Training on ACES

CENTRAL EXCISE – PROVISIONAL ASSESSMENT

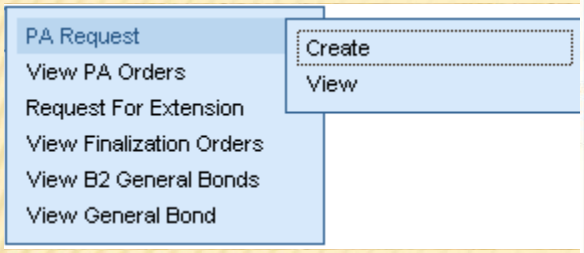
REASONS LEADING TO PROVISIONAL ASSESSMENT REQUEST

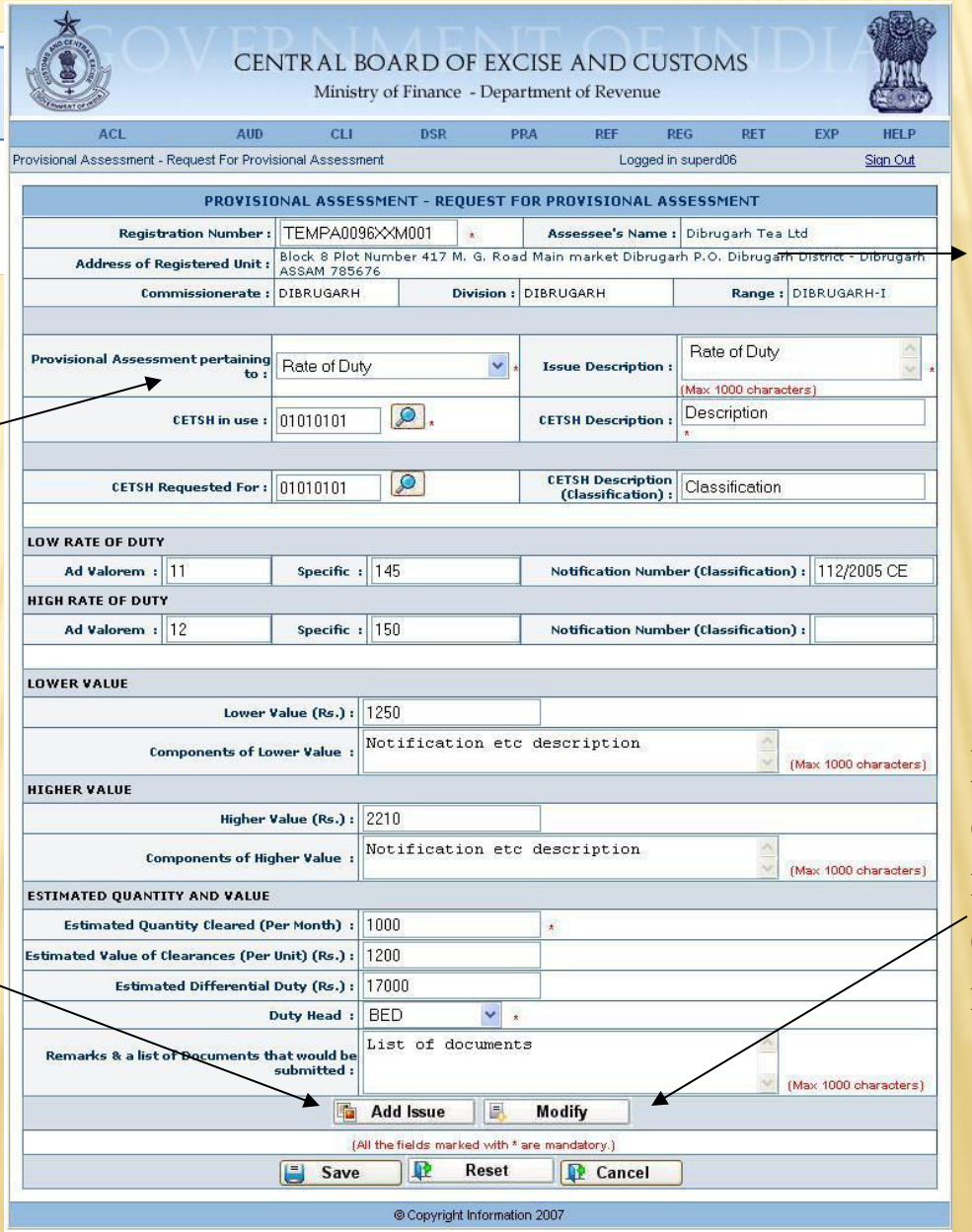
- Cases where difference in classification leading to lower rate of duty
- Applicability of different notifications to a single commodity(subject to certain conditions) leading to lower rate of duty.
- Application of different valuation methods – Section 4 and Section 4A.
- Cases involving both classification and valuation issues.

