

### **Salient features of MOU signed by ICWAI with CBEC on 13.4.2010**

1. MOU signed between ICWAI and Central Board of Excise and Customs (CBEC) will come into effect w.e.f 13.4.2010
2. Only members in practice are eligible to act as Certified Facilitation Centre (CFC) for ACES, where the assessee of Central Excise and Service Tax can avail the facility to file their returns and other documents electronically along with associated facilitation on payment of specified fees.
3. Cost Accountant (s) in practice and each partner (in case of firm of Cost Accountants) should possess experience of at least **one year** in practice;
4. **Technical Eligibility Criteria (Infrastructure Requirements)**

In order to be eligible for approval as a Certified Facilitation Centre, the applicant must have the following minimum physical and technical infrastructure/ facilities:

- (i) Office Space measuring a minimum of 100 sq. ft. and equipped with at least two counter seats for service and 4-5 waiting seats;
- (ii) Two Pentium Class – IV PCs with Colour Monitors and Min. 1 GB RAM, USB Ports, Floppy Disk Drive, and CD Writer.
- (iii) A desk-jet or laser printer;
- (iv) A flat bed scanner (above 600 DPI);
- (v) Broadband Internet connectivity or higher;
- (vi) Dependable Power Supply arrangements including UPS.
- (vii) Fax and Phone facility;
- (viii) At least one trained staff person who can operate the systems;
- (ix) The Computer system should be equipped with the following software:
  - a. Windows 2000 / Windows XP
  - b. Web browser IE 6.0 or above, Netscape 6.2 & above
  - c. Adobe Reader V.7.0.5
  - d. Java Runtime Environment (JRE)
  - e. PDF Converter and Anti-virus Software
  - f. HDD 80 GB or more
  - g. MS Excel 2003 or above

### **5. Schedule and scope of Services and Maximum charges for various Services.**

The CFC shall provide the following technical and non-technical services with maximum permissible rates mentioned against each one of these services. The rates for services indicated herein are maximum indicative rates and these rates are exclusive of the statutory fees/ taxes payable to the Government in respect of all services:

1. Digitisation and/or E-filing of Central Excise and Service Tax Documents. Currently, ACES has made available the following returns which can be filed both online or by using offline downloadable utilities:
  - Excel Utilities for Central Excise Returns - ER1, ER2, ER3, ER4, ER5, ER6 and Dealer's Return
  - XML Schema for Central Excise Returns - ER1, ER2 and Dealer's Return
  - Excel Utility for Service Tax Return (ST3)
  - Further, the assessee can carry out many on-line transactions such as online registration, amendment to the registration form, filing various claims, intimations, and permissions, refund claim, request for

provisional assessment and export related documents. They can also file replies to show cause notices and appeals to Commissioner( Appeals)

6. **Fees:** The CFCs can charge their customers fees for the services rendered at the maximum rates indicated below:

Sr. No.	Service	Rates / Charges
1.	Data Entry of Returns (Filling-up of e>Returns)	Rs. 50/- per page subject to a maximum rate of Rs. 600/- per Return
2.	Data Entry of Forms other than Returns	Rs. 100/- per page
3.	Scanning of Documents and conversion to PDF format	Rs. 5/- per page
4.	Laser Printing (B&W)	Rs. 5/- per page
5.	Uploading Returns with ACES	Rs. 200/-per return
6.	Attaching Documents with e-Form	Rs. 1/- per page
7.	Viewing Documents	Rs. 50/- per 30 minutes
8.	Apply for and procurement of DSC for users	Rs. 100/- per DSC
9.	Use of DSC by CFC operator to facilitate e-filing for the client along with Disclaimer	Rs. 20/- for each signature use.
10.	Services other than those listed above as may be offered by the CFC	At market-driven rates

## 7. Obligations of the CFC

- i) The CFC shall appropriately display the Certificate issued by ICWAI;
- ii) It will provide services on payment basis and the service charges shall not exceed the amount indicated in the schedule of charges indicated in the scheme and it must prominently display the details of service charges chargeable by the CFC in respect of various services as mentioned in para 6.2 above ;
- iii) It will ensure that all the facilities are in good working condition at all times and reliable connectivity is maintained.
- iv) It will undertake work on behalf of its client, after obtaining legally valid authorization on behalf of the management of the client, the original copy of which should be kept by the CFC on records for at least a period of five years, or such other period as may be prescribed by CBEC, from time to time, for verification by the authorized persons of CBEC/ICWAI. It will be the responsibility of the CFC to take all due and reasonable care to ensure that the person on whose instructions, he/she carries out work in ACES, is duly authorized by the client to do so.
- v) Before uploading documents on behalf of its clients to the ACES website, the CFC will take signature of the authorized person on each page of the hard copies of the documents to be

uploaded and keep copies on their records for at least a period of five years, or such other period as may be prescribed by CBEC, from time to time, for verification by the authorized persons of CBEC/ICWAI.

- vi)** It will not use the user ID and Password of its clients for transactions in ACES and shall always use its own user ID and Password or its own valid DSC, as and when permitted to be used by CBEC, for carrying out transactions on behalf of its clients in ACES. In case of any dispute, the decision of CBEC shall be final.
  - vii)** It will be responsible for proper and legally valid operation of the Digital Signature Certificate (DSC), during the validity period of the DSC, issued by a Certification Agency, if such service has been facilitated by the CFC to the end-user.
  - viii)** It will keep accounts of all statutory fees / payments in respect of the services provided by it.
  - ix)** It may be subject to inspection by persons authorized by CBEC or ICWAI, as and when required, and during the inspection or enquiry, CFC shall provide full co-operation including providing statements, relevant records /documents for inspection and if required, allow them to take the original records/documents, against acknowledgement, after retaining attested copies for their own use. ICWAI and CBEC can also take any other legal action, as it may deem fit and proper, against the CFC, under any other law, rule, regulation or scheme in force.
  - x)** In case of a partnership firm, any change in constitution shall be intimated to the ICWAI forthwith and in case of admission of a partner, the firm shall submit a duly signed undertaking of the responsibilities and accountabilities (as mentioned in the application form) by the new partners.
  - xi)** In case the CFC chooses to close down the CFC, it will do so with one month's notice to CBEC and ICWAI and;
    - i)** shall surrender the Registration Certificate to ICWAI;
    - ii)** submit the documents collected from the clients to the concerned Range Officer of Central Excise/ Service Tax and obtain acknowledgement thereof and submit the copy of such acknowledgement to ICWAI;
    - iii)** ICWAI will intimate CBEC for cancellation of user-id & password allotted by CBEC to the CFC
8. Members in practice have to apply to ICWAI for the certificate to act as Certified Facilitation Centres subject to fulfilling the eligibility criteria as above.
9. The Certificate of Registration for a CFC under the Scheme will be valid for a period of one year, unless the scheme is modified, withdrawn or the Certificate is suspended or cancelled before that as per the provisions of this scheme.