

6.4 Excise (Manufacturer & Dealer)

Tally.ERP 9 provides complete excise solution for manufacturers as well as dealers dealing in excise goods. It facilitates generation of Excise Invoice for traders and manufacturers (covered under the Central Excise Act) as per Rule 11 of Central Excise Rules. It allows you to maintain complete information of purchase and sale of excisable goods and helps in printing the same in the Excise Invoice.

With the help of Tally.ERP 9, you can generate Excise reports and registers in the prescribed formats for Manufacturers and Dealers, as the case may be.

6.4.1 Enable Excise

To activate Excise for Manufacturer/Traders,

Go to **Gateway of Tally > F11: Features > F3: Statutory & Taxation**

6.4.1.1 Set Enable Excise to Yes

6.4.1.2 Set/Alter Excise Details to Yes and press Enter

Company Operations Alteration

Current Period: Current Date

Company: Universal Enterprises

Statutory & Taxation

Enable Excise	? Yes	Enable Tax Deducted at Source (TDS)	? Yes
Set/Alter Excise Details (Note : 'Enable Maintain Multiple Godowns' for Multiple Excise Units)	? Yes	Set/Alter TDS Details	? No
Follow Excise rules for Invoicing	? No	Enable Tax Collected at Source (TCS)	? No
Enable Value Added Tax (VAT)	? Yes	Set/Alter TCS Details	? No
Set/Alter VAT Details	? Yes	Enable Fringe Benefit Tax (FBT)	? No
Enable Service Tax	? Yes	Set/Alter FBT Details	? No
Set/Alter Service Tax Details	? No	Enable Payroll Statutory	? Yes
		Set/Alter Payroll Statutory Details	? No

Tax Information

VAT TIN (Composition) :
VAT TIN (Regular) : 72568562431
Local Sales Tax Number :
Inter-state Sales Tax Number : 32547852161
PAN / Income - Tax No. : EEENM16586

Accept ?
Yes or No

F1: Accounts F2: Inventory F3: Statutory F4: Tally.NET

* (c) Connected to Tally.NET

Company Excise/Duty Details Screen

6.4.1.3 Select Manufacturer / Dealer (as the case may be) from the Registration Types

Excise Registration Details Universal Enterprises Ctrl + M ✕

Registration Type : XXXXXXXXXX

Address : Plot No. 113 & 114,

Registration Types

Dealer

Manufacturer

FIN Code : 5600 68.

Telephone No. : 080-66554433

Excise Details
(Dealer Unit)

Unit Mailing Name : **Universal Enterprises**
(Will be used in all Excise Reports)

Excise Registration (ECC) No. :

Date of Registration :

Other Details

<u>Range</u>	<u>Division</u>	<u>Commissionerate</u>
Code :	Code :	Code :
Name :	Name :	Name :
Address :	Address :	Address :

Company Excise Duty Details Screen

6.4.1.4 Specify all other details

Excise Registration Details		Universal Enterprises		Ctrl + M
Excise Registration Details				
Registration Type	: Dealer			
Address	: Plot No. 113 & 114, Industrial Estate, Hongasandra Bangalore			
FIN Code	: 560068			
Telephone No.	: 080-66554433			
Excise Details (Dealer Unit)				
Unit Mailing Name (Will be used in all Excise Reports)	: Universal Enterprises			
Excise Registration (ECC) No.	: AAPLS5647MXD003			
Date of Registration	: 1-Apr-2000			
Other Details				
Range	Division	Commissionerate		
Code : 09029	Code : 09001	Code : 009		
Name : Koramangala	Name : Division II	Name : Bangalore I		
Address : I-15 4th Floor 5th Phase Behind Jyoti Nivas Bangalore 560066	Address : Division - II 7th Floor, 'A' Wing, Kendriya Sadan Koramangala, Bangalore - 560034	Address : P. B. No. 5400, Central Revenue Building Queens Road, Bangalore - 560001		

Company Excise Duty Details Screen

6.4.1.5 Save the screen

6.4.2 Create Tariff Classification

To Create Tariff Classification,

Go to **Gateway of Tally > Inventory Info. > Taffiff Classifications > Create**

6.4.2.1 Type all required details

Tariff Classification Creation		Universal Enterprise
Name	: MP4 Player	
(alias)	:	
HSN Code	: 7884578	
Used for	: Excise	
VAT		
Schedule Number	:	
Schedule Serial Number	:	
Notes	: This HSN Code entered as per the letter received dt. 1.1.2008.	