PROCESSES COVERED

- Request for Provisional Assessment
- Provisional Assessment Order
- Capturing of B-2 Bond by SP
- B-2 Bond Approval by A.C/D.C
- B-2 Bond Modification/Release by A.C/D.C
- Finalization Order
- Request for Extension before Commissioner
- Extension Approval by Commissioner
- Request for Extension before Chief Commissioner
- Extension Approval by Chief Commissioner
- **PROCESSES NOT COVERED**: Payment of Differential Duty and Claim of Refund which are covered under DSR and REF modules respectively.

FILING PA REQUEST





Select the issue for which the Provisional Assessment request is created.

Automatically populated based on login id

Multiple issues can be added using the Add button.

Modify button can be used to modify the existing issues.

APPROVAL / REJECTION OF PROVISIONAL ASSESSMENT REQUEST BY AC/DC

- **Navigational Path: User – Login page – PRA – -PA REQ.-PRA order – create.**
- The Assistant/Deputy Commissioner examines the request to ascertain the necessity of provisional assessment .
- After examination of the request the AC/DC passes a Provisional Assessment Order accepting or rejecting the request for Provisional Assessment.
- **Maximum period** for which a PA Order can be issued is **six months**; it has to be finalized by the AC/DC within six months from the date of order of provisional assessment order

