3 0 0 3 6 0 1 1 1	Cess Amount Tenc	Undred Ninety N Dated Dered in Rupees 0 6 3 0 0 1 8 0 6 4 8	Vine Only. 3-Ma 7 8 2 1 9 9	TAX PAY	tendered by BBI ER'S COUNTERFOIL BANK BRANCH STAMP
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1 Total	Thousand Eight H	Undred Ninety Mated	Nine Only. 3-Ma 3 7 8 2 1 9 9	TAX PAY	tendered by SBI ER'S COUNTERFOIL BANK BRANCH STAMP
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1	Thousand Eight H           552423           te           Cess Amount Tend           Image: Image and Image an	Undred Ninety N Dated Dated Dated	Vine Only. 3-Ma 7 0 2 1 9 9	TAX PAY	tendered by SBI ER'S COUNTERFOIL BANK BRANCH STAMP
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1 Totol	Thousand Eight H	Undred Ninety M Dated Dered in Rupees 6 6 3 0 1 1 8 1 6 4 8	Vine Only. 3-Ma 7 0 2 1 9 9 9 9	TAX PAY	tendered by SBI ER'S COUNTERFOIL BANK BRANCH STAMP
n words) Rupees <u>Sixty Four</u> ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1 Total	Thousand Eight H         552423         te         Cess Amount Tenc         Image: I	Undred Ninety M Dated Dered in Rupees 0 6 3 0 1 6 4 8 1 6 4 8	Vine Only. 3-Ma 3 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 9 9 9 9 9 9 8 7 8 7 8 7 8 7 8 7 8 7 8 9 9 9 9 9 8 7 8 9 9 9 9 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 9 9 9 9 9 8 7 8 8 7 8 7 8 7 8 8 8 8 8 8 8 8 8 8 8 8 8	TAX PAY RECEIVING	ER'S COUNTERFOIL BANK BRANCH STAMP
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1 Total eceived from Assessee Code N n words) Rupees Sixty Four	Thousand Eight H         552423         te         Cess Amount Tence         Image:	Undred Ninety Marked	Vine Only. 3-Ma 3 7 8 2 1 9 9 9 9 4 9 R 2 Vine Only.	TAX PAY RECEIVING	ER'S COUNTERFOIL BANK BRANCH STAMP
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 3 3 0 0 3 8 0 1 1 1 Total eccived from Assessee Code N n words) Rupees Sixty Four y Cash/Cheque/Draft/Pay Order No.	Thousand Eight H         552423         te         Cess Amount Tend         Image: Image of the state of	Undred Ninety M Dated Dered in Rupees 0 6 3 0 1 6 1 8 1 6 4 8 0 6 4 8 0 6 4 8 0 0 6 4 8 0 0 6 4 8 0 0 6 4 8	Vine Only. 3-Ma 3 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 9 9 9 9 9 9 8 2 1 9 9 9 9 9 9 9 9 9 9 9 9 9	TAX PAY TAX PAY RECEIVING (M) (0) (0) (1) 	tendered by SBI ER'S COUNTERFOIL BANK BRANCH STAMP SBI
n words) Rupees Sixty Four ash/Cheque/Draft/Pay Order No. ignature of the Tenderer with da Accounting Code of the Duty / C 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1 Total eccived from Assessee Code N n words) Rupees Sixty Four r Cash/Cheque/Draft/Pay Order No.	Thousand Eight H         552423         te         Cess Amount Tend         Image: I	Undred Ninety M Dated Dered in Rupees 6 3 0 6 3 0 1 1 8 1 6 4 8 1 6 4 8 1 6 4 8 1 0 1 1 1 1 0 1 0 1 1 1 0 1 0 1 0 1 1 1 0 1 0	Vine Only. 3-Ma 3 7 8 2 1 9 9 9 9 4 9 R 2 Vine Only. 3-Ma yer's counte	TAX PAY TAX PAY RECEIVING MOOO1 TAX PAY	ER'S COUNTERFOIL BANK BRANCH STAMP SBI

Figure 4.158 Print Preview – G.A.R.– 7



# 4.26 Creating a Payment Voucher – GAR 7 Payment (using Auto fill)

### Example 29:

On 6-5-2012 Aqua Ltd. paid Excise duty for the month of April to government.

To create a Payment Voucher

### Go to Gateway of Tally > Accounting Vouchers > F5: Payment

- 1. Enter the **Date** as **6-5-2012**
- 2. Press Alt + S or click on S: Stat Payment to view Statutory Payment screen
- 3. In Statutory Payments screen
  - Type of Duty/Tax: In this field select the Tax/Duty Type towards which tax payment entry is being recorded. Here we are recording excise duty payment entry, hence select Excise from the Type of Duty/Tax



The **Types of Duty/Tax** will be displayed based on the statutory features enabled in **F11: Features** for the company

- Auto Fill Statutory Payment: Set this option to YES to auto calculate and fill the duty payable to the Government. Set this option to NO, if the user wants to manually select the duty ledger and duty bills. Aqua Ltd. wants the duty details to be auto filled to the payment voucher, hence the option Auto Fill Statutory Payments is set to Yes.
- On setting the option Auto Fill Statutory Payments to Yes, based on the Duty/Tax Type selected Tally.ERP 9 displays the appropriate statutory payment fields to fill the details.
  - In Period From and To field enter the period as 1-4-2012 to 30-4-2012



Helper Tax Types	Aq	jua Ltd.,	Ctrl + M 🗴
Payment No. 4			
Particulars			
	<u>Statute</u> Type of Duty/Tax Auto Fill Statutory Payment Period From Excise Unit Name	ory Payment : Excise ? Yes : 1-Apr-2012 To 30-Ap :	List of Excise Units qua Ltd., Manufacturer

In Excise Unit Name field select Aqua Ltd. from the List of Excise Units

Figure 4.159 Payment Voucher – Excise Helper

- 4. Press Enter to save the Statutory Payments screen.
- 5. On saving the **Statutory Payments** screen, based on the period specified and the excise unit selected the duty details will be automatically displayed in the payment voucher.

Accounting Voucher Creation	Agua Ltd.,	Ctrl + M 🔀
Payment No. 4		6-May-2012 Sunday
	Statutary Dayment for a Evolution	
Account :	Statutory Payment for . Excise	
Particulars		Amount
Basic Excise Duty @ 12%		2,59,716.00
Basic Excise Duty @ 6%		16,800.00
Cur Bal: 0.00 Dr Education Cess @ 2% Cur Bal: 4.722.00 Dr		6,874.32
Secondary Education Cess @ 1%		3,437.16
Cur Bai: 2,301.00 Dr		
Provide Details : No		
Narration:		2,86,827.48

Figure 4.160 Auto Filled Payment Voucher

6. In Accounts field, select the Bank Ledger - SBI Bank form the List of Ledger Accounts



- 7. Set the option **Provide Details** to **Yes** to specify the duty payment details.
- 8. In Payment Details (for Excise) screen
  - Period From and To: The period details will be displayed automatically based on the period specified in Statutory Payments screen
  - Excise Unit Name: Unit Name will be displayed automatically based on the excise unit specified in Statutory Payments screen
  - Challan No.: In this field enter the Bank Challan no. 456578 used to pay the duty amount
  - **Challan Date**: Enter the date 6-5-2012 on which the duty is paid
  - Bank Name: In this field specify the Bank Name SBI Bank through which the payment is made.
  - BSR Code: In this field mention the BSR Code of the Branch 0078296
  - Cheque/Draft/Pay Order No.: Enter the Cheque Number 552568
  - □ In Cheque Date field enter the cheque date as 6-5-2012

Payment Details for Excise					
Period From	: 1-Apr-2012 To 30-Apr-2012				
Excise Unit Name	: Aqua Ltd.,				
Challan No.	: 456578				
Challan Date	: 6-May-2012				
Bank Name	: SBI				
BSR Code	: 0078296				
Cheque/Draft/Pay Order No.	: 552568				
Cheque Date	: <mark>6</mark> -May-2012				

Figure 4.161 Payment Details Screen

9. Press Enter to accept the Payment Details.



The completed G.A.R.-7 Payment voucher is displayed as shown:

Accounting Voucher Creation	Aqua Ltd.,	Ctrl + M 🗴
Payment No. 4		6-May-2012
		Sunday
	Statuton, Payment for - Excise	
Account : SBI Bank	Statutory Payment for . Excise	
Cur Bal: 46,18,274.18 Dr		
Particulars		Amount
Basic Excise Duty @ 12%		2.59.716.00
Cur Bal: 1,81,300.00 Dr		_,,
Basic Excise Duty @ 6%		16,800.00
Education Cess @ 2%		6,874.32
Cur Bal: 4,722.00 Dr		
Secondary Education Cess @ 1%		3,437.16
Provide Details : Yes		
Narration:		0.00.007.40
Narrauon.		
		Accept ?
		Yes or No
		163 01 110



10.Press Enter to save.



# Lesson 5: Excise Reports

## **5.1 Excise Reports**

To view the Excise for manufacturer Reports

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer



Figure 5.1 Excise Reports

#### The Excise Reports are

- Excise Computation
- Daily Stock Register
- PLA Register
- Form ER 1
- Form ER 5
- Form ER 6
- E-Return
- CENVAT Registers





## 5.2 Excise Computation

Excise Computation report displays complete information about excise transactions for a period.

Tally.ERP 9 provides a clear-cut presentation on how Excise is computed for a given period. It also provides a bird's eye view of all transaction related to Excise.

To view Excise Computation report

# Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > Excise Computation

Select the Excise Unit – Aqua Ltd.,

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the Excise Computation report

Select Item	Aqua Ltd.,	Ctrl + M ×
Current Period Current I 1-4-2012 to 31-3-2013 Monday, 30 J	Name of Excise Unit	
List of Selected Companies	List of Excise Units	Gateway of Fally Display Menu Statutory Reports Expise December
Aqua Ltd.,	Aqua Ltd.,	Manufacturer
		Excise Computation

Figure 5.2 Select Item Screen

## Excise Computation report appears as shown

Excise Computation	Aqua Ltd.,		Ctrl + M 🗙
		Aqua	Ltd.,
		Aqua	Ltd.,
Particulars		1-Apr-2012 to	30-Apr-2012
		Assessable	Duty
		Value	Amount
Excise Duty Payable			
A. Excise Sales			
Regular Rate		37,98,800.00	4,56,347.68
Special Rate		1,00,000.00	8,240.00
Exempt		3,50,000.00	
Export - Duty Chargeable		3,64,000.00	44,990.40
Export		2,00,000.00	
Captive Consumption		78,000.00	9,640.80
Removal as such		1,50,000.00	18,540.00
	Total Excise Sales (A)	50,40,800.00	5,37,758.88
B Pavable from previous period			
<u>B. r ujuble nom previous periou</u>	Total Evoice Duty Deveble (A, P)	-	5 27 750 00
	Total Excise Duty Payable (A+D)	Ŧ	3,31,130.00
C. Excise Duty Payments / Credit Adjust	ments		
Credit Adjustments			1 76 342 06
Advance Duty Paid Adjusted			10.000.00
· · · · · · · · · · · · · · · · · · ·	Total Excise duty paid / Adjusted (C)		1,86,342.06
	Balance Excise Duty Payable ((A+B)-C)		3,51,416.82

Figure 5.3 Excise Computation



## 5.3 Daily Stock Register

Daily Stock Register is a record of stock maintained on daily basis. A daily stock has to be maintained by every assessee. This report contains details about Description of goods manufactured/ produced, opening balance, Quantity manufactured or produced, Total quantity, Quantity removed, Assessable value, Amount of duty payable and details regarding amount of Duty actually paid.

To view Daily Stock Register

# Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > Daily Stock Register

You can view Daily Stock Register for **One Item** or **Multi Item** 



Figure 5.4 Daily Stock Register

1. Daily Stock register for One Item- Select the option One Item

In Select Excise Unit screen

• Name of Excise Unit: By default Tally.ERP 9 displays Aqua Ltd.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the Daily Stock Register

- **Name of Tariff**: In this field select the Tariff to view the stock items/item grouped under the selected tariff. Select **Water** as Tariff.
- **Name of Item**: Select AquaPure 1Ltr from the List of Excise Stock Items.

