

**Revision of excise returns permitted w.e.f. 17.08.2016**

In the recent budget, Government has introduced the concept of revision of returns in the central excise too. The monthly returns ER-1 filed by regular assessee and quarterly returns viz. ER-3 filed by an assessee who is eligible to avail SSI exemption, within the due date can be revised by the end of the month in which such original return is filed. Further, Annual returns filed within the due date can be revised within a period of one month from the date of filing of such annual return.

Furthermore, monthly returns viz. ER-2 filed by a 100% EOU within the due date can be revised by the end of the month in which such original return is filed.

***[Notification No. 42/2016-CE(NT) dated 11.08.2016]***