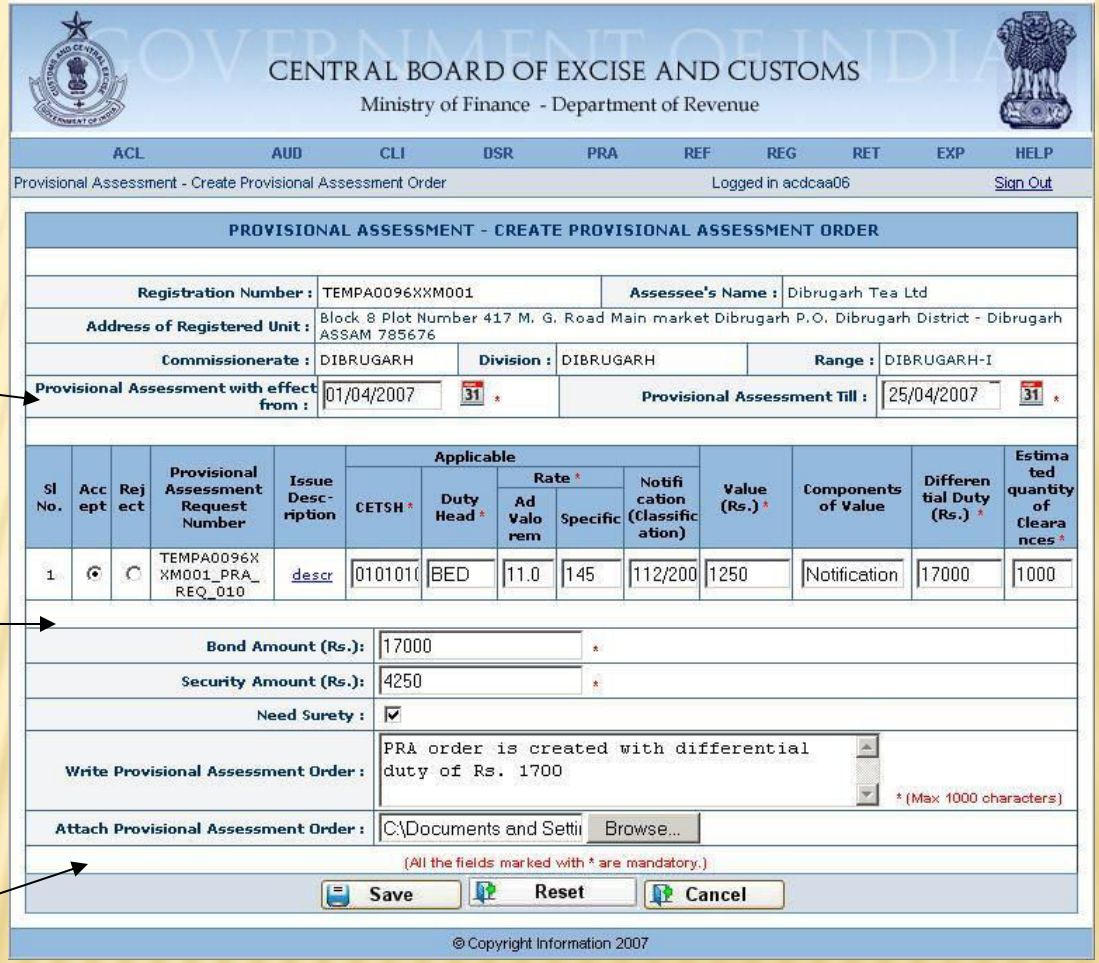
PROVISIONAL ASSESSMENT ORDER

AC/DC Enters:

- **Provisional Assessment with effect from Date**
- **Provisional Assessment till Date**

One Provisional Assessment Order may cover multiple requests/Issues pertaining to the same Assessee.

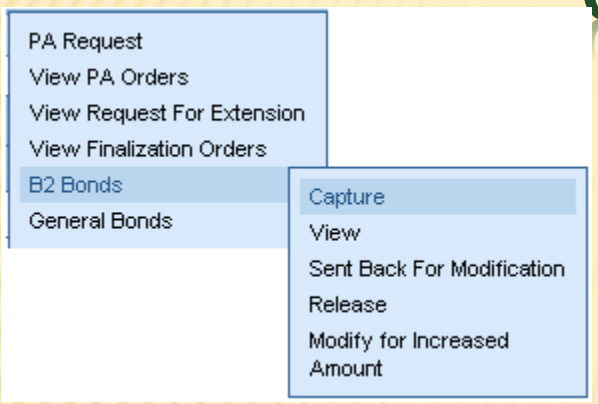
AC/DC writes the Provisional Assessment Order here



CAPTURING B-2 BOND

- **Navigational path:** User – login page – PRA - B2 Bond – capture
- Superintendent gives the bond no – Reg.No._PRA_001_BSC or Reg.No._PRA_001_BSU
- Once the details of B-2 bond are submitted by the SP, it goes to the AC/DC for approval

CAPTURING B-2 BOND



Details of the bond being captured.

CENTRAL BOARD OF EXCISE AND CUSTOMS

Ministry of Finance - Department of Revenue

ACL | AUD | CLI | DSR | PRA | REF | REG | RET | EXP | HELP

Provisional Assessment - Capture B2 General Bond — Logged in superd06 — Sign Out

PROVISIONAL ASSESSMENT - B2 GENERAL BOND

CAPTURING DETAILS FOR THE B-2 GENERAL BOND (SECURITY/SURETY)

Registration Number of the Unit :	TEMPA0096XXM001 *
Provisional Assessment Order Number :	TEMPA0096XXM001_PRA_006 *
Bond Number :	TEMPA0096XXM001_PRA_006_B2 *
Bond Amount (Rs.) :	17000 *
Bond Execution Date :	14/04/2007 31 *

Select	Sl No.	Security Amount (Rs.)	Securities Submitted	Bank Guarantee Number	Bank Guarantee Details	Bank Guarantee Expiry Date
☐	1	5000	Securities	123654	details of bank	14/07/2007

Add | Delete

(All the fields marked with * are mandatory.)