Select Excise Unit	Aqua Ltd.,		Ctrl + M 🗙
	Daily Stock Register		List of Excise Stock Items
Current Penod 1-4-2012 to 31-3-2013	Name of Excise Unit : Aqua Ltd.,		Aqua Cement
List of Selected Com	Name of Tariff : <sup>J</sup> Any		AquaEase-20L AquaKing 20L
Name of Company	Name of Item : AquaPure 1 Ltr		AquaMini 200ml AquaPure 1 Ltr
Aqua Ltd.,	30-Apr-2012 S	Gateway of 1 Display Mei Statutory Rep Excise Repo	Aquidoure
	Da	Manufactur	

#### Figure 5.5 Select Excise Unit screen



You can select appropriate Stock item from the List of Excise Stock items to view the Daily Stock Register

#### The **Daily Stock Register** appears as shown:

Daily Stoc	k Register			Aqua Ltd.,					Ctrl + M 🛛
Unit Name	: Aqua Ltd.,							1-Apr-2012 to	o 30-Apr-2012
Stock Item	: AquaPure 1 Ltr								
Units	: L Excise Tariff Class	ification : Wate	er - 22011010						
Date	Document Reference	Opening Balance	Quantity Manufactu- red	Total Quantity	Issued for Further Production u/n 67 / 95	Issued for repacking	Issued for Exempt / Export under Bond	Quantity Issued for Sales	Assessable Value
									5 more →
9-Apr-2012	Manufacturing Journal / 1		2,00,000	2,00,000					
10-Apr-2012 11-Apr-2012 13-Apr-2012 18-Apr-2012 18-Apr-2012	Exceise-Stock Journal / 1 Excise - Sales / Aqua100/12-13 Excise - Sales / Aqua102/12-13 Excise - Sales / Aqua1107/12-13 Excise - Sales / Aqua1108/12-13	2,00,000 2,20,000 1,20,000 1,00,000 92,500	20,000	2,20,000 2,20,000 1,20,000 1,00,000 92,500	7,500		10,000	1,00,000 20,000	10,40,000.00 2,08,000.00 78,000.00 1,04,000.00
	Total		2,20,000	2,20,000	7,500		10,000	1,20,000	14,30,000.00

#### Figure 5.6 Daily Stock Register

From this report you can select any document reference to drill down to view the Inventory voucher alteration (secondary) screen.

## 2. Multi Item Daily Stock register - Select the option Multi Item

In Select Excise Unit screen

**Name of Excise Unit**: By default Tally.ERP 9 displays Aqua Ltd.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the Daily Stock Register

**Name of Tariff**: In this field select the Tariff to print the Daily Stock Register report for the stock items grouped under the selected tariff. Select **Water** as Tariff.



L

		Printing	
Printer No. of Copies	: Snaglt 7 (Ne00:) : 1	Paper Type :	Letter
Print Language Method Page Range	: English : Neat Mode : All	Paper Size: (8. Print Area : (8.	(Printing Dimensions) 50" x 10.98") or (216 mm x 279 mm) 03" x 10.63") or (204 mm x 270 mm)
		Report Titles	
		Daily Stock Register	Print ?
	W	(with Print Preview) ithout Company Phone No.	Yes or No

Figure 5.7 Report Generation Screen -Daily Stock Register

Ensure Alt+I: With Preview is selected to view the print preview of Multi Item Daily Stock Register

The Print Preview of Multi Item Daily Stock Register is displayed as shown.

Depending on the number of stock items grouped under the **Tariff** selected for printing, details of each item will be printed in separate pages.

## Page 1: AquaEase - 20Ltr

Inite :	KIG F	Vrico T	ariff (1a	eeifirat	ion :	1 Corneal - 252	Acu Daily Apr-20	<b>Ja Ce</b> Stock I 12 to 30	— <b>Register</b> 3-Apr-201	2					Parte
Date	Docum- ent Refere- nce	Ope- ning Bala- nce	Qua- ntity Man- ufac- tured	Total Qua- ntity	Issu- ed for Furt- her Prod- ucti- on um 67 / 95	ed for repa- cking	Issu- ed for Exe- mpt/ Expo- rt under Bond	Quan- tity Issu- ed for Sales	Asses- sable Value	Excise Duty	Educ- ation Cess	Sec- ond- ary Edu- cati- on Cess	Bala- nce Qua- ntity	Excise Notific- ation	Remarks
8 <b>: Ap</b> r-2012	Biz-Sixtiget Bizt	1,00,000		1,00,000				20,000	2,80,000.00	19,2D0.0D	384.00	192.00	80,000		
	Total	1,00,000		1,00,000				20,000	2,80,000.00	19,200.00	384.00	192.00	80,000		

Figure 5.8 Daily Stock Register - Page 1



## Page 2: AquaKing - 20Ltrs

<b>Aqua Ltd.,</b> 55, Koramangala Industrial Area <u>Bengaluru</u>															
AcuaEase-20L Daily Stock Register 1-Apr-2012 to 30-Apr-2012															
Units:     L     Excise Tariff Classification     Water-22011010       Date     Docum- ent     Ope- ning     Qua- ntity     Total     Issu- elfor     Issu- elfor     Quan- elfor     Asses- elfor     Excise     Educ- buty     Sec- ation     Bala- ond- nce     Notific- nce     Refre- nce       nce     ufac- ufac- ucti- on u/n     etfor     etfor     etfor     etfor     etfor     etfor     etfor     etfor     classification     ond- nce     nce     Notific- nce     ation       nce     ufac- ufac- ucti- on u/n     her ucti- on u/n     cking expo- under     mpt/ etfor     etfor     etfor     etfor     etfor										Page Remarks					
9-Apr-2012 14-Apr-2012 16-Apr-2012	lkandarbaing, konsall ( Faize: Sakstapartitik (t) Faize: Sakstapartitik (t)	20,000 16,000	20,000	20,000 20,000 16,000	4,000			4,000	21,333.33 20,00D.D0	2,560.00	51.20	25.60	20,000 16,000 12,000	Aqua106112-13	

Figure 5.9 Daily Stock Register - Page 2

## 5.4 PLA Register

**Personal Ledger Account (PLA)** is an account current through which Assessee pays Excise Duty to the Government. The PLA register is credited when the duty is liable to pay and when the Duty is discharged (by CENVAT Credit /Payment) the PLA register will be debited. The Duty Payable if any will be displayed as Balance. PLA and CENVAT Credit should be used only for payment of excise duty and not for any other payments like rent, fines, penalties etc.

To view the PLA Register

# Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > PLA Register

#### In Select Item screen

Belect the Excise Unit - Aqua Ltd. from the List of Excise Units

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the PLA Register.



#### The PLA Register appears as shown:

PLA Register			Aqua Ltd.,						Ctorl + M 🗶
Excise Unit Name : Aqua Ltd	.,							1-Apr-2012 to	30-Apr-2012
Particulars of Credit / Debit Document Description of Documents with name of treasury where	Document No. / Date	Central Excise Tariff Sub-heading Number	ECC No. of the Buyer	Basic Excise Duty				ducation Ces	s
necessary				Credit	Debit	Balance	Credit	Debit	Balance
Excise - Sales	Aqua/101/12-13 / 11-Apr-2012	22011010	AACCL0014CXD001		1,24,800.00 Dr	1,24,800.00 Dr		2,496.00 Dr	l more → 2,496.00 Dr
Excise - Sales Excise - Sales Payment Journal	Aqua/102/12/13 / 13 Apr-2012 Aqua/102/12/13 / 14 Apr-2012 Aqua/104/12/13 / 14 Apr-2012 Aqua/105/12/13 / 16 Apr-2012 Aqua/105/12/13 / 16 Apr-2012 Aqua/109/12/13 / 16 Apr-2012 Aqua/109/12/13 / 18 Apr-2012 Aqua/111/12/13 / 25 Apr-2012 Aqua/111/12/13 / 25 Apr-2012 Aqua/111/12/13 / 25 Apr-2012 1 / 27 Apr-2012 1 / 27 Apr-2012 4 / 30 Apr-2012	22011010 22011010 22011010 39233010 22011010 22011010 22011010 39233010 2523 00 00 39233010	AACCL0014CXD001 AACCL0014CXD001 AACCL0014CXD001 234465345 234465345 AFWDS4851AXD001 ADESR4033FXM001 AESR07485AXM002	10,000.00 Cr 1,18,002.00 Cr	48,160.00 Dr 11,520.00 Dr 8,000.00 Dr 18,000.00 Dr 9,360.00 Dr 3,276.00 Dr 300.00 Dr 19,200.00 Dr	172,960.00 Dr 184,480.00 Dr 2,10,480.00 Dr 2,10,480.00 Dr 2,10,480.00 Dr 2,139,840.00 Dr 2,139,840.00 Dr 2,157,096.00 Dr 2,157,096.00 Dr 2,157,096.00 Dr 2,152,296.00 Dr 1,58,294.00 Dr	2,360.04 Cr	963.20 Dr 230.40 Dr 160.00 Dr 360.00 Dr 873.60 Dr 66.52 Dr 6.00 Dr 384.00 Dr	3,459,20 Dr 3,849,60 Dr 4,209,60 Dr 4,209,60 Dr 4,396,80 Dr 5,270,40 Dr 5,320,40 Dr 5,341,92 Dr 5,725,92 Dr 3,365,88 Dr

Figure 5.10 PLA Register

## 5.5 Form ER 1

**Form ER 1** is a monthly return for production, removal of Goods, other relevant particulars and CENVAT Credit. All the Excise Manufacturing (Regular/Large Tax payer) Units should file returns in **Form ER 1**. You can generate **Form ER 1** in Tally.ERP 9. To view Form ER 1

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > Form ER 1

Press Backspace to select the Excise Unit and to set From Date and To Date to take the print of Form ER 1 for appropriate period

The Excise ER1 Print Configuration screen appears as shown:

	Printin	g	
Printer No. of Copies Print Language Method Page Range	: Snaglt 7 (Ne00:) : 1 : English : Neat Mode : All	Paper Type: (0.50" × 10.50 Print Area : (8.50" × 10.53 Print Area : (8.03" × 10.53	Letter ( <i>Printing Dimensions</i> ) ( <sup>*</sup> ) or (216 mm x 279 mm) ( <sup>*</sup> ) or (204 mm x 270 mm)
	<u>Report Tit</u> Form EF (with Print P) <i>Without Compan</i>	les 21 review) . Phone No.	
	Excise Unit From (blank for beginning) To (blank for end) Include Export/Exempt Quantity Include Export/Exempt Assessable Value Show Export and Captive Consumption	: Aqua Ltd., : 14-2012 : 30-4-2012 ? Yes ? Yes ? Yes 2 Yes	
	Show All items Place Date Assessee Name	7 res : Bangalore : 30.4-2012 : AQUA LTD	Print ?

