

POWER OF SIMPLICITY

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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
- D 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



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

- **D** 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.

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



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 powerloom 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

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–7 Challans covering deposit of Central Excise duties, Additional duties, Cess and other dues to the Government.

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.

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 there on. 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**.



Time and Mode of Payment of Duty

1. Fortnightly Payment of Duty

Assesses (Large Units) who are not availing the concession of duty based on turnover, have to pay duty on **fortnightly** basis. Duty in respect of clearances made between **1st** to **15th** of a month is payable by **20th** of a month. Duty in respect of clearances made between **16th** to **end of a month** is payable by **5th** of the following month. However, in respect of clearances made in the **second fortnight of March** should be paid by **31st of March**.

2. Monthly payment of Duty

- Assessees who are neither Large Units nor 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 **15th** of the following month.

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

Returns & Timelines

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
- □ 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
- 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

Lesson Objectives

On completion of this lesson, you will learn to

- □ Create Company in Tally.ERP 9
- Enable Excise (for Manufacturers)

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, National Aqua Ltd.

- 1. Create Company
- 2. Enable Excise

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



Company Creation			Ctrl + M
Directory Name	: C:\Tally.ERP 9\Data : National Aqua Ltd.		
Mail	ing & Contact Details		Company Details
Mailing Name Address	: National Aqua Ltd. : # 81 Rajajinagar Industrial Area Bangalore	Currency Symbol Maintain Financial Year from Books beginning from	: ₹ : Accounts with Inventory : 1.4.2010 : 1.4-2010
			Security Control
Statutory compliance for State PIN Code Telephone No. Mobile No. E-Mail	India Karnataka 560010 55260911 9586682231	TallyVault Password (if any) Repeat Password (WARNING: forgetting your Ta Use Security Control (Enable Security to avail Tally.	llyVault password will render your data unusable!!) ? No NET Features)
<u>A</u>	uto Backup Details		
Enable Auto Backup	: Yes		
		Base Currency Information	
Base Currency Symbol Formal Name	: ₹ - INR	Sł Pi	now Amounts in Millions ? No
Number of Decimal Places Is Symbol SUFFIXED to A Symbol for Decimal Portion	: 2 mounts ? No n : paise	De	ccimal 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

To enable **Excise Feature** for a company, Tally.ERP 9 provides you a unique feature called **Quick Setup**.

Quick Setup is a Single Window Statutory Masters Configuration Screen. This tool guides the starters to configure statutory masters required for the effective use of a particular statutory module.

To Enable Excise and to create Excise Establishment/ Factory

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer

Quick Setup - Excise for Manufacturer will be displayed as shown



Figure 1.2 Quick Setup - Excise for Manufacturer

From this screen you can make required **basic configurations** like, **creating excise manufacturer establishment, masters, voucher types, additional voucher types** to account statutory transactions. It also allows making **advance configurations** wherever applicable.

Configuration details will be displayed below the setup options once the configuration is done other wise application will display the status as **Not Configured** for Company Setup and 0 of 0 Configured for other setups (Masters/Voucher Types setup etc.).



1. Company Setup

Company Setup guides you to create excise unit by providing relevant excise registration details.

To create excise establishment /factory press Alt+C or select the option <u>C</u>: Creating Excise Establishment /Factory and press Enter to view Entering Company Excise for Manufacturer Details sub-form.

The Excise Establishment /Factory Setup sub-form appears as shown

kcis	e Establishment / Facto	ory Setup	National Aqua Ltd.		Ctrl + M
		Ехс	ise Registration Details		
	Registration Type	: Manufacturer			
	Address	: #81 Rajajinagar Industrial Area Bangalore			
	PIN Code Telephone No.	: 560010 : 55268941			
			<u>Excise Details</u> (Manufacturer Unit)		
	Unit Mailing Name (Will be used in all Excise	: National Aqua Ltd. Reports)			
	Excise Registration (ECC)	No. :			
	Date of Registration	:			
	Type of Manufacturer	:			
	Large Tax payer Unit (LTU)) Code :			
	Excise Book Name (as pe	rRule 11) :			
Other Details					
	Range	Division		Commissionerate	
	Code :	Code	:	Code :	
	Name :	Name	:	Name :	
	Address :	Address	:	Address :	

Figure 1.3 Excise Establishment /Factory Setup

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



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



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.: It is a 15-Digit alphanumeric PAN based registration number mentioned in the Registration Certificate. The first part would be the 10-character (alphanumeric) Permanent Account Number [PAN] issued by the Income Tax Authorities to whom the registration number is allotted (includes a legal person).

The second part comprises a fixed 2-character alpha-code indicating the category of the Registrant (XD – For Dealers / XM – For Manufacturers). The third part is a 3-character numeric.

Enter 15 digits Excise Registration Number (ECC) of the Company/Unit, e.g. AAPPL2148RXM001

- Date of Registration: Enter the date of Excise registration, e.g. 15-6-2002
- Type of Manufacturer: select the appropriate Manufacturer Type from the list of Types of Manufacturer, e.g. Regular

Excis	e Establishment / Fac	tory Setup N	lational Aqua Ltd. Ctrl	+ M 🗙
		Excis	e Registration Details	
	Registration Type Address	: Manufacturer : #81 Rajajinagar Industrial Area Bangalore		
	PIN Code Telephone No.	: 560010 : 55268941		
			Excise Details (Manufacturer [Init]	-
	Unit Mailing Name (Will be used in all Excise Excise Registration (ECC Date of Registration Type of Manufacturer Large Tax payer Unit (LTI Excise Book Name (as p	: National Aqua Ltd. se Reports)) No. : AAPPL2148RXM001 : 15-Jun-2002 : Regular U) Code : ter Rule 11) :	Types of Manufacturer Regular Small Scale Industries(SSI)	
			Other Details	-
	Range Code : Name : Address :	<u>Division</u> Code Name Address	Commissionerate Code : Code : Name : 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 Number Alteration	(Secondary)	National	Aqua Ltd.	
Name :				
(alias) :		-		
Method of Numbering	? Automatic (Manual Override)		
Prevent Duplicates	? Yes			
Starting Number	2.1			
Width of Numerical Part				
Prefill with ZERO	2 No			
Restart Numbering	Prefi	x Details	Suffix	Details
Applicable Starting Pa	rticulars Applicable	Particulars	Applicable	Particulars
From Number	From		From	
1-Apr-2010 1 Yea	arly 1-Apr-2010		1-Apr-2010	

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. NA/Rule11/Book1/10-11



NA - 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

10-11: 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.
- Pre-fill 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 pre-filled 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 **1-4-2010** 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. **NA**/

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

Applicable From: Enter **1-4-2010** 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. /10-11



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



Serial Numb	er Alterat	ion (Second	arv)	National	Agua Ltd.		
Name : (alias) :	NA/Rule	e11/Book1	/10-11				
Method of Nu Prevent Du Starting Num Width of Num Prefill with ZE	umbering uplicates ber herical Parl RO	t	? Automatic (Ma ? Yes ? 101 : 0 ? No	anual Override)			
Resta	nt Number	ing	Prefix I	Details	Suffix Details		
Applicable From	Starting Number	Particulars	Applicable From	Particulars	Applicable From	Particulars	
1-Apr-2010	101	Yearly	1-Apr-2010	NA/	1-Apr-2010	/10-11	
						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 by selecting the option **New Number** or he can create serial numbers from the option **Additional Excise Bill Book** provided under **Advanced Setup** or he can create additional Excise Bill book from **Gateway of Tally > Accounts Info. > Serial Number**

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

- **Range**: Enter the code Name and Address of the range under which your company is registered.
 - Code: Enter Range Code as 05
 - Name: Enter Range Name as Rajajinagar
 - 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

ise Establishr	nent / Factory Setu	р	N	National Aqua Ltd.		Ctrl +			
			Excis	se Registration Details					
Registration ⁻	Type : Manufa	acturer							
Address	: #81 Rajajin: Bangali	agar Industrial Are ore	a						
PIN Code Telephone No	: 560010 . : 55268 9	41							
Excise Details (Manufacturer Unit)									
Unit Mailing I (Will be use	Name d in all Excise Reports;	: National A	jua Ltd.						
Excise Regis	stration (ECC) No.	: AAPPL2148	RXM001						
Date of Regis	stration	: 15-Jun-2002	!						
Type of Manu	ıfacturer	: Regular							
Large Tax pa	yer Unit (LTU) Code	:							
Excise Book	Name (as per Rule 11) : NA/Rule11/	Book1/10	-11					
				Other Details					
Range		Divi	sion		Commission	erate			
Code	: 05	с	ode	: 02	Code	: 09			
Name	: Rajajinagar	N	ame	: Division II	Name	: Bangalore I			
Address	: 6th Floor, B Wing Sadan, Koramang	, Kendriya A ala,	ldress	: 7th Floor, C Wing, Kendriya Sadan, Koramangala,	Address	P.B. No. 5400, Queens Road, C.R.Building, Bangalore GPO			

Figure 1.7 Completed Excise Establishment/ Factory Setup screen

5. Press Enter to accept and save Excise Establishment/ Factory Setup screen.





1.2.1 Enabling VAT

To Enable VAT for a Excise Establishment/ Factory

Go to Gateway of Tally > Quick Setup > Value Added Tax and press enter to view Quick Setup - Value Added Tax.

1. Company Setup

Company Setup guides you to enter company VAT details.

To enter VAT details press Alt+C or select the option <u>C</u>: Entering Company VAT Details and press Enter to view Company VAT Details Setup sub-form.

In Company VAT Details Setup screen, enter the details as shown below

Company VAT Details Setup				Ctrl + M 👂
Current Period 1-4-2010 to 31-3-2011	Current Date Thursday, 1 Apr, 2010			1
1.4-2010 to 31-3-2011 Name of C Company Setup C : Entering Cor VAT Registra Not Configure Master Setup S : Sales / Incor Create ledger 0 of 0 configure U : Purchases / Create ledger 0 of 0 configure I : Tax Ledger Select Type c 0 of 0 configure V : VAT Commo Create the Co 0 of 0 configure V : VAT Commo Create party Ledger Create party Ledger O of 0 configure	State Type of Dealer Regular VAT Applicable From VAT TIN Inter-state Sales Tax Number LVO/VSO Code Authorised Person Status / Designation Place	AT Details : Karnataka ? Regular : 1.4.2010 : 11004579203 : 42514878285 nal Information : 15 : Ganesh Prasad : Manager : Bangalore	Accept ?	/θ.
			Yes or No	16 more↓

Figure 1.8 Company VAT Details Setup screen

12. Press Enter to accept and save Company VAT Details Setup screen.



Lesson 2: Creating Excise Masters

Lesson Objectives

On completion of this lesson, you will learn to create

- Tariff Classifications
- Raw Materials (Inputs)/Finished Goods
- Supplier/Customer Ledger
- Excise Duty Ledgers
- CENVAT Ledgers
- Excise Purchase/Sales Voucher Types
- CENVAT Availing Voucher
- CENVAT Adjustment Voucher
- Manufacturing Journal

To record basic Excise transactions in Tally.ERP 9 you require masters such as

- Tariff Classifications
- Raw Materials (Inputs)/Finished Goods
- Supplier/Customer Ledger
- Excise Duty Ledgers
- CENVAT Ledgers
- Excise Purchase/Sales Voucher Types
- CENVAT Availing Voucher
- CENVAT Adjustment Voucher
- Manufacturing Journal

All the excise masters can be configured from Quick Setup -Excise for Manufacturer screen.



Refer Tally.ERP 9 Reference Manual (Local Help), for more details on other Setups like-

- i. Additional Charges /Discount Ledgers
- *ii.* Voucher Type Setup Purchase Returns
- iii. Additional Voucher Types Setup Sales Order/Purchase Order/Delivery Note/Receipt Note
- iv. Advanced Setup
- Creating Additional Excise Establishment /Factory
- Updating Excise Duty for Multiple Stock Items
- Additional Excise bill Book

2.1 Master Setup

Master Setup guides you to create masters like **Tariff Classification**, **Stock Item and Supplier**/ **Customer ledgers**, **Excise Duty Ledgers**, **CENVAT Ledgers** and Additional charges or **discount Ledgers** by enabling relevant excise options in the masters

2.1.1 Tariff Classifications

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 Tariff Classification

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer > Master Setup > <u>T</u>: Tariff Classifications (HSN)

Press Alt+T or select the option <u>T</u>: Tariff Classifications (HSN) and press Enter to view Tariff Classifications (HSN) Setup screen.

In Tariff Classifications (HSN) Setup screen

- 1. Enter the name of the Tariff Classification e.g. Water in the Name of Tariff field.
- 2. In Used For field select Excise from Tax Type list.



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.

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. 22011010 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. Enter the name of the Tariff Classification e.g. Plastic Bottles in the Name of Tariff field.
- 5. In Used For field select Excise from Tax Type list.
- 6. Enter the Tariff Classification Code e.g. 39233010 in HSN Code field
- 7. Enter the name of the Tariff Classification e.g. Pet Bottle Caps in the Name of Tariff field.
- 8. In Used For field select Excise from Tax Type list.
- 9. Enter the Tariff Classification Code e.g. 39235010 in HSN Code field

Completed Tariff Classifications (HSN) Setup screen is displayed as shown

Ta	riff Classifications (HSN) Setup	National Aqu	ia Ltd.		Ctrl + M 🗙
						For 1-Apr-2010
S.No.	Name of Tariff	Used For	HSN Code	Commodity Code	Schedule Number	Schedule Serial Number
1. 2. 3.	Water Plastic Bottles Pet Bottle Caps	Excise Excise Excise	22011010 39233010 39235010			
						Accept ?
						Yes or No

Figure 2.1 Completed Tariff Classifications (HSN) Setup screen





- It is required to create separate Tariff classification for different stock items (falling under different chapters/heading/subheading/sub-sub heading)
- You can also create Tariff Classification from Gateway of Tally > Inventory Info. > Tariff/VAT Commodity

10.Press **Enter** to save.

2.1.2 Stock Items

1. Raw Materials (Inputs) - Natural Water

To create Raw Materials (Inputs)

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer > Master Setup > I: Raw Materials (Inputs), Finished Goods, Capital Goods & Other Stock Items

Press Alt+I or select I: Raw Materials (Inputs), Finished Goods, Capital Goods & Other Stock Items and press Enter to view Stock Items Setup screen

In Stock Items Setup screen

- 1. Enter the name of the Stock Item e.g. Natural Water in Name of Item field.
- 2. Select the Group Name e.g. **Primary** in the Under field.
- 3. In **Tariff Classification** field select the applicable tariff classification e.g. **Water** from the List of Tariff Classifications

Stoc	k Items Setup		Ni	ational Aqua Ltd.					Ctrl + M 🗙
Unde	r Group : I All Items							F	or 1-Apr-2010
S.No.	Name of Item		Under	Tariff (Diassification				Set/Alter
		-		Units	Opening Oty	Rate	per	Amount	Excise Details
1.	Natural Water	Primary		Water					
				List of Tarifi	f Classificatio	ons			No
				Not Applicable Pet Bottle Caps Plastic Bottles		3923501) 3923301)	2		
				Water		2201101	0		



- Select the unit of measurement e.g. L (Liters) of the stock item in the Units field (Use Alt + C to create Unit of Measurement)
- 5. In **Opening Stock** field specify opening stock of the stock item, if any.



- 6. In **Rate** field specify the rate of the opening stock, if any. **Amount** will be calculated and displayed automatically.
- 7. Enable the option Set/Alter Excise Details to Yes to view Excise Details screen.
- 8. In Excise Details Screen
 - Excise Unit Name: By default Tally.ERP 9 displays National 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**

 Reporting UOM: Select L as Reporting UOM. All the reports will display the Stock item details based on the reporting UOM selected. (Use Alt + C to create Unit of Measurement)



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 Water is 'L (Liters)', so it is must to select L (Liters) as the Reporting UOM.

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

EXCI	se Details			National	Aqua Ltd.				Ctrl + M 🛛
Unde		: I All Ite							
S.No.									
1.				Excise Details for Tariff Classification	: Natural Wate : Water	r			
		Excise Nai	e Unit ne	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Ty	c Item pe	
		National Aqua Lt	d.	L		Yes	Others		

Figure 2.3 Excise Duty Details screen

9. In Duty Details screen



- □ In Valuation Type field select Ad Valorem from List of Valuation Type.
- Select 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
- Specify the Rate of Duty as 10%
- 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

Exci	se Duty Deta	nils		National	Aqua Ltd.		Ctrl +
		: I All					List of Excise Duty Classifica
							End of List
							AED on HSD AED (PMT) AED (TTA)
		Ex	cise Unit Name	Reporting			AED (TTW) NCCD
	Du Tar Ex	ty Details for iff Classificatior cise Unit	: Natural Wate : Water : National Aqu	r a Ltd.			Special AED Special Excise Duty
Valua	tion Type	: Ad Va	alorem				
	Type of	Duty	Applicable From	Rate of Duty per			
Basic Educa	Excise Duty ation Cess		1-Apr-2010	10 %			
Seco	ndary Educat	tion Cess	1-Арт-2010 1-Арт-2010	2 % 1 %			

• Specify the **Rate of Duty** as **1%**



10.Press Enter to save Excise Duty Details screen.



1.In Excise Details screen,	under Stock Item Type	field select as Princip	al Input from the List
of Item Types.			-

	Excise Details for Tariff Classification	: Natural Water : Water			
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Detai	Stock Item Is Type	
wame National Aqua Ltd.	L	Factor	Yes Cap Fin Ott	IS Type Principal Input List of Item Types bital Goods ished Goods iers ncipal Input	

Figure 2.5 Selection of Stock item Type

12.Press Enter to save Excise Details screen.

Raw Materials (Inputs) - Pet Bottles – 1Ltr

In Stock Items Setup screen

- 1. Enter the name of the Stock Item e.g. Pet Bottles 1Ltr in Name of Item field.
- 2. Select the Group Name e.g. Primary in the Under field.
- 3. In **Tariff Classification** field select the applicable tariff classification e.g. **Plastic Bottles** from the **List of Tariff Classifications**
- 4. 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)
- 5. In **Opening Stock** field specify opening stock of the stock item, if any.
- 6. In **Rate** field specify the rate of the opening stock, if any. **Amount** will be calculated and displayed automatically.
- 7. Enable the option Set/Alter Excise Details to Yes to view Excise Details screen.
- 8. In Excise Details Screen
 - Excise Unit Name: By default Tally.ERP 9 displays National 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. (Use Alt + C to create Unit of Measurement)



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 unit of Measurement selected in **Units** field and **Reporting UOM** is different.

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

	Excise Details for Tariff Classification	: Pet Bottles – 1Ltr n : Plastic Bottles		
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Item Type
National Aqua Ltd.	Kg	1 Kg = 100 U	Yes	Others

Figure 2.6 Excise Duty Details screen

- 9. In Duty Details screen
 - □ In Valuation Type field select Ad Valorem from List of Valuation Type.
 - Select 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
 - Specify the Rate of Duty as 10%



- 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%
- 10.Press Enter to save Excise Duty Details screen.
- 11.In Excise Details screen, under Stock Item Type field select as Principal Input from the List of Item Types.
- 12.Press Enter to save Excise Details screen.