Reset | Cancel | Next

© Copyright Information 2007

CAPTURING B-2 BOND (CONTD..)

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

ACL AUD CLI DSR PRA REF REG RET EXP HELP

Provisional Assessment - Capture B2 General Bond — Logged in superd06 — Sign Out

PROVISIONAL ASSESSMENT - B2 GENERAL BOND

VERIFICATION REPORT - ONLY IN CASE OF SURETY

Name of the Surety :	Dibrugarh Tea Ltd
PAN :	TEMPA0096X
Bank account number :	123654
Address of branch in which above account is held:	Gurgaon (Max 200 characters)
Property owned - addresses :	Udyog vihar (Max 200 characters)
Property owned - value (Rs.) :	1200000
Other Details :	details (Max 100 characters)

NOTING(S)

Noting(s) :	forwarded to AC for approval * (Max 2000 characters)
Attach Noting(s) :	C:\Documents and Settings\tramai\Desktop\New Text Document Browse...

(All the fields marked with * are mandatory.)

Previous | Save | Reset | Cancel

© Copyright Information 2007

B-2 BOND APPROVAL BY AC/DC

NAVIGATION PATH: AC/DC LOGIN- PRA – B2 BOND - APPROVAL

- After verification of the details provided in the B-2 bond, the AC/DC can either approve the B-2 bond or send it back to SP for modification.
- The PA order becomes valid only after the approval of B-2 bond.
- Before approval of B-2 bond, the Provisional Assessment order can not be used in filing Returns.

FINALIZATION ORDER

- Once a Provisional Assessment order has been passed, it **has to be finalized within 6 months** by AC/DC Or else the order needs to be extended by Commissioner /Chief Commissioner.
- In order to finalize the Provisional Assessment order following are the pre-requisites from Dispute Resolution Module:
  - **Navigational path** – User- Login Page – DSR module – case portfolio- create
  - Create case portfolio against the Assessee with Triggering activity as "Provisional Assessment Finalization"
  - Create SCN with Triggering activity as "PA Finalization"
  - Approval of SCN by AC/DC.
  - Create PH Memo
  - Capture Personal hearing details

