

CA SANJEEV CHADHA, brings you at a glance the salient features of the newly launched ACES(Automation of Central excise & Service Tax).

- **INTRODUCTION**

CBEC has developed a new software application called Automation of Central Excise and Service Tax (ACES), which aims at improving tax-payer services, transparency, accountability and efficiency in the indirect tax administration in India. This is a Mission Mode project (MMP) of the Prime Minister under the e-governance plan of the Govt. of India and is likely to be rolled-out in phases by end-September, 2008 in some selected pilot Commissionerates and thereafter nationally by June 2009. This application, developed by Wipro, aims to automate all major processes in Central Excise and Service Tax through a workflow-based application. ACES is the second generation software, which will gradually replace the current applications of SERMON, SACER, SAPS, STREMS, used in Central Excise and Service Tax for capturing returns and registration details of the assesses.

- **How many parts are there in ACES?**

ACES application has two parts, one is for

1. Central Excise and
2. other for Service Tax.

Assessee has to register separately to use each of them.

- **What are the various Central Excise processes covered in ACES?**

In ACES, the various processes of Central Excise automated are –

- ❖ Registration,
- ❖ Returns,

- ❖ Refunds &
- ❖ Rebate, Claims &
- ❖ Intimations,
- ❖ Provisional Assessments,
- ❖ Exports,
- ❖ Dispute Resolution
- ❖ Audit.

- **What are the various Service Tax processes covered in ACES?**

In ACES, the various processes of Service Tax automated are –

- ❖ Registration,
- ❖ Returns,
- ❖ Refunds,
- ❖ ST3A,
- ❖ Dispute Resolution
- ❖ Audit

- **Who can use ACES?**

Any person who wishes to transact any business with Central Excise or Service Tax Department can use ACES.

- **For what can I use ACES?**

ACES can be used for:

- Online registration and amendment of registration details
- Electronic filing of documents such as Returns, Claims, Intimations and permissions
- Online tracking of the status of applications, claims and permissions
- Online facility to view documents like Registration Certificate, Returns, Show Cause Notice, Order-In-Original etc.

- **BENEFITS TO THE ASSESSEES**

1. Online registration and amendment of registration details
2. **Electronic filing of all documents** such as applications for registration,

returns, claims, permissions and intimations; provisional assessment request, export documents, refund request, additional facility of filing through the offline downloadable utility of returns [ER 1, 2, 3,4,5,6, Dealer Return, and ST3].

3. **Online tracking** of the status of applications, claims, and permissions

4. **Online view** facility to see a few documents like RC, Returns, SCN, Order-in-Original etc.

5. **Internal messaging system** for faster communication of information viz. on issuance of RC, SCN or O-i-O, system will send messages to the assesseees.

6. Faster, system supported processing of refund claims, faster resolution of disputes on account of system facilitated resolution mechanisms leading to increased operational efficiencies viz. assesseees can electronically file replies to SCNs etc.

7. Single source information on all their financial transactions with CBEC - Automatic updates of running bond accounts upon procurement of goods for export [CT], despatch for export [ARE] and on receipt of proof of export, duty payments through cash and CENVAT credit, returns, running bond accounts, refund claims, payments against show cause notices, Order-In-Originals, appeals with Commissioner Appeals etc.

- **BENEFITS TO THE DEPARTMENTAL OFFICERS**

The ACES application will greatly assist the departmental officers in discharging their duties:

1. All the critical data elements like Registration No, PAN No. Classification of Goods, CETSH NO, Notification No, Rate of Duty etc. will be automatically validated by the system.
2. Automatic alerts for the pending tasks when deadline is approaching, this will help in managing tasks in a better fashion.
3. The returns will be subjected to a risk-based scrutiny. If any assessee

has not filed any return for the previous period, the system will automatically alert the departmental officer, thereby tackling the problem of missing returns.

4. The directories are to be maintained centrally so that there is uniformity in application of laws, procedures, notifications and rates of duty. Budgetary and other changes will be centrally fed into the system through a special patch release process, which will take the burden off the field staff.

5. One unified view of the assessee's running and running bond account, which will help officers in tracking the pending liabilities at real time.

6. This will help in generating reliable reports on revenue and other special reports at Commissionerate and All-India level so that the field level staff can better utilize their time for other important assignments.

7. This will ensure that statutory timelines in the disposal of various items of work are adhered to, delays avoided, bonds, bank guarantees and liabilities are better monitored by the staff.

- **Can a user register with ACES application if one does not have PAN Number?**

Yes, a user not having PAN number can register with ACES application. PAN number is required if Assessee wants to file a refund claim.