2. Raw Materials (Inputs) - Bottle Caps

In Stock Items Setup screen

- 1. Enter the name of the Stock Item e.g. Bottle Caps in Name of Item field.
- 2. Select the Group Name e.g. **Primary** in the Under field.
- 3. In **Tariff Classification** field select the applicable tariff classification e.g. **Pet Bottle Caps** from the **List of Tariff Classifications**
- 4. 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)
- 5. In **Opening Stock** field specify opening stock of the stock item, if any.
- 6. In **Rate** field specify the rate of the opening stock, if any. **Amount** will be calculated and displayed automatically.
- 7. Enable the option Set/Alter Excise Details to Yes to view Excise Details screen.
- 8. In Excise Details Screen
 - Excise Unit Name: By default Tally.ERP 9 displays National 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. (Use Alt + C to create Unit of Measurement)



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 = 500 U





Tally.ERP 9 prompts the user to select the **Conversion Factor** only when the unit of Measurement selected in **Units** field and **Reporting UOM** is different.

- D Set/Alter Duty Details: Set this field to Yes to view the Duty Details screen
- 9. In Duty Details screen
 - In Valuation Type field select Ad Valorem from List of Valuation Type.
 - Select 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
 - Specify the Rate of Duty as 10%
 - 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%
- 10.Press Enter to save Excise Duty Details screen.
- 11.In Excise Details screen, under Stock Item Type field select as Principal Input from the List of Item Types.
- 12.Press Enter to save Excise Details screen.



3. Finished Goods - AquaPure – 1 Ltr

- 1. Enter the name of the Stock Item e.g. AquaPure 1 Ltr in Name of Item field.
- 2. Select the Group Name e.g. Primary in the Under field.
- 3. In **Tariff Classification** field select the applicable tariff classification e.g. **Water** from the **List of Tariff Classifications**
- 4. Select the **unit of measurement** e.g. **L (Liters)** of the stock item in the **Units** field (Use **Alt + C** to create **Unit of Measurement**)
- 5. In **Opening Stock** field specify opening stock of the stock item, if any.
- 6. In **Rate** field specify the rate of the opening stock, if any. **Amount** will be calculated and displayed automatically.
- 7. Enable the option Set/Alter Excise Details to Yes to view Excise Details screen.
- 8. In Excise Details Screen
 - Excise Unit Name: By default Tally.ERP 9 displays National Aqua Ltd. as Excise Unit Name.
 - Reporting UOM: Select L 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 Duty Details screen
 - In Valuation Type field select MRP Based from the List of Valuation Type. Press enter to view Excise MRP Rate Details screen
 - In Excise MRP Rate Details screen
 - **Applicable From**: In this filed enter the date from when the specified MRP and Abatement are applicable
 - MRP Rate: In this column enter the Maximum Retails Price applicable for the stock item
 - Abatement: In this column specify the Abatement allowed for the stock item



Figure 2.7 Excise MRP Rate Details screen





Observe, you can specify period wise **MRP** Rate and **Abatement** allowed. In this case ABC Company had the MRP Rate of 30 applicable form 1-4-2010 and the current MRP rate applicable is Rs.35 with abatement of 48%.

- Press enter to accept Excise MRP Rate Details screen and return to Duty Details screen
- In Excise Duty Details screen
 - Applicable From, MRP and Abatement % details will be defaulted based on the details specified in the Excise MRP Rate Details screen. Application will display the latest applicable From Date, MRP Rate and Abatement
 - Select 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
 - Specify the Rate of Duty as 10%
 - 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 Tariff Classification Excise Unit	: AquaPure – 1 : Water : National Aqu	Ltr a Ltd.	
Valuation Type Applicable from MRP Abatement %	: MRP Based : 1-May-2010 : 35.00/L : 48 %			
Туре	of Duty	Applicable From	Rate of Duty	per
Basic Excise D Education Ces Secondary Ed	luty s ucation Cess	1-Apr-2010 1-Apr-2010 1-Apr-2010	10 2 1	% % %

Figure 2.8 Duty Details Screen

- 9. Press Enter to save Excise Duty Details screen.
- 10.In Excise Details screen, under Stock Item Type field select as Finished Goods from the List of Item Types.

	Excise Details for Tariff Classification	: AquaPure – 1 Ltr : Water			Y
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Detai	r Stock Item ils Type	
National Aqua Ltd.	L		Yes Ca Fin Ott Priv	Finished Goods List of Item Types pital Goods ished Goods ners neipal Input	

Figure 2.9 Selection of Stock Item Type

11.Press Enter to save Excise Details screen.



Stoc	k Items Setup		National Aqua Ltd.						Ctrl + M 🗙
Under Group : I All Items For 1-								or 1-Apr-2010	
S.No.	Name of Item	_	Under Tariff Classification						Set/Alter
				Units	Opening Qty	Rate	per	Amount	Excise Details
1.	Natural Water	0	Primary	Water L					Yes
2.	Pet Bottles — 1Ltr	0	Primary	Plastic Bottles U	3				Yes
3.	Bottle Caps	0	Primary	Pet Bottle Ca U	ps				Yes
4.	AquaPure – 1 Ltr	0	Primary	Water L					Yes
									Accept ?
								Y	(es or No

Completed Stock Items Setup screen is displayed as shown

Figure 2.10 Completed Stock Items Setup screen

12.Press enter to save Stock items Setup screen



2.1.3 Supplier / Customer Ledger

Supplier Ledger – Swastik Water Suppliers

To create Supplier Ledger

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer > Master Setup > <u>S</u>: Supplier /Customer Ledgers

Press Alt+S or select <u>S</u>: Supplier /Customer Ledgers and press Enter to view Party Ledgers Setup screen

In Party Ledgers Setup screen

- 1. In Name of Ledger field enter the name of the supplier e.g Swastik Water Suppliers.
- 2. Select **Sundry Creditors** as the group name in **Under** field.
- 3. Enable Set/Alter Excise Details to Yes to view Excise Details screen.
- 4. In Excise Details screen,
 - Under Mailing Details enter party address
 - Dunder Excise Details enter party excise registration details
 - Enter the Excise Registration Number of the supplier. E.g. ASEDF4567DXM001
 - Enter the Date of Excise Registration in Date of Registration field. E.g. 15-May-2001
 - Enter the Range under which the supplier's company is registered. E.g. J.P.Nagar
 - Enter the Division under which the supplier's company is registered. E.g. Division III

• Enter the **Commissionerate** under which the premise of the supplier's company is registered.E.g. **Bangalore I**

■ In **Default Nature of Purchase** field select **Manufacturer** from the Nature of Purchase list.


Excis	e Details		National Aqua Ltd.		Ctrl + M 🗙
Under					For 1-Apr-2010
S. No.					Set/Alter Excise Details
1.					Yes
		Address Excise Registratio Date of Registratio Range Division Commissionerate Default Nature of F Nature of Removal	Mailing Details : No.14/8 J.P.Nagar Bangalore Excise Details n (ECC) No. : ASEDF4567DXM001 in : 15-May-2001 : J.P.Nagar : Division III : Bangalore I Purchase Purchase I Not Applicable Agent of Manufacturer First Stage Dealer From Agent of Manufacturer Importer Manufacturer Manufacturer Purchase from Importer	uase (Consignment Agent)	
				1.000.001	

Figure 2.11 Excise Details screen



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.

Select 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 **Debit Notes** (where good are removed from factory)

5. Press Enter to save the Excise Details screen.



Supplier Ledger – Lamcy Manufacturers

In Party Ledgers Setup screen

- 1. In Name of Ledger field enter the name of the supplier e.g Lamcy Manufacturers.
- 2. Select Sundry Creditors as the group name in Under field.
- 3. Enable Set/Alter Excise Details to Yes to view Excise Details screen.
- 4. In Excise Details screen,
 - Under Mailing Details enter party address
 - Under Excise Details enter party excise registration details
 - Enter the Excise Registration Number of the supplier. E.g. ADESR4033FXM001
 - Enter the Date of Excise Registration in **Date of Registration** field. E.g. **1-Apr-2003**
 - Enter the **Range** under which the supplier's company is registered. E.g. **Peenya**
 - Enter the **Division** under which the supplier's company is registered. E.g. **Yeshwan-thpur**
 - Enter the **Commissionerate** under which the premise of the supplier's company is registered.E.g. **Bangalore II**
 - In **Default Nature of Purchase** field select **Manufacturer** from the Nature of Purchase list.

Mailin	g Details		
Address	: #89, Peenya Industrial Ar Bangalore	ea	
Excise	e Details		
Excise Registration (ECC) No. Date of Registration	: ADESR4033FXM001 : 1-Apr-2003		
Range Division Commissionerate	: Peenya : Yeshwanthpur : Bangalore II	Types of	`Removal
Default Nature of Purchase Nature of Removal	: Manufacturer : Domestic	Domesti Exempt Export Removal	As Such

Figure 2.12 Excise Details screen

Press Enter to save the Excise Details screen.



Customer Ledger – Universal Distributors

- In Party Ledgers Setup screen
- 1. In Name of Ledger field enter the name of the supplier e.g Universal Distributors
- 2. Select Sundry Debtors as the group name in Under field.
- 3. Enable Set/Alter Excise Details to Yes to view Excise Details screen.
- 4. In Excise Details screen,
 - Under Mailing Details enter party address
 - Dunder Excise Details enter party excise registration details
 - Enter the Excise Registration Number of the supplier. E.g. ASFDE6581SXD001
 - Enter the Date of Excise Registration in Date of Registration field. E.g. 25-Jun-2001
 - Enter the **Range** under which the supplier's company is registered. E.g. **Yeshwanthpur**

 Enter the Division under which the supplier's company is registered. E.g. Yeshwanthpur I

• Enter the **Commissionerate** under which the premise of the supplier's company is registered.E.g. **Bangalore II**

In Default Nature of Purchase field select First Stage Dealer from the Nature of Purchase list.

Mailing	Details		
Address	: # 568 Yeshwanthpur Bangalore		
Excise [Details		
Excise Registration (ECC) No. Date of Registration Range Division Commissionerate Default Nature of Purchase	: ASFDE6581SXD001 : 25-Jun-2001 : Yeshwanthpur : Yeshwanthpur I : Bangalore II : First Stage Dealer	Types of Domesti	Removal
Nature of Removal	Domestic	Export Removal Special F	As Such Rate

Figure 2.13 Excise Details screen

Press Enter to save the Excise Details screen.



Part	y Ledgers Setup	National Aqua Ltd.		Ctrl + M 🗙
Under	Group : E All Items			For 1-Apr-2010
S. No.	Name of Ledger		Under	Set/Alter Excise Details
1. 2. 3.	Swastik Water Suppliers Lamcy Manufacturers Universal Distributors		Sundry Creditors Sundry Creditors Sundry Debtors	Yes Yes Yes
				Accept ?

Completed Party Ledgers Setup screen is displayed as shown

Figure 2.14 Completed Party Ledgers Setup screen

5. Press enter to save Party Ledgers Setup screen.



2.1.4 Excise Duty Ledgers

Excise Duty Ledgers are created to account the duty liability on the goods removed or to account duty paid while purchasing the goods and the CENVAT Credit is not availed during purchase of Inputs.

Basic Excise Duty

To create **Basic Excise Duty**

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer > Master Setup > D: Excise Duty Ledgers

Press Alt+D or select <u>D</u>: Excise Duty Ledgers and press Enter to view Excise Duty Ledgers Setup screen

In Excise Duty Ledgers Setup screen

- 1. Enter the Name of the excise duty ledger you wish to create, for e.g., Basic Excise Duty @ 10% in Name of Ledger field
- 2. Select **Duties & Taxes** as the group name in the **Under** field.
- 3. In Excise Duty Type field select Basic Excise Duty from the List of Excise Duty Ledger
- 4. In **Duty Head** field based on the duty type selected in **Excise Duty Types** field duty head will be displayed automatically. e.g. **Basic Excise Duty**.
- 5. In Excise Accounting Code field enter the accounting code of Basic Excise Duty- 00380003.



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

6. In Rate of Duty field mention the applicable rate of duty - 10%

Education Cess Ledger

- 1. Enter the Name of the education cess ledger you wish to create, for e.g. Education Cess @ 2% in Name of Ledger field.
- 2. Select Duties & Taxes as the group name in the Under field.
- 3. In Excise Duty Type field select Education Cess from the List of Excise Duty Ledger
- 4. In **Duty Head** field based on the duty type selected in **Excise Duty Types** field duty head will be displayed automatically. e.g. **Education Cess**.
- 5. In Excise Accounting Code field enter the accounting code of Basic Excise Duty- 00380111.
- 6. In Rate of Duty field mention the applicable rate of duty 2%



Secondary Education Cess Ledger

- 1. Enter the Name of the excise duty ledger you wish to create, for e.g., **Secondary Education Cess @ 1%** in **Name of Ledger** field.
- 2. Select Duties & Taxes as the group name in the Under field.
- 3. In Excise Duty Type field select Secondary & Higher Education Cess from the List of Excise Duty Ledger
- 4. In **Duty Head** field based on the duty type selected in **Excise Duty Types** field duty head will be displayed automatically. e.g. **Secondary Education Cess**.
- In Excise Accounting Code field enter the accounting code of Basic Excise Duty- 00380115.
- 5. In Rate of Duty field mention the applicable rate of duty 1%

Completed Excise Duty Ledgers Setup screen is displayed as shown

Exc	ise Duty Ledgers Setup		National Aqua Ltd.		Ct	rl + M 💌
Unde	r Group : E All Items				For 1	-Арг-2010
S. No.	Name of Ledger	Under	Excise Duty Type	Duty Head	Excise Accounting Code	Rate of Duty
1. 2. 3.	Basic Excise Duty @ 10% Education Cess @ 2% Secondary Education Cess @ 1%	Duties & Taxes Duties & Taxes Duties & Taxes	Basic Excise Duty Education Cess Secondary & Higher Education Cess	Basic Excise Duty Education Cess Secondary Education Cess	00380003 00380111 00380003	10 % 2 % 1 %
					Acce Yes o	ept? r No

Figure 2.15 Completed Excise Duty Ledgers Setup Screen

6. Press enter to save Excise Duty Ledgers Setup screen



2.1.5 CENVAT Ledgers

CENVAT Ledgers are created to avail and account the CENVAT Credit on the Raw Materials (Inputs) purchased.

Basic Excise Duty (CENVAT)

To create **Basic Excise Duty (CENVAT)**

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer > Master Setup > \underline{N} : CENVAT Ledgers

Press Alt+N or select N: CENVAT Ledgers and press Enter to view CENVAT Ledgers Setup screen

In CENVAT Ledgers Setup screen

- 1. Enter the Name of the excise duty ledger you wish to create, for e.g., Basic Excise Duty (CENVAT) in Name of Ledger field
- 2. Select Current Assets as the group name in Under field.



Tally.ERP 9 allows the user to create CENVAT Ledgers under Current Assets or Duties & Taxes. If the user

 Wants Net Group balance to be displayed then create CENVAT Ledger under Duties and Taxes

Example: Tax Liability (Rs. 10000) – credit (Rs. 3000) = Net (Group) Duty Liability (Rs. 7000)

□ To display separate balance of Tax Liability and Credit, create CENVAT Ledger under Current Assets

Example: Tax Liability = Rs. 10000

Credit Account = Rs. 3000

- 3. In Excise Duty Type field select CENVAT Basic Excise Duty from the List of Excise Duty Ledger
- 4. In **Duty Head** field based on the duty type selected in **Excise Duty Types** field duty head will be displayed automatically. e.g. **Basic Excise Duty**.
- 5. Skip the **Excise Accounting Code** field. As the CENVAT Ledgers are not used to account duty payable it is not must to provide Excise Accounting Code. If required enter the accounting code.
- 6. In **Rate of Duty** field enter the duty rate as **10%**.



Education Cess (CENVAT)

- 1. Enter the Name of the excise duty ledger you wish to create, for e.g., Education Cess (CEN-VAT) in Name of Ledger field.
- 2. Select Current Assets as the group name in Under field.
- 3. In Excise Duty Type field select CENVAT Education Cess from the List of Excise Duty Ledger
- 4. In **Duty Head** field based on the duty type selected in **Excise Duty Types** field duty head will be displayed automatically. e.g. **Education Cess**.
- 5. Skip the **Excise Accounting Code** field. As the CENVAT Ledgers are not used to account duty payable it is not must to provide Excise Accounting Code. If required enter the accounting code.
- 6. In Rate of Duty field enter the duty rate as 2%.

Secondary Education Cess (CENVAT)

- 1. Enter the Name of the excise duty ledger you wish to create, for e.g., Secondary Education Cess (CENVAT) in Name of Ledger field.
- 2. Select Current Assets as the group name in Under field.
- 3. In Excise Duty Type field select CENVAT Secondary & Higher Education Cess from the List of Excise Duty Ledger
- 4. In **Duty Head** field based on the duty type selected in **Excise Duty Types** field duty head will be displayed automatically. e.g. **Secondary Education Cess**.
- 5. Skip the **Excise Accounting Code** field. As the CENVAT Ledgers are not used to account duty payable it is not must to provide Excise Accounting Code. If required enter the accounting code.
- 6. In Rate of Duty field enter the duty rate as 1%.



Completed CENVAT Ledgers Setup screen is displayed as shown

CE	NVAT Ledgers Setup		National Aqua Ltd.		Ct	ri + M 🗙
Und	er Group : E All Items				For 1	-Apr-2010
S. No.	Name of Ledger	Under	Excise Duty Type	Duty Head	Excise Accounting Code	Rate of Duty
1. 2 3.	Basic Excise Duty (CENVAT) Education Cess (CENVAT) Secondary Education Cess (CENVAT)	Current Assets Current Assets Current Assets	CENVAT Basic Excise Duty CENVAT Education Cess CENVAT Secondary & Higher Education Cess	Basic Excise Duty Education Cess Secondary Education Cess		10 % 2 % 1 %
					Acco Yes (ept? or No

Figure 2.16 Completed CENVAT Ledgers Setup screen

7. Press Enter to save CENVAT Ledgers Setup screen.



2.2 Voucher Types Setup

In Tally.ERP 9, all the Excise transactions needs to be recorded in Excise Voucher Types. You can create or alter the existing default voucher types to meet the requirement.

Voucher Types Setup guides you to create excise voucher types required to record excise transactions

2.2.1 Excise Purchase

To create excise purchase voucher type

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer > Voucher Types Setup > F9: Excise Purchase

Press F9 or select F9: Excise Purchase and press enter to view Excise Purchase Voucher Type Setup screen



Here we are creating new voucher type by retaining the default voucher type available in Tally.ERP 9

In Excise Purchase Voucher Type Setup screen

- 1. Enter the name of the voucher type in **Name of Voucher Type** Field e.g. **Excise Purchases**
- 2. In **Type of Voucher** field application defaults the voucher type as **Purchase**
- 3. Select the appropriate **Method of Voucher Numbering** e.g. **Automatic**
- 4. Set **Use for Excise** to **Yes** to enter Excise Purchase to capture Assessable Value and Excise Duty breakup.



- □ The **Use for Excise** option will appear in Purchase/Debit Note and Sales/Credit Note only and if the **Excise Feature** is enabled
- In case where a company has more than One Excise Unit, you have to create separate set of voucher types for each Excise Unit.
- 5. In Default Excise Unit field select National Aqua Ltd. from the List of Excise Units
- 6. Skip Name of Class field.

