

12) Manufacturers of articles of jewellery has been exempted from the requirement of filing Annual Return

Notification No.17/2006-CE(NT) dated 01.08.2006 which provides exemption to assesseees from the requirement of filing an Annual Return (earlier known as Annual Financial Information Statement) has been amended even to exempt the manufacturers of articles of jewellery falling under heading 7113 of the First Schedule to the CETA, 1985 from filing of Annual Return.

[Notification No. 39/2016-CE(NT) dated 26.07.2016]