Figure 5.11 Print Configuration



## The Print Preview of Form ER 1 appears as shown

Monthly return for production and removal of goods and other relevant particulars and CENVAT credit form E.R.1         OriginalDupit MM Y MM Y           Carge Taxpase Unit opted for (name of the city)*-           1. Registration number -:         AAPCL2149RXM001           2. Name of the Assesse -:         AAPCL2149RXM001         Account         Account           3. Details of the manufacture, dearance and duly payable.         Cosing         Assessable Va (Rs.)         (Rs.)           2.11010         Unit of Account         Account         Cleared         balance         Assessable Va (Rs.)           2.20101         Total         1.00,000         4.02,000         2.77.800         1.24.200         2.33.30           Duty         Notification availed         Serial number in Notification assessment number (f an in Notification assessment number (f an in Notification assessment number (f an in Solit Cavise Duty)         Augu106/12-13         9.360.00         Excess Augu106/12-13         1.07.360           Basic Excise Duty         Augu106/12-13         9.360.00         Excess Augu106/12-13         1.07.20         Secondary           Education Cess         Augu106/12-13         1.07.20         Secondary         2.036.80           Basic Excise Duty         Augu106/12-13         1.07.20         Secondary         2.036.80           Education Ces						A	NNEX	JRE-1	12						
From E.R-1         OriginalDupi           Idea rule 2 of the Central Excise Rules, 2002 and rule 9(7) of CENVAT Credit Rules, 2004           MM_Y           Return of excisable goods and availment of CENVAT credit for the Month         04 2           Large Taxage year Unit opted for (name of the dity)**         IAPCL2149RXM001           APCL2149RXM001           CertSH NO         CertSH NO <th cols<="" td=""><td>Mon</td><td>thly r</td><td>eturn for pro</td><td>luc</td><td>tion and rer</td><td>nova</td><td>l of goods</td><td>and ot</td><td>her releva</td><td>ant par</td><td>ticulars</td><td>and CENVAT</td><td>credit</td><td></td></th>	<td>Mon</td> <td>thly r</td> <td>eturn for pro</td> <td>luc</td> <td>tion and rer</td> <td>nova</td> <td>l of goods</td> <td>and ot</td> <td>her releva</td> <td>ant par</td> <td>ticulars</td> <td>and CENVAT</td> <td>credit</td> <td></td>	Mon	thly r	eturn for pro	luc	tion and rer	nova	l of goods	and ot	her releva	ant par	ticulars	and CENVAT	credit	
Instrument     Instrument     Instrument     Instrument       Return of excisable goods and availment of CENVAT credit for the Month     04     2       Large Taxpayer Unit opted for (name of the city)*-     1. Registration number -     Instrument       1. Registration number -     Instrument     Instrument     Instrument       2. Name of the Assessee -     Instrument     Instrument     Instrument       3. Details of the manufacture, clearance and duly payable:     Closing     Quantity     Closing     Assessable Va       (1)     (2)     (3)     (3A)     (4)     (5)     (5A)     (6)       223 00 00     Cerment     KG     1.00.000     2.07.800     1.24.200     2.33.30       Image: Duty     Notification     Serial number, and duly (adv)     gpecific)     Innumber (if an number (if an number (if an gecific))     Innumber (if an number (if an gecific))       Basic Excise Duty     (8)     (9)     (10)     (11)     (12)     (13)       Education Cess     Instrument (if an gecific))     9.360.00     Education Cess     Education Cess     Education Cess       Secondary     Image: Case Duty     Rate of 187.23     Image: Case Duty     Imagee: Case Duty     Imagee: Case Duty       Education Cess     Agua106/12-13     Imagee: Case Duty     Imagee: Case Duty     Imag							Form E	E.R1					Original/D	unlicato	
Duty         Nutlification         Second construction         Mill         Y           Large Tappare Unit opted for (name of the city)*-         I. Registration number -		IS	ee rule 12 of t	ne (	Central Excis	e Ru	les 2002	and ru	le 9(7) of		T Credi	t Rules 20041	Original/D	uplicate	
Iterum of excisable goods and availment of CENNAT creditfor the Month         04         2           Large Tarpayer Unit opted for (name of the city)*.         I. Registration number         I. R		10.											MM	YYYY	
Large Tappyer Unit opted for (name of the city)*-           I. Registration number :           CETSH NO.         Decription of Unit of Up analty:           CETSH NO.         Decription of Unit of Up analty:           Certify NO.         Decription of Unit of Up analty:         Cuantity         Cuantity         Closing Assessable Va           (2)         (3)         Closing Assessable Va           (2)         (3)         Closing Assessable Va           (2)         (3)         (2)         Closing Assessable Va           (2)         (2)         Closing Assessable Va           (2)         (2)         Closing Assessable Va           (2)         (2)         (2)         Closing Assessable Va         (2)         Closing Assessable Va           (2)         (2)         Closing Assessable Va         (2)         (2)         Closing Assessable Va         (2)         Closing Assessable Va         (2)         (2)         (	Return of excisable	goo	ds and availm	ent	of CENVAT	credi	it for the M	lonth					04	2012	
Duty         Notification         Generation of the sesses in the seseses in the sesses in the sesese	Large Taxpaver Uni	it opt	ed for (name	ofth	ne citv)*:-										
Duty         Duty         Classesse:         Call and the Assesse:           3. Details of the manufacture, dearance and duty payable:         Classessesses         Classessesses         Classessesses           (1)         (2)         (3)         (3A)         (4)         (5)         (6A)         (6)           2011010         Water         (1)         (2)         (3)         (3A)         (4)         (5)         (6A)         (6)           22011010         Water         (1)         (2)         (3)         (3A)         (4)         (5)         (6A)         (6)           22011010         Water         (1)         (2)         (3)         (2A)         (A)	1 Periotration pur	abor							CL 24.40D	VM004					
Duty         Notification         Grant and factor         Close of the period of the perid of the period of the perid t	I. Registration num	iber.	-					AAP	CL214JK	NINOU					
Description of Unit Manufacture, Description of Unit of Depring Dalance         Quantity cleared         Quantity cleared         Closing balance         Assessable Val(Rs.)           (1)         (2)         (3)         (3A)         (4)         (5)         (5A)         (6)           2523 00 00         Cement         KG         1.00.000         4.02.000         2.77.800         1.24.200         2.13.33           Total         1.00.000         4.02.000         2.97.800         1.24.200         2.13.33           Duty         Notification availed         Serial number fate of duty (adv)         Rate of duty (adv)         Basic Excise Duty         Provisional assessment fate of assessment fate	2. Name of the Ass	esse	e :-					Aqua	a Ltd.,						
CL ISH INC.         Deschiption of geodatic         Quality (2)         Clearing (3)         Clearing (3A)         Clearing (4)         Clearing (5)         Description (5A)         Assessable veo (Rs.)           2523 00 00         Cement         KG         1.00,000         20.000         80.000         2.80.00         (5A)         (6)           22011010         Water         L         1.00,000         4.02,000         2.97.800         1.24.200         23.93.30           Duty         Notification availed         Serial number in Notification         Serial number in Notification         Rate of duty (adv)         Rate of specific)         Duty Payable         Provisional number (if an number (if an address of the recipient unit number (if an number (if an number (if an number (if an number (if an number (if an address of the recipient unit number (if an number (if an address of the recipient unit number (if an number (if an number (if an number (if an address of the recipient unit number (if an number (if an address of the recipient unit number (if an number (if an number (if an number (if an number (if an address of the send	3. Details of the ma	anuta	cture, clearar	cea	and duty pay	able:	-	0	uontitu.	0	ntitu	Closing	Accession	Value	
geod         quanty         balance         charter         balance         balance <thbalance< th=""> <thbalance< th=""> <thbalan< td=""><td>CETSITINO.</td><td></td><td>avode</td><td></td><td>quantity</td><td>ba</td><td>lance</td><td>man</td><td>ufactur-</td><td>cle</td><td>ared</td><td>balance</td><td>(Rs)</td><td>value</td></thbalan<></thbalance<></thbalance<>	CETSITINO.		avode		quantity	ba	lance	man	ufactur-	cle	ared	balance	(Rs)	value	
(1)         (2)         (3)         (3A)         (4)         (5)         (5A)         (6)           2533 00 00         Cement         KG         1,00,000         2,00,000         80,000         2,00,000         2,00,200         2,77,800         1,24,200         2,1,3,30           Total         1,00,000         4,02,000         2,77,800         1,24,200         2,1,3,30           Duty         Notification availed         In Notification in Notification         Rate of duty (adv)         Quty Payable         Provisional assessment           Basic Excise Duty         (8)         (9)         (10)         (11)         2,03,680.00         Education Cess         4,073,661           Education Cess         Aqua106/12-13         9,360.00         Education Cess         9,360.00           Education Cess         EB/20/2012-23         20         8,000.00         Education Cess           Basic Excise Duty         Aqua106/12-13         93,66         93,66         93,66           Basic Excise Duty         Aqua106/12-13         93,60         93,66         93,66           Basic Excise Duty         EB/20/2012-23         20         80,000         Education Cess         80,000           Education Cess         EM/26/12-13         3,276,00         <			90000		quantity				ed	0.0		balance	(100.)		
2623 00 00         Cement         KG         1,00,000         20,000         2,07,800         2,40,00           22011010         Water         L         1,00,000         4,02,000         2,97,800         2,04,200         23,93,30           Duty         Notification availed         In Notification in Notification         Rate of duty (adv)         Quty (adv) (specific)         Duty Payable         Provisional assessment number (if and sessment           Basic Excise Duty         (3)         (9)         (10)         (11)         (12)         (13)           Education Cess         4,073,60         Sesondary         2,036,80         Education Cess         4,073,60           Basic Excise Duty         Aqua106/12-13         9,360,00         Education Cess         9,360         Education Cess           Basic Excise Duty         ED1/2012/12-23         20         8,000,00         Education Cess         8,000         Education Cess           Basic Excise Duty         ED1/2012/12-23         20         8,000         8,000         Education Cess         8,000         Education Cess         8,000         Education Cess         ED1/2012/12-23         20         8,000         Education Cess         4,161,000         Secondary         Education Cess         ED1/2012/12-23         20         8,000 <td>(1)</td> <td></td> <td>(2)</td> <td></td> <td>(3)</td> <td>(</td> <td>(3A)</td> <td></td> <td>(4)</td> <td>(</td> <td>5)</td> <td>(5A)</td> <td>(6)</td> <td></td>	(1)		(2)		(3)	(	(3A)		(4)	(	5)	(5A)	(6)		
22011010         Water         L         4.02,000         2.77,800         7.24,200         21,13,20           Total         Notification availed         Serial number         Rate of duty (adv)         Rate of duty ( specific)         Duty Payable assessment number (if an (7)         (8)         (9)         (10)         (11)         (12)         (13)           Basic Excise Duty         (8)         (9)         (10)         (11)         (12)         (13)           Basic Excise Duty         2,036,80.00         2,036,80.00         2,036,80         2,036,80         2,036,80           Education Cess         Aqua106/12-13         9,360.00         9,360.00         2,036,80         2,036,80           Education Cess         Aqua106/12-13         9,360.00         9,360.00         2,036,80         2,036,80           Education Cess         EB/20/2012-23         20         8,000.00         2,042,000         2,040	2523 00 00	Ce	ement	KG	6	1	1,00,000				20,000	80,000	2,80	,000.00	
Interview         Interview <thinterview< th=""> <thinterview< th=""> <thi< td=""><td>22011010</td><td>W</td><td>ater</td><td>L</td><td></td><td></td><td></td><td></td><td>4,02,000</td><td>2,</td><td>77,800</td><td>1,24,200</td><td>21,13</td><td>,300.00</td></thi<></thinterview<></thinterview<>	22011010	W	ater	L					4,02,000	2,	77,800	1,24,200	21,13	,300.00	
Duty         Notification availed         Serial number in Notification         Rate of duty (adv)         Rate of duty (adv)         Duty Payable         Provisional assessment umber (if an umber (if an aussessment)           Basic Excise Duty         (8)         (9)         (10)         (11)         (12)         (13)           Education Cess         2,036.800         2,036.800         2,036.800         2,036.800           Education Cess         9,360.001         187.20         Secondary         4,0407.60         Secondary           Education Cess         Aqua106/12-13         9,360.000         187.20         Secondary         8,000.00         Education Cess         160.00         Secondary         2,25,800.00         Education Cess         2,26.00         8,000.00         Education Cess         2,35,800.00         Education Cess         2,35,800.00         Education Cess         4,716.00         Secondary         2,358.00         Education Cess         4,716.00         Secondary		To	otal			1	1,00,000		4,02,000	2,	97,800	2,04,200	23,93	,300.00	
availed         in Notification         duty (adv)         gpecific)         assessment number (if an number (if an adverse)           Basic Excise Duty         Aqua106/12-13         4,073.60           Becondary         2,036.80           Education Cess         9,360.00           Education Cess         Aqua106/12-13           Basic Excise Duty         Aqua106/12-13           Basic Excise Duty         EBV20/2012-23           Basic Excise Duty         EBV20/2012-23           Basic Excise Duty         EBV20/2012-23           Basic Excise Duty         EBV20/2012-23           Basic Excise Duty         EMV20/2012-23           Basic Excise Duty         EMV46/12-13           Basic Excise Duty         EMV46/12-13           Basic Excise Duty         EMV46/12-13           Basic Excise Duty         2,356.00           Education Cess         EMV46/12-13           Basic Excise Duty         A/045/12-13	Duty		Notificatio	n	Serial nu	mbe	er Rat	e of	Rate	e of	Duty	Payable	Provision	nal	
Image: Construction         Image: Construction <thimage: cons<="" th="">         Image: Construction         &lt;</thimage:>			availed		in Notific	atio	n duty	(adv)	dut	y (		-	assessme	ent	
(7)         (8)         (9)         (10)         (11)         (12)         (13)           Basic Excise Duty         2,03,680.00         2,03,680.00         2,036.80         2,046.80         2,046.80         2,046.80									spec	ific)			number (if	any)	
LBasic Excise Duty       2,03,680,00         Education Cess       4,073,60         Basic Excise Duty       2,036,80         Education Cess       9,360,00         Education Cess       4,0106/12-13         Basic Excise Duty       4,0106/12-13         Education Cess       93,60         Education Cess       8,000,00         Education Cess       EB/20/2012-23         Basic Excise Duty       EB/20/2012-23         20       8,000,00         Education Cess       EB/20/2012-23         Basic Excise Duty       EB/20/2012-23         20       8,000,00         Education Cess       EB/20/2012-23         Basic Excise Duty       2,26         Education Cess       EX458/12-13         Basic Excise Duty       2,35,800,00         Education Cess       4,716,00         Secondary       2,358,00         Education Cess       4,716,00         Secondary       2,358,00         Education Cess       NA/045/12-13         Basic Excise Duty       1,36,00         Education Cess       NA/045/12-13         Basic Excise Duty       1,36,00         Education Cess       NA/045/12-13         Basic	(7)		(8)		(9)		(1	10)	(1	1)		(12)	(13)		
I: Colucation Cess         4,1/7.5 f0           Basic Excise Duty         Aqua106/12-13         9,360.00           Education Cess         Aqua106/12-13         93.60           Basic Excise Duty         Aqua106/12-13         93.60           Education Cess         Basic Excise Duty         EB/20/2012-23         20           Education Cess         EB/20/2012-23         20         80.00           Education Cess         EX458/12-13         3.276.00           Education Cess         EX458/12-13         32.76           Education Cess         EX458/12-13         32.76           Education Cess         EX458/12-13         32.76           Education Cess         2,35.800.00         Education Cess           Basic Excise Duty         A/045/12-13         43.680.00           Education Cess         NA/045/12-13         43.680.00           Education Cess         NA/045/12-13         43.680.00           Education Cess         NA/045/12-13         43.680           4. Clearance details	Basic Excise Duty	y					_					2,03,680.00			
Determinary       2,03.80         Basic Excise Duty       Aqua106/12-13         Basic Excise Duty       Aqua106/12-13         Basic Excise Duty       EN20/2012-23         Basic Excise Duty       EX458/12-13         Basic Excise Duty       EX458/12-13         Basic Excise Duty       EX458/12-13         Basic Excise Duty       2,35,800.00         Education Cess       EX458/12-13         Basic Excise Duty       2,35,800.00         Education Cess       4,716.00         Secondary       2,358.00         Education Cess       HA/045/12-13         Basic Excise Duty       NA/045/12-13         Certance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 1288*.	Education Cess											4,0/3.60			
Landbox         Aqua106/12-13         9,360.00           Education Cess         Aqua106/12-13         187.20           Secondary         Aqua106/12-13         187.20           Basic Excise Duty         EB/20/2012-23         20         8.000.00           Education Cess         EB/20/2012-23         20         8.000.00           Education Cess         EB/20/2012-23         20         80.00           Education Cess         EB/20/2012-23         20         80.00           Education Cess         EB/20/2012-23         20         80.00           Education Cess         EX458/12-13         3.276.00         Education Cess           Basic Excise Duty         EX458/12-13         65.52         Secondary           Education Cess         EX458/12-13         32.76         Secondary           Education Cess         EX458/12-13         47.16.00         Secondary           Education Cess         Lint Cess         4.716.00         Secondary           Education Cess         NA/045/12-13         43.60.00         Education Cess           Basic Excise Duty         NA/045/12-13         Unit of Quantity         Quantity Ces           Cataration Cess         NA/045/12-13         436.80         Secondary         L/Clearance det	Secondary Education Case											2,036.80			
Education Cess       Aqua106/12-13       187.20         Secondary       Aqua106/12-13       93.60         Education Cess       Basic Excise Duty       E0/20/2012-23       20       80.000         Education Cess       EB/20/2012-23       20       80.00       160.00         Secondary       EB/20/2012-23       20       80.00       160.00         Education Cess       EB/20/2012-23       20       80.00       160.00         Education Cess       EB/20/2012-23       20       80.00       160.00         Education Cess       ES/20/2012-23       20       80.00       160.00         Education Cess       EX/458/12-13       3.276.00       160.00       160.00         Education Cess       EX/458/12-13       32.76       160.00       160.00         Education Cess       Image: Excise Duty       2.358.00       160.00       160.00         Education Cess       NA/045/12-13       43.680.00       160.00       <	Basic Excise Duty	, ,	Aqua106/12-1	3								9 360 00			
Secondary       Aqua 106/12-13       93.60         Basic Excise Duty       EB/20/2012-23       20       80.00         Education Cess       EB/20/2012-23       20       160.00         Secondary       EB/20/2012-23       20       80.00         Education Cess       EB/20/2012-23       20       80.00         Education Cess       EB/20/2012-23       20       80.00         Education Cess       EX458/12-13       3.276         Education Cess       EX458/12-13       32.76         Education Cess       EX458/12-13       32.76         Education Cess       A/16.00       Secondary         Education Cess       4.716.00       Secondary         Education Cess       4.716.00       Secondary         Education Cess       4.716.00       Secondary         Basic Excise Duty       NA/045/12-13       873.60         Education Cess       NA/045/12-13       873.60         Education Cess       Intermediate goods without payment of duty under sub-rule (1) of rule 12BB*         Registration       Name and address of the recipient unit transfer of intermediate goods sectived from other premises under sub-rule (1) of rule 12BB*         Registration       Name and address of the recipient not address of the recipient nof address of the recip	Education Cess	- 1	Agua106/12-1	3	1							187.20			