Exc	cise Purchase Voucher Typ	oe Setup	National Aqua Lto	l.		Ctrl + M 🏼
Туре	of Voucher : Purchase	e				For 1-Apr-2010
S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Use for Excise	Default Exicse Unit	Name of Class
1.	Purchase	Purchase	Automatic	No		
2.	Excise - Purchases	Purchase	Automatic	Yes	National Aqua Ltd.	
						Accept?
						Yes or No

Completed Excise Purchase Voucher Type Setup screen is displayed as shown



7. Press enter to save Excise Purchase Voucher Type Setup screen.



2.2.2 Rule 11 Invoice (Excise Sales Invoice)

To create excise sales voucher type

Go to Gateway of Tally > Quick Setup > Excise for Manufacturer > Voucher Types Setup > F8: Rule 11 Invoice (Excise Sales Invoice)

Press F8 or select F8: Rule 11 Invoice (Excise Sales Invoice) and press enter to view Rule 11 Invoice (Excise Sales Invoice) Voucher Type Setup screen



Here we are creating new voucher type by retaining the default voucher type available in Tally.ERP 9

In Rule 11 Invoice (Excise Sales Invoice) Voucher Type Setup screen

- 1. Enter the name of the voucher type in Name of Voucher Type Field e.g. Excise Sales
- 2. In **Type of Voucher** field application defaults the voucher type as **Sales**
- 3. Select the appropriate Method of Voucher Numbering e.g. Automatic
- 4. Set **Use for Excise** to **Yes** to enter Excise Purchase to capture Assessable Value and Excise Duty breakup.
- 5. In Default Excise Unit field select National Aqua Ltd. from the List of Excise Units
- 6. Skip Name of Class field.

Completed Rule 11 Invoice (Excise Sales Invoice) Voucher Types Setup screen is displayed as shown



Figure 2.18 Completed Rule 11 Invoice (Excise Sales Invoice) Voucher Type Setup screen

7. Press Enter to save Rule 11 Invoice (Excise Sales Invoice) Voucher Type Setup screen



2.2.3 CENVAT Credit Availing

In cases where you are not availing CENVAT credit on Inputs purchased while accounting purchases, same can be availed later. In Tally. ERP 9 CENVAT Availing entry can be recorded through a Debit Note (with Voucher Class).

To avail CENVAT credit you can alter Default Debit Note by creating CENVAT Availing Voucher Class or can create separate voucher type with Class under Debit note. It is suggested to alter the default Debit note by defining the CENVAT Availing Voucher Class.

To create voucher class in **Debit Note** to account CENVAT Credit Availing press **Alt+A** or select **<u>A</u>: CENVAT Credit Availing** to view **CENVAT Credit Availing Voucher Type Setup** screen

In **CENVAT Credit Availing Voucher Type Setup** screen, Tally.ERP 9 displays default Debit Note voucher along with the Excise Debit Note voucher if any.

- 1. Select **Debit Note** Voucher Type. Retain the default settings in **Name of Voucher Type**, **Method of Voucher Numbering**
- 2. Set the option Use for Excise to NO
- 3. In Name of Class field mention the class name as CENVAT Availing

CENVAT Credit Availing Youcher Type Setup National Aqua Ltd. Type of Voucher : Debit Note						Ctrl + M 🛛 For 1-Apr-2010
S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Use for Excise	Default Exicse Unit	Name of Class
1.	Debit Note	Debit Note	Automatic	No		CENVAT Availing
2.						GERMATTAVOIIIII.

Figure 2.19 Debit Note- Name of Class

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



Vol	icher Type Cla	ss National Aqua Ltd.	Ctrl + M 🗙
		Class: CENVAT Availing	For 1-Apr-2010
		Use Class for Excise / CENVAT Adjustments ? Yes	
		Use Class for Interest Accounting ? No	Name of Class
		If you wish to restrict the groups to which this class can be used, specify them here.	
		Exclude these Groups Include these Groups	ENVAT Availing
		Default Accounting Allocations for each Item in Invoice	
		Ledger Name VAT/Tax Class Percentage % Rounding Rounding Override using	
		Method Limit Item Default ?	
		Additional Accounting Entries (e.g. Taxes / Other charges) to be added in Invoice	
		Ledger Name Type of Calculation Value Rounding Method Rounding Remove	
		Dasis Limit II 200 :	

Figure 2.20 Voucher Type Class screen

6. Press Enter to save Voucher Type Class screen.

Completed CENVAT Credit Availing Voucher Type Setup screen is displayed as shown

CE	NVAT Credit Availing Vouc	her Type Setup	National Aqua Ltd.			Ctrl + M 🗙
Тур	e of ∨oucher : DebitNo	te				For 1-Apr-2010
S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Use for Excise	Default Exicse Unit	Name of Class
1.	Debit Note	Debit Note	Automatic	No		CENVAT Availing
						Accept? Yes or No

Figure 2.21 Completed CENVAT Credit Availing Voucher Type Setup screen

7. Press enter to save CENVAT Credit Availing Voucher Type Setup screen



2.2.4 Adjustment of CENVAT Credit / Advanced 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 Monthly. 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 CENVAT adjustment entry is recorded in **Journal Voucher** with a **CENVAT Adjustment Voucher Class** by **Crediting** - **CENVAT Ledgers** and **Debiting** - **Excise Duty Ledgers** to nullify their balances and the net balance in the Excise Duty ledgers will be paid to the Government.



This Voucher Type can also be used to adjust the **Advance Excise duty** paid to the **Government** towards **Excise Duty payable** for the current month.

To create CENVAT Adjustment Class in Journal Voucher press F7 Key or select F7: Adjustment of CENVAT Credit / Advanced Adjustment and press enter to view CENVAT Credit / Advanced Adjustment Voucher Type Setup screen.

In **CENVAT Credit /Advanced Adjustment Voucher Type Setup** screen Tally.ERP 9 displays default Journal voucher.

- 1. Select Journal Voucher Type. Retain the default settings in Name of Voucher Type, Method of Voucher Numbering
- 2. In Name of Class field mention the class name as CENVAT Credit Adjustment

CENV Type	AT Credit / Advanced Adjustment Youcher Type Setup of Voucher : Journal	National Aqua Ltd.		Ctrl + M 🛛 🗙 For 1-Apr-2010
S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Name of Class
1.	Journal	Journal	Automatic	CENVAT Credit Adjustment
2.				

Figure 2.22 Journal Voucher - Name of Class

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



Vouc	cher Type Cl	ass National Aqua Ltd.	Ctrl + M 🔉
Туре		Class : CENVAT Credit Adjustment	For 1-Apr-2010
2.1		Use Class for VAT Adjustments ? No	
S.No.		Use Class for Excise / CENVAT Adjustments ? Yes	Name of Class
		Ledger account to use	
1.		Ledger Name	
			AT Credit Adjustmen
2			
2.			

Figure 2.23 Voucher Type Class screen

5. Press Enter to save Voucher Type Class screen.

Completed CENVAT Credit /Advanced Adjustment Voucher Type Setup screen is displayed as shown

CENVI	AT Credit / Advanced Adjustment Youcher Type Setup	National Aqua Ltd.		Ctrl + M 🗙
Туре	of∀oucher : Journal			For 1-Apr-2010
S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Name of Class
1.	Journal	Journal	Automatic	CENVAT Credit Adjustment
				Accept? Yes or No

Figure 2.24 Completed CENVAT Credit /Advanced Adjustment Voucher Type Setup screen

6. Press enter to save CENVAT Credit Availing Voucher Type Setup screen



2.2.5 Manufacturing / Stock Journal

In Tally.ERP 9 you can record production (of finished goods) entry through Manufacturing Journal or Excise - Stock Journal.

- Manufacturing Voucher type Used to record the production of single Finished Goods
- **Excise Stock Journal** Used to record the production of **multiple Finished Goods**

To create Manufacturing or Excise - Stock Journal press Alt + F7 or select <u>F7</u>: Manufacturing/ Stock Journal and press Enter to view Manufacturing / Stock Journal Voucher Type Setup screen

Manufacturing Journal

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



Here we are creating new voucher type by retaining the default voucher type available in Tally.ERP 9.

In Manufacturing / Stock Journal Voucher Type Setup screen

- 1. Enter the name of the voucher type in **Name of Voucher Types** Field e.g. **Manufacturing Journal**
- 2. In Type of Voucher field Tally.ERP 9 defaults the voucher type as Stock Journal
- 3. Select the appropriate Method of Voucher Numbering e.g. Automatic
- 4. Set the option Use As ManfJurl to Yes



Mai	Manufacturing / Stock Journal Youcher Type Setup 🛛 National Aqua Ltd. Ctrl + M 🔀							
Тур	e of ∀oucher : Stock J	ournal					For 1-Apr-2010	
S.No.	Name of Voucher Type	Type of Voucher	Method of Voucher Numbering	Use As MfgrJrnl	Use for Excise	Default Exicse Unit	Name of Class	
1. 2.	Stock Journal Manufacturing Journal	Stock Journal Stock Journal	Automatic Automatic	No Yes	No			
							Accept?	
							Yes or No	

Completed Manufacturing / Stock Journal Voucher Type Setup screen is displayed as shown

Figure 2.25 Completed Manufacturing / Stock Journal Voucher Type Setup screen

5. Press Enter to save Manufacturing / Stock Journal Voucher Type Setup screen



Lesson 3: Excise Opening Balances

Lesson Objectives

On completion of this lesson, you will learn to

- Record CENVAT Opening Balance
- Record Excise Duty Opening Balance
- Record PLA Opening Balance

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 2011), in such cases the unutilised CENVAT credit has to be carried forward to the next financial year (1st April 2011) and manufacturer is entitled to utilise the CENVAT Credit availed on the inputs during the current year (2011-12) 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
- 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 1/4/2011, National Aqua Ltd has opening CENVAT Credit of Rs.47,380 (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
152/09-10	Lamcy Man-	Pet Bottles - 1Ltr	100000	BED	150000	10%	15,000
	utacturers			ED Cess	15000	2%	300
				SED Cess	15000	1%	150
2052/09-	Shubh Man- ufacturer	Pet Bottles - 1Ltr	200000	BED	240000	10%	24,000
10				ED Cess	24000	2%	480
				SED Cess	24000	1%	240
		Bottle Caps	350000	BED	87500	8%	7,000
				ED Cess	7000	2%	140
				SED Cess	7000	1%	70

The Excise details of the supplier are as follows:

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

The same is accounted for as shown.





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.**1-4-2011**
- 2. In **Excise Unit** field select the Excise Unit for which the CENVAT Opening balance entry is recorded. e.g. **National 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**

CENVAT Opening Balance Creation	National Aqua Ltd.	Ctrl + M 🛛
Journal No. 1		Nature of Purchase
Excise Unit : National Aqua Ltd. Nature of Purchase : Manufacturer	CENVAT Opening Balance	First Stage Dealer Importer Manufacturer Second Stage Dealer
Particulars		ß

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 Basic Excise Duty credit, under **Particulars** select **Basic Excise Duty (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	tion	Na	ntional Aqua Ltd.				Ctrl + M 🛛
Journal							
Excise Unit							
Nature of Purchase	Manufacturer						
		Duty Details	for : Basic Excis	se Duty (CENVA	т)		
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable	Rate	Amount	
Dir or Entry No. & Date	·			Value			
152/09-10	Lamcy Manufacture	rs			40.0	45 000 00 0	
2052/09-10	Shubh Manufacture	Pet Bottles – 1Ltr	1,00,000 U	1,50,000.00	10 %	15,000.00 Dr	
2002/00-10	Shabh Manalactare	Pet Bottles – 1Ltr	2,00,000 U	2,40,000.00	10 %	24,000.00 Dr	
		Bottle Caps	3,50,000 U	87,500.00	8 %	7,000.00 Dr	
						_	
						46,000.00 Dr	

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.

Laurenzi I. Mar 4	
Journal No. 1	1-Apr-2011
CENVAT Opening Balance	Friday
Excise Unit : National Aqua Ltd.	
Nature of Purchase · Manufacturer	
Copy Details from Previous Duty Ledger(s) ? Yes	Amount
Invoice No. / Party Name Name of Item Quantity Assessable Rate Amount Bill of Entry No. & Date Value	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								
Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount			
Lamcy Manufacturers		4 00 000 11	45,000,00	0.11	200.00.0			
Pe Shubh Manufacturore	et Bottles – 1Ltr	1,00,000 U	15,000.00	2 %	300.00 Dr			
Pe	et Bottles – 1Ltr	2.00.000 U	24.000.00	2 %	480.00 Dr			
B	ottle Caps	3,50,000 U	7,000.00	2 %	140.00 Dr			
				_	920.00 Dr			
				-	920.00 Dr			
	Copy Details fro Party Name Lamcy Manufacturers Pro Shubh Manufacturers Pro Ba	Duty Detail Copy Details from Previous Duty Ledge Party Name Name of Item Lamcy Manufacturers Pet Bottles – 1Ltr Shubh Manufacturers Pet Bottles – 1Ltr Bottle Caps	Duty Details for : Education Copy Details from Previous Duty Ledger(s) ? Yes Party Name Name of Item Quantity Lamcy Manufacturers Pet Bottles – 1Ltr 1,00,000 U Shubh Manufacturers Pet Bottles – 1Ltr 2,00,000 U Bottle Caps 3,50,000 U	Duty Details for: Education Cess (CENVAT Copy Details from Previous Duty Ledger(s) ? Yes Party Name Name of Item Quantity Assessable Value Lamcy Manufacturers Pet Bottles – 1Ltr 1,00,000 U 15,000.00 Shubh Manufacturers Pet Bottles – 1Ltr 2,00,000 U 24,000.00 Bottle Caps 3,50,000 U 7,000.00	Duty Details for: Education Cess (CENVAT) Copy Details from Previous Duty Ledger(s) ? Yes Party Name Name of Item Quantity Assessable Value Rate Value Lamcy Manufacturers Pet Bottles – 1Ltr 1,00,000 U 15,000.00 2 % Shubh Manufacturers Pet Bottles – 1Ltr 2,00,000 U 24,000.00 2 % Bottle Caps 3,50,000 U 7,000.00 2 %			

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 Ironn	Flevious Duty Ledger(s) ?	165					
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount		
152/09-10	Lamcy Manufacture	ers						
		Pet Bottles – 1Ltr	1,00,000 U	15,000.00	1 %	150.00 Dr		
2052/09-10	Shubh Manufacture	ers						
		Pet Bottles – 1Ltr	2,00,000 U	24,000.00	1 %	240.00 Dr		
		Bottle Caps	3,50,000 U	7,000.00	1 %	70.00 Dr		

Figure 3.5 Completed Excise Duty Allocation Screen

The completed CENVAT Opening Balance journal Voucher is displayed as shown

CENVAT Opening Balance Creation	National Aqua Ltd.	Ctrl + M 🛛
Journal No. 1		1-Apr-2011
	CENVAT Opening Polonee	Friday
Excise Unit National Aqua Ltd	CENVAT Opening Balance	
Nature of Purchase : Manufacturer		
Particulars		Amount
Basic Excise Duty (CENIVAT)		46,000,00
Education Core (CENVAT)		40,000.00
Cocondense Education Coco (CENIVAT)		320.00
Secondary Education Cess (CENVAT)		400.00
		47,380.00
Narration:		
		Accept ?
		No. N
		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 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 2011), in such cases the unpaid duty has to be carried forward to the next financial year (1st April 2011) and manufacturer is liable to pay the duty during the current financial year (2011-12) 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 1/4/2011, National Aqua Ltd has opening Excise Duty of Rs.2,02,395 (Total) on the following Raw materials purchased under different purchase 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	10%	54,000
10-11	Distributors			ED Cess	15000	2%	1080
				SED Cess	15000	1%	540
AQ/1025/	National Distributors	AquaKing - 20Ltr	25,000	BED	1125000	10%	1,12,500
10-11				ED Cess	24000	2%	2,250
				SED Cess	24000	1%	1,125
		AquaPure - 1Ltr	10,000	BED	300000	10%	30,000
				ED Cess	7000	2%	600
				SED Cess	7000	1%	300

The Excise details of the Customers are as follows:

Customer Name & Address	Nature of Purchase	Excise Regn. No.	Range	Divisio n	Commi- sionerate
Universal Distribu- tors	First Stage Dealer	ASFDE6581SXD001	Yes- hwanthp	Yes- hwanth	Bangalore - II
# 568			ur	pur - I	
Yeshwanthpur					
Bangalore					
National Distribu- tors	First Stage Dealer	ARMYD7910SXM001	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.**1-4-2011**
- 2. In **Excise Unit** field select the Excise Unit for which the CENVAT Opening balance entry is recorded. e.g. **National 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.

 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	National Aqua Ltd.	Ctrl + M 🔀
Journal No. 1	Types of Removal	1-Apr-2011 Friday
Excise Unit : National Aqua Ltd. Nature of Removal : Domestic	Captive Consumption Domestic Export - Duty Chargeable Removal 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.

 To account opening balance of Basic Excise Duty, under Particulars select Basic Excise Duty *@* 10% and view Excise Duty Allocation screen

Excise Opening Balance Creation	National Aqua Ltd.	Ctrl + M 🗙 List of Ledger's
Journal No. 1 Excise Unit : National Aqua Ltd. Nature of Removal : Domestic	Excise Opening Balance	Basic Excise Duty @ 10% Education Cess @ 2% Secondary Education Cess @ 1%
Particulars		
Basic Excise Duty @ 10%		







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.

Excise Duty Allocat	ion	Nā	ntional Aqua Ltd.				Ctrl + M 🗴
Journal							
Excise Unit							
Nature of Removal	· Domostic	Duty Data	ilo for : Deeie Fr	aiaa Duty @ 10%			
Invoice No. (Darty Nama	Duly Dela	Ouentity	Cise Duty @ 10%	Data	Amount	
Bill of Entry No. & Date	Party Name	Name of item	Quantity	Value	Rate	Amount	
A 0/705/40 44							
AQ/785/10-11	Universal Distribute	AquaPure – 1 Ltr	18,000 L	5,40,000.00	10 %	54,000.00 Cr	
AQ/1025/10-11	National Distributo	rs	25,000 1	44.05.000.00	40.81	4 40 500 00 0	
		AquaKing - 20Ltr AquaPure – 1 Ltr	25,000 L 10,000 L	3,00,000.00	10 %	1,12,500.00 Cr 30,000.00 Cr	
						1,96,500.00 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.

Excise Duty Allocati	on	Na	ational Aqua Lto	l.			Ctrl + M 🛛
Journal N							
Excise Unit							
		Duty De	tails for : Educa	ation Cess @ 2%			
	Copy Details f	rom Previous Duty Le	dger(s) ? Yes			_	
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount	

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

	Copy Det	Duty Det ails from Previous Duty Leo	tails for : Educati dger(s) ? Yes	on Cess @ 2%		
Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
AQ/785/10-11	Universal Distribute	ors				
AQ/1025/10-11	National Distributo	AquaPure – 1 Ltr rs	18,000 L	54,000.00	2 %	1,080.00 Cr
		AquaKing - 20Ltr AquaPure – 1 Ltr	25,000 L 10,000 L	1,12,500.00 30,000.00	2 % 2 %	2,250.00 Cr 600.00 Cr

Figure 3.11 Completed Excise Duty Allocation Screen

9. To account opening balance of Secondary Education Cess, under Particulars select **Secondary 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

Duty Details for : Secondary Education Cess @ 1% Copy Details from Previous Duty Ledger(s) ? Yes						
Invoice No. / Bill of Entry No. & Dat	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
AQ/785/10-11	Universal Distributors					
AQ/1025/10-11	A National Distributors	quaPure – 1 Ltr	18,000 L	54,000.00	1 %	540.00 Ci
	A A	quaKing - 20Ltr quaPure – 1 Ltr	25,000 L 10,000 L	1,12,500.00 30,000,00	1 % 1 %	1,125.00 Cr 300.00 Cr
		400.000 120	.3,000 E	20,00000		00000 01

Figure 3.12 Completed Excise Duty Details Screen

The completed Excise Opening Balance Journal Voucher is displayed as shown

Excise Opening Balance Creation	National Aqua Ltd.	Ctrl + M 🗴
Journal No. 1		1-Apr-2011
	Fusies Operation Relations	Friday
Excise Unit National Aqua Ltd	Excise Opening balance	
Nature of Removal : Domestic		
Particulars		Amount
Basic Excise Duty @ 10%		1,96,500.00
Education Cess @ 2%		3,930.00
Secondary Education Cess @ 1%		1,965.00
		2.02.395.00
Narration:		
		Appart 0
		Accept ?
		Yes or No

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

Personal Ledger Account (PLA) is an account current through which Assessee discharges the duty liability to the Government.