- **What is the name and URL of the ACES homepage?**

ACES website, known as ACES Homepage, is hosted at www.aces.gov.in.

- **From where I can access ACES Homepage?**

You can access the ACES homepage in either of the following ways:

- Directly accessing through www.aces.gov.in
- Visit www.cbec.gov.in, choose English version and click on

"Automation of Central Excise and Service Tax (ACES)" hyperlink
- Visit CBEC website at www.icegate.gov.in, goto 'Useful Links' menu and click on "Automation of Central Excise and Service Tax (ACES)" hyperlink

- **What are the salient features of ACES homepage?**

ACES homepage is an interface for users/ Assesseees to access the Central Excise and Service Tax applications. The website also enables users to make online payment through e-Payment option, download the Returns offline utilities through Download option. The website also keeps track on latest updates of the ACES application and gives links to various other sites under CBEC.

- **What is LMS and where it is available?**

Learning Management Software abbreviated as LMS is self learning software developed in flash. The software demonstrates to use various functionalities across ACES application. The software is accessible through Help section of ACES homepage. You need to have flash player installed at your computer along with speakers before using the same.

- **How to login into ACES application?**

Visit www.aces.gov.in and then click on Central Excise or Service Tax button to reach ACES login page.

- **How to access Central Excise (CE) application?**

Visit www.aces.gov.in, click on Central Excise button and, enter your username and password to login in to Central Excise application.

- **How to access Service Tax (ST) application?**

Visit www.aces.gov.in, click on Service Tax button and, enter your username and password to login in to Service Tax application.

- **I am a new user, how do I get registered with ACES?**

You need to click on “Click here to Register with ACES” link on the login page and 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. It will be sent to your email. This is not a statutory registration required under Central Excise or Service Tax Laws, but registration only with the ACES application.

- **Do I need separate user id and email id for Central Excise and Service Tax applications?**

Yes, you have to maintain user id and password for Central Excise and Service Tax application separately. But same email ID can be used for both the applications.

- **I am already Registered with the Department, do I have to register with ACES again?**

No, your existing data in SACER/SAPS will be migrated to ACES. System will automatically send a TPIN mail with password to your e-mail id, existing in SACER/SAPS database. You have privilege to choose the user name on first Login.

- **Can I change my user-id?**

Username (User Id) once selected cannot be changed.

- **Can I change my password?**

Yes, you can change your password anytime using Change Password feature within ACES application. New users are forced to change their password at first time of login.

- **Can I share my user-id and password with others?**

Sharing username or password is not a good practice as it is confidential data. It is strongly advised not to share your User Id or password to others for security issues.

- **If I share my User Id or Password with somebody what will be the implication?**

In case of sharing these credentials, you will be the whole sole responsible and liable if any thing goes wrong.

- **In which Email Id I will get mails and alerts from ACES?**

Before filing a registration form all communications will be sent to the Email Id mentioned during the registration with ACES. Later communications will be sent to the Email Id mentioned in the statutory form (A1/A2/A3/ST1).

- **Can I give more than one e-mail Ids while registering with ACES?**

While filling the A1, A2 or A3 registration form you can mention the emails at page no.1 and 3 but email will be sent only on the email Id mentioned at page 1.

- **Can I change my e-mail id for correspondence?**

Yes, you can change your email id by amending your registration or you can approach your Range Officer to get your email id changed.

- **What is TPIN?**

For the existing Assesseees, whose data is migrated from SACER/SAPS into ACES, the system generates a TPIN (Temporary Personal Identification Number) and password for initial access to the application. The format of TPIN is t+'9 digit number' (e.g. t012345678). A message with details for accessing ACES is sent to the email Id available in Assessee's registration details. The message contains a hyperlink to User Name selection screen in ACES, and password for the Assessee.

When the Assessee accesses ACES application for the first time through the hyperlink, TPIN is auto populated and assessee has to enter the new User Name that would be used for accessing ACES, password as provided in the mail, new password and details of security question. The system authenticates the user based on the password entered and checks for availability of desired User Name.

Once the User Name and password are assigned successfully, the TPIN is deactivated, and all subsequent logins are possible using the selected credentials.

- **What is the minimum systems requirement to use ACES application?**

The minimum systems requirement to use ACES application is following:-

- Processor:- Intel Pentium III or higher
- RAM:- 256 MB or higher
- HDD:- 80GB or more
- Web Browser:- I.E. 6.0 or above, Netscape 6.2 or above
- MS Excel 2003 or above
- Sound card with speakers for LMS

- **Can I file digitally signed document in ACES?**

Digitally signed document is acceptable in ACES. But at present this facility is disabled.

For any further queries, contact at:

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