Education Cess       EB/20/2012-23       20       8,000.00         Education Cess       EB/20/2012-23       20       80.00         Secondary       EB/20/2012-23       20       80.00         Education Cess       EX458/12-13       3,276.00         Education Cess       EX458/12-13       65.52         Secondary       EX458/12-13       32.76         Education Cess       4,716.00       Secondary         Education Cess       4,716.00       Secondary         Education Cess       4,716.00       Secondary         Education Cess       4,716.00       Secondary         Education Cess       NA/045/12-13       43.680.00         Education Cess       NA/045/12-13       43.680         Education Cess       Image: CETSH NO       Description of goods sent       Unit of Quantity         Registration       Name and number of the recipient premises       CETSH NO       Description of goods sent       Unit of Quantity         Quantity rece       (1)	Secondary	- i	Agua106/12-1	3								93.60			
Basic Excise Duty         EBI/20/2012-23         20         8,000.00           Education Cess         EBI/20/2012-23         20         160.00           Secondary         EBI/20/2012-23         20         80.00           Education Cess         EBI/20/2012-23         20         80.00           Education Cess         EX/458/12-13         3,276.00           Education Cess         EX/458/12-13         32.76           Secondary         EX/458/12-13         32.76           Education Cess         EX/458/12-13         32.76           Basic Excise Duty         2,35,800.00         Education Cess           Basic Excise Duty         2,358.00         Education Cess           Basic Excise Duty         NA/045/12-13         43,680.00           Education Cess         NA/045/12-13         873.60           Secondary         NA/045/12-13         873.60           Secondary         NA/045/12-13         873.60           Secondary         NA/045/12-13         873.60           Catarance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-           Registration         Name and address of the recipient premises under sub-rule (1) of rule 12BB*:-           Registration         Name and cetrely NA	Education Cess														
Education Cess         EBI/20/2012-23         20         160.00           Secondary         EB/20/2012-23         20         80.00           Basic Excise Duty         EX/458/12-13         3,276.00           Education Cess         EX/458/12-13         3,276.00           Education Cess         EX/458/12-13         3,276.00           Education Cess         EX/458/12-13         32.76           Education Cess         EX/458/12-13         32.76           Education Cess         2,35,800.00         2,358.00           Education Cess         2,358.00         2,358.00           Education Cess         2,358.00         2,358.00           Education Cess         2,358.00         2,358.00           Education Cess         A/045/12-13         873.60           Secondary         436.80         2,358.00           Education Cess         NA/045/12-13         436.80           Education Cess         NA/045/12-13         436.80           Education Cess         10.10 full address of the recipient unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-           Registration Name and cets of the recipient premises under sub-rule (1) of rule 12BB*:-         CETSH NO           Inscredit premises         (3)         (4)	Basic Excise Duty	y E	EB\20\2012-2	3	20							8,000.00			
Secondary Education Cess         EB\20\2012-23         20         80.00           Basic Excise Duty Education Cess         EX\458\12-13         3.276.00           Education Cess         EX\458\12-13         65.52           Secondary Education Cess         EX\458\12-13         32.76           Basic Excise Duty         2,35.800.00         Education Cess           Basic Excise Duty         2,35.800.00         Education Cess           Basic Excise Duty         2,35.800.00         Education Cess           Basic Excise Duty         NA/045/12-13         43,680.00           Education Cess         NA/045/12-13         873.60           Secondary         A.Cearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*           Registration number of the recipient unit premises         CETSH NO         Description of goods sent         Unit of Quantity         Quantity clea           1         (2)         (3)         (4)         (5)         (6)           5. Receipt details of intermediate goods:-         CETSH NO         Description of goods received         Unit of Quantity         Quantity rece           1         (2)         (3)         (4)         (5)         (6)         (6)           5. Receipt details of intermediate goods:-	Education Cess	E	EB\20\2012-2	3	20							160.00			
Education Cess	Secondary	E	EB\20\2012-2	3	20							80.00			
Basic Excise Duty       EX458/12-13       3,276.00         Education Cess       EX458/12-13       65.52         Secondary       EX458/12-13       32.76         Education Cess       32.76       2,35,800.00         Education Cess       4,716.00       2,358.00         Basic Excise Duty       2,358.00       4,716.00         Education Cess       4,716.00       2,358.00         Education Cess       4,716.00       2,358.00         Education Cess       860.00       2,358.00         Education Cess       NA/045/12-13       43.680.00         Education Cess       NA/045/12-13       873.60         Secondary       Education Cess       436.80         Education Cess       NA/045/12-13       436.80         Education Cess       NA/045/12-13       Unit of Quantity         Registration       Name and       CETSH NO       Description of goods sent       Unit of Quantity         (1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration       Name and         number of sender premises       (3)       (4)       (5)       (6)         (1) <td>Education Cess</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td>0.070.00</td> <td></td> <td></td>	Education Cess						_					0.070.00			
Education Cess       EX436/12-13       65.52         Secondary       EX456/12-13       32.76         Education Cess       2,35,800.00         Education Cess       4,716.00         Secondary       2,358.00         Education Cess       4,716.00         Secondary       2,358.00         Education Cess       4,716.00         Secondary       2,358.00         Education Cess       43,680.00         Education Cess       NA/045/12-13         Basic Excise Duty       NA/045/12-13         Education Cess       NA/045/12-13         Secondary       NA/045/12-13         Education Cess       NA/045/12-13         A. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-         Registration number of the recipient premises       CETSH NO       Description of goods sent       Unit of Quantity       Quantity clea         (1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration       Name and       CETSH NO       Description of goods received       Unit of Quantity       Quantity rece         (1)       (2)       (3)	Basic Excise Duty	y l	=X\458\12-13									3,276.00			
Secondary       EX456(12-13)       32.76         Education Cess       2,35,800.00         Education Cess       4,716.00         Secondary       2,358.00         Education Cess       4,716.00         Basic Excise Duty       2,358.00         Education Cess       43,680.00         Education Cess       NA/045/12-13         Basic Excise Duty       NA/045/12-13         Education Cess       NA/045/12-13         Secondary       NA/045/12-13         Education Cess       436.80         Intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-         Registration number of saddress of the sender premises	Education Cess		=X\458\12-13				_					65.52			
Basic Excise Duty       2,35,800.00         Education Cess       4,716.00         Secondary       2,358.00         Education Cess       2,358.00         Basic Excise Duty       NA/045/12-13         Basic Excise Duty       NA/045/12-13         Basic Excise Duty       NA/045/12-13         Education Cess       NA/045/12-13         Secondary       NA/045/12-13         Education Cess       436.80         Education Cess       Value         4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12B8*:-         Registration number of the recipient premises       CETSH NO         Description of goods sent       Unit of Quantity         Quantity clea       CETSH NO         Secorption of goods sent       Unit of Quantity         Quantity clea       CETSH NO         Secorption of goods received from other premises under sub-rule (1) of rule 12B8*:-         Registration number of address of the sender premises       CETSH NO         Secorption of goods received       Unit of Quantity         Quantity rece       (3)       (4)         (1)       (2)       (3)       (4)         (1)       (2)       (3)       (4)         (	Education Case	1	2//450/12-15									32.70			
Education Cess       4,716.00         Secondary       2,358.00         Basic Excise Duty       NA/045/12-13         Basic Excise Duty       NA/045/12-13         Education Cess       873.60         Secondary       873.60         Education Cess       NA/045/12-13         Education Cess       NA/045/12-13         Secondary       NA/045/12-13         Education Cess       436.80         4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12B8*:-         Registration number of the recipient premises       (1)         (1)       (2)         (3)       (4)         (4)       (5)         (6)       6.         Secoid soft the recipient premises sender premises under sub-rule (1) of rule 12B8*:-         Registration number of address of the sender premises sender sub-rule (1) of rule 12B8*:-         Registration number of address of the sender premises (1)       CETSH NO         Description of goods received       Unit of Quantity         (1)       (2)       (3)       (4)         (1)       (2)       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       Educatin duty paid       (5) <t< td=""><td>Basic Excise Duty</td><td>/</td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td>2 35 800 00</td><td></td><td></td></t<>	Basic Excise Duty	/					-					2 35 800 00			
Secondary       2,358.00         Basic Excise Duty       NA/045/12-13         Basic Excise Duty       NA/045/12-13         Education Cess       NA/045/12-13         Secondary       NA/045/12-13         Education Cess       NA/045/12-13         Secondary       NA/045/12-13         Education Cess       436.80         4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-         Registration number of the recipient premises       0         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)       (3)         (1)       (2)	Education Cess	-										4,716.00			
Education Cess       Addesse         Basic Excise Duty       NA/045/12-13         Education Cess       NA/045/12-13         Education Cess       NA/045/12-13         Secondary       NA/045/12-13         Education Cess       436.80         4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-         Registration number of the recipient premises       CETSH NO         1       (2)       (3)         (1)       (2)       (3)         (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration address of the sender premises         (1)       (2)       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       0       0       0       0       0         0. Duty Code       Credit Account (Rs.)       Challan       BSR code       Total duty paid +3)	Secondary											2,358.00			
Basic Excise Duty       NA/045/12-13       43,680.00         Education Cess       NA/045/12-13       873.60         Secondary       NA/045/12-13       436.80         Education Cess       NA/045/12-13       436.80         4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12B8*:-       Quantity clea         Registration number of the recipient unit premises       0       CETSH NO       Description of goods sent       Unit of Quantity       Quantity clea         (1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12B8*:-       Registration address of the clear and clear address of the sender premises sender premises       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       0       Ceredit Account (Rs.)       Challan       BSR code       Total duty paid +3)	Education Cess														
Education Cess       NA/045/12-13       873.60         Secondary       NA/045/12-13       436.80         Education Cess       436.80         4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-       Quantity clea         Registration number of the recipient unit premises       Name and cetsils of intermediate goods sent       Unit of Quantity       Quantity clea         (1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration       Name and cetTSH NO       Description of goods received (1) of rule 12BB*:-         Registration number of sedare so of the sender premises under sub-rule (1) of rule 12BB*:-       Quantity received (1) of rule 12BB*:-         Registration number of sedare so of the sender premises (1)       (2)       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       0       (4)       (5)       (6)       (6)       (6)         Duty Code       Credit Account (Rs.)       Carcent (Rs.)       Challan       BSR code       Total duty paid +3)	Basic Excise Duty	y I	NA/045/12-13									43,680.00			
Secondary Education Cess       NA/045/12-13       436.80         4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-       Quantity clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-         Registration number of the recipient unit premises       Name and address of the premises       CETSH NO       Description of goods sent       Unit of Quantity       Quantity clear         1       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration       Name and address of the       CETSH NO       Description of goods received       Unit of Quantity       Quantity received         Number of sender premises       Name and (1)       (2)       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       (3)       (4)       (5)       (6)       (6)         Duty Code       Credit Account (Rs.)       Cacount (Rs.)       Challan       BSR code       Total duty paid +3)	Education Cess	1	VA/045/12-13				_					873.60			
4. Clearance details of inter unit transfer of intermediate goods without payment of duty under sub-rule (1) of rule 12BB*:-         Registration number of the recipient premises       0         (1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration       Name and       CETSH NO       Description of goods sent       Unit of Quantity       Quantity clear         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration       Name and       CETSH NO       Description of goods received (1) of rule 12BB*:-         Registration number of sender premises       sender premises       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         sender premises       sender premises       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       Excount       Challan       BSR code       Total duty paid (1)         Uty Code       Credit Account       Cacount       Challan       BSR code       Total duty paid (1)	Secondary		VA/045/12-13									436.80			
Registration number of the recipient unit premises       Name and (2)       CETSH NO       Description of goods sent       Unit of Quantity       Quantity clear Quantity clear (1)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       (1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration address of the sender premises       CETSH NO       Description of goods received       Unit of Quantity       Quantity received         (1)       (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       Duty Code       Credit Account (Rs.)       Challan       BSR code       Total duty paid +3)	Clearance detail	s of it	nter unit trans	or	of intermodi	ate c	oode with	outnow	ment of de	the unit	ar cub	rule (1) of rule	1288*		
Insume of the recipient unit     address of the recipient premises     CLICHTHO     Description of goods bonk     of address of the recipient premises       (1)     (2)     (3)     (4)     (5)     (6)       5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-     Registration     Name and address of the sender premises     CETSH NO     Description of goods received     Unit of Quantity     Quantity received       1     (2)     (3)     (4)     (5)     (6)       6. Details of duty paid on excisable goods:-     0     Credit Account (Rs.)     Challan     BSR code     Total duty paid +3)	Registration	N	ame and		CETSH NO	ale y	Desc	ription	of goods	sent		nit of Quantity	Quantity (	leared	
recipient unit     recipient premises     (3)     (4)     (5)     (6)       5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-       Registration number of sender premises     Name and address of the sender premises     CETSH NO     Description of goods received     Unit of Quantity     Quantity rece       (1)     (2)     (3)     (4)     (5)     (6)       6. Details of duty paid on excisable goods:-       Duty Code     Credit Account (Rs.)     Carcent Current (Rs.)     Challan     BSR code +3)     Total duty paid +3)	number of the	add	lress of the		22.01110		0000					or addantity			
(1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12B8*:-         Registration number of address of the sender premises       Name and cETSH NO       Description of goods received       Unit of Quantity       Quantity received         (1)       (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         (1)       (2)       (3)       (4)       (5)       (6)         (2)       (3)       (4)       (5)       (6)       (6)         (2)       (3)       (4)       (5)       (7)       (7)         (3)       (4)       (5)       (7)	recipient unit	r	recipient												
(1)       (2)       (3)       (4)       (5)       (6)         5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12B8*:-       Image: Cerceived address of the sender premises       Image: Cerceived address of the sender premises <t< td=""><td></td><td>F</td><td>premises</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		F	premises												
5. Receipt details of intermediate goods received from other premises under sub-rule (1) of rule 12BB*:-         Registration number of sender premises       Name and address of the sender premises       CETSH NO       Description of goods received       Unit of Quantity       Quantity received         (1)       (2)       (3)       (4)       (5)       (6)         6. Details of duty paid on excisable goods:-       Duty Code       Credit Account (Rs.)       Carrent (Rs.)       Challan       BSR code       Total duty paid +3)	(1)		(2)		(3)			(	4)			(5)	(6)		
D. Receipt detains of intermediate goods received from other premises under sub-rule (1) of rule 1286*:-         Registration number of sender premises (1)       Name and address of the sender premises (2)       CETSH NO (3)       Description of goods received (4)       Unit of Quantity (5)       Quantity received (6)         6. Details of duty paid on excisable goods:-         Duty Code       Credit Account (Rs.)       Account Current (Rs.)       Challan       BSR code (7)       Total duty paid (7)	E Dessirt data?	61-4	read distant		reacher of fr					la (d)	6 mil - 12				
Instruction     Number of address of the sender premises     CLISTING     Description of goods received     Onit of quantity     Quantity       (1)     (2)     (3)     (4)     (5)     (6)       6. Details of duty paid on excisable goods:-     Duty Code     Credit Account (Rs.)     Account Current (Rs.)     Challan     BSR code     Total duty paid +3)	Degistration	ULINTE N	ame and	uS		ה טנוו ר	Deport	es und	er sub-ru		11/12/12	nit of Quantity	( Quantity -	acoivad	
sender premises (1)     (2)     (3)     (4)     (5)     (6)       6. Details of duty paid on excisable goods:-     Duty Code     Credit Account (Rs.)     Account Current (Rs.)     Challan     BSR code     Total duty paid +3)	number of	vi bhe	ress of the		OLI SH N	1	Descrip	Alon 0	yoous re	ceived		inc or quantity		sceived	
(1)     (2)     (3)     (4)     (5)     (6)       6. Details of duty paid on excisable goods:-       Duty Code     Credit Account (Rs.)     Account Current (Rs.)     Challan     BSR code     Total duty paid +3)	sender premises	send	der premises												
6. Details of duty paid on excisable goods:- Duty Code Credit Account Account Challan BSR code Total duty paid (Rs.) Current (Rs.) +3)	(1)		(2)		(3)			(	4)			(5)	(6)		
6. Details of duty paid on excisable goods:-           Duty Code         Credit Account (Rs.)         Account Current (Rs.)         Challan         BSR code +3)         Total duty paid +3)															
Duty Code         Credit Account (Rs.)         Account Current (Rs.)         Challan         BSR code         Total duty pair +3)	6. Details of duty pa	aid o	n excisable g	od	S:-										
(Rs.) Current (Rs.) +3)	Duty Code	(	Credit Accou	nt	Account			Challar	ı			BSR code	Total duty	paid (2	
			(Rs.)		Current (Rs	s.)							+3)	· ` `	
No. Date							No.		Date						
(1) (2) (3) (4A) (4B) (5) (6)	(1)		(2)		(3)		(4A)		(4B)			(5)	(6)		
Basic Excise Duty 1,18,002.00 64,800.00 587964 27-Apr-2012 0078528 1,82,80	Basic Excise Duty	V	1,18,002.	)0	64,800	.00 5	587964	27	7-Apr-2012		0	078528	1,82	,802.00	
Education Cess 2,360.04 2,36	Education Cess		2,360.	)4		-+							2	,360.04	
Secondary Education Cess   1,180.02    1,18	Secondary Education (	Jess	1,180.	JZ									1	,180.02	