Tariff Classification Screen

6.4.2.2 Save screen

6.4.3 Create Excisable Stock Item

To Create Excisable Stock Items:

Go to **Gateway of Tally > Inventory Info. > Stock Items > Create**

6.4.3.1 Specify the details for **Name** and other information.

Stock Item Creation		Universal Enterprises	
Name	: MP4 Player		
(alias)	:		
Under	: <input checked="" type="radio"/> Primary	<u>Tax Information</u> Tariff Classification : MP4 Player Set/Alter Excise Details ? Yes Rate of VAT (%) :	
Units	: Nos		
Maintain in Batches	? No		
Opening Balance	: Quantity	Rate per	Value

Excisable Stock Item Creation Screen

6.4.3.2 Enable **Set/Alter Excise Details** to **Yes** and specify the details

Excise Details for : MP4 Player				
Tariff Classification : MP4 Player				
Excise Unit Name	Reporting UOM	Conversion Factor	Set/Alter Duty Details	Stock Item Type
Assembly Floor	Nes		Yes	

Excise Duty Details Screen

6.4.3.3 Select the applicable **Excise duties**, the **Rate** and **Method of calculation** is defaulted automatically

Excise Duty Details			Universal Enterprises		Ctrl + M
Name : MP4 Player <i>(alias)</i>			Excise Details for : MP4 Player Tariff Classification : MP4 Player		List of Excise Duty Classifications
Excise Unit : Assembly Floor			Set/Alter Duty Details : Yes		End of List AED (GSI) AED (GSI) of CVD AED on HSD AED on HSD of CVD AED (PMT) AED (PMT) of CVD AED (TTA) AED (TTA) of CVD AED (TTW) AED (TTW) of CVD Countervailing Duty (CVD) Education Cess on CVD NCCD NCCD of CVD Secondary Education on Cess on CVD SED of CVD Special AED Special AED of CVD Special Excise Duty
Type of Duty	Rate of Duty	Method of Calculation			
Basic Excise Duty	16 %	On Assessable Value			
Education Cess	2 %	On Duty Value			
Secondary Education Cess	1 %	On Duty Value			

Excise Duty Details Screen

6.4.4 Create Excise Voucher Type

To Create an Excise Voucher Type for purchase,

Go to **Gateway of Tally > Accounting Info. > Voucher Types > Create**

6.4.4.1 Set **Use for Excise** to **Yes**

6.4.4.2 Specify the **Default Excise Unit**

6.4.4.3 Specify all other required details as shown

General		Printing		Name of Class	
Type of Voucher	: Purchase	Print after saving Voucher	? No		
Abbr.	: Purc				
Method of Voucher Numbering	? Automatic				
Use Advance Configuration	? No				
Use EFFECTIVE Dates for Vouchers	? No				
Make 'Optional' as default	? No				
Use Common Narration	? Yes				
Narrations for each entry	? No				
Use for Excise	? Yes				
Default Excise Unit	: Assembly Floor				

List of Excise Units	
Assembly Floor	Dealer
Stores	Dealer
Stores II	Dealer

Figure 7.37 Excise Purchase Voucher Type Creation

6.4.4.4 Save
screen

Similarly, create an Excise Sales Voucher Type for recording an excisable sales.

6.4.5 Purchase of Excisable Goods

To account for excise duty paid on purchases of excisable stock items,

Go to **Gateway of Tally > Accounting Vouchers > F9: Excise Purchase**

6.4.5.1 Enter the **Party Name**

6.4.5.2 Specify the **Supplier Details**

Party Details		Universal Enterprises		Ctrl + M	
Excise - Purchases No. 1				5-Apr-2008	
Supplier Invoice No. : 559		Date : 5-Apr-2008		Saturday	
Excise Unit : Assembly Floor					
Receipt Details					
Receipt Note No(s) : [End of List					
Order Details					
Order No(s) : [End of List					
Supplier's Details					
Supplier : Sterling Business Solutions					
Address : Plot-176					
		Yeshwanthpur Industrial Area			
		Bangalore			
TIN/Sales Tax No. : 32215487541					
Excise Regn No. : AFGHN12457812652					
Range : Koramangala					
Division : Yeshwanthpur					
Commissionerate : Bangalore GPO					
Manufacturer / Importer Details					
Name :					
Address :					
Excise Regn No. :					
Range :					
Division :					
Commissionerate :					
Invoice No. :					
Invoice Date :					