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.ERP9.

Support to account PLA Opening Balance in Tally.ERP 9 has been provided through PLA Opening Balance Journal Voucher in Tally.ERP Release 3.3. The PLA opening balance entry can be recorded on any day of the Financial Year (Ideally it should be recorded on the 1st of April or 1st of any month).

PLA Opening Balance [Payable (Credit Balance)/ advance duty paid (Debit Balance)], have to accounted in the books of accounts with in any prescribed period on quantifying the following required information viz.

- Excise Unit (Excise Factory for which the PLA opening balance is accounted)
- Bill of Entry & Date (if duty payable) / Reference Number of Advance paid
- Amount of Duty Payable/ Advance Paid

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

Example 3:

On 1/4/2011, National Aqua Ltd has PLA Opening balance of Rs.25000.

Type of Duty	Reference No.	Amount
Basic Excise Duty	ADV-001	22500
Education Cess	ADV-001	1500
Secondary Education Cess	ADV-001	1000

To account PLA Opening Balance

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

- 1. Enter the **Date** on which the Excise Opening Balance is accounted.E.g.1-4-2011
- 2. In **Excise Unit** field select the Excise Unit for which the PLA Opening balance entry is recorded. e.g. **National Aqua Ltd**.



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



3. To account opening balance Advance Duty paid towards Basic Excise Duty, under Particulars select **Basic Excise Duty @ 10%** and view **Excise Duty Allocation** screen

PLA Opening Balance Creation	National Aqua Ltd.	Ctrl + M 🛛
Journal No. 1		List of Ledger's
Excise Unit : National Aqua Ltd.	PLA Opening Balance	Basic Excise Duty @ 10% Education Cess @ 2% Secondary Education Cess @ 1%
Particulars		
Basic Excise Duty @ 10%		





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

- 4. In Excise Duty Allocation screen
 - **Name**: In this field enter the reference number of advance duty paid.
 - **Amount**: In this field enter the advance duty amount paid to the department.

Excise Duty Alle	ocation	National Aqua Ltd.	Ctrl + M 🗙
Journal			1-Apr-2011
			Enday
Excise Unit			
Duty Details for :	Basic Excise Duty @ 10%		Amount
Name	Amount Dr/Cr		
ADV-001	22,500.00 Dr		
	22 500 00 Dr		
	22,300.00 DI		

Figure 3.15 Excise Duty Allocation Screen





Supports to account **PLA opening Balance** of **multiple - advances paid** to the department/ **Invoices** against which the **Duty is payable**.

- 5. 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
- 7. In Excise Duty Allocation screen
 - Enter the **reference number** and advance education cess **amount** paid.

Excise Duty Allo	cation	National Aqua Ltd.	Ctrl + M 🔀
Journal			1-Apr-2011
			Thuay
Excise Unit			
Duty Details for	Education Cess @ 2%		Amount
Name	Amount Dr/Cr		22,500.00
ADV-001	1,500.00 Dr		

Figure 3.16 Completed Excise Duty Allocation Screen

8. Similarly, account the opening balance of **Secondary Education Cess**.

The completed Excise Opening Balance Journal Voucher is displayed as shown:



Figure 3.17 Completed PLA Opening Balance Journal Voucher



9. Press **Enter** to accept.

The above PLA Opening Balance entry will be displayed in:

Excise Computation report under Balance Input Credit section against Excise Duty Advance Paid.

Excise Computation	National Aqua Ltd.		Ctrl + M 🗵
		National /	Aqua Ltd.
Derticulare		National A	Aqua Ltd.
Faiticulais		Assessable	Duty
		Value	Amount
Excise Duty Payable			
A. Excise Sales			
Regular Rate		19 65 000 00	2 02 395 00
rtogalai rtato	Total Excise Sales (A)	19.65.000.00	2.02.395.00
B. Pavable from previous period			
	Total Excise Duty Payable (A+B)	-	2 02 395 00
		-	2,02,000,000
	Total Excise duty paid / Adjusted (C)	-	
	Balance Excise Duty Payable ((A+B)-C)	,	2,02,395.00
Balance Input Credit			
CENVAT Credit on Inputs			47,380.00
Excise Duty Advance Paid			25,000.00
	Total Available CENVAT credit		72,380.00

Figure 3.18 Excise Computation Report

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

PLA Register	National Aqua Ltd.							Ctrl + M 🗙		
Excise Unit Name : Na	itional Aqua Ltd.							1-Ap	r-2011 to 3	0-Apr-2011
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			(-)1,500.00			(-)1,000.00
	← 2 more									

Figure 3.19 PLA Register



Lesson 4: Excise Transactions

Lesson Objectives

On completion of this lesson, you will learn to

- **D** Record basic excise transactions.
- Avail CENVAT Credit
- D Adjust the availed CENVAT credit against the duty payable
- **D** Record payment of Excise Duty to Government and Generate G.A.R. -7

In this section we shall emphasis on understanding how Tally.ERP 9's Excise for Manufacturers feature can be effectively used to record basic Excise transactions to generate G.A.R.-7

Let us take the example of National Aqua Ltd. (Created and Excise enabled, as discussed in the earlier chapter) to record Excise transactions such as

- Excise Purchases (Purchase of Raw Materials)
- Availing CENVAT Credit
- Manufacture of Finished Goods
- Excise Sales
- Dec Adjustment of CENVAT Credit availed against the Duty Payable.
- Payment of Excise Duty
- □ Generating G.A.R.- 7



To record advanced Excise transactions refer **Tally.ERP 9 Reference Manual** (Local Help) or Implementation Guide available in the website - www.tallysolutions.com



4.1 Accounting Excise Purchases

A Manufacturer may buy raw materials from different Suppliers. Suppliers may be manufacturers/ Dealers (First Stage/second Stage) registered under excise rules or not registered under excise rules.

In this scenario, we are explaining the procedure to account only those **purchases** which are made from the **suppliers** who are **registered under excise rules**.

4.1.1 Accounting Excise Purchases – Availing CENVAT Credit

In case of Excise Purchases, user can avail the CENVAT Credit while accounting the purchases or later.

Here we are illustrating the procedure to account the purchase and avail CENVAT Credit in the same voucher.

Example 1:

On 1-4-2010 National Aqua Ltd. purchased 10,00,000 Liters of Water from Swastik Water Suppliers @ of 2 per Liter (vide Invoice No. SI/568)

To account the above transaction

1.Create Master

- i. Purchase Ledger
- 2. Record a Excise Purchase Voucher

1. Create Masters

i. Purchase Ledger

Ledger	Under	Used in VAT Returns	VAT/Tax Class						
Purchase of Raw Materials	Purchase Accounts	Yes	Purchases @ 4%						
Set Inventory values are affected to Yes									

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.
- 5. Select the required VAT/Tax Class, for e.g., Purchases @ 4%.


VAT/Tax Class	National Aqu	a Ltd.		C	trl + M 🛛
	Itory Informa ? Yes Purchases @ 4%	ass	ax Information		
	VAT/TAX C Particulars I Not Applicable Consignment/Branch Transfer Inward Imports Inter-State Purchases Purchases @ 1% Purchases @ 13.5% Purchases @ 15% Purchases @ 15% Purchases @ 20% Purchases @ 20% Purchases @ 2% Purchases @ 6%	Class Activated From D 1-Apr-2010 1-Apr-2010 1-Apr-2010 1-Apr-2010	eactivated From		

Figure 4.1 VAT/Tax Class

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

Ledger Creation	Natior	nal Aqua Ltd.		(
Name : Purchase of Raw M (a/add :	laterials		-	Total Op. Bal.
Under	· Purchase Accounts		Mailing Details	
	. I urchase Accounts	Name Address		
Inventory values are affected Type of Ledger	? Yes ? E. Not Applicable			
		State PIN Code	:	
Sta	tutory Information			
Used In VAT Returns	? Yes		Tax Information	
Use for Assessable Value Calculat	ion ? No			
				Accept ?
	Opening Balance (on 1-Ap	or-2010) :		Yes or No

Figure 4.2 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. Record a Excise Purchase Voucher

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

Set Up:

In F12: Configuration (Purchase Invoice Configuration)

- Ensure the option Use Common Ledger A/c for Item Allocation is set to Yes
- Set the option Use Defaults for Bill Allocations to No
- □ Set the option Allow selection of VAT/Tax Class during entry to Yes
- 2. Ensure that the Purchase Voucher is in Item Invoice Mode
- 3. Enter the **Date** as **1-4-2010**



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

- 4. In Supplier Invoice No. field enter the Invoice No. as SI/568
- 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



Natural Water is exempted under VAT Act in Karnataka so VAT is not applicable.



- 9. In Name of Item field select the Stock Item i.e. Natural Water
- 10.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 CENVAT duty ledger i.e. **Basic Excise Duty (CENVAT)**. **Amount** will be calculated and displayed automatically.
- 14.Select Education Cess (CENVAT) and Secondary Education Cess (CENAVT) ledgers. Amount will be calculated and displayed automatically



- To avail **Cenvat Credit**, select the duty ledgers created by selecting duty/tax type as **CENVAT** in the **Type of Duty/Tax** field.
- It is possible that in the invoice received from Manufacturer 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 you can alter the Duty amount while availing the CENVAT Credit on purchases from Manufacturer.

To Alter the Duty value while recording Excise Purchase in F12: Configuration set the option Allow modification in Duty for Purchase from Manufacturer to Yes

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

Accounting Youcher Creation National Aqua Ltd.				Ctrl + M 🗙
Excise - Purchases No. 1 Supplier Invoice No. : SU568 Date : 1-Apr-2010				1-Apr-2010 Thursday
Excise Unit : National Aqua Ltd.				,
Party's A/c Name : Swastik Water Suppliers Nature of Purchase : Manufacturer				
Current Balance :				
Purchase Ledger : Purchase of Raw Materials VAT/Tax Class: [Not Applicable				
Name of Item	Quantity	Rate	per	Amount
Natural Water Rate : 10%	10,00,000 L	2.00	L	20,00,000.00
Basic Excise Duty (CENVAT) Education Cess (CENVAT) Seconday Education Cess (XENVAT)		10 2 1	% % %	2,00,000.00 4,000.00 2,000.00
Yes / No				
Norration: Yes	10,00,000 L			22,06,000.00

Figure 4.3 Purchase Voucher



Statutory Detail	5			National Aqua Ltd.			Ctrl + M 🗙
Excise - Purchase				Statutory Details			1-Apr-2010
Supplier Invoice No	Pa	ticulare				Excise	Thursday
Excise onit .	F di	uculais				LACISE	
Party's A/c Name :	Assessable Value					20,00,000.00	
Nature of Purchase : Current Balance :	Natural Water					20,00,000.00	
Purchase Ledger :	Item Value Basia Evoias Outu (CS	רדי אינאר				20,00,000.00	
VAT/Tax Class: L	Basic Excise Duty (CE Basic Excise Duty (CE	ENVAT)				2,00,000.00	0
Name of item	Secondary Education Cess (CENVAŤ)				2,000.00	Amount
Natural Water	Excise Duty Value	GENNAI)				2.06.000.00	20.00.000.00
Rate : 1	Basic Excise Duty (CE	Ννατ)			10 %	2.00.000.00	
	Natural Water	@ 10%	On	20,00,000.00	2,00,000.00	2,00,000.00	
Basic Excise Duty (CENVAT)	Education Cess (CEN	VAT)			2 %	4,000.00	2,00,000.00
Education Cess (CENVAT) Secondary Education Cess (CENVAT)	Natural Water	@ 2%	On	2,00,000.00	4,000.00		4,000.00
entering currently conjective	Secondary Education Cess (C	ENVAT)	0.5	2 00 000 00	1 %	2,000.00	2,000100
	Natural vvater	@ 1%	On	2,00,000.00	2,000.00		
Show Statutory Det							
Narration:							22,06,000.00

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.

Figure 4.4 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 Upto: Rs	: Swastik Water Su 22,06,000.00 Cr	ıppliers
Type of Ref	Name	Due Date, or Credit Days (wef: 1-4-2010)	Amount Dr/ Cr
New Ref	SI/568		22.06.000.00 Gr
		=	22,06,000.00 Cr

Figure 4.5 Bill-wise Details

18.Enter the Narration, if required

Accounting Voucher Creation National Aqua Ltd.			Ctrl + M 🗙
Excise - Purchases No. 1			1-Apr-2010
Supplier Invoice No. : SI/568 Date : 1-Apr-2010			Thursday
Excise Unit : National Aqua Ltd.			
Darbels #/s Manuals Councille Martine Councilians			
Party's Ave Name : Swastik water Suppliers Nature of Purchase : Manufacturer			
Current Balance :			
Purchase Ledger : Purchase of Raw Materials			
VA // / ax Class: L Not Applicable			
Name of Item	Quantity	Rate p	er Amount
Natural Water	10,00,000 L	2.00 L	20,00,000.00
nate . 10%			
Basic Excise Duty (CEIWAT)		10 %	2,00,000.00
Education Cess (CENVAT) Secundar Education Cess (VEN/AT)		Z %	2 000 00
		• ^	2,000.00
Show Statutory Details ? Yes	10.00.000.1		Accept?
	10,00,000 L		
			Yes or No

Figure 4.6 Purchase Voucher

19.Press Enter to save and accept.



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

To check the duty ledger balance

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

Ledger Vouchers	National Aqua Ltd.			Ctrl + M 🗙
Ledger: Basic Excise Duty (CENVAT)			Fo	r 1-Apr-2010
Data Daticular	Vet To	- \/-b bl-	Data	Caradia
Date Particulais	ven typ	e von No.	Depit	Crean
1-4-2010 Swastik Water Suppliers	Excise - Purcha	es 1	2,00,000.00	
	Openir	g Balance :		
	Cu	rent Total :	2,00,000.00	
	Closing	Balance :	2,00,000.00	

Figure 4.7 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 > Water > Stock item Monthly Summary > Stock Vouchers

In F12: Configuration

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

Stock You	chers				Nation	al Aqua Ltd.						Ctrl + M 🗙
Stock Item:	Natural Water									1-Apr-	2010 to	30-Apr-2010
						-						
Date	Particulars	Vch Type	Vch No.	Quantity	Inware Pote	is Voluo	Quantity	Outward: Pote	s Valuo	Quantity	Closi Pote	ng Malua
				Guanny	Nate	value	Guanny	Nate	value	Guantity	Nate	value
1-4-2010 S	wastik Water Supplie	rs Exáse-Purdiases	1	10,00,000 L	2.00	20,00,000.00				10,00,000 L	2.00	20,00,000.00
Т	otals :			10,00,000 L	2.00	20,00,000.00				10,00,000 L	2.00	20,00,000.00

Figure 4.8 Stock Vouchers

Observe, in Stock Vouchers report stock item rate is displayed as **Rs. 2** which is the actual purchase rate. I this case the duty amount is not apportioned to the Stock item.



4.1.2 Accounting Excise Purchases – without Availing CENVAT Credit

Example 2:

On 3-4-2010 National Aqua Ltd. purchased the following Stock items from Lamcy Manufacturers (vide Bill No- LM/423)

Stock Item	Quantity	Rate
Pet Bottles - 1 Ltr	5,00,000	Rs. 1.00
Bottle Caps	5,00,000	Rs. 0.25

To Account the above transaction follow the steps given below

- 1. Create Masters
 - i. VAT Duty Ledger
- 2. Record Purchase Voucher

1. Create Masters

i. VAT Duty Ledger

Ledger	Under	Type of Duty/ Tax	VAT SubType	Default VAT/Tax Class
Input VAT @ 4%	Duties & Taxes	VAT	Input VAT	Input VAT @ 4%

Completed Input VAT Ledger appears as shown

Ledger Creation	Natio	nal Agua Ltd.		
Name : Input VAT @ 4%			-	Total Op. Bal.
(aliaa) :				
Under	Duting 8 Taura		Mailing Details	
Under	(Current Liabilities)	Name		
Tupo of Duty/Toy	· VAT	Address	:	
VAT Sub Type	: Input VAT			
Default VAT/Tax Class	: Input VAT @ 4%	State	:	
Inventory values are affected	? No	PIN Code	:	
Percentage of Calculation (eg 5) Method of Calculation	? 4 % : On VAT Pate			
Rounding Method	: Normal Rounding		T 1 C - C	
Rounding Limit	:1		lax Information	
		FAN / IT NO.		
				Accept ?
	Opening Balance / on 1 A	pr 2010) ·		-
	opening balance (on 1-A	pr-2010) .		Yes or No

Figure 4.9 Input VAT Ledger



2. Record 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 3-4-2010
- 4. In Supplier Invoice No. field enter the Invoice No. as LM/423
- 5. In Party's A/c Name field select the supplier i.e. Lamcy Manufacturers from the List of Ledger Accounts
- 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 Quantity field enter the quantity as 5,00,000. In Rate field enter the rate as Rs. 1
- 11. Amount will be displayed automatically
- 12.Select Bottle Caps as second item and specify Quantity as 5,00,000 and Rate as Rs. 0.25
- 13.Select **Basic Excise Duty @ 10%** ledger. Amount will be calculated and defaulted automatically.
- 14.Similarly select Education Cess @ 2% and Secondary Education Cess @ 1%. Amount will be defaulted automatically.



