[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

Government of India Ministry of Finance Department of Revenue Central Board of Indirect Taxes and Customs

NOTIFICATION

NO. 30/2023-CENTRALTAX

New Delhi, dated the 31st July,2023

S.O.(E).—In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act,2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the following special procedure to be followed by a registered person engaged in manufacturing of the goods, the description of which is specified in the corresponding entry in column (3) of the Schedule appended to this notification, and falling under the tariff item, sub- heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, namely:—

1. Details of Packing Machines

(1) All the existing registered persons engaged in manufacturing of the goods mentioned in Schedule to this notification shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I**, within 30 days of issuance of this notification, electronically on the common portal,—

FORM SRM-I

Serial	Make and	Date of	Address	No. of	Packing	Total	Electricity	Supporting	Unique ID of
	Model No. of	Purchase	of place	Tracks	Capacity of	packing	consumption	Documents	the machine
No.	the Machine	of the	of		each track	capacity	by the machine		
		Machine	business			of	per hour		(to be auto
	(including the		where			machine			populated)
	name of		installed						
	manufacturer)								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
								< <capacity< td=""><td></td></capacity<>	
								certificate from	
								Chartered	
								Engineer>>	

- (2) Any person intending to manufacture goods as mentioned in Schedule to this notification, and who has been granted registration after the issuance of this notification, shall furnish the details of packing machines being used for filling and packing of pouches or containers in **FORM SRM-I** on the common portal, within fifteen days of grant of such registration.
- (3) The details of any additional filling and packing machine being installed in the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such installation in **FORM SRM-IIA**.
- (4) Upon furnishing of such details in **FORM SRM-I** or **FORM SRM-IIA**, a unique ID shall be generated for each machine, whose details have been furnished by the registered person, on the common portal.
- (5) In case, the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within fifteen days of filing said declaration or submission:

Provided that where the said registered person has submitted or declared the production capacity of his manufacturing unit or his machines, to any other government department or any other agency or organization, before the issuance of this notification, the same shall be furnished by the said registered person in **FORM SRM-IA** on the common portal, within thirty days of issuance of this notification.

FORM SRM-IA

Serial	Name of Govt. Department/ any other	Type of Declaration/ Submission	Details of Declaration/Submission
No.	agency or organization		
(1)	(2)	(3)	(4)
		< <copy be="" declaration="" of="" on="" portal="" the="" to="" uploaded="">></copy>	

FORM SRM-IIA

[Details of installation of additional machine(s)]

Seri	Make	Date	Date	Address of	No.	Packi	Total	Electr	Supporting	Unique
al	and	of	of	place of	of	ng	packin	icity	Documents	ID of the
No.	Model	Purch	install	business	Tra	Capa	g	consu		machine
	No. of	ase of	ation	where	cks	city	capacit	mptio		(to be
	the	the	of the	installed		of	y of	n by		auto
	Machi	Mach	Machi			each	machin	the		populated
	ne	ine	ne			track	e	machi)
	(includ							ne per		
	ing the							hour		
	name									

	of manufa cturer)									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
									< <capacity certificate="" chartered="" engineer="" from=""> ></capacity>	

(6) The details of any existing filling and packing machine removed from the registered place of business shall be furnished, electronically on the common portal, by the said registered person within 24 hours of such removal in **FORM SRM-IIB.**

FORM SRM-IIB [Details of removal of the existing machine(s)]

Seri	Unique ID	Make	Date of	Address of	No. of	Packing	Total	Date	Reasons for
alN	of the	and	Purchase	place of	Tracks	Capacity	packing	of	removal/dispo
о.	machine	Model	of the	business		of each	capacity	Rem	sal of the
		No. of	Machine	from where	< <auto< td=""><td>track</td><td>of</td><td>oval</td><td>machine.</td></auto<>	track	of	oval	machine.
		the		the	-		machine		
		Machin	< <auto-< td=""><td>machine is</td><td>popula</td><td><<auto-< td=""><td></td><td></td><td></td></auto-<></td></auto-<>	machine is	popula	< <auto-< td=""><td></td><td></td><td></td></auto-<>			
		e	populate	removed.	ted>>	populate	< <auto-< td=""><td></td><td></td></auto-<>		
			d>>			d>>	populate		
		< <auto-< td=""><td></td><td><<auto-< td=""><td></td><td></td><td>d>></td><td></td><td></td></auto-<></td></auto-<>		< <auto-< td=""><td></td><td></td><td>d>></td><td></td><td></td></auto-<>			d>>		
		populat		populated>					
		ed>>		>					
(1)	(2)	(2)	(4)	(5)	(6)	(7)	(0)	(0)	(10)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
									< <sold td="" to<=""></sold>
									third party>>
									< <scrap>></scrap>

2. Additional records to be maintained by the registered persons manufacturing the goods mentioned in the Schedule

- (1) Every registered person engaged in manufacturing of goods mentioned in Schedule shall keep a daily record of inputs being procured and utilized in quantity and value terms along with the details of waste generated as well as the daily record of reading of electricity meters and generator set meters in a format as specified in **FORM SRM-IIIA** in each place of business.
- (2) Further, the said registered person shall also keep a daily shift-wise record of machine-wise production, product-wise and brand-wise details of clearance in quantity and value terms in a format as specified in **FORM SRM-IIIB** in each place of business.

