

Circular No. 956/17/2011-CX

F.No. 201/10/2011-CX 6
Government of India
Ministry of Finance Department of Revenue
(Central Board of Excise and Customs)
New Delhi

Dated, the 28th September, 2011

To

All Chief Commissioners of Customs & Central Excise,
All Chief Commissioners of Central Excise,
All Chief Commissioners of Large Taxpayers Unit.

Sub.: Procedure for electronic filing of Central Excise and Service Tax returns and for electronic payment of excise duty and service tax.

Sir/madam,

Attention is invited to Circular No. 919 / 09 / 2010 - CX dated 23rd March 2010 prescribing the procedure for electronic filing of Central Excise and Service Tax returns and payment of Central Excise duty and Service Tax by all the assesseees who had paid Central Excise duty and Service Tax of Rs. 10 Lakh or more (including payment by utilisation of Cenvat credit) in the previous financial year. Attention is also invited to Notifications No. 21/2011-Central Excise(NT) & 22/2011-Central Excise (NT) both dated 14.09.2011 and No. 43/2011-ST dated 25.08.2011 prescribing mandatory electronic filing of Central Excise and Service Tax returns

2. DG (Systems) has prepared comprehensive instructions outlining the procedure for electronic filing of Central Excise duty and Service Tax returns and electronic payment of taxes under ACES. The same is annexed. The said instructions outline the registration process for new assesseees, existing assesseees, non-assesseees and for Large Taxpayers Unit assesseees, steps for preparing and filing of return, use of XML Schema for filing dealer's return, procedure for obtaining acknowledgement of e-filed return, procedure for e-payment etc. It is requested to sensitize the concerned officers as well as the trade and industry regarding the said instructions.

3. As a large number of taxpayers would be required to file Central Excise and Service Tax return electronically, it is requested that the trade and industry may be provided all assistance so as to help them in adopting the new procedure.

4. Field formations and trade/industry/service provider may also be informed suitably.

5. Hindi version will follow.

Yours faithfully,

(V.P.Singh)
Under Secretary (C.X.6)

Encl.: As above

ANNEXURE

Procedure for Electronic filing of Central Excise and Service Tax returns and Electronic Payment of Taxes

In continuation of its efforts for trade facilitation, CBEC has rolled-out a new centralized, web-based and workflow-based software application called Automation of Central Excise and Service Tax (ACES) in all 104 Commissionerates of Central Excise, service Tax and large Tax Payer Units (LTUs) as on 23rd December, 2009. ACES is a Mission Mode project (MMP) of the Govt. of India under the national e-governance plan and it aims at improving tax-payer services, transparency, accountability and efficiency in the indirect tax administration in India. This application has replaced the current applications of SERMON, SACER, and SAPS used in Central Excise and Service Tax for capturing returns and registration details of the assessees

II. Modules

The ACES application has interface for:

- Ø Central Excise Assesseees
- Ø Service Tax Assesseees
- Ø Central Excise Departmental Officers and
- Ø Service Tax Departmental Officers.

It has automated the major processes of Central Excise and Service Tax - registration, returns, accounting, refunds, dispute resolution, audit, provisional assessment, exports, claims, intimations and permissions. It is divided into the following modules:

1. Access Control of Users (ACL)
2. Registration (REGN): Registration of assesseees of Central Excise & Service Tax including on-line amendment.
3. Returns (RET): Electronic filing of Central Excise & Service Tax Returns
4. CLI: Electronic filing of claims, intimations and permissions by assesseees and their processing by the departmental officers
5. Refund (REF): Electronic filing of Refund Claims and their processing
6. Provisional Assessment (PRA): Electronic filing of request for provisional assessment and its processing by the departmental officers.
7. Assessee Running Account
8. Dispute Settlement Resolution (DSR): Show Cause Notices, Personal Hearing Memos, Adjudication Orders, Appellate and related processes.
9. Audit Module
10. Export Module for processing export related documents

III. Benefits to the Assesseees

1. Reduce Physical Interface with the Department
2. Save Time
3. Reduce Paper Work
4. Online Registration and Amendment of Registration Details
5. Electronic filing of all documents such as applications for registration, returns [On-line and off-line downloadable versions of ER 1,2,3,4,5,,6,7,8, Dealer Return, and ST3], claims, permissions and intimations; provisional assessment request, export-related documents, refund request

6. System-generated E-Acknowledgement
7. Online tracking of the status of selected documents
8. Online view facility to see selected documents
9. Internal messaging system on business-related matters

IV. Registration Process:

To transact business on ACES a user has to first register himself/herself with ACES through a process called “Registration with ACES”, This registration is not a statutory registration as envisaged in Acts/Rules governing Central Excise and Service Tax but helps the application in recognizing the bonafide users. Described below are steps for taking registration by a new assessee, existing assessee, non-assessee and a Large Tax Payer Unit (LTU).

