

## General Points

### **Availability of Database**

CEDB which is compiled on the basis of information supplied by 23 Zones and 4 LTUs is sent to all the CCs of Central Excise by 15th of every month. Simultaneously it is also uploaded on the DGOV website [www.dov.gov.in](http://www.dov.gov.in) and is available on password protected basis. The Valuation Bulletin (Central Excise) is also uploaded on the website every month.

### **Point related to Data quality**

Reports from the Zones contain following discrepancies while furnishing the data. The instructions issued by this office from time to time are hereby again reproduced.

- Each cell of the report is to be filled in separately and not to be clubbed or merged together or kept blank.
- 'Nil' entries as regards to 'Qty' and / or 'Value' should not be reported.
- UQC (Unit Quantity Code) must be as per Tariff only.
- The use of symbols like '— do —' or '— ,, —' etc should be avoided and the common information is to be repeated in respective columns.
- Complete CETH in 8 digits should be provided.

### **Timely submission of the information to DGOV**

Information, in the prescribed proforma, should be submitted by 25th of following Month by email at [exdgv@gmail.com](mailto:exdgv@gmail.com) so that the database can be prepared timely. DGOV in collaboration with Data Ware house (DWH) under DG Systems is working to extract the information needed for preparation of CEDB directly from ACES.

### **Reasons for exceptionally low and high values pointed out in CEDB are required to be inquired and reported back to DGOV**

While forwarding CEDB to the field formations, details of units found to have exceptionally high/low values are enclosed and it is requested to make inquires with respect to reasons for such values and report to DGOV. It is seen that very few Commissionerates are making inquires and reporting back Further it may be noted that the information provided by the CEDB is a starting point and one piece of information, which along with other factors such as past record of the manufacturer, degree of sensitivity of the commodity, local intelligence developed can lead to more thorough investigations to detect cases of undervaluation.

### **Feedback from the field formations regarding usage and utility of CEDB**

- Is CEDB/Valuation Bulletin (Central Excise) is useful and utilized by Field formations i.e. Audit/Preventive/ Range officers
- What further can be done to make CEDB/ Valuation Bulletin (Central Excise) more useful?

### **Information from the field formations regarding Central Excise undervaluation cases/modus operandi**

- Information regarding cases of under valuation detected by the field formations.
- Sensitive Commodities in the Zones/Commissionerates other than those prescribed by the Board.