FORM SRM-IIIA

Inputs Register

Day1	HSN of the Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value in Rs)	Qty Consumed (in units)	Closing Balance (in units)	Waste generated in respect of the said input (qty) (in units)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	HSN1								
	HSN2								
	HSN3								
	HSNn								
Day 2									

Day 3					
Last Day of Month					

	Electricity Reac	ding				
	Electricity mete	er reading		Generator set n	neter read	ing
Day 1	Initial Meter Reading	Final Consumption Meter Reading		Initial Meter Reading	Final Meter Reading	Consumption (kwH)
	(1)	(2)	(3)	(4)	(5)	(6)
Day 2						

of Month			
Last Day of Month			

FORM SRM-IIIB

Production Register

		Brai	nd B1										Bra nd B2	Bra nd Bn
		Мас	chine N	M1(Mentio	n Uniqu	e ID oj	f the mad	hine)		M 2	M n	Total of all machin	<i>D2</i>	
Day I	Shift 1 00:00 to 00.00 hrs Shift 2 00:00 to 00.00 hrs Shift 3 00:00 to 00.00 hrs Total for Day 1	To tal no . of Po uc h PI pa ck ed	Uni t Val ue Of Po uch P1	Total Value Of Pouches P1 Packed(V1) (in Rs)	Tota l no. of Pou chPn pack ed	Val ue Of Pou ch P n	Total Value Of Pouc hes Pn Packe d (Vn) (in Rs)	Total No. of pouches Packed by Machine M1 (P1+P2+P n)	Total value of Pouches packed By machine M1 (in Rs) (VI+V2 +Vn)			Total Producti on value of Brand B1 by all machine s (Rs)		

7								
Day								
D								
u .								
Dayn ^c the onth								
Dayr of the month								
•								
	Total for the Month							
	for the							
	Month							

3. Special Monthly Statement

(1) The said registered person shall submit a special statement for each month in **FORM SRM-IV** on the common portal, on or before the tenth day of the month succeeding such month.

FORM SRM-IV

Monthly Statement of Inputs used and the final goods produced by the manufacturer of goods specified in Schedule

PART-A

Total for Month	HSN of the Input	Description of the Input	Unit quantity	Opening Balance (in units)	Quantity procured (in units)	Quantity procured (value in Rs)	Qty Consumed (in units)	Closing Balance (in units)	Waste generated qty (in units)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	HSN1								
	HSN2								
	HSN3								
	HSNn								

	Electricity Reading	g							
	Electricity meter r	eading		DG set meter reading					
Total for the Month	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)	Initial Meter Reading on Day 1 of the month	Final Meter Reading on last day of the month	Consumption (kwH)			
	(1)	(2)	(3)	(4)	(5)	(6)			

Statement of production of goods

PART-B

	Brand B1 Machine M1						M M Total 2 n of all			Br an d B2	Br an d Bn		
Total for the Month	Total no. of Pouch PI packed	M RP Val ue Of Po uc h P1	Total Value Of Pouch es P1 Packed (V1) (in Rs)	Tot al no. of Pou ch Pn pac ked	Val ue Of Po uc h Pn	Tota l Valu e Of Pouc hes Pn Pack ed (Vn) (in Rs)	Total No. of pouches Packed by Machine M1 (P1+P2 +Pn)	Total value of Pouches packed By machine M1 (in Rs) (V1+V2 +Vn)			machi nes Total Produc tion value of Brand B1 by all machin es (Rs)		

Schedule

S.No	Chapter / Heading / Sub-heading / Tariff item	Description of Goods					
(1)	(2)	(3)					
1.	2106 90 20	Pan-masala					
2.	2401	Unmanufactured tobacco (without lime tube) – bearing a brand name					
3.	2401	Unmanufactured tobacco (with lime tube) – bearing a brand name					
4.	2401 30 00	Tobacco refuse, bearing a brand name					
5.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name					
6.	2403 11 10	Tobacco used for smoking 'hookah' or 'chilam' commonly known as 'hookah' tobacco or 'gudaku' not bearing a brand name					
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.					
8.	2403 19 10	Smoking mixtures for pipes and cigarettes					
9.	2403 19 90	Other smoking tobacco bearing a brand name					
10.	2403 19 90	Other smoking tobacco not bearing a brand name					
11.	2403 91 00	"Homogenised" or "reconstituted" tobacco, bearing a brand name					
12	2403 99 10	Chewing tobacco (without lime tube)					
13.	2403 99 10	Chewing tobacco (with lime tube)					
14.	2403 99 10	Filter khaini					
15.	2403 99 20	Preparations containing chewing tobacco					
16.	2403 99 30	Jarda scented tobacco					
17.	2403 99 40	Snuff					
18.	2403 99 50	Preparations containing snuff					
19.	2403 99 60	Tobacco extracts and essence bearing a brand name					
20.	2403 99 60	Tobacco extracts and essence not bearing a brand Name					
21.	2403 99 70	Cut tobacco					
22.	2403 99 90	Pan masala containing tobacco 'Gutkha'					
23.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name					
24.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name					

Explanation.-

(1) In this Schedule, "tariff item", "heading", "sub-heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
- (3) For the purposes of this notification, the phrase "brand name" means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

[F.No.CBIC-20006/20/2023-GST]

(Alok Kumar) Director