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SECTION 3, SUB-SECTION (i)]

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

**Notification No. /2015-Central Excise (N.T.)**

New Delhi, the March, 2015

In exercise of powers conferred by sub rule (5) of rule 10 and sub rule (9) of rule 11 of the Central Excise Rules, 2001, (hereinafter referred to as the said rules) the Central Board of Excise and Customs hereby specifies the following conditions, safeguards and procedures for issue of invoices and preserving records in electronic form and authentication of records and invoices by digital signatures:-

1. All assesses proposing to use digital signature shall use class 2 or class 3 Digital Signature Certificate duly issued by the licensed Certifying Authority in India.
2. (i) Assesses proposing to use digital signatures shall intimate the following details to the jurisdictional Deputy/ Assistant Commissioner at least 15 days in advance with copy to the jurisdictional Superintendent:-
  - a) name, e-mail id, office address and designation of the person authorized to use the digital signature certificate,
  - b) Name of the Certifying Authority,
  - c) Date of issue of Digital Certificate and validity of the digital signature with a copy of certificate issued by the certifying authority along with complete address of the Certifying Authority,

Provided that in case of any change in the details submitted to the jurisdictional Deputy/ Assistant Commissioner, complete details shall be submitted afresh within 15 days of such change.

- (ii) Assessee already using digital signature shall intimate the above details within 15 days of issue of the notification.
3. Every assessee/ taxpayer opting to maintain records in electronic form, who has more than one factory, shall maintain separate electronic records for each factory.
4. All assesses/ taxpayers opting to maintain records in electronic form, on request by a Central Excise officer, shall produce the specified electronic records and invoices through email or on specified storage device in an electronically readable format for

verification of the authenticity of the document. The request for records and invoices shall be specified in the letter or e-mail by the Central Excise officer.

5. A Central Excise Officer, during an enquiry or investigation, may direct an assessee to furnish printouts of the electronic records and invoices during an investigation and may resume the documents and invoices under Section 14 of the Central Excise Act, 1944 after verifying the correctness of the same in electronic format. The print outs of such electronic records shall be signed by the assessee or any other person authorized by the assessee in this regard, if so requested by the Central Excise officer.
6. Every assessee/ taxpayer opting to maintain records in electronic form shall ensure that appropriate backup of electronic records is maintained and preserved.

[F. No. 224/44/2015-CX.6]

(Rohan)  
Under Secretary to the Government of India

**Circular No. ....2015-CX  
dated the March, 2015**

F. No. 224/44/2014-CX.6  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

To

Principal Chief Commissioners / Chief Commissioners of Central Excise (All),  
Principal Chief Commissioners/Chief Commissioners of Central Excise  
& Service Tax (All).

**Sub: Instructions regarding maintenance of Records in Electronic Form and authentication of records by Digital Signature–reg.**

Madam/ Sir,

Kind attention is invited to sub-rule (5) of rule 10 of Central Excise Rules, 2002, inserted vide Notification No. 8/2015-CE (N.T.) dated 01.03.2015. As per the provisions of this sub-rule, the assesses may opt to maintain records in electronic form and authenticate the same by digital signatures subject to conditions, safeguards and procedures prescribed by the Board. Attention is also invited to sub-rule (9) of rule 11 of CER, 2002, inserted by the same notification. As per the provisions of this rule, the assesses may exercise the option to issue invoices authenticated by digital signatures. Subsequently, Board vide Notification No. C.E.- (N.T.) dated March, 2015 has prescribed conditions, safeguards and procedures for preserving records in electronic form and authentication of records by digital signatures. Now procedures are hereby prescribed for verification of digitally signed invoices and documents.

2. Digitally signed invoices and documents shall be verified by the following procedure:
  - a) The process for verifying digitally signed documents or invoices requires a computer system with internet connection. Digitally signed invoices or documents either in PDF format or the hard copy of invoices and documents may contain a web link where the documents or invoices are stored by the assessee, which can be accessed using the web link for verification. Assessee shall either provide access to the website of the company for verification or forward the digitally signed invoice or document on requisition by the Central Excise officer for verification.
  - b) The contents of a digitally signed document or invoice can be verified as follows:
    - i) **Automatic pop-up of message once a digitally signed invoice is opened for the first time:** Whenever a document/ invoice containing a valid digital signature is opened in a pdf format, a pop up will automatically appear on the computer screen to validate the digital signature of the person who has signed the document. Till the time a signature has not been validated, the message will

indicate “validity unknown” with a “?” stamp. This pop up will not appear where the sender creates only an image of the digital signature instead of digitally signing the invoice or document. Such an invoice or document will not be a valid digitally signed invoice or document.

ii) **Document modification history:** Once the signature box on digitally signed invoice or document is clicked, a window bearing title ‘signature validation status’ will appear to provide document modification history. This window will provide the information as to whether the document has been modified or not post signing of the document.

iii) **Access to key information from the signature panel and acceptance of signer post verification of necessary particulars:** The next step is to click “show signers’ certificate” option. By doing so, various tabs will provide key information about the signer, validity and authenticity of the digital signature certificate, details about the agency that has issued digital certificate, details about the certificate granted to such issuing agency etc.

After verifying various particulars (the name of the holder of the digital signature, the validity of the signature and details of issuance of the document) and being satisfied with the authenticity of the document, the recipient of the invoice/ document may add the certificate in question to its list of trusted certificates by clicking the “trust” tab on the menu. By clicking ‘Add to trusted identities’ the signer gets added as a trusted source and the process of verification is thus complete.

3. Difficulty, if any, in implementation of the procedure may please be brought to the notice of the Board. Hindi version would follow.

(ROHAN)

Under Secretary to the Government of India