To account purchases without availing Cenvat Credit select **Excise Duty ledgers** created under **Duties & Taxes** with **Duty/Tax Type** as **Excise**

15.Select Input VAT @ 4% as the VAT duty ledger. Amount will be displayed automatically

16.Set the option Show Statutory Details to Yes to view Statutory Details screen. Press Alt + F1: Detailed to view details of duty calculation

Statutory Detail	S			National Aqua Lt	d.			Ctrl + M ×
Excise - Purchase				Statutory Details				
Supplier Invoice No	P. (VAT	
Excise Unit :	Part	iculars				Excise	VAI	
Party's A/c Name :						0.05.000.00	0.00.075.00	
Nature of Purchase :	Assessable Value					6,25,000.00	6,89,375.00	
Current Balance :	Pet Bottles – 1Ltr					5,00,000.00	5,51,500.00	
Purchase Ledger :	Item Value Basic Evoisa Dutu @	10%				5,00,000.00	5,00,000.00	
VAT/Tax Class: PI	Education Cess @ 2	%					1.000.00	
Name of Item	Secondary Education Cess	i @ 1%					500.00	Amount
	Bottle Caps					1,25,000.00	1,37,875.00	
Pet Bottles – 1Ltr	Item Value					1,25,000.00	1,25,000.00	5,00,000.00
Rate . I	Basic Excise Duty @) 10%					12,500.00	
Bottle Caps	Education Cess @ 2 Secondary Education Cess	70 : @ 1%					200.00	
riace . I	Excise Duty Value	- G - M				64 375 00	120.00	
	Basis Eurise Duty @ 1	00/			40.9/	62,500.00		
Basic Excise Duty @ 10%	Pet Bottles – 11 tr	0% @ 10%	On	5.00.000.00	10 %	50,000,00		
Education Cess @ 2%	Bottle Caps	@ 10%	On	1,25,000.00		12,500.00		
Input VAT @ 4%	Education Cess @ 2%	-			2 %	1 250 00		
mpar mi @ m	Pet Bottles – 1Ltr	@ 2%	On	50,000.00	2 /0	1,000.00		
	Bottle Caps	@ 2%	On	12,500.00		250.00		
	Secondary Education Cess	@ 1%			1 %	625.00		
	Pet Bottles – 1Ltr	@ 1%	On	50,000.00		500.00		
	Bottle Caps	@ 1%	On	12,500.00		125.00		
	VAT Amount						27,575.00	
	Input VAT @ 4%				4 %		27,575.00	
	Pet Bottles – 1Ltr	@ 4%	On	5,51,500.00			22,060.00	
Show Statutory De	Bottle Caps	@ 4%	On	1,37,875.00			5,515.00	
Narration:								7.16.950.00

Figure 4.10 Statutory Details

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

Completed Purchase Ledger is displayed as shown

Accounting Voucher Creation	National Aqua Ltd.	Ctrl + M 🔀
Excise Purchases No. 2 Supplier Invoice No. : LM/423 Date : 3-Apr-2010 Excise Unit : National Aqua Ltd.		3-Apr-2010 Saturday
Party's A/c Name : Lamcy Manufacturers Nature of Purchase : Manufacturer <i>Current Balence :</i> Purchase Ledger : Purchase of Raw Materials VAT/Tax Class: Purchases @ 4%		
Name of Item	Quantity Rate	per Amount
Pet Bottles – 1Ltr Rate : 10%	5,00,000 U 1.00 U	5,00,000.00
Bottle Caps Rate : 10%	5,00,000 U 0.25 U	J 1,25,000.00
Basic Excise Duty @ 10% Education Cess @ 2% Seandurg Hacaha Cess @ 1% Input VAT @ 4%	10 9 2 9 1 9 4 9	6,25,000.0 6 62,500.00 6 1,250.00 6 625.00 6 27,575.00
Show Statutory Details ? Yes Narration:	10,00,000 U	Accept ?
		Yes or No

Figure 4.11 Purchase Voucher

18.Press Enter to save and accept.

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

Go to Gateway of Tally > Display > Account Books > Ledgers > select Basic Excise Duty @ 10%

Ledger Vouc	chers	National Aqua Ltd.			(Ctrl + M 🙁
Ledger: Basi	ic Excise Duty @ 10%				1-Apr-2010 to 3	-Apr-2010
Date	Particulars		Vch Type	Vch No.	Debit	Credit
			Opening	Balance :		
			Curre	nt Total :		
			Closing E	salance :		

Figure 4.12 Ledger Vouchers

To view the duty apportionment to Stock Item Go to Gateway of Tally > Display > Inventory Books > Stock Item > Pet Bottles – 1Ltr > Stock item Monthly Summary > Stock Vouchers

In F12: Configuration

Ensure the option Show Rates is set to Yes

Stock You	chers				Nation	al Aqua Ltd.						Ctrl + M 💌
Stock Item:	Pet Bottles – 1Ltr									1-Apr-	2010 to	30-Apr-2010
										-		
Date	Particulars	Vch Type	Vch No.		Inwar	ds		Outward	s		Closi	ng
				Quantity	Rate	Value	Quantity	Rate	Value	Quantity	Rate	Value
3-4-2010 L	amcy Manufacturers	Excise - Purchases	2	5,00,000 U	1.10	5,51,500.00				5,00,000 U	1.10	5,51,500.00
Т	otals :			5,00,000 U	1.10	5,51,500.00				5,00,000 U	1.10	5,51,500.00

Figure 4.13 Stock Vouchers

Purchase rate of natural Water is **Rs.1** per Liter. Observe, in the above screen stock item rate is displayed as **1.10** which includes the excise duty amount.



4.2 Availing CENVAT Credit on Purchases

As already explained, CENAVT credit on purchases from manufacturer and Dealers can be availed while accounting the purchases or Later.

In the first Excise Purchase (1-4-2010) we have explained how to avail the CENVAT Credit in the same Purchase voucher while accounting the purchase of Raw Materials.

In the second Excise Purchase (3-4-2010) CENVAT Credit is not availed on the purchases made. National Aqua Ltd. can avail CENVAT Credit towards 3-4-2010 transaction at any point of time by recording a separate Debit Note.

In this illustration we will see how to avail CENVAT credit on Purchases which are already accounted with out taking credit.

In Tally.ERP 9 Release 3.0, in CENVAT Availing Debit Note, a new option Copy Details from previous Ledger(s) has been provided in Excise Duty Allocation screen to copy Invoice Number/ Bill of entry No. & Date, Party Name, Name of Item, Quantity, and Assessable Value of a CENVAT Ledger to other the CENVAT ledgers selected in the voucher. This option helps the users in copying the duty details of previous ledger to subsequent ledger instead of entering the details manually.

Example 3:

On 10-4-2010 National Aqua Ltd. avails the CENVAT Credit against the purchase made on 3-4-2010.

To account the above transaction follow the steps given

1. Record a Debit Note Voucher

1. Record a Debit Note Voucher

Set Up:

In F11: Features (F1: Accounting Features)

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

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

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	Not Applicable CENVAT Availing

Figure 4.14 Voucher Class Selection

- 2. In Used For field CENVAT Availing will be displayed automatically
- 3. Ensure that the **Purchase Voucher** is in **Item Invoice** Mode
- 4. Enter the **Date** as **10-4-2010**



- 5. In Excise Unit field select National Aqua Ltd.
- 6. In Nature of Purchase field select Manufacturer
- 7. In Debit field select Basic Excise Duty (CENVAT) to view Excise Duty Allocation screen
- 8. In Excise Duty Allocation screen
 - In Type of Ref field New Ref will be defaulted
 - □ In **Name** field enter the reference name. Here enter the reference name used in the purchase voucher. e.g. **LM/423**
 - In Party Name field select Lamcy Manufacturers from the List of Ledger Accounts
 - In Name of Item field select Pet Bottles 1Ltr
 - □ In Quantity field enter 5,00,000
 - □ In the Assessable Value field enter Rs. 5,00,000
 - In the Rate field the rate of duty i.e. 10% defined in the stock item will be defaulted (if the rate of duty is not defined during item creation enter the applicable rate of duty.
 - **D** The **duty amount** will be calculated and displayed in the **Amount** field
 - In Name of Item field select Bottle Caps
 - □ In Quantity field enter 5,00,000
 - □ In the Assessable Value field enter Rs. 1,25,000
 - □ In the **Rate** field the rate of duty i.e. **10%** defined in the stock item will be defaulted (if the rate of duty is not defined during item creation enter the applicable rate of duty)
 - **D** The **duty amount** will be calculated and displayed in the **Amount** field



Figure 4.15 Excise Duty Allocation screen



- □ In Tally.ERP 9 allows the user to avail Full or Partial credit.
- □ In the above case National Aqua Ltd. is availing **Full Credit** against **Bill LM/423** against the purchase of **2 Raw Material (Pet Bottles Ltr & Bottle Caps)**.



9. In **Debit** field select **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

Excise Duty Allo	cation		National Aqua Ltd.				Ctrl + M 🗙
Debit Note							
							Saturuay
Excise Unit							
	[Copy Details from Previous	Duty Details for : Ec s Duty Ledger(s) ? Ye	lucation Cess	(CENVAT)		
Type of Ref	Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount

Figure 4.16 Enabling the Option to Copy the Details

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 does not want to copy the details of previous ledger retain **No** to the option **Copy Details from Previous Duty Ledger(s)** & manually enter the 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						
Type of Ref	Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
New Ref	LM/2 23	imcy Manufacturers Pe Bo	t Bottles – 1Ltr ttle Caps	5,00,000 u 5,00,000 u	50,000.00 12,500.00	2 % 2 %	1,000.00 Dr 250.00 Dr
							1.250.00

Figure 4.17 Excise Duty Allocation Screen





The option **Copy Details from Previous Duty Ledger (s)** will be displayed only during **voucher creation**. This option will not be displayed in Voucher Alteration mode.

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

Excise Duty Allo	cation		National Aqua Ltd.				Ctrl + M 🗴
Debit Note							10-Apr-2010
							Saturday
Excise Unit							
	Copy Detai	Duty I s from Previous Duty I	Details for : Seconda Ledger(s) ? Yes	ry Education C	ess (CENVAT)		
Type of Ref	Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount

Figure 4.18 Enabling the Option to Copy the Duty Details

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.



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

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

	Copy Detai	Dut ils from Previous Du	ty Details for : Seconda ty Ledger(s) ? Yes	ry Education Ce	ess (CENVAT)		
Type of Ref	Invoice No. / Bill of Entry No. & Date	Party Name	Name of Item	Quantity	Assessable Value	Rate	Amount
New Ref	LM/423	amcy Manufacturer F E	rs Pet Bottles – 1Ltr Bottle Caps	5,00,000 u 5,00,000 u	50,000.00 12,500.00	1 % 1 %	500.00 Dr 125.00 Dr





- 13.In the **Credit** field select **Purchase of Raw Materials** ledger to view Inventory Allocation screen
- 14. In VAT/Tax Class screen select Not Applicable.
- 15.In the Inventory Allocation screen
 - In Name of Item field select the stock item Pet Bottles 1Ltr
 - In the Amount column enter the total amount (of Basic Excise Duty [50000], Education Cess [1000] and Secondary Education Cess [500]) Rs. 51,500
 - In Name of Item field select the stock item Bottle Caps
 - In the Amount column enter the total amount (of Basic Excise Duty [12,500], Education Cess [250] and Secondary Education Cess [125]) Rs. 12,875



Figure 4.20 Inventory Allocation Screen

16.Press Enter to view Excise Duty Allocation screen

17.In Excise Duty allocation screen

In the Excise Duty Allocation screen

- Select Agst Ref in Type of Ref field
- In Name field select bill LM/423 dated 3-4-2010 (Basic Excise Duty @ 10%) from the List of Pending Tax Bills. Rs. 12500 will be defaulted in the Amount field (is the amount which is availed as CENVAT Credit against the Basic Excise Duty for Bottle Caps).
- Select Agst Ref in Type of Ref field
- In Name field select bill LM/423 dated 3-4-2010 (Education Cess @ 2%) from the List of Pending Tax Bills. Rs. 250 will be defaulted in the Amount field. (is the amount which is availed as CENVAT Credit against the Education Cess for Bottle Caps).



- Select Agst Ref in Type of Ref field
- In Name field select bill LM/423 dated 3-4-2010 (Secondary Education Cess @ 1%) from the List of Pending Tax Bills. Rs. 125 will be defaulted in the Amount field. (is the amount which is availed as CENVAT Credit against the Secondary Education Cess Bottle Caps).
- Select Agst Ref in Type of Ref field
- In Name field select bill LM/423 dated 3-4-2010 (Basic Excise Duty @ 10%) from the List of Pending Tax Bills. Rs. 50000 will be defaulted in the Amount field. (is the amount which is availed as CENVAT Credit against the Basic Excise Duty for Pet Bottles 1Ltr).
- Select Agst Ref in Type of Ref field
- In Name field select bill LM/423 dated 3-4-2010 (Education Cess @ 2%) from the List of Pending Tax Bills. Rs.1,000 will be defaulted in the Amount field. (is the amount which is availed as CENVAT Credit against the Education Cess for Pet Bottles 1Ltr).
- Select Agst Ref in Type of Ref field
- In Name field select bill LM/423 dated 3-4-2010 (Secondary Education Cess @ 1%) from the List of Pending Tax Bills. Rs. 800 will be defaulted in the Amount field. (is the amount which is availed as CENVAT Credit against the Secondary Education Cess Pet Bottles – 1Ltr).

Duty (Details for : Purcha	ase of Raw Materials
Type of Ref	Invoice No. /	Amount Dr/Cr
Agst Ref	LM/423	12,500.00 Cr
Agst Ref	LM/423	250.00 Cr
Agst Ref	LM/423	125.00 Cr
Agst Ref	LM/423	50,000.00 Cr
Agst Ref	LM/423	1,000.00 Cr
Aast Ref	LM/423	500.00 Cr
		64,375.00 Cr

Figure 4.21 Excise Duty Allocation screen



As per Excise Rules, CENVAT Credit availed to be identified based on the Stock Items and Duty Type.

In Tally.ERP 9 we have the provision to identify the **Stock item** and the **Duty type** against which the credit is availed.



18.Enter Narration if any

Completed Debit Note is displayed as shown

Accounting Voucher Creation		National Aqua Ltd.		Ctrl + M 🙁
Debit Note No. 1		Voucher Class : CENVAT Availing		10-Apr-2010
		Used for: CENVAT Availing		Saturday
Excise Unit : National	Agua Ltd.			
Nature of Purchase : Manufac	turer			
Particulars			Debit	Credit
Dr Basic Excise Duty (CENVAT)			62,500.00	
Dr Education Cess (CENVAT)			1,250.00	
Dr Secondary Education Cess (CENVAT) Cur Bal: 2.625.00 Dr			625.00	
Cr Purchase of Raw Materials Cur Bal: 26,25,000.00 Dr				64,375.00
Pet Bottles – 1Ltr	51,500.00			
Bottle Caps	12,875.00			
Narration:			64,375.00	04 275 00
			,	Yes or No

Figure 4.22 Completed Debit Note Voucher

19.Press Enter to Save.



4.3 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 4:

On 15-4-2010 National Aqua Ltd. manufactured 4,50,000 Liters of AquaPure - 1 Ltr.

To Account the above transaction follow the Steps given below

- 1. Alter stock Item
- 2. Record a Manufacturing Journal

2. Alter Stock item

Set Up:

In F12: Configure

- Set Use ALTERNATE UNITS for stock items to Yes
- Set Allow component list details (Bill of Materials) to Yes

To create the Stock Item

Go to Gateway of Tally > Inventory Info. > Stock Items > Alter > select AquaPure - 1 Ltr

- 1. Select the unit of measurement e.g. L (Liters) of the stock item in the Units field.
- 2. Tab down to **Alternate Units** field, select the unit of measurement e.g. **Box** (Use Alt + C to create Unit of Measurement).
- 3. Specify **1 Box = 24 L** in Where field.
- 4. Enable **Set Components (BoM)** to **Yes** and press enter to view Stock Item Multi Components (M BOM) screen



The **Bill of Material (BOM)** details provided here will be used for **Production** of the stock Item.

- 5. In Stock Item Multi Components (M BOM) screen
 - In Name of BOM field enter the BOM name

Stock Item Multi Components (M BOM)	National Aqua Ltd.		Ctrl + M 🗵
(alias) : AquaPure – 1 Ltr		_	
	BOM List of : AquaPure – 1 Ltr		
	Name of BOM		
Under : ^J Primary	BOM - 1		
Units : L Alternate Units : Box where : 1 Box = 24 L			

Figure 4.23 Stock Item Multi Component Screen

- 6. In Stock Item Components (BoM) screen
 - In Unit of manufacture field enter as 1
 - **D** Under **Item** and **Quantity** field enter the details as shown

Stock Item Components (BoM)	National	Aqua Ltd.		Ctrl + M
	BoM Name Components of Unit of manufacture	: BOM - 1 : AquaPure – 1 Ltr : 1 L		
	Item	Quantity		
	Natural Water	1 L		
	Pet Bottles – 1Ltr	1 U		
	Bottle Cans	111		

Figure 4.24 Stock Item Components

7. Retain other settings as it is and save.

3. Record a Manufacturing Journal

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

- 1. Enter the Date as 15-4-2010
- 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 BoM Name field bill of material created for the stock item will be displayed automatically

4. In Quantity field enter 4,50,000 as the quantity manufactured

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

Inventory Voucher Creation			National	Aqua Ltd.				Ctrl + M 🗙
Manufacturing Journal No. 1								15-Apr-2010 Thursday
			Manufacture	of Materials				
	New Control	A D			0. 15			
	Name of Product	AquaPur ?: %-	of Cost alloca	tion 100 %	Qty 4,50	1,000 L		
Compon	ents (Consumptio	n)			Co Products / B	y-Products / S	Scrap	
Name of Item	Quantity	Rate	Amount	Name of Item	% of Cost allocation	Quantity	Rate	Amount
Natural Water								
	4,50,000 L	2.00/L	9,00,000.00					
Pet Bottles – 1Ltr	4,50,000 U	1.00/U	4,50,000.00					
Bottle Caps	4,50,000 U	0.25/U	1,12,500.00					
				Cost of Component	s :			14,62,500.00
				Type of Addl. Cost	%-age			
				Table Add. Or at				
				Effective Cost			-	14,62,500.00
			14 62 500 00	Allocation to Primary	Item :		=	14,62,500.00
Narration:			14,02,300.00	Effective Rate for Prin	nary item :			3.25

5. .Enter the Narration, if required.

Figure 4.25 Manufacturing Journal

6. Press Enter to save.



4.4 Creating a Excise Sales Voucher – Rule 11 Invoice

Example 5:

On 22-4-2010 National Aqua Ltd. sold the 2,50,000 Ltrs of AquaPure - 1Ltr @ of Rs. 30 per Liter to Universal Distributors.

- 1. Create Masters
 - i. Sales Ledger
 - ii. VAT Duty Ledger
- 2. Record a Excise sales voucher

1. Create Masters

i. Sales Ledger

Ledger	Under	Used in VAT Returns	VAT/Tax Class
Sales @ 12.5%	Sales Accounts	Yes	Sales @ 12.5%
Set Inventory value	ues are affected t	o Yes	

ii. VAT Duty Ledger

Ledger	Under	Type of Duty/Tax	VAT SubType	Default VAT/Tax Class
Output VAT @ 12.5%	Duties & Taxes	VAT	Output VAT	Output VAT @ 12.5%

As per the given details create the above ledgers.



3. Record a Excise sales voucher

While recording excise sales for a Stock Item with the Valuation Type - MRP Based, Tally.ERP 9 allows to alter the MRP Rate (defined in the Stock Item master) during entry.

To alter the MRP Rate during entry a configuration option - Allow modification of Excise MRP Rate & Abatement in F12 Configuration (Sales Invoice Configuration) has been provided.

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

Figure 4.26 Sales Invoice Configuration

To create a 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



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

- 3. Enter the Date as 22-4-2010
- 4. Enter the Ref details as AQ/986



- 5. In **Excise Unit** field Tally.ERP 9 displays **National Aqua Ltd.**, as selected during voucher type creation
- 6. Excise Book Name field displays the name of the excise invoice book (Aqua/Rule11/ Book1/10-11) created for the Excise Unit
- 7. No. field displays the Rule 11 invoice Number e.g. NA/101/10-11
- 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)	: ^J End of List	Despatch Doc. No. : Despatched through : Destination : Bill of lading/LR-RR No. : dt. Carrier Name/Agent : Motor Vehicle No. :	
	Order De	etails	
Order No(s)	:	Mode/Terms of Payment: Terms of Delivery :	
	VAT/Excise	Details	
SI. No. in PLA/RG-23	: 1		
Date & Time of Invoice Date & Time of Removal	: 22-Apr-2010 at 10:55 : 22-Apr-2010 at 10:55		
	Buyer's D	etails	
Buyer	: Universal Distributors		
Address	: # 568 Vachwarthaur		
	Bangalore		
TIN/Sales Tax No.	1 - T		
CST Number	: Peristered Dealer		
Excise Regn No.	ASFDE6581SXD001		
Range	: Yeshwanthpur		
Commissionerate	: Bangalore II		

Figure 4.27 Party Details Screen





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

Notes

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

- Captive Consumption will be selected when the goods are removed for using within the same factory or transfer of goods to a sister unit or another factory of the same company/firm for further use in the manufacture of goods.
- **Domestic** will be selected if the removal is for domestic Sales.
- Exempt is selected when the sales is a exempt sales. In case of exempt sales user needs to enter he notification number under which the exemption is provided
- Export is selected when the goods are removed for Export. In case of export sales user needs to enter the notification number under which the exports are made
- **Export Duty Chargeable** will be used when the goods are removed for Export by paying duty and later the rebate or refund is claimed from the department
- **Removal as Such** is selected when the inputs/capital goods are removed as such.
- **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 @ 12.5% 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 2,50,000
- 15.In Rate field enter the rate as Rs. 30
- 16. Amount will be displayed automatically
- 17.Press Enter from Amount field cursor will move to Excise MRP and Abatement field. If the MRP or abatement percentage is different then enter the same.