Party Details for Excise Purchase

6.4.5.3 Specify the **Excise Details** as shown

Excise Details		Universal Enterprises		Ctrl + M	
Excise - Purchases No. 1		Date : 5-Apr-2008		5-Apr-2008	
Supplier Invoice No. : 559				Saturday	
Excise Unit : Assembly Floor					
Party's AC Name : Starbus Business Solutions					
Excise Details for : MP4 Player					
(Tariff Classification : MP4 Player)					
		Quantity	Rate per	Disc. %	Amount
		100 Nos	3,250.00	Nos	3,25,000.00
Supplier Invoice Details					
Supplier Invoice No. : 559					
Supplier Invoice Date : 5-Apr-2008					
RG 23D Entry No. :					
Assessable Value : 3,25,000.00					
Manufacturer / Importer Invoice Details					
Invoice No. :					
Invoice Date :					
RG 23D Entry No. :					
Billed Qty : 100 Nos					
Assessable Value : 3,25,000.00					
Type of Duty	Rate of Duty	Duty Amount	Mfr / Importer Duty Amount		
Basic Excise Duty	18 %	52,000.00	52,000.00		
Education Cess	2 %	1,040.00	1,040.00		
Secondary Education Cess	1 %	520.00	520.00		
Total		53,560.00	53,560.00		
		100 Nos			3,25,000.00

Excise Details for Stock Item Sub-screen

6.4.5.4 Set Yes to Show Statutory Details to verify/check the calculation of Assesable Value

Statutory Details		Universal Enterprises		Ctrl + M		
Excise - Purchase	Statutory Details				5-Apr-2008	
Supplier Invoice No					Saturday	
Excise Unit	Particulars		VAT			
Party's A/c Name	Assessable Value		3,25,000.00			
Nature of Purchase	MP4 Player		3,25,000.00			
Current Balance	Item Value		3,25,000.00		Amount	
Name of Item	MP4 Player		VAT Amount		3,25,000.00	
	Input VAT @ 4%		4 %		13,000.00	
	MP4 Player @ 4% On 3,25,000.00		13,000.00		13,000.00	
Show Statutory De					3,38,000.00	
Narration:						

Statutory Details Sub-screen

The Excise Purchase voucher appears as shown :

Accounting Voucher Creation		Universal Enterprises		Ctrl + M		
Excise - Purchases No. 1		Date : 5-Apr-2008		5-Apr-2008		
Supplier Invoice No. : 559		Excise Unit : Assembly Floor		Saturday		
Party's A/c Name : Sterling Business Solutions		Nature of Purchase : First Stage Dealer				
Current Balance : 14,062.50 Dr		Credit Limit : 9,00,000.00 Dr				
Name of Item	Quantity	Rate per	Disc. %	Amount		
MP4 Player	100 Nos	3,250.00	Nos	3,25,000.00		
Input VAT @ 4%		4 %		13,000.00		
Show Statutory Details	? Yes					
Narration:	100 Nos				Accept ?	
				Yes or No		

Purchase Creation Screen for Excisable Goods

6.4.6 Sale of Excisable Goods

To account for excise duty chargeable on sales of excisable stock items,
Go to **Gateway of Tally > Accounting Vouchers > F8: Excise Sales**

6.4.6.1 Specify the required details as explained in the previous section

6.4.6.2 Save screen

6.4.6.3 Press **Alt+P** to **Print Excise Invoice** under Rule 11.

6.4.7 View Excise Reports

With the help of Tally.ERP 9, you can generate Excise reports and registers in the prescribed formats for Manufacturers as well as dealers dealing with Excisable goods. Tally.ERP 9 provides the following reports for Excise Dealers :