Figure 5.12 Form ER 1– Page 1



7. Ab	stract of AC	CCOUNT-C	URRENT (C	ash payn	nent):-						]
			Si	immary j	particulars					Amount in	Rs.
_				(1	)					(2)	
Oper	ning Balan	ce				<i>r</i>					40.000.00
Add:	TR-6/GAF	R-/ Challan	payments	made in	the month	(in aggregate	)				10,000.00
Add*	': Adjustm 3 (in case	ent of the e of LT)	excess duty	paid du	ring previou	s period unde	er sub-rule(	2) of rule			
Total	l amount a	vailable									10,000.00
Less	: Utilizatio	n towards	Payment of	h [vide			64,800.00				
Deta	ils furnishe	ed under co									
Less: Utilization towards Other Payments made during the month [vide Details furnished											
Less: Utilization towards Other Payments made during the month [vide Details furnished under SI.No. (9) of the Return]											
Clos	ing balanc	e									(-)54,800.00
8. De	tails of CE	NVAT credi	t taken and i	utilised:-							
SI.	Details of	CENVAT (	AED (TTA)	NCCD (	ADE levied	Additional	Education	Secondary	Service	Education	Secondary
No.	credit	Rs.)	(Rs.)	Rs.)	under	duty of cus	Cess on	and Higher	Tax (Rs.)	Cess on	and
					clause 85	-toms levied	excisable	Education		taxable	Higher
					of Finance	under	goods (	Cess on		services (	Education
					Act, 2005 (	section 3 (5)	Rs.)	Excisable		Rs.)	Cess on
					RS.)	of the		goods (Rs.			taxable
						Customs		)			services (
						1075					RS.)
	(1)	(2)	(2)	(4)	(5)	(6)	(7)	(0)	(0)	(10)	(11)
1	Opening	(2) 57 300 00	(3)	(4)	(3)	(0)	1 1/6 00	573.00	(3)	(10)	(11)
1.	balance	57,500.00					1,140.00	575.00			
2	Credit	81,750.00					1,635.00	817.50			
	taken on										
	inputs on										
	invoices										
	issued by										
	manufac-										
	turers	0.050.00					50.04	00.50			
3	Credit tokon on	2,952.00					59.04	29.52			
	inpute on										
	invoices										
	issued by										
	Ist or lind										
	stage										
	dealers										
4	Credit										
1	taken on										
1	imported										
-	inputs	0.000.00					400.00				
5	Credit	6,000.00					120.00	60.00			
1	caken on										
	capital goods on										
	invoices										
1	issued by										
1	manufac-										
1	turers or										
1	by lst or										
	lind stage										
	dealers										

Figure 5.13 Form ER 1 – Page 2



	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
6	Credit taken on										
	imported										
	capital goods										
7	Credit taken on										
	input services										
8	Credit taken										
	transfer of										
	credit by a										
	large taxpaver										
9	Credit taken										
	under sub-rule										
	(2) of rule										
	12BB of										
	Central Excise										
	Rules, 2002*										
10	Total credit	1,48,002.00					2,960.04	1,480.02			
L	available										
11	Credit utilised	1,48,002.00					2,960.04	1,480.02			
	for payment of										
12	Credit utilised										
12	when inputs or										
	capital goods										
	are removed										
	as such										
13	Credit utilised										
	for payment of										
	amount in										
	terms of Rule										
	6 of CENVAT										
	Credit Rules,										
14	Credit utilised										
1 17	for other										
	payment										
15	Credit utilised										
	for payment of										
	tax on services										
16	Credit utilised										
	towards inter										
	unit transfer of										
	credit by a										
47	large taxpayer*										
1/	Closing										
1	parance										I I