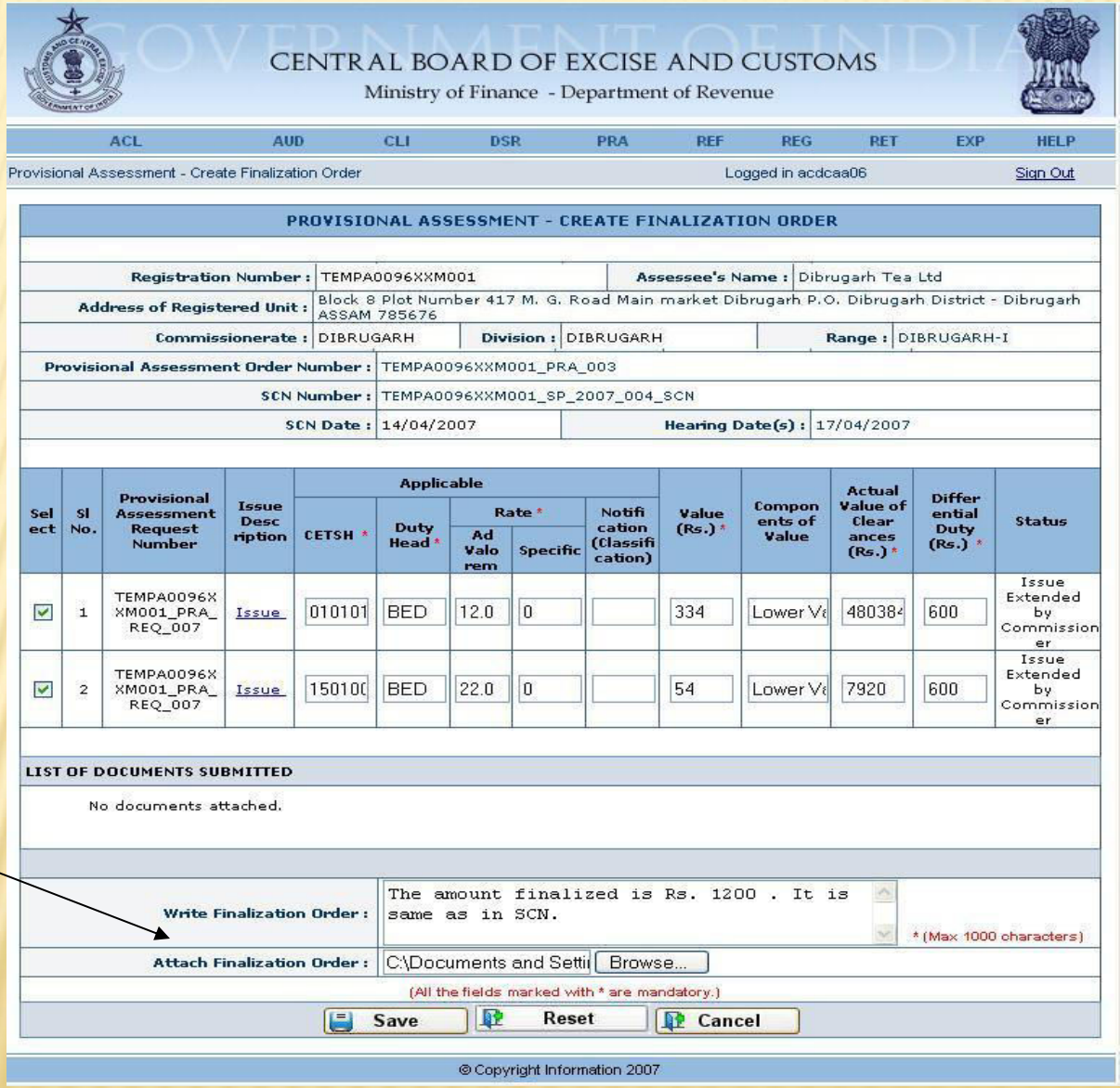
FINALISATION ORDER .. (CONTD.)

- **Navigational path**

- User - Login Page – PRA module – finalisation order - create

  - After creating case portfolio in DSR module , AC/DC can finalise the PA order under PRA module quoting the SCN Number, Personal Hearing details etc

Finalization Order



CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

ACL AUD CLI DSR PRA REF REG RET EXP HELP

Provisional Assessment - Create Finalization Order — Logged in acdcaa06 — Sign Out

PROVISIONAL ASSESSMENT - CREATE FINALIZATION ORDER

Registration Number :	TEMPA0096XXM001	Assessee's Name :	Dibrugarh Tea Ltd
Address of Registered Unit :	Block 8 Plot Number 417 M. G. Road Main market Dibrugarh P.O. Dibrugarh District - Dibrugarh ASSAM 785676		
Commissionerate :	DIBRUGARH	Division : DIBRUGARH	Range : DIBRUGARH-I
Provisional Assessment Order Number :	TEMPA0096XXM001_PRA_003		
SCN Number :	TEMPA0096XXM001_SP_2007_004_SCN		
SCN Date :	14/04/2007	Hearing Date(s) :	17/04/2007

Select	Sl No.	Provisional Assessment Request Number	Issue Description	Applicable CETSH *	Applicable Duty Head *	Applicable Rate * Ad Valorem	Applicable Rate * Specific	Applicable Notification (Classification)	Value (Rs.) *	Components of Value	Actual Value of Clearances (Rs.) *	Differential Duty (Rs.) *	Status
☑	1	TEMPA0096XXM001_PRA_REQ_007	Issue	010101	BED	12.0	0		334	Lower Va	480384	600	Issue Extended by Commissioner
☑	2	TEMPA0096XXM001_PRA_REQ_007	Issue	150100	BED	22.0	0		54	Lower Va	7920	600	Issue Extended by Commissioner

LIST OF DOCUMENTS SUBMITTED

No documents attached.

