



सत्यमेव जयते

## AUTOMATION OF CENTRAL EXCISE & SERVICE TAX (ACES)



Convenience  
@  
ACES



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**Customs & Central Excise**  
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Directorate General of Systems & Data Management  
Central Board of Excise & Customs  
Department of Revenue, Ministry of Finance  
Government of India  
[www.cbec.gov.in](http://www.cbec.gov.in)

## 1. Welcome to the world of convenience @ ACES.

Automation of Central Excise & Service Tax (ACES) is a Mission Mode Project of the Govt. of India. It is a centralized and web-based software application of CBEC which automates all the major processes in Excise & Service Tax. It has been implemented in all 104 Commissionerates across India since 2009 with all the Modules. It can be accessed at <http://www.aces.gov.in>. It is designed to provide you an electronic interface with the department and aims at reducing paper work and improving transparency, accessibility, accountability and efficiency in indirect tax administration in India.

## 2. Modules

It comprises the following modules:

- Access Control of Users (ACL) for departmental users
- Registration (REG): Registration of Central Excise & Service Tax Assesses
- Returns (RET): Electronic filing of Central Excise & Service Tax returns and their scrutiny.
- Refund (REF): Electronic filing and processing of Refund Claims
- CLI: Electronic filing and processing of claims; intimations and permissions including, Special Procedures
- Provisional Assessment (PRA): Electronic filing and processing of request for provisional assessment.
- Dispute Resolution (DSR): Creation of case portfolios, Show Cause Notices, Personal Hearing Memos, Adjudication Orders, on line filing of Appeals with Commissioner(Appeals), Appellate Orders, Review and related processes.

- Automated Report Generation.
- Audit Module: Selection of units based on risk parameters.
- Export Module: Processing of export-related Documents.

### 3. Benefits

- Application accessible from anywhere, anytime (24x7) through the Internet.
- Online registration and amendment of registration details
- Electronic filing of documents such as Returns, Claims, Intimations and Permissions
- Online Acknowledgement with unique identification number
- Online tracking of the status of applications, claims, and permissions
- Online facility to view documents like registration certificate, Returns etc.
- Internal messaging system for faster communication
- Online authentication of PAN with the Income Tax database
- Assistance of 'Know your location' for choosing correct jurisdictional office
- Online self learning tutorials (LMS), Users Manuals & FAQs for help in using ACES
- Online facility to view proof of export (SB/ARE-1) for Departmental Users.

### 4. Registration

#### (a) New Assessee

- If you are a new assessee; login to ACES at <http://www.aces.gov.in> and choose the Central Excise or Service Tax link as the case may be.

- Submit the form “Registration with ACES”, by furnishing a self-chosen user ID and e-mail ID. System checks for availability of the chosen User ID and generates a password. The password will be sent to your e-mail from acesadmin@icegate.gov.in.
- Login again and proceed with the statutory registration with Central Excise by filling-in Forms A-1, A-2, A-3. For Service Tax, please fill-in Form ST-1. For security reasons, change password immediately.
- If you have to upload huge data, particularly if you have more number of premises, you can upload the data by using the XMLutility.
- The documents to be submitted along with the Service Tax registration application must be sent by hand or post within 15 days of filing the application. Otherwise, the registration application is liable to be cancelled as incomplete.

**(b) Existing Assessee**

- If you are an existing assessee, you need not take fresh registration with the department. You have to only register with ACES using the TPIN and password sent to your e-mail id.
- If you had not furnished email ID earlier or your e-mail ID has changed, please contact your jurisdictional officer for updation and furnish the correct email ID so that a mail can be sent to you with TPIN and password.
- The mail will contain a hyperlink to the ACES website; by clicking it, you can proceed to register with ACES and thereafter work online in ACES.

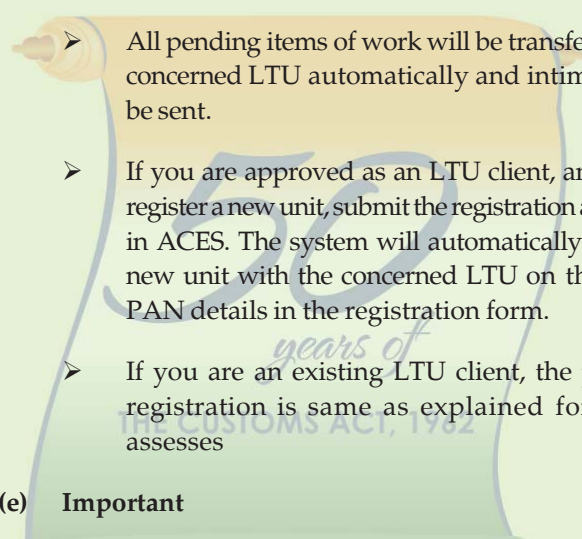
**(c) Non-Assessee**

- This category of registration is given in ACES to any individual, firm or company, who are not assesseees but who require to transact with the Central Excise or Service Tax Department, such as:
  - Merchant Exporter
  - Co-noticee
  - Refund Applicant other than a registered taxpayer
  - Persons who have failed to obtain CE/ST registration as required under the law and against whom the department has initiated proceedings and
  - Persons who are required to tender any payment under CE/ ST laws, Rules & Regulations
- Where such persons desire to seek non-assessee registration they have to follow the same steps as in the case of a new assessee. After registering with ACES, they can select either Central Excise or Service Tax link and then fill up the Non-assessee form and submit. The system will automatically generate a number.
- In case the user wants to take such a registration for claiming any refund or rebate it is mandatory to provide a valid PAN; others can get a temporary non-PAN based Non-assessee Code.
- A non-assessee registration can also be given by the designated officer of the Commissionerate.
- The non-assesseees are not required to file any tax returns.

