AUTOMATION OF CENTRAL EXCISE & SERVICE TAX

KGS CESTAX ADVISORS LLP
System Requirements for ACES

• To use ACES following systems requirements are recommended:
• Processor: Intel Pentium III and higher
• RAM: 256 MB and higher
• HDD: 80 GB and more
• Web Browser: IE 6.0 and above, Netscape 6.2 and above
• MS Excel 2003 and above for using offline utilities
• Sound Card, Speakers/Headphones, Colour Monitor for using Learning Management Systems (LMS).
ACES

• 43/2011-S.T., dated 25-8-2011 – PRESCRIBING MANDATORY E-FILING

ACES – NEW REGISTRATION

• Log on to http://www.aces.qov.in
• Choose Service Tax button from the panel appearing on the top of the webpage.
• Click the button “New Users Click here to Register with ACES” in the Log-in screen
• Fill in and submit the form “Registration with ACES”, by furnishing a self-chosen user ID and e-mail ID.
• The system will check for availability of the chosen User ID and then generate a password and send it by e-mail, mentioned in the Form. (Spam alert).
ACES – NEW REGISTRATION

• Use “Know your location code” for choosing correct jurisdictional office.
• Re-log-in and proceed with the statutory registration with Service Tax, by filling-in the appropriate Form ST-1.
• The system instantaneously generates an acknowledgement.
• Within 15 days – PAN copy, address proof, proof of status of applicant etc.
ACES – NEW REGISTRATION

• Thereafter, the range Officer carries out physical verification of the declared premises and verifies the documents.
• A message regarding physical verification is sent electronically.
• The assessee can view and take a print-out of this.
ACES – ST3 FILING

• Returns to be filed on line by selecting the “File Return” option under RET module after logging into the ACES.
• All validations are thrown up during the preparation of the return in this mode and the status of the return filed using the online mode is instantaneously shown by ACES.
• Returns can also be prepared and filed off-line.
• Download the Offline return preparation utility available at http://www.aces.gov.in (Under Download).
• Prepare the return offline using this utility.
• Log in and upload xml file generated.
ACES – ST3 FILING

- Returns uploaded may take up to one business day for validation.
- The rejected returns can be resubmitted after corrections.
- The Service Tax returns can be modified once as per rules up to 90 days from the date of filing the initial return.
ACES - Certified Facilitation Centres (CFCs)

- Filing of Returns and other documents through the ACES Certified Facilitation Centres (CFCs)
- CBEC has entered into MOUs with the Institute of Chartered Accountants of India (ICAI), Institute of Cost and Works Accountants of India (ICWAI) and the Institute of Company Secretaries of India (ICSI) for setting up ACES Certified Facilitation Centers (CFCs).
- Details of are available under the CFC link in ACES website (http://aces.gov.in/CFC.jsp)
- These CFCs provide a host of services to the assessees such as digitization of paper documents like returns etc. and uploading the same to ACES on payment of charges, upper limit of which has been prescribed in the MOUs and available in the website, mentioned above.
- For this purpose, assessees are required to write to the department authorizing one of the CFCs, from the approved list, to work in ACES on their behalf.
- They have to furnish the name and other details of the CFCs, including the registration No. issued by the ICAI/ICWAI etc.
- At any given time, one assessee can authorize one CFC, while one CFC can provide services to more than one assessee throughout India. In case the assessee wants to withdraw the authorization, it can do so by intimating the department. However, an assessee will be held liable for all actions of omission or commission of the CFC, during the period they are authorized by him/her to work in ACES