

**Monthly/periodical return of excisable goods manufactured/received
²₁without payment for duty] and issued**

(Rules 54)

Original _____
 Duplicate _____
 Triplicate _____
 Quadruplicate _____
 Quintuplicate _____

Range _____ Code No. _____ Year _____

Division _____ Code No. _____ Month/Period _____

Commissionerate _____ Code No. _____ Name of Commodity _____

State _____ Code No. _____ Manufacturer's Code No. _____

Type of Manufacturer (Code No.) _____

Name and Address of the Assessee _____

Location of factory/warehouse _____

Central Excise Licence No. _____

Annual Production Capacity _____

(on the basis of sanctioned installed capacity etc.) _____

Manufacturer's Code No. _____ Commodity _____ Month/Period _____

Sl. No.	Full description of goods	³ [Tariff sub-heading No.]	Classification Code No. of goods removed	Unit of quantity/Code
1	2	3	4	5

¹ Substituted by 145/76-CE, dt. 1. 5. 1976.

² Substituted by 111A/86-CE, dt. 27. 2. 1986, w.e.f. 28. 2. 1986.

³ Substituted by 95/86-CE, dt. 12. 2. 1986, w.e.f. 28. 2. 1986.

Manufacturer's Code No. _____ Commodity _____ Month/Period _____

Sl. No.	Opening balance quantity	Quantity manufactured during the month	Quantity received ⁴ [without payment of duty] (other than under Rule 56B) during the month/period	Duty paid quantity received into the factory for remarking etc (Rules 51A, 86, 97, 97A, 100)	Total of Columns 6, 7, 8(a) and 8(b)
	6	7	8(a)	8(b)	9

Manufacturer's Code No. _____ Commodity _____ Month/Period _____

Sl. No.	Quantity removed on payment of duty			Quantity removed from the factory on payment of duty		
	For Home consumption		For manufacture of articles under Rule 191A	For Export under claim for rebate of duty	Under Rule 49(3)	Total of columns 10(i) to 10(v)
	Outside the factory	Within the factory				
	10(i)	10(ii)	10(iii)	10(iv)	10(v)	10(vi)

⁴ Substituted by 111A/86-CE, dt. 27. 2. 1986, w.e.f. 28. 2. 1986.

I/We declare that I/We have compared the above particulars with the records and books of my/our factory/warehouse and that the same are correctly stated.

Signature of assessee or his authorised agent.

1. Separate return should be prepared for each tariff item. Entries in the return should be according to openings in R. G. 1 unless directed otherwise by the Commissioner by a general or special order. If within the same item there are different rates of duty fixed by exemption notification (including partial and total exemption) and/or different Classification Code numbers have been provided rate-wise/code number-wise break up should be given in the return.
2. In the case of ad valorem duties, separate entries should be made in respect of excisable goods assessable on the basis of tariff value where prescribed and those assessed on value under Sec. 4 of the Central Excise and Salt Act, 1944.
3. Goods removed at NIL rate of duty by virtue of an exemption notification shall be shown under Column 10(ii), as the case may be.
4. Goods removed for industrial use under Chapter X, whether exempted wholly or partly shall be shown under column 10(i) of 10(ii), as the case may be.
5. In the case of removal on payment of duty where duty is determined on the basis of Tariff value, the Tariff value and invoice value (excluding duty and other taxes) of goods so removed shall be shown under Columns 14(ii) and 14(iii) respectively.
6. In the case of removal on payment of duty where duty is determined on the basis of specific rates, the invoice value (excluding duty and other taxes) of goods so removed shall be shown in column 21.
7. Column 8(a) should indicate the quantity of goods received in a warehouse/factory. Receipt of tobacco on T. P. -3 in a cigarette factory/tobacco warehouse may also be included in the quantity shown in column 3.
8. Separate entries for basic and other duties should be made on different horizontal lines (one below the other) in columns 15, 16, 17, 18 and 19 and amounts totalled for each entry.
9. Where goods are removed both under GP 1 and GP 2, serial number of such Gate Passes should be shown separately in column 20. Where the number of such Gate Passes is large, separate Annexure showing the serial numbers of GP 1 and GP 2 shall be appended.
10. Where an assessee has been exempted from maintaining Personal Ledger Account the particulars relating to the deposits etc. of duties shall be shown in columns 2 to 14 number of "Monthly Abstract of PLA./RG-23".
11. Adjustment of amount in PLA shall be shown against entry at Item (ii) or (v), as the case may be, under the "Monthly Abstract of PLA/RG-23".
12. Quantity produced out of goods received under Rule 56B which is to be removed directly from the receiving factory for home consumption or for export, should be included in column (7) as "quantity manufactured".