- The non-assesseees cannot change to assessee status online but can register himself as an assessee by approaching the jurisdictional officer.

**(d) Large Tax Payer Unit (LTU) Client**

- If you want to opt for LTU scheme, submit the consent form to your jurisdictional LTU officer. It will be processed off-line and then uploaded to ACES.



- All pending items of work will be transferred to the concerned LTU automatically and intimation will be sent.

- If you are approved as an LTU client, and want to register a new unit, submit the registration application in ACES. The system will automatically attach the new unit with the concerned LTU on the basis of PAN details in the registration form.

- If you are an existing LTU client, the process of registration is same as explained for existing assesseees

**(e) Important**

- Ensure that registration database is updated to include your valid and current e-mail IDs and Constitution of Business.

- If you have not received an e-mail from ACES, you should contact the jurisdictional Range Officer to confirm / modify your e-mail ID, after which the system will send you a new e-mail communicating the TPIN and password.

- If you are an assessee registered in SACER/SAPS system, prior to ACES, please ensure that your PAN and other contact details such as email ID,

address, telephone no etc are correct. If incorrect, please write to the concerned range Superintendent for updation.

- While choosing Username, remember that Username once selected is permanent and cannot be changed.
- Change Passwords at regular intervals
- Check your bulk / spam folder periodically for any communication from ACES

## 5. E-Payment

For e-payment, assessees should open a net banking account with one of the authorized banks (currently there are 27 banks), list of which is available on the EASIEST (Electronic Accounting System in Excise and Service Tax) website of CBEC (<https://cbec.nsdl.com/EST/>).

For effecting payment, assessees can access the ACES website (<http://www.aces.gov.in/>) and click on the e-payment link that will take them to the EASIEST portal (<https://cbec.nsdl.com/EST/>) or they can directly visit the EASIEST portal. R.B.I has issued Circular DGBA.GAD.No.H - 850/41.07.003/2010-11 dated 29th July 2010, making it mandatory for the authorised banks to accept Central Excise and Service Tax payments from only those assessees whose Assessee Codes (Registration Numbers) exist in the EASIEST Directory. The assessees can themselves verify the existence of their Assessee Codes in the EASIEST website ([www.cbec.nsdl.com](http://www.cbec.nsdl.com)) and if it does not exist, they can approach the jurisdictional officers. In case the registration number has not been generated by the system (erstwhile SACER /SAPS or the current ACES application), assessees have to apply afresh for a new Registration Certificate through ACES as a new assessee. Assessee may note that the Assessee Code is transferred to the Assessee Code Directory only after the registration certificate is issued by the jurisdictional officer.

## 6. E-Filing of Returns

- All Central Excise returns i.e ER-1, ER-2, ER-3, ER-4, ER-5, ER-6, ER-7, ER-8; Clean Energy Cess and Dealer return and Service Tax return (ST-3) can be prepared and filed in ACES. E-filing of all CE and ST-3 returns has been made mandatory w.e.f. 1-10-2012.
- Offline return preparation utilities are also available on ACES website which can be downloaded and used for preparing and uploading the returns at convenience.
- Always use the latest version of offline utility.
- XML schema is available for filing the returns. It helps in maintaining data consistency and in uploading huge data.
- Unique acknowledgement number is given.

## 7. E-filing of Refund/Rebate Claims

All assesses are requested to file their refund claims online in ACES and the documents can be submitted by hand or through post.

## 8. Certified Facilitation Centres (CFCs)

CBEC has entered into MoUs with the Institute of Chartered Accountants of India (ICAI), the Institute of Cost Accountants of India (ICAI) and the Institute of Company Secretaries of India (ICSI) for setting of ACES Certified Facilitation Centres (CFCs) by their Members. This initiative aims at providing services to taxpayers who may not have requisite IT infrastructure/resources, to use ACES. Authorized persons of ACES CFCs can work in ACES on behalf of Central Excise and Service Tax assessee. The services would be available to the assesseees on payment of prescribed service charges for various services. More than 1000 CFCs have been set up in over 360 cities across India. For list of CFCs, service charges and other details please click on the CFC link on the ACES website



## 9. Service Desk

In case of any difficulty in accessing or using the ACES Application, assessees can seek help of the ACES Service Desk preferably by sending e-mail to [aces.servicedesk@icegate.gov.in](mailto:aces.servicedesk@icegate.gov.in) after which a unique ticket number is generated and the assessee can check the status using the ticket number or by calling up national toll-free number 1800 425 4251 on any working day from Monday to Friday between 9 AM and 7 PM.

## 10. Help

To learn how to use ACES, you can click on the Help link and go through the User Manuals, FAQs and online self-learning tutorial called LMS. You can also download LMS and use it later in an off-line mode.

## 11. Technical Specifications

To use ACES following minimum systems requirements are prescribed:

- 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 System (LMS)