2010
sday
ount
0.00
_
0.00

Figure 4.28 Alterable Excise MRP & Abatement Fields

- 18.Select **Duty Ledger** i.e. **Basic Excise Duty @ 10%**. **Amount** will be calculated and displayed automatically.
- 19.Select Education Cess @ 2% and Secondary Education Cess @ 1% ledgers. Amount will be calculated and displayed automatically
- 20.Select Output VAT @ 12.5% as the Vat duty ledger. Amount will be displayed automatically
- 21.Set the option Show Statutory Details to Yes to view Statutory Details screen

Accounting Voucher Creation	National Aqua Ltd.			Ctrl + M 🔀
Excise - Sales No. 1 Ref. : AQ/986				22-Apr-2010 Thursday
Excise Unit : National Aqua Ltd.				
Excise Book Name: NA/Rule11/Book1/10-11	Serial No. NA/101/10-11			
Party's A/c Name : Universal Distributors Nature of Removal : Domestic Current Balance : Sales Ledger : Sales @ 12.5%	Notification Number :			
VAT/Tax Class : Sales @ 12.5%				
Name of Item		Quantity	Rate per	Amount
AquaPure – 1 Ltr Rate of Duty : 10% Excise MRP	30.00/L Abatement 48 %	2,50,000 L (10,417 Box)	30.00 L	75,00,000.00
Basic Excise Duty @ 10% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 12.5%			10 % 2 % 1 % 12.50 %	3,90,000.00 7,800.00 3,900.00 9,87,713.00
Yes / Show Statutory Details ? Yes Narration: Yes	No	2,50,000 L		88,89,413.00

Figure 4.29 Sales Voucher





Application will allow to move the cursor to **Excise MRP** and **Abatement** field only when the configuration option **Allow modification of Excise MRP Rate & Abatement** is enabled in **F12 Configuration** (Sales Invoice Configuration).

The **MRP Rate** & **Abatement%** defined during entry will be considered for duty calculation

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

Statutory Details	5			National Aqua Lt	d.			Ctrl + M 🛛
				Statutory Details				
	Death					Evelo	VAT	
	Partic	ulars				Excise	VAI	
	Assessed by Malers				_	20.00.000.00	70.04.700.00	
	Assessable value					39,00,000.00	79,01,700.00	
	AquaPure – 1 Ltr	On 2,	50,000	L @ 30.00/L Abateme	ent: 48%	39,00,000.00	79,01,700.00	
	Resic Excise Duty @	10%					3 90 000 00	
	Education Cess @ 2%						7,800.00	
VAT/Tax Class	Secondary Education Cess (0 1%					3,900.00	
Name of Item	Excise Duty Value					4,01,700.00	1	Amount
	Basic Excise Duty @ 10	%			10 %	3,90,000.00		
	AquaPure – 1 Ltr	@ 10%	On	39,00,000.00		3,90,000.00		
	Education Cess @ 2%				2 %	7.800.00		
	AquaPure – 1 Ltr	@ 2%	On	3,90,000.00		7,800.00		
	Secondary Education Cess (0 1%			1 %	3.900.00		
	AquaPure – 1 Ltr	0_1%	On	3,90,000.00		3,900.00		
	VAT Amount	-					9,87,713.00	
	Output VAT @ 12.5%				12.50 %		9.87.713.00	
	AguaPure – 1 Ltr	ත <u>,</u> 12.50 %	On	79.01.700.00	12100 10		9,87,713.00	
	· ·	- -						
Show Statutory Det								
								88,89,413.00

Figure 4.30 Statutory Details Screen



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)

23.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: र	r : Universal Distrik 88,89,413.00 Dr	outors
Type of Ref	Name	Due Date, or Credit Days (wef: 22-Apr-2010)	Amount Dr/ Cr
New Ref	AQ/986		88,89,413.00 Dr
		_	
		=	88,89,413.00 Dr

Figure 4.31 Bill-wise Details

Completed Excise Sales Voucher is displayed as shown

Accounting Voucher Creation	National Aqua Ltd.			Ctrl + M 🗙
Excise - Sales No. 1 Ref. : AQ/986				22-Apr-2010 Thursday
Excise Unit : National Aqua Ltd.				
Excise Book Name: NA/Rule11/Book1/10-11	Serial No. NA/101/10-11			
Party's A/c Name : Universal Distributors Nature of Removal : Domestic Current Balance :	Notification Number :			
Sales Ledger : Sales @ 12.5% VAT/Tax Class : Sales @ 12.5%				
Name of Item		Quantity	Rate per	Amount
AquaPure – 1 Ltr Rate of Duty : 10% Excise MRP	30.00/L Abatement 48 %	2,50,000 L (10,417 Box)	30.00 L	75,00,000.00
Basic Excise Duty @ 10% Education Cess @ 2% Secondary Education Cess @ 1% Output VAT @ 12.5%			10 % 2 % 1 % 12.50 %	3,90,000.00 7,800.00 3,900.00 9,87,713.00
Show Statutory Details ? Yes Narration:		2,50,000 L		Accept ? Yes or No

Figure 4.32 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 **Excise - Sales** Voucher Type, if not enabled press **Alt+P** from voucher alteration screen.

Voucher Printing					
Printer No. of Copies	: Snaglt 7 (Ne06:) : 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	'Printing Dimensions) 3") or (216 mm x 279 mm) 1") or (204 mm x 270 mm)		
		Report Titles			
EXCISE INVOICE (ISSUE OF INVOICE UNDER RULE 11 OF CENTRAL EXCISE RULES					
	(v Withou	vith Print Preview) ut Company Phone No.	- Yes or No		

Figure 4.33 Voucher Printing screen

Press F12: Configure to view the Invoice Printing Configuration screen

Set the following options to Yes

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

tion	National	Aqua Ltd.	
Inve	oice Printing	g Configuration	
Title of Documen <i>(for Optional V</i> Sub Title (if any)	t : E 'oucher) : F :	EXCISE INVOICE PROFORMA 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 terms of Payment and Delivery Print details of Despatch Print Multi Page Excise Invoice Print Excise Duty Details of Items Print Authenticated By Print Henn Taxable Values Print Tax Analysis of Items Print VAT/CST Analysis of Items Print Company's Tax Regn. Number Print Buyer's CST Regn. Number Print Declaration Print Excise Declaration	? No ? Yes ? Yes	Print Serial No. Print Part No. Print Quantity Column Print Atternate Quantity Print Actual Quantity Column Print Actual Quantity Column Print Rate Column Print VAT/CST % Column Print Date & Time Print Batch Details Print Batch Details Print Rate of Duty with Items Print Sub-Totals after each line Print Narration Print Narration for each entry Print Base Currency Symbol for Total	? Yes ? No ? Yes ? Yes ? No ? No ? No ? No ? No ? No ? No ? No
Method to use for Stock Item Jurisdiction	Name : Name : Bang	∍ Only alore	
Generated by	: This i	s a Computer Generated Invoice	
Authorised Person			
Name : Rajesh Designation : <mark>Manager</mark>			

Figure 4.34 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:

EXCISE INVO (ISSUE OF INVOICE UNDER RULE 11 OF 0	ICE CENTRAL EX	CISE R	ULES 2002)				
National Aqu # 81, Rajajinagar Industria	a Ltd. I Area, Ban	galore	e 				
Phone : 55268941 / E-mail : pro	duction@n:	ationa	I.COM Drivinger (IIE/OFFIce	v OWing Koodrigs	laden Ker	an sa sh	Denashan lithen
ATTIN . 11004579205 SST No : 42514878285	Division		rxajajinagar 7057 kun Fick Division II (112 (7th Fickor	n, o rnig, neivinya 10 Winn Kendriva S	salan, Kora arlan Kora	amanyaia, manyaia i	cangalore Urban Rangalore Urban
ixcise Regn No.: AAPPL2148RXM001	Commission	nerate :	Bangalore I / 19 / P.B. No. 540	, c vining, nentrinja 3 I, Queens Raad, C.R.Buil	ing, Bangak	re640 Buy	abre littan -SAKON
luyer	Invoice N	0.		Dated			
Iniversal Distributors	NA/101/1	0-11		22-Apr-	2010		
: 568 (eshwanthpur Jangalore	Buyer's O	rder N	10.	Dated			
ixcise Regn No.: ASFDE6581SXD001	Delivery h	lote		Dated			
Range : Yeshwanthpur	Supplier's	s Ref.		Despat	ch Do	cume	ent No.
Division : Yeshwanthpur I	AQ/986						
commissionerate : Bangalore II	Despatch	ned thr	ough	Destina	tion		
	Date & Tim	ne of is:	sue of Invoice	Motor V	ehicle	No.	
	22-Apr-2	010 at	12:14				
	Date & Time	e of Ren	noval of Goods	Au	thent	icate	d By
	22-Apr-2	010 at	12:14	for N	ation	al Aq	ua Ltd.
	Mode/Ter	ms of	Payment				
				Auth	orise	d Sig	natory
Description of Goods	Tariff / I Classific	HSN ation	Quantity	Rate	per	A	mount
AquaPure – 1 Ltr	22011010)	2,50,000 L (10,417 Box)	30.00	L	75	5,00,000.00
Basic Excise Duty @ 109 Education Cess @ 29 Secondary Education Cess @ 19 Output VAT @ 12.5% (79,01,700.00	6 6 6)			10 2 1 12.50	96 96 96 96	3	8,90,000.00 7,800.00 3,900.00 9,87,713.00
Tot	al		2,50,000 L			₹ 88	,89,413.0
mount Chargesble (in words) : Indian Rupees Eighty Eight Lakh Eighty Nir ۲۰ Amount (in words) Indian Rupees Nine Lakh Eighty Seven Thousan	ie Thousan d Seven Hu	d Fou ndred	r Hundred T Thirteen O	hirteen O nly (₹ 9,8	niy 7,713	3.00)	
Description of Goods Assessable Value	Rate of	BED	D Rate of	Ed Cess	Rate	of Sec	Sec Ed Ces
uguaPure – 1 Ltr (MRP: 30.00/L Abstement: 48%) 39,00,000.0	10 10 %	3,90,00	0.00 2 9	6 7,800.0	0	1 %	3,900.00
Total 30.00.000	0	3 00 00	0.00	7 800 0			3 900 00
mount of Duty (in words): Indian Rupees Three Lakh Ninety Thousand mount of Cess (in words): Indian Rupees Eleven Thousand Seven Hur	d Only dred Only	3,30,00		1,000.0	<u> </u>		3,300.00
erial No. In PLA/RG-23 : 1							
Acclaration : We declare that this invoice shows the actual price of the goods of	lescribed and	i that a	II particulars a	are true and	for N	atione	l Aqua Ltd
		1					
		Na De	me : R signation: M	ajesh anager	Au	thorise	d Signator

Figure 4.35 Print Preview – Excise Invoice



4.5 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 Monthly. 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 Credit 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. To record the CENVAT adjustment entry **L**: Excise Helper button is provided.

Example 6:

On 30-4-2010 National Aqua Ltd. adjusted CENVAT credit availed against the duty payable.

To Account the above transaction follow the steps given

1. Record a Journal Voucher

To record the Journal voucher

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

1. In Voucher Type sub form select CENVAT Credit Adjustment in Class field

Voucher Type	
Name : Journal	Voucher Class List
Class : CENVAT Credit Adjustment	Not Applicable CENVAT Credit Adjustment

Figure 4.36 Journal Voucher Class Selection

- 2. Enter the Date as 30-4-2010
- 3. In Used For field select CENVAT Adjustment

Accounting Voucher	Creation	National Aqua Ltd.	Ctrl + M 🗙
Journal No	u 1	Voucher Class : CENVAT Credit Adjustment	30-Apr-2010 Friday
Excise Unit	National Agua Ltd.	Used for: CENVAT Adjustment	
2.000 0111		Excise Adjustments	
Particulars		Adjustment towards Advance Duty Paid	Debit Credit
Dr		CENVAT Adjustment	
2.			

Figure 4.37 Selection of Excise Adjustments





4. Press Alt + L or click on L: Excise Helper button to view Excise Duties Adjustments screen

Accounting Voucher Creation	National Aqua Ltd.	Ctrl + M 🗴	F1: Inventory Buttons
Journal No. 1	Voucher Class : CENVAT Credit Adjustment	30-Apr-2010	E2: Date
		Friday	E3: Company
	Used for: CENVAT Adjustment		P3. Company
Excise Unit :			
			F4: Contra
Particulars		Debit Credit	F5: Payment
Dr			F6: Receipt
			F7: Journal
			F8: Sales
			F8: Credit Note
			E9: Purchase
			E9: Dohit Noto
			Eta Debit Note
			F1U: Rev Jrni
			<u>F10</u> : Memos
		\rightarrow	L: Excise Helper
Narration:			T: Post-Dated
			L: Optional
			=
			Edd. Continue

Figure 4.38 Selection of Excise Helper

- 5. In Excise Duties Adjustments screen
 - In Excise Unit field select National Aqua Ltd. from the List of Excise Units. On selecting Excise Units 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: 1-4-2010
 - To: 30-4-2010

On specifying the **Payable From** and **To** date the **excise duty payable** for the period specified will be displayed in **Duty Payable** column



Notes

Excise Duties Adjustments					
Excise Unit : Nation	al Aqua Ltd.				
Payable From : 1-Apr-2	2010 To : 30-Apr-2010				
Duty Head	Duty Payable	CENVAT Available	Adjustment Amount		
Basic Excise Duty	3,90,000.00	2,62,500.00			
Education Cess Secondary Education Cess	7,800.00 3,900.00	5,250.00 2,625.00			
Total	4,01,700.00	2,70,375.00			

Figure 4.39 Excise Duties Adjustments screen

- Rs. 2,62,500 is the CENVAT Credit (Basic Excise Duty amount) available for adjustment towards excise duty payable
- Rs. 5,250 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. 2,625 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 education cess on final products.

User can adjust **full / partial amount of Credit available** towards **duty payable** for the period. The amount of CENVAT credit adjusted towards duty payable needs to be specified in Adjustable Amount column.

- □ In Adjustment Amount column specify the adjustable amount as
 - Basic Excise Duty Rs. 2,65,000
 - **Education Cess** Rs. 5,250
 - Secondary Education Cess Rs. 2,625

We are adjusting full credit towards duty payable.

 Press Enter save the adjustment. Tally.ERP 9 displays Proceed to Adjust Excise Duties? screen for confirmation to adjust excise duties



CENVAT Adjustmer	nts	National Aqua Ltd.			Ctrl + M 🗙
Journal					30-Apr-2010 Friday
Excise Unit					
Particulars	-	Excise Duties Adjustments		(ebit Credit
Dr	Excise Unit : National	Aqua Ltd.			
	Payable From : 1-Apr-201	0 То : 30-Арт-2010			
	Duty Head	Duty Payable	CENVAT Available	Adjustment Amount	
	Basic Excise Duty Education Cess Secondary Education Cess	Proceed to Adjust Excise Duties ?	2,62,500.00 5,250.00 2,625.00	2,62,500.00 5,250.00 2,625.00	
		Yes or No			
	Total	4,01,700.00	2,70,375.00	2,70,375.00	
Narration:					

Figure 4.40 Proceed to Adjust Excise Duties screen

• Press Enter to save the Excise Duties Adjustments.



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 CENVAT Adjustments, **Journal Voucher** displays the **adjusted ledgers** with the **amount** adjusted automatically.

Accounting Voucher Creation	National Aqua Ltd.		Ctrl + M 🗙
Journal No. 1	Voucher Class : CENVAT Credit Adjustment		30-Apr-2010 Friday
	Used for CENVAT Adjustment		
Excise Unit : National Aqua Ltd.			
Particulars		Debit	Credit
Dr Basic Excise Duty @ 10%		2,62,500.00	
Cur Bal: 1,27,500.00 Cr			
Dr Education Cess @ 2%		5,250.00	
Dr Secondary Education Cess @ 1%		2,625.00	
Cur Bal: 1,275.00 Cr Cr. Basic Excise Duty (CENVAT)			2 62 500 00
Cur Bal: 0.00 Cr			2,82,500.00
Cr Education Cess (CENVAT)			5,250.00
Cur Bal: 0.00 Cr			-
Cur Bel: 0.00 Cr			2,625.00
Narration:		2,70,375.00	2,70,375.00

Figure 4.41 Journal Voucher displays Ledgers with Amount



Observe all the **CENVAT ledger balances** are nullified and the ledger balances are displayed as **Zero**


Completed Journal Voucher is displayed as shown

Accounting Voucher Creation	National Aqua Ltd.		Ctrl + M 🗙
Journal No. 1	Voucher Class : CENVAT Credit Adjustment		30-Apr-2010 Friday
Excise Unit · National Agua Ltd.	Used for: CENVAT Adjustment		
Particulars		Debit	Credit
Dr. Pacia Evaica Duty @ 10%		2 62 500 00	
Cur Bal: 1.27.500.00 Cr		2,62,500.00	
Dr Education Cess @ 2%		5,250.00	
Cur Bal: 2,550.00 Cr Dr Secondary Education Cess @ 1%		2,625.00	
Cur Bal: 1,275.00 Cr			
Cr Basic Excise Duty (CENVAT)			2,62,500.00
Cr. Education Cess (CENVAT)			5 250 00
Cur Bal: 0.00 Cr			0,200.00
Cr Secondary Education Cess (CENVAT)			2,625.00
Cur Bal: 0.00 Cr			
Nevetice		0.70.075.00	0 70 075 00
Narrauuri.		2,70,375.0	
			Accept ?
		Y	(es or No

Figure 4.42 Journal Voucher

7. Press Enter to accept and save



Tally.ERP 9 also allows to record CENVAT Credit Adjustment entry manually.



4.6 Creating a Payment Voucher – G.A.R 7 Payment

Excise Duty payments in Tally.ERP 9 can be recorded using Tax Helper (<u>S</u>: Stat Payment). Stat Payment option allows auto calculate and displays the Duty amount for the period specified in payment voucher or manually record the transaction.

Example 7:

On 4-5-2010 National Aqua Ltd. paid **Excise Duty of Rs. 1,31,325** (to government) payable for the month of April.

