Sub:- Combined Annual Return Form for Central Excise & Service Tax reg.

Kind attention is invited to Notification No. 08/2016-CE(N.T.) (Sl. No.5) dated 01.03.2016 and Notification No. 13/2016-CE (N.T.) (Sl. No. 9) dated 01.03.2016 vide which Rule 12 of Central Excise Rules, 2002 and Rule 9A of CENVAT Credit Rules, 2004, respectively, were amended to replace the existing Central Excise Forms ER-4 to ER-7 with an Annual Return form. On the Service Tax side, vide Notification No. 19/2016-ST dated 01.03.2016, Rule 7 of the Service Tax Rules, 1994 was amended to prescribe an Annual Return. In terms of Rule 12 of Central Excise Rules, 2002 and Rule 7 of the Service Tax Rules, 1994, the format of the Annual Return, which was required to be filed by 30th day of November, was to be specified by the Board by notification.

2. In view of impending implementation of Goods & Service Tax (GST) it has been decided that, the aforesaid Annual Return shall not be required to be filed for the year 2015-16, which is due to be filed by 30.11.2016. After implementation of GST, Annual Return for non-GST goods only may be required. A final view on the same would be taken after due consultation with the trade by the Board.
3. All the trade associations are requested to inform their members that aforesaid Combined Annual Return for the year 2015-16 is not required to be filed.

This Trade Notice is issued based on Circular No. 1050/38/2016-CX, dated 08.11.2016 by Central Board of Excise & Customs, New Delhi.

\[\text{(Pullela Nageswara Rao)}\]
\[\text{Principal Commissioner}\]

To

As per DL-I & DL-II of Cochin Commissionerate

Copy Submitted to:-

The Chief Commissioner’s Office, Kerala Zone.