Write Finalization Order : The amount finalized is Rs. 1200 . It is same as in SCN. (* (Max 1000 characters))

Attach Finalization Order : C:\Documents and Setti Browse...

(All the fields marked with * are mandatory.)

Save Reset Cancel

© Copyright Information 2007

The AC/DC writes Finalization order here

B2 BOND RELEASE

- Navigational path –

  SP user – Login Page – PRA – B2 Bond- release

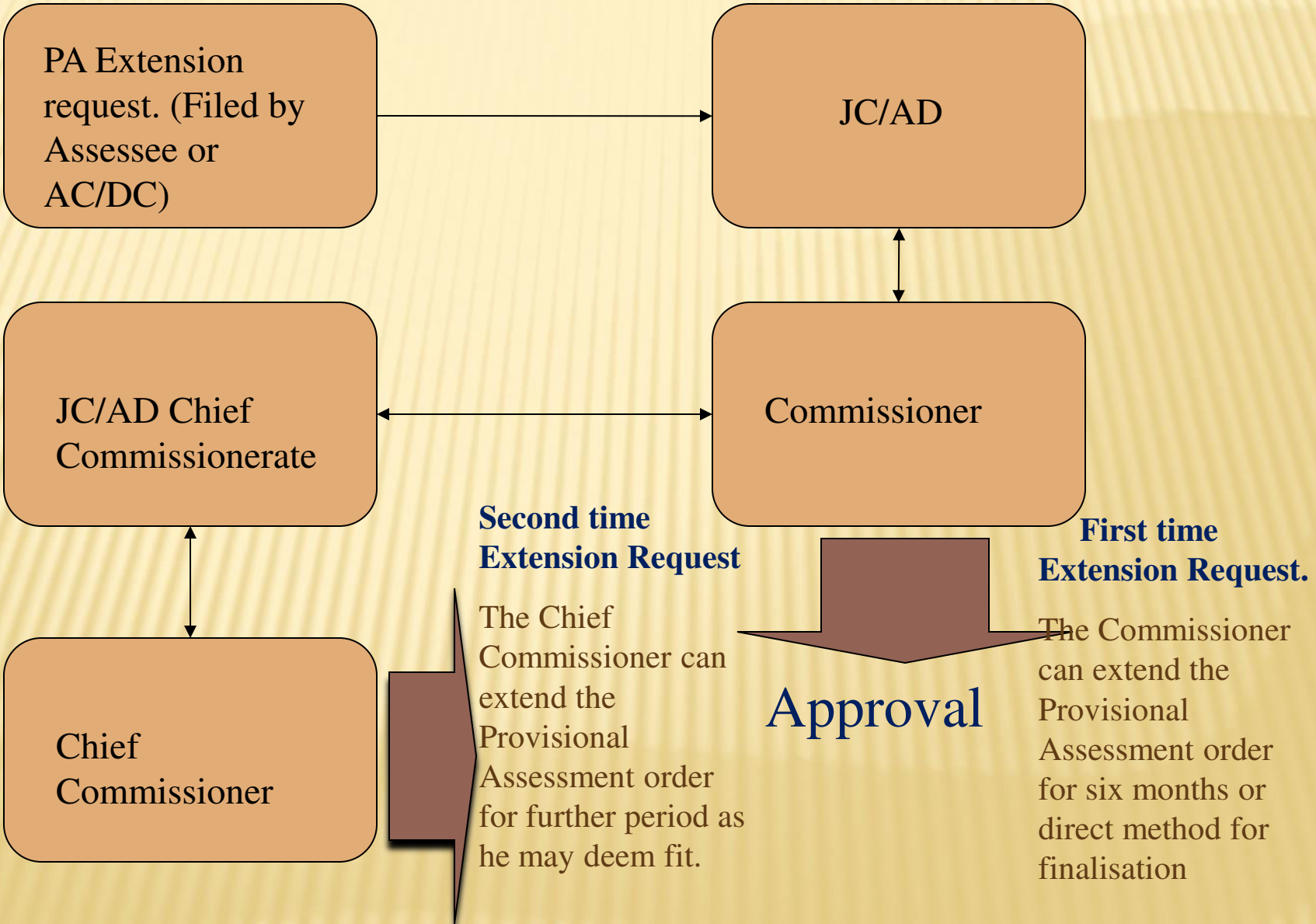
  After assessee pays the differential duty along with interest (offline) the B2 Bond is liable for release.