Figure 5.14 Form ER 1 – Page 3



9. Details of other	payments mad	e:-				-	
Payments	Amount	paid (Rs.)	Chal	lan	BSR code	Source of	locument
	Account	Credit	No.	Date		No.	date
	current	Account					
(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5B)
Arrears of duty							
under rule 8							
Other arrears of							
duty							
Interest payment							
under rule 8							
Other interest							
payments							
Misc. payments							
[Total]							
(a) I hereby (	declare that th	e information giv	en in this return	is true, correct	and complete in every	respect and	that I am
<ul> <li>(a) I hereby authorise</li> <li>(b) During th</li> <li>(c) During th</li> <li>(d) During th</li> <li>and trans</li> </ul>	declare that th d to sign on b e month, total e month, invoid e month, trans fer challan und	e information giv ehalf of the asse Rs. 10,000.00 v ces bearing SI.N fer challans und der rule 12A of t	ven in this return essee. was deposited vid lo. <b>Aqua/101/12</b> der rule 12BB of t he CENVAT Cre	is true, correct de TR-6 Challan <b>13 to Aqua/113</b> / the Central Exci dit Rules, 2004	and complete in every s (copies enclosed). <b>12-13 of Aqua/Rule 11</b> ise Rules, 2002 beari bearing S.Noto	/Book 1/12-13 ing S.No owere i	that I am were issued. to ssued.*
<ul> <li>(a) I hereby of authorise</li> <li>(b) During th</li> <li>(c) During th</li> <li>(d) During th</li> <li>and trans</li> </ul> Place : Bang Date : *Applicable only for Large Taxpayer.	declare that th d to sign on b e month, total e month, invoi e month, trans fer challan und galore or large taxpay	e information giv ehalf of the asse Rs. 10,000.00 v ces bearing SI.N sfer challans und der rule 12A of t	ven in this return essee. was deposited vid lo. <b>Aqua/101/12</b> der rule 12BB of t he CENVAT Cre er Rule 2(ea) of t	is true, correct de TR-6 Challan <b>13 to Aqua/113/</b> the Central Exci dit Rules, 2004 the Central Exc	and complete in every s (copies enclosed). <b>12-13 of Aqua/Rule 11</b> ise Rules, 2002 beari bearing S.Noto ise Rule,2002 and wh	/Book 1/12-13 ing S.No owere i (Authoris o has opted t	that I am were issued. to, ssued.* sed signatory) o operate as
<ul> <li>(a) I hereby (authorise</li> <li>(b) During th</li> <li>(c) During th</li> <li>(d) During th</li> <li>and trans</li> </ul> Place : Bang Date : *Applicable only for Large Taxpayer.	declare that th d to sign on b e month, total e month, invoid e month, trans fer challan und galore or large taxpay	e information giv ehalf of the asse Rs. 10,000.00 v ces bearing SI.N sfer challans und der rule 12A of t	ven in this return essee. vas deposited vio lo. <b>Aqua/101/12</b> - der rule 12BB of the CENVAT Cre er Rule 2(ea) of the <b>ACKNOWLE</b>	is true, correct de TR-6 Challan <b>13 to Aqua/113/</b> the Central Exci dit Rules, 2004 the Central Exc EDGMENT	and complete in every s (copies enclosed). <b>12-13 of Aqua/Rule 11</b> ise Rules, 2002 beari bearing S.Not ise Rule,2002 and wh	/ respect and /Book 1/12-13 ing S.No owere i owere i (Authoris	that I am were issued. to, ssued.* sed signatory; o operate as
<ul> <li>(a) I hereby of authorise</li> <li>(b) During th</li> <li>(c) During th</li> <li>(d) During th</li> <li>and trans</li> </ul> Place : Bang Date : *Applicable only for Large Taxpayer.	declare that th d to sign on b e month, total e month, invoid e month, trans fer challan und galore or large taxpay	e information giv ehalf of the asse Rs. 10,000.00 v ces bearing SI.N sfer challans und der rule 12A of t	ven in this return essee. vas deposited vio lo. <b>Aqua/101/12</b> - der rule 12BB of the CENVAT Cre er Rule 2(ea) of the <b>ACKNOWLE</b>	is true, correct de TR-6 Challan <b>13 to Aqua/113/</b> the Central Exci dit Rules, 2004 the Central Exc EDGMENT	and complete in every s (copies enclosed). <b>12-13 of Aqua/Rule 11</b> ise Rules, 2002 beari bearing S.Not ise Rule,2002 and wh	v respect and /Book 1/12-13 ing S.No owere i (Authoris o has opted t	that I am were issued. to, ssued.* sed signatory) o operate as MM YYYY
(a) I hereby ( authorise (b) During th (c) During th (d) During th and trans Place : Bang Date : *Applicable only fo Large Taxpayer.	declare that th d to sign on b e month, total e month, invoid e month, trans fer challan und galore or large taxpay	e information giv ehalf of the asse Rs. 10,000.00 '' ces bearing SI.N fer challans und der rule 12A of t rule 12A of t	ven in this return ssee. vas deposited vio lo. Aqua/101/12 fer rule 12BB of the CENVAT Cre er Rule 2(ea) of the ACKNOWLE AT credit for the m	is true, correct de TR-6 Challan 13 to Aqua/113/ the Central Exc dit Rules, 2004 the Central Exc EDGMENT	and complete in every s (copies enclosed). <b>12·13 of Aqua/Rule 11</b> ise Rules, 2002 beari bearing S.Not ise Rule,2002 and wh	v respect and /Book 1/12-13 ing S.No owere i (Authoris o has opted t	that I am were issued. ssued.* sed signatory) o operate as <u>MM YYYY</u> 04 2012
(a) I hereby of authorise (b) During th (c) During th (d) During th and trans Place : Bang Date : *Applicable only fo Large Taxpayer.	declare that th d to sign on b e month, total e month, invoid e month, trans ifer challan und galore or large taxpay	e information giv ehalf of the asse Rs. 10,000.00 v ces bearing SI.N fer challans und der rule 12A of t rule 12A of t	ven in this return ssee. vas deposited vid lo. <b>Aqua/101/12</b> ter rule 12BB of the the CENVAT Cre er Rule 2(ea) of the <b>ACKNOWLE</b> AT credit for the m	is true, correct de TR-6 Challan 13 to Aqua/113/ the Central Exci dit Rules, 2004 the Central Exc EDGMENT	and complete in every s (copies enclosed). <b>12-13 of Aqua/Rule 11</b> ise Rules, 2002 beari bearing S.Noto	/ respect and /Book 1/12-13 ing S.No owere i (Authoris o has opted t	that I am were issued. ssued.* ssued.* o operate as <u>MM YYYY</u> 04 2012 MM YYYY

Figure 5.15 Form ER 1 – Page 4



## 5.6 Form ER 5

**Form ER - 5** is an annual return of information relating to Principal Inputs (Quantity) used in the manufacture of Finished Goods. Form ER – 5 can be generated from Tally.ERP 9

### To view Form ER – 5

# Go to Gateway of Tally > Display >Statutory Reports> Excise Reports> Manufacturer> Form ER 5

In Print Report screen

- Excise Unit: In this field select the appropriate Excise Unit for which you want to generate form ER 5
- **From** and **To**: In this field specify the relevant period for which the form to be generated.
- Specify Place, Date and Assessee Name

		Printing		
Printer No. of Copies	: Snaglt 7 (Ne00:) : 1		Paper Type :	Letter
Print Language Method Page Range	: English : Neat Mode : All		( Paper Size : (8.50" x 10.98 Print Area : (8.03" x 10.63	") or (216 mm x 279 mm) ") or (204 mm x 270 mm)
		Report Titles		
		Form ER 5		
		(with Print Preview) Without Company Phone No.		
	Excise Unit	: Aqua I	Ltd.,	
	From (blank for beginnin To (blank for end) Place Date Assessee Name	ng) : 1.4-20 : 30.4-20 : Banga : 30.4-20 : 30.4-20 : A0.UA	112 112 Iore 112 I TD	Print ?
	Assessee Name	: AQUA	LID	Yes or No

Figure 5.16 Report Configuration Screen



## The Print Preview of Form ER 5 is displayed as shown:

		[Sub-rule	(1) of rule 9/	RIVIER - 5 A of CENVAT Credit Rules,	2004]		
1. Nam	e of the Manufacturer	: Aqu	aLtd.				
	nased Registration Num	her (AAE	271 21/19P3A	/001			
2.17 <b>4</b> 41 2. Annua	ul Deelentier			1001			
5. Annu	la Leciaration						
(I) Ne	wDeclaration		:				
(ii) An	nendments to declaratio	n alreadyfiled	:				
(Plea	se tick the appropriate	bax)					
4. Deda	aration for the Financial \	Year : <b>201</b>	2				
9r.No.	Description of Principal Inputs	Central Excise Tariff	Quantity Code	Description of finished goods in which	Central Excise Tariff	Quantity Code	Quantity of Principal inp/
		Sub-Heading		principal input	Sub-Heading		mentioned in
		No. of		mentioned in column	No.of		column (2)
		innupai		(Z) is used	nnisnea aoode		in the
		mpats			goods		manufacture
							unit quantity
							finished good
							mentioned in
(4)	(2)	(2)	(4)	(5)	(6)	(7)	<u> column (5)</u>
1	(2) Bottle Cans	39235010	KG (4)	(3)	(0)	(0	(0)
		00200010		AquaPure 1 Ltr	22011010	L	2.60.0
				AquaSure	22011010	L	60,0
2	Low Density Polyethylene	39011010	KG				
				AquaMini 200ml	22011010	L	10,0
3	Natural Water	22011010	L				
				AquaPure 1 Ltr	22011010		2,60,0
				Aqualvini 200m Aqualving 201	22011010		1 20.0
				Aquaning 201 AquaEase-201	22011010	1	1,20,0
				AquaSure	22011010	L	60.0
4	PETBottles - 1Ltr	39233010	КG				
				AquaPure 1 Ltr	22011010	L	2,60,0
				AquaSure	22011010	L	60,0
5	Water Container - 20Lts	39233010	KG	A	00011010		
				Aquaking 20L	22011010		6,0
	1	1		Aquabase-ZUL	22011010		լ 1,ն

5. (i) I/Vé AGUALTD hereby declare that the information given above is true, correct and complete in every respect to the best of my/our knowledge and belief.

(ii) IAVe/am/are authorized to sign this return.

(Name in capital letters and Signature of the Authorized Signatory)

Place : Bangalore Date : **30-Apr-2012** 

Figure 5.17 Print Preview of Form ER 5



## 5.7 Form ER 6

**Form ER 6** is an **monthly** return of information relating to Principal Inputs used in the manufacture of Finished Goods. This Return contains the details of Opening balance, Receipts and consumption of Principal inputs and quantity of finished goods manufactured.

To view the Form ER 6

# Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > Form ER 6

In Print Report screen

- Excise Unit: In this field select the appropriate Excise Unit for which you want to generate form ER 6
- **From and To**: In this field specify the relevant period for which the form to be generated.
- Specify Place, Date and Assessee Name

		Printing	
Printer No. of Copies Print Language Method Page Range	: Snaglt 7 (Ne00:) : 1 : English : Neat Mode : All	Paper Type : (4.50" x 10.98 Print Area : (8.03" x 10.63	Letter Printing Dimensions) ") or (216 mm x 279 mm) ") or (204 mm x 270 mm)
		Report Titles	
		Form ER 6	
	( Witho	(with Print Preview) out Company Phone No.	
	Excise Unit	: Aqua Ltd.,	
	From (blank for beginning) To (blank for end) Place Date	: 1.4-2012 : 30.4-2012 : Bangalore : 30.4-2012	Print ?
	Assessee Name	: AQUA LTD	Yes or No