6.4.7.1 Quarterly returns (Form 2)

6.4.7.2 Excise Stock Register (RG 23D)

6.4.7.3 Excise Purchase Bill Register

6.4.7.4 Sales and Purchase Extract

To view Dealer Excise Reports,

Go to **Gateway of Tally > Display > Statutory Reports > Dealer Excise Reports**

Excise Stock Register

Every Registered Dealer has to maintain a Excise Stock Register to record the daily receipt and issue of excisable goods ready for inspection by the officers of the department. The Excise Stock Register in Tally.ERP 9 gives the purchase and sales information. It has two sections, which are, the Receipt section for Purchases and Issues section for the Sales/Debit Note/Credit Note details.

Go to **Gateway of Tally > Display > Statutory Reports > Excise Reports > Dealer > Excise Stock Register**

Excise Stock Register									
Universal Enterprises									
Unit Name : Assembly Floor									
Stock Item : MP4 Player									
Units : Nos Excise Tariff Classification : MP4 Player									
Receipt									
Sl. No.	Invoice No. / Date	Name and Address of the Supplier	Nature of Purchase	Quantity	Rate	Assessable Value	Duty per Unit	Total Duty	Cess per Unit
1	558 5-Apr-2008	Sterling Business Solutions Plot-17B, Yeshwanthpur Industrial Area, Bangalore	First Stage Dealer	100	3,250.00	3,25,000.00	520.00	52,000.00	15.60
2	215487 5-Apr-2008	Computer Point 123/4 Hosur Main Road, Industrial Area, Bangalore	Manufacturer	200	3,100.00	6,20,000.00	496.00	99,200.00	14.88
Total				300		9,45,000.00		1,51,200.00	

Excise Stock Register Report

6.4.7.5 Use **arrows** to scroll to right side of the report

Excise Stock Register						Universal Enterprises		Ctrl + M X	
Unit Name : Assembly Floor						1-Apr-2008 to 5-Apr-2008			
Stock Item : MP4 Player									
Units : Nos						Excise Tariff Classification : MP4 Player			
Sl. No.	Invoice No. / Date	Duty per Unit	Total Duty	Cess per Unit	Total Cess	Issue			
						Duty Details	Issued Quantity	Total Duty	Total Cess
		← ... 5 more							
1	569 5-Apr-2008	520.00	52,000.00	15.80	1,560.00	Duty Passed On Duty Not Passed On			
						Total Balance Duty	100	62,000.00	1,560.00
2	215467 5-Apr-2008	496.00	99,200.00	14.88	2,976.00	Duty Passed On Duty Not Passed On			
						Total Balance Duty	200	99,200.00	2,976.00
			1,51,200.00		4,536.00				

Excise Stock Register Report

Form RG 23D

The Form RG 23D report provides the details of Excise purchases and the corresponding Sales transactions.

FORM RG 23D		Universal Enterprises				Ctrl + M				
Unit Name : Assembly Floor		1-Apr-2008 to 30-Apr-2008								
Item Name : MP4 Player		Excise Tariff Classification: MP4 Player								
Invoice No. / Date	RG 23D No.	Name and Address of Manufacturer / Importer including Central Excise Regn. No. / Range / Division / Commissionerate	Quantity	Rate	Assessable Value	Basic Excise Duty	Education Cess	Secondary Education Cess	Excise Duty per Unit	Total Excise Duty
215487 5-Apr-2008 / Excise - Purchases	MI1245	Computer Point 123/4 Hosur Main Road, Industrial Area, Bangalore	200 Nos	3,100.00	6,20,000.00	99,200.00	1,984.00	992.00	510.88	1,02,176.00
		Balance Duty	200 Nos			99,200.00	1,984.00	992.00		1,02,176.00
559 5-Apr-2008 / Excise - Purchases	MI2451	Sterling Business Solutions Plot-178, Yeshwanthpur Industrial Area, Bangalore	100 Nos	3,250.00	3,25,000.00	52,000.00	1,040.00	520.00	535.60	53,560.00
		Balance Duty	100 Nos			52,000.00	1,040.00	520.00		53,560.00

RG 23 D Report Screen