To create a Payment Voucher

Go to Gateway of Tally > Accounting Vouchers > F5: Payment

In F12: Configure (Payment Configuration)

- Ensure Use Single Entry mode for Pymt/Rcpt/Contra is set to Yes
- 1. Enter the Date as 4-5-2010
- 2. Press Alt + S or click on S: Stat Payment to view Statutory Payment screen

Accounting Voucher Creation	National Aqua Ltd.	Ctrl + M 🔀 F1: Inventory Butto	ons
Payment No. 1		4-May-2010	
		Tuesday	
		F3: Company	
Account :			
Cur Bal:		F4: Contra	
Particulars		Amount F5: Payment	
		E6: Receint	
		F7: Journal	
		F8: Sales	
		E8: Credit No	te
		F9: Purchase	9
		F9: Debit No	te
		E10. Bay Im	
		E40: Mamoo	
		FIG: Memos	
		VAT Payme	nt
		Stat Payme	nt
Narration:			-
Narrauun.		L: Post-Date	a
		L: Optional	
			Γ
		Edd. E	

Figure 4.43 Payment Voucher

- 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



Helper Tax Types	National Aqua Ltd.	Ctrl + M 🗙
Payment No. 1		4-May-2010 Tuesday
Account : <i>Cur Bal:</i>		
Particulars		
	Statutory Payment Type of Duty/Tax Excise Auto Fill Statutory Payment ? No	Types of Duty/Tax CST Excise VAT
Narration:		

Figure 4.44 Selection of Type of Duty/Tax

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.

National Aqua Ltd. wants 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 1-4-2010 to 30-4-2010
- □ In Excise Unit Name field select National Aqua Ltd. from the List of Excise Units



Helper Tax Types	Nation	al Aqua Ltd.	Ctrl + M 🗙
Payment No. 1			4-May-2010 Tuesday
Account : Cur Bal:			
Particulars	<u>Statuto</u>	ry Payment	Amount
	Auto Fill Statutory Payment Period From Excise Unit Name	? Yes : 1-Apr-2010 To 30-Ap	List of Excise Units National Aqua Ltd. Manufacturer
Narration:			

Figure 4.45 Statutory Payment Screen

- 4. Press Enter to accept the Statutory Payments details.
- 5. Excise Duty Ledgers with the duty amount due for Payment (for the Period specified in payment details screen) will be displayed automatically.



Accounting Voucher Creation	National Aqua Ltd.	Ctrl + M 🔀
Payment No. 1		4-May-2010
		Tuesday
	Statutory Payment for : Excise	
Account :	Statutory r agricia for . Exclose	
Cur Bal:		
Particulars		Amount
Basic Excise Duty @ 10%		1,27,500.00
Cur Bal: 0.00 Dr		2 550 00
Cur Bal: 0.00 Dr		2,550.00
Secondary Education Cess @ 1%		1,275.00
Cur Bal: 0.00 Dr		
Breviele Detaile		
Provide Details : No		
Narration:		1,31,325.00

Figure 4.46 Payment Voucher with Duty Amount

- 6. In **Account** field select the **Bank Ledger** through which the duty Payment is made.
- 7. Set the option **Provide Details** to **Yes**
- 8. In Payment Details 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.
 - □ In Challan No. field enter the Bank Challan no. 456421 used to pay the duty amount
 - □ In Challan Date field enter the date 4-5-2010 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** field mention the BSR Code of the Branch **0075855**
 - □ In Cheque/Draft/Pay Order No. field enter the Cheque Number 552432
 - □ In Cheque Date field enter the cheque date as 4-5-2010



Completed Payment Details screen

Payment Details							
for Excise							
Period From	: 1-Apr-2010 To 30-Apr-2010						
Excise Unit Name	🗄 National Aqua Ltd.						
Challan No.	: 456421						
Challan Date	: 4-May-2010						
Bank Name	: SBI Bank						
BSR Code	: 0075855						
Cheque/Draft/Pay Order No.	: 552432						
Cheque Date	: 4-5-2010						

Figure 4.47 Payment Details Screen

9. Enter the **Narration** if any. The completed Payment Voucher is displayed as shown

Accounting Voucher Creation	National Aqua Ltd.	Ctrl + M 🗙
Payment No. 1		4-May-2010
		Tuesday
	Statutory Payment for : Excise	
Account : SBI Bank		
Particulars		Amount
Basic Excise Duty @ 10%		1,27,500.00
Education Cess @ 2%		2,550.00
Cur Bal: 0.00 Dr		1 275 00
Cur Bal: 0.00 Dr		1,275.00
Brovide Details : Yes		
Narration:		4.24.205.00
Ch. No. :552432		Accept ?
		Yes or No

Figure 4.48 Completed Payment Voucher

10.Press Enter to save.



Printing G.A.R.–7 Challan

Press **Page Up** from the payment voucher to view the payment voucher entered on **4-5-2010** Press **Alt +P** or click on <u>**P**</u>: **Print** button to view the **Voucher Printing** Screen

	Voucher Printing					
Printer	Letter					
No. of Copies : 1 Print Language : English Method : Neat Mode Paper Size : (8.50" x 10 Page Range : All Print Area : (8.03" x 10			P <i>rinting Dimensions</i>) ') or (216 mm x 279 mm) ') or (204 mm x 270 mm)			
		Report Titles				
(ISSU	F JE OF INVOICE UNDER	Payment Voucher RULE 11 OF CENTRAL EXCISE RULES	S 2002)			
(with Print Preview) Print ?						
Print G.A.R7 Ch	Yes or No					

Figure 4.49 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



Print Preview of GAR 7 Challan is displayed as shown

For payments from April 2007 onwa	ards G.A.R7 Profo	orma for Central Excis	se Tax Payments	(Receipts & Payment Rules 26)		
Full Name						
Complete Address		R a j a j i r e a				
Telephone No.	552689	41	Pinco	de 560010		
Assessee Code No.						
Commissionerate Name	Bangal					
Commissionerate Code		on Code 😈 🗾	Range Code 😈	5		
Accounting Code of the Duty / C 0 0 3 8 0 0 0 3 0 0 3 8 0 1 1 1		in Rupees 2 8 7 7 5 2 5 5 0	RECEIVING E	BANK BRANCH STAMP		
Total		31325				
(In words) Rupees One Lakh Thirty One Thousand Three Hundred Twenty Five Only. tendered by Cash/Cheque/Draft/Pay Order No. 552432 Dated 4-May-2010 Drawn on SBI Bank Signature of the Tenderer with date						
Accounting Code of the Duty / C	ess Amount Tendered	in Rupees				
00380003		28775		BANK BRANCH STAMP		
Tatal		 วดวาต				
		30329				
Received from Assessee Code No		2148RX	M 0 0 1			
(In words) Rupees One Lakh	Thirty One Thousand Th	ree Hundred Twenty Fiv	ve Only.			
By Cash/Cheque/Draft/Pay Order No.	552432	Dated 4-May	r-2010 Drawn on S	BI Bank		

Figure 4.50 Print Preview – G.A.R.– 7



Lesson 5: Excise Reports

Lesson Objectives

On completion of this lesson, you will learn to

- D View Excise Computation
- View Daily stock Register
- D View PLA Register and PLA Summary
- Generate Form ER 1, ER 5, ER 6 and ER 8
- D View CENVAT Registers

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



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 transactions 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 – National 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

Excise Computation report appears as shown:

Excise Computation	National Aqua Ltd.		Ctrl + M 🗙
Particulars		National / National / 1-Apr-2010 to Assessable Value	Aqua Ltd. Aqua Ltd. 30-Apr-2010 Duty Amount
Excise Duty Payable			
A. Excise Sales			
Regular Rate	Total Excise Sales (A)	39,00,000.00 39,00,000.00	4,01,700.00 4,01,700.00
B. Payable from previous period			1 0 1 700 00
	Total Excise Duty Payable (A+B)		4,01,700.00
C. Excise Duty Payments / Credit Adjust	ments		0 70 075 00
Credit Adjustments	Total Excise duty paid / Adjusted (C)		2,70,375.00
	Balance Excise Duty Payable ((A+B)-C)	-	1,31,325.00

Figure 5.2 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

1.Select One Item from the Daily stock Register menu to view Select Excise Unit screen

In Select Excise Unit screen

Name of Excise Unit: By default Tally.ERP 9 displays National 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.

You can select appropriate **Stock item** from the List of Excise Stock items to view the Daily Stock Register

Select Excise Unit	Natio	nal Aqua Ltd.	Ctrl + M 🗙
Current Period	Daily St	ock Register	List of Excise Stock Items
1-4-2010 to 31-3-2011	Name of Excise Unit	🗄 National Aqua Ltd.	AquaPure – 1 Ltr
List of Selected Com	Name of Tariff	Water	
Name of Company	Name of Item	AquaPure – 1 Ltr	
National Aqua Ltd.	30-Apr-20	10	

Figure 5.3 Select Excise Unit



The Daily Stock Register appears as shown:

Daily Stoc	k Register		Nati	onal Aqua Lt	d.				Ctrl + M 🗙
Unit Name	: National Aqua Ltd.							1-Apr-2010 to	o 30-Apr-2010
Stock Item	: AquaPure – 1 Ltr								
Units	: L Excise Tariff Class	ification : Wate	er - 22011010						
Date	Document Reference	Opening Balance	Quantity Manufactu- red	Total Quantity	lssued for Further Production u/n 67 / 95	lssued for repacking	lssued for Exempt / Export under Bond	Quantity Issued for Sales	Assessable Value
									5 moro
15-Apr-2010	Manufacturing Journal / 1		4.50.000	4.50.000					5 more →
	Total		4,50,000	4,50,000				2,50,000	39,00,000.00

Figure 5.4 Daily Stock Register



5.4 PLA Register

Personal Ledger Account (PLA) is an account current through which Assessee pays the 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

Select the Excise Unit – National Aqua Ltd. from the List of Excise Units

PLA Register appears as shown:

PLA Register		National Aqua Lt	d.			C	trl + M 💌
Excise Unit Name	National Aqua Ltd.				1-Ap	-2010 to 30)-Apr-2010
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	Bas	ic Excise [)uty
necessary					Credit	Debit	Balance
		N840440-44-400-4	22044040	105050100000	2.00.000.00		2 00 000 00
Excise - Sales		NAV101710-11) 22-Apr-2010	22011010	ASFDE6581SXD001	3,90,000.00	2 62 500 00	3,90,000.00
Payment		1 / 4-May-2010	22011010			127,500.00	1,27,200.00

Figure 5.5 PLA Register



5.5 PLA Summary

PLA Summary report, displays the details of advance Duty paid to the Government; advance adjusted towards Duty Payable; and the balance amount available in PLA for adjustment.

To view PLA Summary

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > PLA Summary

5.6 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

From the List of Excise Units select the Excise Unit – National Aqua Ltd. (for which you want to print ER 1)

The Excise ER1 Print Configuration screen appears as shown:

Printer	: (NeOO:)	Paper Type :	Letter
No. of Copies Print Language Method Page Range	: 1 : English : Neat Mode : All	(Paper Size : (8.50" x 10.96 Print Area : (8.03" x 10.63	Printing Dimensions) ") or (216 mm × 279 mm) ") or (204 mm × 270 mm)
	Report	Titles	
	Form	ER 1	
	(with Print	t Preview)	
Ex	«cise Unit	: National Aqua Ltd.	
Fr To Inc	om (blank for beginning)) (blank for end) clude Export/Exempt Quantity	: 1.4-2010 : 30.4-2010 ? No	
Sh Pli Da	now All Items ace ate	? Yes : Bangalore : 4-5-2010	Print ?
As	ssessee Name	: NATIONAL AQUA LTD.	Yes or No

Figure 5.6 Print Configuration

- Press Backspace to set the From Date and To Date to take the print of Form ER 1 for appropriate period
- □ Ensure Alt +I: Print Preview is selected.



The Print Preview of Form ER 1 appears as shown:

	-				Forn	nER.1					
					1011	II L.N I				Origir	al/Duplicate
	[Se	ee rule 12 of	f the Cent	ral Excis	e Rules, 20	02 and rule 9(7)	ofCE	NVAT Credi	t Rules,2004]		
Return of excisabl	e aoor	is and avail	ment of (credit for the	Month					<u>MM YYYY</u> 04 2010
arge Taxnaver U	nit onte	ed for (nam	e of the c	it/*`-		montar					04 2010
1 Registration nu	mher	-	0 01 110 0			ΔΔΡΕ	2148	RXM001			
7. Name of the As	cacca	e :-				Natio	nal A	ualtd			
3. Details of the m	ianufa	cture, clear;	ance and	dutv pav	able:-	Nauo	nai A	μια ετα.			
CETSH NO.	Des	cription of	Unit	of	Opening	Quan	tity	Quantit	y Closin	g A	ssessable
		goods	quan	tity	balance	manufa	ctured	cleared	balano أَ	e \	/alue (Rs.)
(1)		(2)	(3)		(3A)	(4))	(5)	(5A)		(6)
22011010	Wa	ter	L			4,50,000)	2,50,000	2,00,000	3	9,00,000.00
	Tot	a				4,50,000)	2,50,000	2,00,000	3	9,00,000.00
Duty		Notificatio	n availed	Serial Not	number in ification	Rate of duty (adv)	Rat	e of duty (specific)	Duty Payable	Pro	visional essment
7)		6	1		(9)	(10)		(11)	(12)	nume	ier (if any) (13)
Basic Excise Du	tv	<u> </u>	/		N-7			<u></u>	3,90,000.00		<u>\/</u>
Education Cess	<i>.</i>								7,800.00		
Secondary Educ	ation								3,900.00		
Cess											
4. Clearance deta	IIS OF IR	nter unit tran	ister of in	termedi	ate goods wi	thout payment o	of duty i	under sub-	rule (1) of rule 1	288*:-	•··
number of the		of the recin	iont	CEL		doods sen	ode sent		Quanti	ty cleared	
recipient unit		premise	is l			90003 361	"				
(1)		(2)	~		(3)	(4)			(5)	(6)	
• • •					` ´	, ,			, í		
5. Receipt details	of inte	ermediate ge	oods rece	eived fror	n other prem	nises under sut	p-rule (1) of rule 12	288*:-		
Registration	Na	ame and ac	Idress	CET	SH NO	Description	of	Unit	of Quantity	Quantit	y received:
number of sende	er	of the sen	aer			goods receiv	/ed				
(1)		(2)	·>		ഖി	(4)			ത		ത
					<u>-</u>						<u>\-/</u>
6. Details of duty p	oaid or	n excisable	goods:-								
Duty Code	Credit	Account (Rs.)	Account (R	Current s.)		Challan		E	ISR code T	otal dut	y paid (2+3)
					No.	Date					
(1)		(2)	(3	B)	(4A)	(4B)			(5)		(6)
Basic Excise Duty	2	,62,500.00	1,27	,500.00	456421	4-May-20	10	0075	5855		3,90,000.00
Education Cess		6,250.00		2,650.00							7,800.00
secondary Education Cess		2,625.00		1,275.UU							3,900.00

Figure 5.7 Form ER 1 – Page 1



			S	ummary p	particulars					Amount in	Rs.
				(1)					(2)	
)per	ning Balan	ce									
Add:	TR-6/GAR	-7 Challar	i payments	made in	the month	(in aggregate)				1,31,325.00
\dd*	: Adjustme	ent of the e	excess duty	paid du	ring previou	s period unde	er sub-rule(2) of rule			
2BB	3 (in case	of LT)	-	-		-					
otal	amount a	vailable									1,31,325.00
ess	: Utilizatio	n towards	Payment of	duties o	n excisable	goods durin	g the mont	h (vide			1,31,325.00
Deta	ils furnishe	ed under co	ol.no. 3 in S	I.No. (6)	of the Retur	n]					
ess	: Utilizatio	n towards	Other Payn	nents ma	de during t	he month (vid	le Details f	urnished			
Inde	r SI.No. (9) of the Re	turnj								
JIOS	ing balanci		***								
	tails of CE	NVAL CREDI	t taken and	utilisea:-		Additional	Education	Cocondonul	Conico	Education	Cocondon
ЭI. No	credit	Re)	(Rs)	Re)	under	duty of cus	Cession	and Higher	Tay (Rel)	Cession	and
NO.	creat	110.7	(110.)	1.0.7	clause 85	-toms levied	excisable	Education	rax (rta.)	taxable	Higher
					of Finance	under	goods (Cession		services (Education
					Act, 2005 (section 3 (5)	Rs.)	Excisable		Rs.)	Cess on
					Rs.)	ofthe		goods (Rs.			taxable
						Customs					services (
						Tariff Act,					Rs.)
	(1)	(2)	(2)	(4)	(5)	1975	(7)	(9)	(0)	(10)	(11)
1	Onening	(2)	(3)	(4)	(3)	(0)	0	(0)	(3)	(10)	0.0
•	balance										
2	Credit	2,62,500.00					5,250.00	2,625.00			
	taken on										
	inputs on										
	invoices										
	monufoc-										
	turers										
3	Credit										
	taken on										
	inputs on										
	invoices										
	issued by										
	istane										
	dealers										
4	Credit										
	taken on										
	imported										
	inputs										
5	Credit										
	taken on										
	rahirai nuode op										
	invoices										
	issued by										
	manufac-										
	turers or										
	by Ist or										
	lind stage										
	dealers										

Figure 5.8 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										
i	input services										
8	Credit taken										
1	from inter-unit										
1	transfer of										
	credit by a										
	large taxpayer										
9	Credit taken										
	under sub-rule										
	(2) of rule										
	12BB of										
	Central Excise										
	Rules, 2002*										
10	Total credit	2.62.500.00					5.250.00	2.625.00			
	available	-,,						-,			
11	Credit utilised	2.62.500.00					5.250.00	2.625.00			
· · ·	for navment of	2,02,020.00					0,200.00	2,020.00			
	duty on goods										
12	Credit utilised										
`^ .	when innuts or										
	shoon letiner										
	are removed										
	as such										
12	Cradit utilicad										
¹³ .	for navment of										
	amount in										
	torms of Rule										
	6 of CENIVAT										
	Credit Puloc										
	2004										
14	Zoo4. Cradit utilized										
' * ,	for other										
	novment										
15	Payment Crodit utilized										
19	for novmont of										
	tor payment UI										
10	Credit utiliand										
16	credit utilised										
1	towards inter										
	unit transfer of										
	credit by a										
	large taxpayer*			L							
17	Closing										
	balance			1							

Figure 5.9 Form ER 1 – Page 3



Payments	Amount	paid (Rs.)	Chal	lan	BSR code	Source o	locum	ent
	Account	Credit	No.	Date		No.	d	ate
	current	Account						
(1)	(2A)	(2B)	(3A)	(3B)	(4)	(5A)	(5	5B)
Arrears of duty under rule 8								
Other arrears of duty								
Interest payment under rule 8								
Other interest								
payments								
Misc navmente		1						
moo. paymento								
(a) I hereby c authorise (b) During the (c) During the (d) During the and trans	nt Memoranduu Jeclare that th d to sign on bi e month, total e month, invoiu e month, trans fer challan und	m:- e information gi ehalf of the ass Rs. 1,31,325.0 ces bearing SI.I sfer challans un der rule 12A of t	ven in this return essee. 0 was deposited No. NA/101/10-1 der rule 12BB of t the CENVAT Cre	is true, correct vide TR-6 Chal 1 to NA/101/10 the Central Exc dit Rules, 2004	t and complete in every lans (copies enclosed) 0-11 of NA/Rule11/Bo cise Rules, 2002 bear 4 bearing S.Not	y respect and). • ok1/10-11 w ing S.No owere i	that l ere is: to ssued	am sued.
ITotal] 10. Self-Assessment (a) I hereby of authorise (b) During the (c) During the (d) During the and trans Place : Bang Date : 4-May *Applicable only for Large Taxpayer.	nt Memorandur Jeclare that th d to sign on b e month, total e month, invoir e month, trans fer challan und alore y-2010 r large taxpay	m:- e information gi ehalf of the ass Rs. 1,31,325.0 ces bearing SI. sfer challans un der rule 12A of t rers defined und	iven in this return essee. 0 was deposited No. NA/101/10-1 der rule 12BB of 1 the CENVAT Cre ler Rule 2(ea) of 1	is true, correct vide TR-6 Chal 1 to NA/101/1(the Central Exc dit Rules, 2004	t and complete in every lans (copies enclosed) 0.11 of NA/Rule11/Bo cise Rules, 2002 bear 4 bearing S.Not cise Rule,2002 and wh	y respect and o k1/10-11 w ing S.No owere i NATIONAL (Authoris	that I ere is: to ssued AQUA sed sig	am sued.
 Pagnitus Self-Assessmerical Self-Assessmerical Self-Assessmerical Juring the authorise During the	nt Memorandur Jeclare that th d to sign on b e month, total e month, invoir e month, trans fer challan und alore y-2010 r large taxpay	m:- e information gi ehalf of the ass Rs. 1,31,325.0 ces bearing SI.1 sfer challans un der rule 12A of f rers defined und	iven in this return essee. 0 was deposited No. NA/101/10-1 der rule 12BB of t the CENVAT Cre ler Rule 2(ea) of ACKNOWLI	is true, correct vide TR-6 Chal 1 to NA/101/10 the Central Exc dit Rules, 2004 the Central Exc EDGMENT	t and complete in every lans (copies enclosed) 0 .11 of NA/Rule11/Bo cise Rules, 2002 bear 4 bearing S.Not cise Rule,2002 and wh	y respect and). o k1/10-11 w ing S.No owere i NATIONAL (Authoris	that I to ssued AQUA sed sig	am sued.
Ito Self-Assessmen (a) I hereby c authorise (b) During the (c) During the (d) During the and trans Place : Bang Date : 4-Ma *Applicable only fo Large Taxpayer.	nt Memorandur Jeclare that th d to sign on b e month, total e month, invoir e month, trans fer challan und alore y-2010 r large taxpay	m:- e information gi ehalf of the ass Rs. 1,31,325.0 ces bearing SI. sfer challans un der rule 12A of t rers defined und	iven in this return essee. 0 was deposited No. NA/101/10-1 der rule 12BB of t the CENVAT Cre ler Rule 2(ea) of ACKNOWLI	is true, correct vide TR-6 Chal 1 to NA/101/10 the Central Exc dit Rules, 2004 the Central Exc EDGMENT	t and complete in every lans (copies enclosed) 0-11 of NA/Rule11/Bo cise Rules, 2002 bear 4 bearing S.Not cise Rule,2002 and wh	y respect and), o k1/10-11 w owere i NATIONAL . (Authoris	that I to ssued AQUA sed sig to ope	am sued.
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Figure 5.10 Form ER 1 – Page 4



5.7 Form ER 5

Form ER - 5 is an annual return of information relating to Principal Inputs (Quantity) used in the manufacture of Finished Goods.