Figure 5.18 Print Configuration Screen



## The print preview of From ER 6 is displayed as shown:

FORMER - 5 [Sub-rule (1) of rule 9A of CE-WAT Credit Rules,2004]								
1 Normon of thes Many front ways								
2. HAN based Registration Number : [AAPCL2149RXV/001]								
3. Annu	3. Annual Declaration							
(i) New Declaration								
(ii) An	(ii) Amendments to declaration alreadyfiled :							
(Please tick the appropriate box)								
4. Declaration for the Financial Year : 2012								
Sr.No.	Description of	Central	Quantity	Description of finished	Central	Quantity	Quantity of	
	Principal Inputs	Excise Tariff	Code	goods in which	B∕cise Tariff	Code	Principal input	
		Sub-Heading		principal input	Sub-Heading		mentioned in	
		Principal		(2) is used	finished		required for use	
		inputs		(2)10 0000	aoods		in the	
					2		manufacture of	
							unit quantity of	
							finished goods	
							menuonea in column (5)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	Bottle Caps	39235010	KG					
				AquaPure 1 Ltr	22011010	L	2,60,000	
				AquaSure	22011010	L	60,000	
2	Low Density Polyethylene	39011010	KG				10.000	
-	Not well (Actor	22011010	1	AquaMini 200mi	22011010	L	10,000	
	Natural V Vater	22011010	L	AquaPure 11 tr	22011010	1	2 60 000	
				AquaMini 200ml	22011010	L	2,000	
				AquaKing 20L	22011010	L	1,20,000	
				AquaEase-20L	22011010	L	20,000	
				AquaSure	22011010	L	60,000	
4	PETBottles - 1Ltr	39233010	KG		00011010		0.00.000	
				AquaPure 1 Ltr	22011010	L	2,60,000	
5	Motor Container - 201 te	20222010	KG	Aquabure	22011010	L	00,000	
	Trater Container 2013	33233010	1.00	Aquaking 20L	22011010	L	6000	
				AquaEase-20L	22011010	L	1,000	
<u> </u>	•					•		
NOTE: Please Govern Septern	indicate the abbreviation ment of India, Ministry of hber,2004 published vide	n referred to in I Finance (Dep e G.S.R.No.643	Instruction N artment of R I(E) dated the	o.7 mentioned in Form E.f evenue) vide No.25/2004 - e 25th September,2004.	R-1 and Form Central Excise	E.R3 spe (N.T.), date	dfied in the ed the 27th	
5. (i)	<ol> <li>We AGUALTD hereby declare that the information given above is true, correct and complete in every respect to the best of my/our knowledge and belief.</li> </ol>							
(ii)	I/V/vé/am/are authoriz	zed to sign this	retum.					
Bass	(Name in capital letters and Signature of the Authorized Signatory)							
Date	: Dangarore : 30 Apr 2012							

Figure 5.19 Print Preview of ER 6 - Page I

Normon 220 Gillenn			
		MM	YYYY
Return of excisable goods and availment of CENVAT credit for the month of		04	2011
	DD	MM	YYYY
Data of Receipt			

Figure 5.20 Print Preview of ER 6 - Page II



## 5.8 E-Return

The Central Board of Excise and Customs has issued a notification making e-filing mandatory for assessees with effect form 1-4-2010. As per the Notification, all the registered Excise Manufacturers who have paid total duty of rupees ten lakhs or more including the amount of duty paid by utilization of CENVAT credit in the preceding financial year to file the monthly return, electronically under sub-rule (1) of Rule 12 of the Central Excise Rules, 2002.

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]

## 5.8.1 E-Filling of Form ER 1

Currently, ACES application allows filing Monthly/Quarterly Return for the Registered Manufacturers online who are accessing the ACES site through PCs / Internet Browsers.

To make E- filing easy for the Excise Manufacturers 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**.



**XML Schema** is a language for describing the structure and constraining the contents of XML documents

Assessees 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.

Assessees 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 ER 1 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.

## 5.8.2 Generating ER 1 E-Returns from Tally. ERP9

Meeting all the requirements of E-Returns, Tally.ERP 9 now provides the option to generate monthly return with a click of a button.

To generate ER 1 E-Returns

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > E-Return > Press Enter to view Exporting ER 1 E-Return screen

Press **Backspace** to provide **Returns 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 pro-



vided to select the Excise unit for which E-Return to be generated. Example: ABC Company.

- **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.



Ensure a copy of **ACES\_ER1.xsd** file is copied to the folder (Tally.ERP 9 folder) to which the E-Return is getting exported. ACES\_ER1.xsd file is required because on exporting the XML E-Return from Tally.ERP 9, the ACES\_ER1.xsd validates the data structure of the E-Returns generated automatically.

If the ER1 E-Return generated form Tally.ERP 9 is not validated ACES\_ER1.xsd, while uploading such ER1 E-Returns ACES application displays the error & will not allow to upload the file.

 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: AAPCL2149RXM001\_04202011160622PM.xml



Tally.ERP 9 allows the user to change the **Output File Name** while generating the ereturn 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 (30-4-2012) date to generate the return.





By default the period in **From** and **To** date filed will be displayed based on the last date of the entry in the books of accounts.

- **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 Monthly Return for 1-4-2012 to 30-4-2012



**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 ER1 E-Return screen only when the HSN code defined in Tariff Classification is not correct, If the finished goods cleared (sold) have Negative Stock, Stock Items without valid Reporting UOM and Excise sales recorded with Notification Number but the Notification Type is not defined.



To correct the HSN Code, Negative Stock, Reporting UOM refer - **Getting Started** with E R - 1 E-Returns



	Exporting ER1 E-Return	
Excise Unit Language Format Export Location Output File Nam Open Exported F	: Aqua Ltd., : Restricted (ASCII Only : XML (Data Interchange) : C:\Tally.ERP9 e : AAPCL2149RXM001_0 File ? Yes	) 8092012144637PM.xml
From To	: 1.4-2012 : 30-4-2012	
Place	: Bengaluru · 30.4.2012	
Remarks	: Monthly Returns	Export ?
Validation	: Yes	Yes or No

#### The completed Exporting ER1 E-Return is displayed as shown:

Figure 5.21 Completed Exporting ER1 E-Return

Deress Enter to export the file.

The exported file will be placed in the Tally.ERP 9 Directory with the file name as specified above and ready for upload.



Figure 5.22 Exported XML file in Tally Folder



## **5.9 CENVAT Registers**

## 5.9.1 Credit Summary

Credit Summary displays Opening Balance, Credit for the Month, Utilised and Closing Balance of CENVAT Credit.

To view Credit Summary

# Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > CENVAT Registers > Credit Summary

In the Select Excise Unit screen

• Name of Excise Unit: By default Tally.ERP 9 displays Aqua Ltd.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the Credit Summary report.

- **Tariff No.:** Select Plastic Bottles from the List of Tariff No.
- Stock item Type: Select Principal Input from the List of Item Types
- **Stock Item Name**: Select **All Items** from the List of Stock Items

You can select **Principal Input** or **Capital Goods** from the Type of Stock items to view the **Credit Summary** report. Press **Alt+F1** or click on <u>F1</u>: **Detailed** button to view the report in detailed mode.

#### The Credit Summary appears as shown

	summary			Aqua Ltd.,			
Unit Name	: Aqua Ltd.,						
Excise Tariff Cla	assification : Plastic Bottles	Stock Item Type	: Principal Input	Stock Item	: <sup>J</sup> All Items		
Month	Particulars					Basic Excise Duty	Education Cess
April-2012	Opening Balance					46,800.00 Dr	936.00 Dr
	Credit for the Month					68,952.00 Dr	1,379.04 Dr
	Utilised for Duty					1,15,752.00 Cr	2,315.04 Cr
	Utilised for Service Tax						
	Closing Balance						
May-2012	Opening Balance						
	Credit for the Month						
	Utilised for Duty						
	Utilised for Service Tax						
1 2042	Closing Balance						
June-2012	Opening Balance						
	Credit for the Month						
	Utilised for Duty						
	Utilised for Service Tax						
	Closing Balance						
July-2012	Opening Balance						
	Credit for the Month						
	Utilised for Duty						
	Utilised for Service Tax						
	Closing Balance						
August-2012	Opening Balance						
	Credit for the Month						

Figure 5.23 Credit Summary Report


## 5.9.2 Credit Availed

**CENVAT Credit Availed** report displays the details of CENVAT credit availed of Principal Input or Capital Goods.

To view CENVAT Credit Availed report

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > CENVAT Registers > Credit Availed

In Selected Excise Unit screen

**Name of Excise Unit**: By default Tally.ERP 9 displays Aqua Ltd.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the CENVAT Credit Availed report.

- **Tariff No.:** Select **Pet Bottle Caps** from the **List of Tariff No.**
- **Stock item Type**: Select **Principal Input** from the List of Item Types
- **Stock Item Name**: Select **All Items** from the List of Stock Items

Select Excise Unit		Aqua Ltd.,		Ctrl + M 🗶		
	CENVA	T Credit Availed		List of Stock Items		
	Name of Excise Unit	: Aqua Ltd., : PET Water Bottle Caps		<sup>J</sup> All Items Bottle Caps		
	Stock Item Type	: Principal Input	Gateway of Tally			
	Stock Item Name	<sup>J</sup> All Items	Display Menu			
			Statutory Reports			
			Manufacturer			
			CENVAT Registers			

Figure 5.24 Select Excise Unit screen

### CENVAT Credit Availed report appears as shown

Unit Name : Aqua Ltd., 1-Apr-2012 to 30-4 Stock Item Type : Principal Input           Date of Entry         Invoice / Adj         Type of Document         Supplier Name         Supplier ECC         Assessable Value         Basic Excise Duty         Education Cess         Secon           5-Apr-2012         LM/243 / 2-2012         Excise - Purchases         Lamox Manufacturers         ADESR403FXM001         75.000.00         9.000.00         180.00	1-Apr-201						
Stock Item Type : Principal Input         Date of Entry       Invoice / Adj Reference       Type of Document       Supplier Name       Supplier ECC No.       Assessable Value       Basic Excise Duty       Education Cess       Secon Education         5-Apr-2012       LM/243 / 2-2012       Excise - Purchases       Lamov Manufacturers       ADESR4033FXM001       75.000.00       9.000.00       180.00					🗄 Aqua Ltd.,		Unit Name
Date of Entry         Invoice / Adj Reference         Type of Document         Supplier Name         Supplier ECC No.         Assessable Value         Basic Excise Duty         Education Cess Education         Secon Education           5-Apr-2012         LM/243 / 2-2012         Excise - Purchases         Lamov Manufacturers         ADESR4033FXM001         75.000.00         9.000.00         180.00				t	: Principal Inpu	Туре	Stock Item
5-Apr-2012 LM/243 / 2-2012 Excise - Purchases Lamcy Manufacturers ADESR403FX9001 75.000.00 9.000.00 180.00	er Name Supplier ECC Assessable Basic Excise Duty Education Cess	Assessable Value	Supplier ECC No.	Supplier Name	Type of Document	Invoice / Adj Reference	Date of Entry
	rers ADESR4033FXx000 75,000.00 9,000.00 180.00	75,000.00	ADESR4033FXM001	Lamcy Manufacturers	Excise - Purchases	LM/243 / 2-2012	5-Apr-2012
21-Apr-2012 LM/5446 / 7-2012 Excise - Purchases Lamcy Manufacturers ADESR40357XM001 50,000.00 6,000.00 120.00	rers ADESR4033FXM001 50,000.00 6,000.00 120.00	50,000.00	ADESR4033FXM001	Lamcy Manufacturers	Excise - Purchases	LM\5446 / 7-2012	21-Apr-2012
I otal CENVAL 15,000.00 300.00 Total Adjusted 15,000.00 300.00	Total Adjusted 15,000,00 300,00 300,00 300,00			Total CENVAT			
Balance Balance	Balance			Balance			





## 5.9.3 RG 23 Part I

Form RG 23 Part I is a Quantitative account of inputs/ capital goods on which CENVAT credit is availed

Form RG 23 Part I report captures details of **Receipt of inputs/Capital goods, Inputs issued for** the manufacture of finished goods/capital goods issued for manufacturer, Inputs/Capital goods issued for Clearance as such and Closing Stock of Inputs/Capital goods.

To view Form RG 23A Part I report

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > CENVAT Registers > RG 23 Part I

In Select Excise Unit screen

• Name of Excise Unit: By default Tally.ERP 9 displays Aqua Ltd.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the RG23 Part I report.

**Name of Item**: Select Principal Input from the Type of Stock Items.

You can select **Principal Input or Capital Goods** from the Type of Stock items to view RG 23 Part I report.

On selecting Principal Unit Tally.ERP 9 displays RG 23A Part I and for Capital Goods it displays the RG 23C Part I.

