

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS &
SERVICE TAX: RAIGAD 4TH FLOOR, KENDRIYA UTPAD SHULK BHAVAN,
PLOT NO. 1, SECTOR - 17, KHANDESHWAR, NEW PANVEL,
NAVI MUMBAI. Tel No. 27492230 / 27492219. Fax No. 27492215.

TRADE NOTICE
NO. 01/Excise/Raigad/2013-14

**Sub: Issue of Invoice Under Rule 11 of Central Excise Rules, 2002 -
Instruction - reg.**

1. Attention of the Trade & Industry is invited to the provisions of sub rule 2 of Rule 11 of Central Excise Rules, 2002 regarding issue of invoices.
2. It is reiterated that the Invoice should be serially numbered and shall contain the Central Excise registration number, name of the consignee, description, classification, time and date of removal, mode of transport and vehicle registration number, rate of duty, quantity and value of goods and duty payable thereon.
3. In this connection, it is observed that invoices issued by some manufacturers have merely reproduced the description given against a tariff item in the CETA, 1985, instead of mentioning the description of goods cleared under the said Invoice. In some cases factory generated code Nos. allotted to goods/parts is mentioned on the Invoices instead of specific description of the parts being cleared.

To cite an example, description in respect of Television set cleared is given as "Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus video monitors and video projectors. Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus. The proper description in this case would be-

CHS 85287211 - Colour Television Set (Brand name) of screen size upto 36cm. Model.

4. Similarly, in case of clearance of spares/parts/accessories of machinery/plants, the description of the parts and its end use (for example spare parts for textile machinery) should be mentioned on the sales invoices instead of mentioning merely the code No./part. The specific product as would normally be given in a product catalogue is relevant for the departmental officers to determine whether the transaction value given for the products conforms to section 4 of the Central Excise Act, 1944. Therefore, in the product description all parameters and technical

specifications having a bearing upon the price of the product must be mentioned.

5. All Trade Associations are requested to bring the contents of the above instructions to the notice of the trade in general and their member manufacturers in particular. This Notice is issued in the Public Interest.


(M. AJIT KUMAR)
Commissioner (Tech),
Central Excise: Raigad

F.No. V.Gen (30) 38/RGD/2013-14

Navi Mumbai, the September, 2013.

| 10845
24/9/13

Copy to : As per Distribution List below:-

01. The Chief Commissioner of Central Excise, Mumbai Zone-II
02. The Commissioner of Central Excise, Raigad
03. All Trade Association (as per the mailing list)
04. All members of RAC.
05. Addl. Commissioner (P&V)/Audit/Tech
06. DC/AC- Alibag/ Khopoli/ Mahad/ Panvel/ Rasayani/ Service Tax Division
07. DC - (Prev./Hqrs. Audit/ Tax Rec. Cell/ Tech/ Hqrs. Adjudication/ Legal/ Review/ Stats/ Vigilance/Rebate), C.Excise, Raigad.
08. D.C. Computers for information w.r.t. your letter F.No. I/Comp/22-7/RGD/MR/09-10/8336
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