To generate 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	: WebEx Document Loader (Ne00:)	Paper Type :	Letter							
No. of Copies Print Language	: 1 e : English		(Printing Dimensions)							
Method	Paper Size : (8.50" x 10.9	.98") or (216 mm x 279 mm)								
Page Range	: All	Print Area : (8.03" x 10.63	3") or (204 mm x 270 mm)							
	Report Tit	les								
Form ED 5										
	Form ER 5									
	(with Print P	roviow)								
	Without Company	Phone No.								
	Excise Unit :	National Aqua Ltd.								
1	From (blank for beginning) :	1-4-2010								
	To (blank for end)	31-3-2011								
	Place :	Bangalore	Print ?							
	Assessee Name	NATIONAL AQUA LTD	No. No.							
			Yes or NO							

Figure 5.11 Form ER - 5 Print Screen



The Print Preview of From ER - 5 appears as shown:

. Nam	e of the Manufacturer	: Nati	onal Aqua Li	td.			
2. PAN	based Registration Nun	nber : AAF	PL2148RXN	/001			
. Ann	ual Declaration						
(I) Ne	w Declaration		:				
(ii) Ar	nendments to declaration	on already filed	:				
(Plea	se tick the appropriate	e box)					
. Deda	aration for the Financial	Year : 201	0				
Sr.No.	Description of	Central	Quantity	Description of finished	Central	Quantity	Quantity of
	Principal Inputs	Excise Laritt	Code	goods in which principal input	Excise Lariff Sub-Heading	Code	Principal input mentioned in
		No of		mentioned in column	No of		column (2)
		Principal		(2) is used	finished		required for use
		inputs			goods		in the
							manufacture of
							finished goods
							mentioned in
							column (5)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	Bottle Caps	39235010	Kg				
2	Natural Water	22011010	1	AquaPure – 1 Ltr	22011010	L	4,50,000
2	Induital Water	22011010	L	AguaPure – 1 Ltr	22011010	L	4.50.000
3	Pet Bottles – 1Ltr	39233010	Kg				
				AquaPure – 1 Ltr	22011010	L	4,50,000
'lease Govern Geptern	indicate the abbreviatio ment of India, Ministry o Iber,2004 published vid IWVe ABC COMPAN the best of my/our k	n referred to in f Finance (Dep le G.S.R.No.643 Y hereby declar mowledge and l ized to sign this	Instruction N artment of R 3(E) dated the e that the info belief. return.	o.7 mentioned in Form E.F evenue) vide No.25/2004 - e 25th September,2004. ormation given above is tru	R-1 and Form Central Excise le, correct and	E.R3 spee (N.T.), date complete in	cified in the ed the 27th n every respect to
i. (i) (ii)	i/we/am/are author						having a strengt
i. (i) (ii)	i/we/am/are author					(Aut	norised signatory
i. (i) (ii) Nace	: Bangalore						
i. (i) (ii) Place Date	: Bangalore : 4.Apr-2011						
i. (i) (ii) Place Date	: Bangalore : 4.Apr-2011		ACKN	OWLEDGMENT			
(ii) (ii) Place Date	: Bangalore : 4-Apr-2011	Year :	ACKN	OWLEDGMENT			2010
(i) (ii) lace bate	: Bangalore : 4-Apr-2011 ation for the Financial	Year:	ACKN	OWLEDGMENT			2010

Figure 5.12 Print Preview of Form ER - 5



5.8 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

	Printin	g								
Printer	: WebEx Document Loader (Ne00:)	Paper Type :	Letter							
Print Language : English (Printing Dime										
Method Page Range	: 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 6										
	(with Print Preview) Without Company Phone No									
E>	cise Unit :	National Aqua Ltd.								
Fr	om (blank for beginning) :	1-4-2010								
PI Da	(blank for end) : ace : ate :	30-4-2010 Bangalore 5-5-2010	Print ?							
As	ssessee Name :	NATIONAL AQUA LTD	Yes or No							

Figure 5.13 Form ER - 6 Print Screen





The print preview of Form ER 6 appears as shown:

2: PAN based Registration Number ::IAAPPL2148RXM001 3: Month to which the return relates :Od 2010 4: Details of receipt and consumption of principal inputs and finished exclsable goods : :Cosing Finished goods Sr. No. Descrip-Quantity Opening Receipt Taken Remov Princip- al Inputs Closing Receipt Taken Remov for use such for adure of for diliable and consu- evernpt- ed finished Cosing Receipt Taken Remov consu- evernpt- ed finished Closing Receipt Taken Remov for consu- evernpt- ed finished Description (0010000000000000000000000000000000000	2. PAN based Registration Number : APPL2148RXM001 3. Month to which the return relates : 04 2010 4. Details of receipt and consumption of principal inputs and finished excisable goods : Sr.No. Descrip-Quantity Opening Receipt Taken Remov- tion of Code Balance Balance For use ed as in the such for manuf- Princip- al Inputs Balance Code Balance for dutable home and consu- exempt- ed finished excisable goods :	ity Quantity e of ed finished s goods manuf-
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(1) (2) (3) (4 A) (4 B) IOTE:- (3) (4 A) (4 B) IOTE:- (1) Finished Goods mentioned in Column 9(B) should be stated in respect of each of the inputs mentioned in Colum (2) and (6). (2) Please indicate the abbreviation referred to in Instruction No.7 mentioned in Form E.R1 and Form E.R3 specifie in the Government of India, Ministry of Finance (Department of Revenue) vide No.25/2004 Central Excise (N.T), dal 27th September, 2004 published vide G.S.R.No.643 (E)dated the 25th of September, 2004. S. (i) IWe NATIONAL AQUA LTD declared that the particulars declared above have been compared with the records an books of my/our factory/warehouse and the same are true and Correct to the best of my/our knowledge. (ii) IWe/am/are authorized to sign this return. Place Bangalore Date 5. May-2010 ACKNOWLEDGMENT	5. Details of waste and scrap arising during manufacture and cleared/destroyed : Sr.No. Description of Waste and Scrap Quantity Code Quan Cleared	tity
VOTE:- Image: Control of the inputs mentioned in Column 9(B) should be stated in respect of each of the inputs mentioned in Colum (2) and (6). (2) Please indicate the abbreviation referred to in Instruction No.7 mentioned in Form E.R1 and Form E.R3 specifie in the Government of India, Ministry of Finance (Department of Revenue) vide No.25/2004 Central Excise (N.T), dat 27th September, 2004 published vide G.S.R.No.643 (E)dated the 25th of September, 2004. 5. (i) IWe NATIONAL AQUA LTD declared that the particulars declared above have been compared with the records an books of my/our factory/warehouse and the same are true and Correct to the best of my/our knowledge. (ii) IWe/am/are authorized to sign this return. Place : Bangalore Date Date : 5.May-2010 ACKNOWLEDGMENT	(1) (2) (3) (4 A)	(4 B)
NOTE:- (1) Finished Goods mentioned in Column 9(B) should be stated in respect of each of the inputs mentioned in Colum (2) and (6). (2) Please indicate the abbreviation referred to in Instruction No.7 mentioned in Form E.R1 and Form E.R3 specific in the Government of India, Ministry of Finance (Department of Revenue) vide No.25/2004 Central Excise (N.T), dat 27th September, 2004 published vide G.S.R.No.643 (E)dated the 25th of September, 2004. 6. (i) IWe NATIONAL AQUA LTD declared that the particulars declared above have been compared with the records an books of my/our factory/warehouse and the same are true and Correct to the best of my/our knowledge. (ii) IWe/am/are authorized to sign this return. Place Bangalore Date Date 5.4May-2010 ACKNOWLEDGMENT		
C. (i) I/We NATIONAL AQUA LTD declared that the particulars declared above have been compared with the records an books of my/our factory/warehouse and the same are true and Correct to the best of my/our knowledge. (ii) I/We/am/are authorized to sign this return. (Authorised signate the same are true and Correct to the best of my/our knowledge. (ii) I/We/am/are authorized to sign this return. (Authorised signate the same are true and Correct to the best of my/our knowledge. (iii) I/We/am/are authorized to sign this return. (Authorised signate the same are true and Correct to the best of my/our knowledge. (iii) I/We/am/are authorized to sign this return. (Authorised signate the same are true and Correct to the best of my/our knowledge. (iii) I/We/am/are authorized to sign this return. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true and Correct to the best of my/our knowledge. (Authorised signate the same are true a	 IOTE:- Finished Goods mentioned in Column 9(B) should be stated in respect of each of the inputs mentioned i (2) and (6). Please indicate the abbreviation referred to in Instruction No.7 mentioned in Form E.R1 and Form E.R1 in the Government of India, Ministry of Finance (Department of Revenue) vide No.25/2004 Central Excise 27th September, 2004 published vide G.S.R.No.643 (E)dated the 25th of September, 2004. 	n Column 3 specified (N.T), dated
(ii) IWe/am/are authorized to sign this return. (Authorised signate Place : Bangalore Date : 5-May-2010 ACKNOWLEDGMENT Return of excisable goods and availment of CENIVAT credit for the month of 04 20	 I/We NATIONAL AQUA LTD declared that the particulars declared above have been compared with the re books of my/our factory/warehouse and the same are true and Correct to the best of my/our knowledge. 	cords and
(Authorised signat Date : 5-May-2010 ACKNOWLEDGMENT Return of excisable goods and availment of CENVAT credit for the month of 04 20	(ii) I/We/am/are authorized to sign this return.	
ACKNOWLEDGMENT ACKNOWLEDGMENT ACKNOWLEDGMENT Acturn of excisable goods and availment of CENVAT credit for the month of 04 20	(Authorise	d signatory)
ACKNOWLEDGMENT MM YY Return of excisable goods and availment of CENVAT credit for the month of 04 20	Date : 5-May-2010	
MM YY Return of excisable goods and availment of CENVAT credit for the month of 04 20	ACKNOWLEDGMENT	
Return of excisable goods and availment of CENVAT credit for the month of 04 20		
	Return of excisable goods and availment of CENVAT credit for the month of	04 2010

Figure 5.14 Print Preview of Form ER - 6





5.9 From ER 8

Form ER-8 is a Quarterly Return to be filed by the manufactures who are neither availing input credit nor clearing the goods which are charged of excise over 1%.

In Tally.ERP 9, **From ER - 8** is provided (in Release 3.2 with Stat 149 onwards) as per statutory requirements.

To view Form ER 8

Go to Gateway of Tally > Display > Statutory Reports > Excise Reports > Manufacturer > Form ER 8

5.10 CENVAT Credit Registers

5.10.1 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

CENVAT Cre	dit Summary		National Aqua	a Ltd.			Ctrl + M 🗙
Excise Unit N	ame : National Aqua	Ltd.					
Stock Item Ta	riff No. : Plastic Bottles	Stock Item Type	: Principal Input	Stock Item Name	: [All Items		
Month	Particulars			Basic Excise Duty	Education Cess	Secondary Education Cess	Total
April-2010	Opening Balance						
	Credit for the Month			50,000.00 Dr	1,000.00 Dr	500.00 Dr	51,500.00 Dr
	Utilised for Duty			1,00,000.00 Cr	2,000.00 Cr	1,000.00 Cr	1,03,000.00 Cr
	Utilised for Service Tax						
	Closing Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
May-2010	Opening Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
	Credit for the Month						
	Utilised for Duty						
	Utilised for Service Tax						
	Closing Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
June-2010	Opening Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
	Credit for the Month						
	Utilised for Duty						
	Utilised for Service Tax						
	Closing Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
July-2010	Opening Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
	Credit for the Month						
	Utilised for Duty						
	Utilised for Service Tax						
	Closing Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
August-2010	Opening Balance			50,000.00 Cr	1,000.00 Cr	500.00 Cr	51,500.00 Cr
	Credit for the Month						
	Utilised for Duty						
							37 more ⊥

Figure	5.15	CENVAT	Credit	Summary	Report



5.10.2 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

CENVAT Credit Availed report appears as shown

CENVAT	Credit Availed		National Aqua Ltd.	r.		Ctrl + M 🗙
Excise Unit	Name : Nati	onal Aqua Ltd.			1-Apr-2	2010 to 30-Apr-2010
Stock Item	Type : Prin	cipal Input				
Date of Entry	Invoice / Adj Reference	Type of Document	Supplier Name	Supplier ECC No.	Assessable Value	Basic Excise Duty
						2 more →
10-Apr-2010	LM/423	Debit Note	Lamcy Manufacturers	ADESR4035XM001	5,00,000.00	50,000.00
30-Apr-2010	1	Journal				50,000.00
			Balance			50,000.00
			Total CENVAT Total Adjusted			50,000.00
			Balance			50,000.00

Figure 5.16 CENVAT Credit Availed Report



5.10.3 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

FORM R.G.23A PART I National Aqua Ltd. Ctrl + M 🔀											
Excise Unit Name : National Aqua Ltd. 1-Apr-2010 to 30-Apr-2010											
Stock Item Type : Principal Input											
Date	Opening		Recei		Issued for Manufacture		Issued for Clearance		Closing		
	Balance	Sr.No. of Input	Name of	Value of	Duty Paid	Quantity	01 Tinal Requisition	Ouantity	as si Invoice No	ich Quantity	Stock (2+3E 4B 5B)
		Credit Register (Cress reference)	Supplier	Goods	Dudy i ulu	Quantity	Number	Quantity	and Date	Quantity	(213240-30)
1	2	3A	3B	3C	3D	3E	4A	4B	5A	5B	6
1 1 0040			o			40.00.000.1					10.00.000.1
1-Арг2010 15-Арг2010	10,00,000 L		Swaatle Water Supplers National Aqua Ltd. MPK2MRWMI Bangakre I Division II Rajajinagar		2,06,000.00			4,50,000 L			5,50,000 L

Figure 5.17 RG 23 Part I



5.10.4 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

FOF	RM R.G.23A PA	RT II	Nation	ial Aqua Ltd.			C	tri + M 💌
Exci	se Unit Name	: National Aqua Ltd.					1-Apr-2010 to 30)-Apr-2010
Stoc	k Item Type	: Principal Input						
			Opening Ba	alance of Duty	in Credit	Fresh Credit Allowed		
SI. No.	Date		CENVAT	Education Cess	Secondary Education Cess	Invoice No./Bill of Entry No. & Date	C.E.RegNo /IEC Code No. of this Supplier & Range /Customs house from where received	Folio & Entry No. in Part I
							4 п	nore →
1	1-Apr-2010					SI/568 / 1-Apr-2010	ASEDF4567DXM001	
2	10-Apr-2010		2,00,000.00	4,000.00	2,000.00	LM/423	J.P.Nagar ADESR4033FXM001 Peenva	
3	30-Apr-2010		2,62,500.00	5,250.00	2,625.00		i conju	

Figure 5.18 RG 23A Part II



5.10.5 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 assessees 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

Annexure - 10 National Aqua Ltd. Ctrl + M 🔀									
Excise Unit Nam	Excise Unit Name : National Aqua Ltd. 1-Apr-2010 to 30-Apr-2010								
Stock Item Type : Principal 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		
							2 more →		
Excise - Purchases	SI/568	Swastik Water Suppliers	ASEDF4567DXM001	1-Apr-2010	20,00,000.00	2,00,000.00	4,000.00		
Debit Note	1-Apr-2010 LM/423	(Manufacturer) Lamcy Manufacturers (Manufacturer)	ADESR4033FXM001	10-Apr-2010	6,25,000.00	62,500.00	1,250.00		
		Total				2,62,500.00	5,250.00		

Figure 5.19 Annexure 10



5.10.6 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

ABSTRACT				National Aqu	ia Ltd.				Ctrl + M 🗙
Excise Unit Name	: National Aq	ua Ltd.						1-Apr-2010 1	to 30-Apr-2010
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		2,62,500.00			2,62,500.00	2,62,500.00			
Education Cess		5,250.00			5,250.00	5,250.00			
Secondary Education Cess		2,625.00			2,625.00	2,625.00			
Service Tax									
Cess on Taxable Services									
Total		2,70,375.00			2,70,375.00	5,40,750.00			(-)2,70,375.00

Figure 5.20 Abstract

5.11 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]



5.11.1 Generating ER 1 E-Returns fromTally.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.

For generating E-Returns from Tally.ERP9, let us take the example of National Aqua Ltd. which is registered as per Excise Rules and engaged in Manufacturing.

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 provided 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: AAPPL2148RXM001_04202011152458PM.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 (1-4-2010) from where the return to be generated.
- **To**: In this field enter the till (30-4-2010) 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 1-4-2010 to 30-4-2010



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 Name Open Exported Folder		: National Aqua Ltd. : Restricted (ASCII Only) : XML (Data Interchange) : C:\Tally.ERP9 : AAPPL2148RXM001_04202 ? Yes	2011153716PM.xml					
From To	: 1-4-201 : 30-4-201	0 0						
Place	: Bangalo	ore						
Date Remark	s : Monthly F	0 Return for 1-4-2010 to 30-4-2010	Export ?					
Validati	on : Yes		Yes or No					

The completed Exporting ER1 E-Return is displayed as shown

Figure 5.21 Completed Exporting ER1 E-Return

Press 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