Form R.G. 23A Part I (for Principal Inputs) is displayed as shown below

23A PART I				Aqua	Ltd.,				
	: Aqua Ltd.,								1.4
Name	: PET Bottles	- 1Ltr Stock Ite	em Type 🛛 : 🏼 Pr	incipal Input					
Opening Balance		Recei	pt of Input			lssued for l of final	Manufacture product	Issued for Clearance as such	
	Sr.No. of Input Credit Register (Cross reference)	Name of Supplier	Value of Goods	Duty Paid	Quantity	Requisition Number	Quantity	Invoice No and Date	Quantity
2	3A	3B	3C	3D	3E	4A	4B	5A	5B
		Lamcy Manufacturers	1,50,000.00	18,540.00	1,00,000 V				
1,00,000 V		ADESR4033FXM001 Bangalore II Yeshwantpur Peenya Shubh Distributors AESRD7485AXM002 Bangalore-I	2,40,000.00	29,664.00	2,00,000 V				
3,00,000 U	2	Division II Rajaji Magar Lamcy Manufacturers ADESR4033FXM001 Bangalore II Yeshwantour Peenva	3,00,000.00	37,080.00	3,00,000 V				
6,00,000							2,00,000 V		
4.00.000							60.000 V		
U								E 44 C A	05.000
3,40,000 U								-2012	25,000
3,15,000 U	7	Lamcy Manufacturers	2,00,000.00	24,720.00	2,00,000 V				
	Name           Opening Balance           2           1,00,000           3,00,000           0           4,00,000           0           3,40,000           0           3,15,000           0	Zay Park I         : Aqua Ltd.,           Name         : PET Bottles           Opening Balance         Sr.No. of Input Credit Register (Cress reference)           2         3A           1,00,000         2           3,00,000         2           6,00,000         0           4,00,000         7	Zak PART I         E Aqua Ltd.,         Name       PET Bottles - 1Ltr       Stock lte         Opening Balance       F.Na. of Input Credit Register (Cross reference)       Name of Supplier         2       3A       3B         2       3A       3B         1,00,000       Lamcy Manufacturers         1,00,000       ADESR4033FXM001 Bangalore II Yeshwantpur Peenya Shubh Distributors         3,00,000       2       AESRD7485AXM002 Bangalore-I Division II Rajaji Nagar Lamcy Manufacturers         3,00,000       2       ADESR4033FXM001 Bangalore II Yeshwantpur Peenya         4,00,000       7       Lamcy Manufacturers	ZAPARTI         : Aqua Ltd.,         Name       : PET Bottles - 1Ltr       Stock Item Type       : Pr         Opening Balance       Sr.No. of Input Credit Register (Cross reference)       Name of Supplier       Stock Item Type       : Pr         2       3A       3B       3C         2       3A       3B       3C         1,00,000       ADESR4033FXM001 Bangalore II Yeshwantpur Peenya       2,40,000.00         3,00,000       2       AESRD7485AXM002 Bangalore-I Division II Rajaji Nagar Lamcy Manufacturers       3,00,000.00         3,00,000       2       ADESR4033FXM001 Bangalore II Yeshwantpur Peenya       3,00,000.00         3,00,000       2       ADESR4033FXM001 Bangalore II Yeshwantpur Peenya       3,00,000.00         3,40,000       7       Lamcy Manufacturers       2,00,000.00	AddeAddeE Aqua Ltd.,NamePET Bottles - 1LtrStock Item TypePrincipal InputOpening BalanceDefining Credit Register (Cross reference)Name of SupplierValue of GoodsDuty Paid Goods23A3B3C3D1Addes1Addes2AddesPrincipal Input1Outy Paid Goods2AddesDuty Paid Goods1AddesAddes1AddesAddes2AddesAddes1AddesAddes2AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes1AddesAddes	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Adjus Ltd.,           Name         PET Bottles - 1Ltr         Stock Item Type : Principal Input           Colspan="4">Stock Item Type : Principal Input           Addition of final           Stock Item Type : Principal Input           ADESR4033FXM001           Bangalore II           Yeshwantpur Peenya           ADESR4033FXM001 </td <td><math display="block">\begin{array}{c c c c c c c c c c c c c c c c c c c </math></td> <td><math display="block">\begin{array}{c c c c c c c c c c c c c c c c c c c </math></td>	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $





FORM R.G.	.23C PART I				Aqua	a Ltd.,					
Unit Name		: Aqua Ltd.,									
Stock Item	i Name	: Machinery	Stock Ite	em Type 💠 Ca	apital Goods						
Date	Opening Balance		Receipt of	Capital Goods			Issued for	factory for	lssued for Cleara as such		
		Sr.No. of Canital Goods	Name of	Value of	Duty Paid	Quantity	Requisition	Quantity	Invoice No	Qua	
		Credit Register (Cross reference)	Supplier	Goods			Number		and Date		
1	2	3A	3B	3C	3D	3E	4A	4B	5A	5	
9-Apr -2012		TI/6894	Tricon Industries	1,00,000.00	6,180.00	1 U					
			456676453 Indiranagar Vidyanarayanpura Vidyanarayanpura								

#### Form R.G. 23C Part I (for Capital Goods) is displayed as shown below:

Figure 5.27 RG 23 Part I - Capital Goods

### 5.9.4 RG 23 Part II

RG 23A Part II report displays the details of Fresh Credit allowed documents, Fresh Credit Allowed Amount, Total Credit Available, Credit Adjusted with Opening and Balance Credit of Principal Inputs (RG 23A Part II)/Capital Goods (RG 23A Part II) for the Period selected.

To view RG 23A Part II

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > CENVAT Registers > RG 23 Part II

#### In Select Excise Unit screen

**Name of Excise Unit**: By default Tally.ERP 9 displays Aqua Ltd.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the RG23 Part II report.

**Name of Item**: Select **Principal Input** from the Type of Stock Items.

You can select **Principal Input** or **Capital Goods** from the Type of Stock items to view RG 23 Part II report.

On selecting **Principal Unit** Tally.ERP 9 displays **RG 23A Part II** and for **Capital Goods** it displays the **RG 23C Part II** 

FO	FORM R.G.23A PART II Ctol + M												
Unit	Name : Aq	ua Ltd.,						1-Apr-2012 to 30	D-Apr-2012				
Sto	k Item Type : Pri	ncipal Input											
			Ope	ning Balance	of Duty in Cre	Fresh Credit Allowed							
SI.	Name of Supplier	Date	CENVAT	Education	Secondary	Additional-	Invoice No./Bill of	C.E.RegNo /IEC	Folio &				
No.				Cess	Education	Duties	Entry No. & Date	Code No. of this	Entry				
					Cess			Customs house	Part				
								from where					
								received					
		Opening	57,300.00	1,146.00	573.00								
	Laura Manufastana	5 Amr 2012	57 000 00	4.440.00	F70.00		1 1 1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2	4 n	nore →				
	Lamcy Manufacturers	5-Apr-2012	57,300.00	1,146.00	573.00		5-Apr-2012	ADESR4033FXM001	2				
	Shukh Distributors	6 Apr 2012	1 00 050 00	2 101 00	1 000 50		CD (4570	Peenya	00/4570				
<b>1</b>	Shabh Distributors	6-Api-2012	1,05,050.00	2,101.00	1,050.50		30/43/0	02	30/45/0				
								Rajaji Nagar					
3	Shubh Distributors	6-Apr-2012	1,10,514.00	2,210.28	1,105.14		SD/4578 / 4-2012 /	AESRD7485AXM0-	4				
							6-Apr-2012	lu∠ RajajiNagar					
4	Lamcy Manufacturers	21-Apr-2012	1,12,002.00	2,240.04	1,120.02		LM\5446 / 7-2012 /	ADESR4033FXM001	7				
							21-Apr-2012						
L 4		21_Apr-2012	1 / 2 002 00	2840.04	1 //20 02			Peenya					
<b>–</b>		21-0012	1,42,002.00	2,040.04	1,420.02								
6		30-Apr-2012	1,12,002.00	2,240.04	1,120.02								

## Form R.G. 23A Part II (for Principal Inputs) is displayed as shown below

Figure 5.28 RG 23A Part II

## Form R.G. 23C Part II (for Capital Goods) is displayed as shown below

•	: Ac pe : Ca of Supplier	jua Ltd., ppital Goods	Ope					1-Apr-2012 to 30	)-Apr-2012						
	pe : Ca of Supplier	ppital Goods	Ope												
,	of Supplier	Dete	Ope	tock Item Type : Capital Goods											
•	of Supplier	D-4-		ning Balance	of Duty in Cre	dit	Fres	n Credit Allowed							
		Date	CENVAT	Education Cess	Secondary Education Cess	Additional- Duties	Invoice No./Bill of Entry No. & Date	C.E.RegNo /IEC Code No. of this Supplier & Range /Customs house from where	Folio & Entry No. in Part I						
								received							
								4 m	ore →						
	dustries	9-Apr-2012					TI/6894	456676453	TI/6894						
		30-Арг-2012	6,000.00	120.00	60.00			Vidyanarayanpura							
	dustries	9-Apr-2012 30-Apr-2012	6,000.00	120.00	60.00			Entry No. & Date	Entry No. & Date Supplier & Range /Customs house from where received TI/6894 456676453 Vidyanarayanpura						

Figure 5.29 RG 23C Part II



## 5.9.5 Annexure 10

It is a **monthly return** under **Rule 7** of the **CENVAT Credit Rules**, **2001**. This report displays the details of CENVAT credit availed for the **Main Item in the Document**.



This annexure is omitted (w.e.f 1-10-2003) by M.F. (D.R.) Notification No.70/2003-C.E. (N.T.), dated 15-9-2003. But most of the assesses still submit their monthly returns in Annexure 10. On Customers requirement Annexure 10 is provided in Tally.ERP 9

#### To view Annexure 10

# Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > CENVAT Registers > Annexure 10

In Select Excise Unit screen

**Name of Excise Unit**: By default Tally.ERP 9 displays Aqua Lad.

If you have more than one manufacturing unit select the appropriate Excise Unit from the List of Excise Units for which you want to view the Annexure 10.

**Name of Item**: Select Principal Input from the Type of Stock Items.



You can select **Principal Input** or **Capital Goods** from the Type of Stock items to view Annexure 10.

#### Annexure 10 is displayed as shown below

Annexure - 10				Aqu	ia Ltd.,			Ctel + M 🕺
Unit Name	: Aq	ua Ltd.,					1-Apr-201	2 to 30-Apr-2012
Stock Item Type	: Pri	ncipal Input						
Type of Document	No. and Date of Document	Name of the Supplier	C.E.No. of the Supplier	Date on Which Principal Input received	Value	CENVAT	Education Cess	Secondary Education Cess
								1 more →
Excise - Purchases	LM/243 / 2-2012	Lamcy Manufacturers	ADESR4033FXM001	5-Apr-2012	4,31,250.00	51,750.0	1,035.00	517.50
Debit Note	5-Apr-2012 SD/4578	(Manufacturer) Shubh Distributors (First Stane Dealer)	AESRD7485AXM002	6-Apr-2012	12,200.00	1,464.0	29.28	14.64
Excise - Purchases	SD/4578 / 4-2012 6-Apr-2012	Shubh Distributors (First Stage Dealer)	AESRD7485AXM002	6-Apr-2012	12,400.00	1,488.0	29.76	14.88
Excise - Purchases	LM6446 / 7-2012 21-Apr-2012	Lamcy Manufacturers (Manufacturer)	ADESRAGOSFXXX001	21-Apr-2012	2,50,000.00	30,000.0	0 600.00	300.00
		Total				84,702.0	D 1,694.04	847.02

Figure 5.30 Annexure 10



## 5.9.6 Abstract

This report display the details of Credit Availed on Inputs/capital goods/inputs services, Credit Utilised for Payment of Duty on Goods/Services, Credit Utilised When the Goods are removed as such with Opening and Closing Balance of Credit.

To view the Abstract report

## Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > CENVAT Registers > Abstract

The Abstract report of Principal Inputs will be displayed as shown

ABSTRACT				Aqua Ltd.,					Ctrl + M 🙁
Unit Name	: Aqua Ltd.,							1-Apr-20	12 to 30-Apr-2012
Stock Item Type	: Principal Input								
	Opening Balance	Credit Availed on Principal Input	Other Credit	Credit Availed on Input Services	Total Credit Availed	Credit Utilised for Payment of Duty on goods	Credit Utilised when Inputs goods are removed as such	Credit Utilised Payment of Duty on Services	Closing Balance
CENVAT	57,300.00	84,702.00			1,42,002.00	1,42,002.00			
Education Cess	1,146.00	1,694.04			2,840.04	2,840.04			
Secondary Education Cess	573.00	847.02			1,420.02	1,420.02			
Service Tax									
Cess on Taxable Services									
Total	59,019.00	87,243.06			1,46,262.06	1,46,262.06			

Figure 5.31 Abstract – Principal Inputs



ABSTRACT				Aqua Ltd.,					Ctarl + M 🗙
Unit Name	: Aqua Ltd.,							1-Apr-20	12 to 30-Apr-2012
Stock Item Type	: Capital Goods								
	Opening Balance	Credit Availed on Capital Goods	Other Credit	Credit Availed on Input Services	Total Credit Availed	Credit Utilised for Payment of Duty on goods	Credit Utilised when Inputs goods are removed as such	Credit Utilised Payment of Duty on Services	Closing Balance
CENVAT		6,000.00			6,000.00	6,000.00			
Education Cess		120.00			120.00	120.00			
Secondary Education Cess Service Tax Cess on Taxable Services		60.00			60.00	60.00			
Total		6,180.00				6,180.00			

## The Abstract report of Capital Goods will be displayed as shown

Figure 5.32 Abstract - Capital Goods