  Navigational path for release by AC/DC–

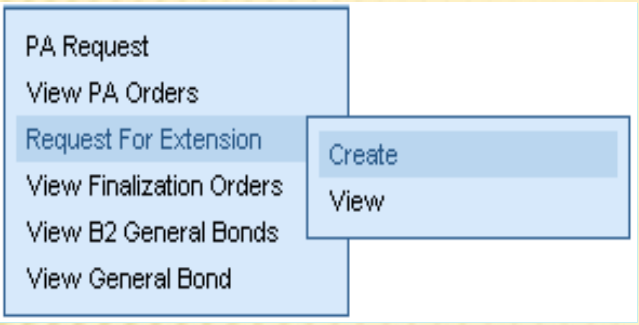
  user – Login Page – PRA – B 2 Bond- For approval- Release

  SP initiates action for release of Bond and AC/DC after examining releases the B2 Bond. Once the bond is released PA order becomes invalid and cannot be used in filing the returns.

PA ORDER EXTENSION SUB-PROCESSES



PA ORDER EXTENSION - SUB-PROCESSES



AC/DC Selects (check box) the issue to be extended

AC/DC can enter a noting and attach a document if required

CENTRAL BOARD OF EXCISE AND CUSTOMS
Ministry of Finance - Department of Revenue

ACL AUD CLI DSR PRA REF REG RET EXP HELP

Provisional Assessment - Create Request For Extension | Logged in acdcaa06 | Sign Out

PROVISIONAL ASSESSMENT - CREATE REQUEST FOR EXTENSION OF PROVISIONAL ASSESSMENT

Registration Number :	TEMPA0096XXM001	**Assessee's Name :**	Dibrugarh Tea Ltd		
Address of Registered Unit :	Block 8 Plot Number 417 M. G. Road Main market Dibrugarh P.O. Dibrugarh District - Dibrugarh ASSAM 785676				
Commissionerate :	DIBRUGARH	**Division :**	DIBRUGARH	**Range :**	DIBRUGARH-I
Provisional Assessment Order Number :	TEMPA0096XXM001_PRA_006				
Provisional Assessment Order Expiry Date :	26/04/2007	**Seek Extension upto (Date) :**	30/05/2007		

Select	Sl. No	Provisional Assessment Request Number	Issue Description	CETSH Requested For	Description	Estimated Differential Duty (Rs.)	Duty Head	Status
☑	1	TEMPA0096XXM001_PRA_REQ_010	descr	01010101	Class	20000.0	BED	Issue Extended by Commissioner

NOTING(S)

Noting(s) : forwarded to JC (* (Max 2000 characters))

Attach Noting(s) : C:\Documents and Setti Browse...

Save Reset Cancel

© Copyright Information 2007

B2 BOND FOR INCREASED AMOUNT

- **Navigational path** –

  SP user – Login Page – PRA – B 2 Bond - Modify for increased amount.

  After the provisional assessment is extended for further period the differential duty involved gets added up and the B 2 Bond amount has to be increased and the security amount needs to be modified. SP will modify the B 2 Bond and submit the same for approval by AC/DC.

Navigational path for increased amount

AC/DC user – Login Page – PRA – B 2 Bond- For approval- Modify

AC/DC after examining the proposal approves the increase of B2 Bond amount. Once the bond amount is increased PA order becomes valid and can be used in filing the returns.

Thank You