(a) New Assessee

1. The user needs to log onto the system, through internet at <http://www.aces.gov.in>
2. He/she chooses the Central Excise/Service Tax button from the panel appearing on the top of the webpage.
3. Clicks the button “New Users Click here to Register with ACES” in the Log-in screen that appears after clicking Central Excise/Service Tax button.
4. Fills in and submits the form “Registration with ACES”, by furnishing a self-chosen user ID and e-mail ID. User ID, once chosen is final and cannot be changed by the assessee in future.
5. The system will check for availability of the chosen User ID and then generate a password and send it by e-mail, mentioned by him/her in the Form.
6. ACES provides assistance of ”Know your location code” for choosing correct jurisdictional office.
7. The user then re-logs-in and proceeds with the statutory registration with Central Excise/Service Tax, by filling-in the appropriate Form namely A-1, A-2 or ST-1 etc. by clicking the “Reg” link in the Menu bar that appears on the top of the screen. It is mandatory to use the PAN allotted to the business entity to be registered. If the applicant has applied for PAN, he can be issued a temporary registration number and after obtaining PAN, he should amend the registration form online and insert the PAN, after which a new PAN-based registration number will be issued to the assessee. For security reasons, the password should be changed immediately.
8. The system instantaneously generates an acknowledgement number after which the registration request goes to the jurisdictional Superintendent, in case of Service Tax, and to the Assistant or Deputy Commissioner (AC/DC), in case of Central Excise. If the department needs any clarification, the registration applications can be sent back by the department to the applicants. Similarly, before registration certificate is issued, the applicant can also withdraw his/her application. Depending on the instructions in force, Service Tax assessees are required to submit certain documents along with a signed copy of the registration application to the department for verification. After verification, the Superintendent of Service Tax issues the Registration Certificate. However, in case of request for centralized registration, the

Commissioner of Service Tax approves the registration. In either case, if the requisite documents are not received within a period of 15 days, the registration application will be rejected by the department as incomplete. After the approval for issuance of a Registration Certificate is given by the competent authority, a message to this effect is sent to the assessee electronically. In case of Central Excise, the Registration Certificate is issued by the AC/DC, after due processing, and a message to this effect is sent to the assessee electronically. Thereafter, the range Officer carries out physical verification of the declared premises and verifies the documents. A message regarding physical verification is sent electronically. The assessee can view and take a print-out of this.

9. Depending on the option chosen by the assessee, the signed copy of the RC can be sent by post or can be collected by assessee in person.

10. While submitting registration form, if the assessee makes a mistake in choosing a wrong jurisdiction (Commissionerate/Division/ Range), ACES provides a facility to the Superintendent (in case of Service Tax) and to the AC/DC (in case of Central Excise) to forward the application to the correct jurisdictional officer to issue registration and a message to this effect is sent to the assessee for information.

11. The registration number will be same as the current 15-digit format with minor change such as:

For-PAN based Assessee

1-10 digits – PAN of the Assessee

11-12 digits–EM (Excise Manufacturer), ED (Excise Dealer), SD (Service Tax)

13-15–Systems generated alphanumeric serial number

For non-PAN based assessee

1-4 digits TEMP

5-10 Systems generated alpha numeric number

11-12 EM (Excise Manufacturer) or ED (Excise Dealer), SD (Service Tax)

13-15–Systems generated alphanumeric serial number

(b) Existing Assessee

1. The existing assessee will not have to take fresh registrations. They will have to only register with the ACES application. This can be done in the following manner:

ACES application will automatically send mails to the e-mail IDs of the assessee, as available in the existing registration data base, indicating a TPIN number, and password. The mail will contain a hyperlink to the website.

Assessee clicks on the hyperlink and is taken to ACES application

Assessee submits the form after filling the requisite information including the password provided in the e-mail, a new User ID and new password. User ID, once chosen is final and cannot be changed by the assessee in future.

On successful registration with ACES, the assessee can transact business through ACES.

2. Existing assessee should note that they should register with ACES by following the procedure at (1) above and they should not register with ACES through the direct method, meant for new assessee, as discussed under (a) above. They should also not fill-in registration forms again as it will lead to allotment of new registration numbers by the system.

3. Assesseees should ensure that their contact details in the department's registration data base are updated to include their valid and current e-mail ids, otherwise they will not receive any such mail. Those assesseees who have not yet furnished their email IDs to the department or even after furnishing the ID have not received the TPIN mail from ACES are advised to contact the jurisdictional Range Officers or LTU Client Executives and furnish their email IDs in writing. The officer will thereafter incorporate the email ID in the ACES registration database of the assessee and arrange to send the TPIN mail to the assessee's email ID.

(c) Non-Assessee

1. This category of registration is given in ACES to any individual, firm or company which requires to transact with the Central Excise or Service Tax Department, though not an assessee such as (a) merchant exporter, (b) co-noticee, (c) refund applicant, (d) persons who have failed to obtain CE/ST registration as required under the law and against whom the Department has initiated proceedings and (e) persons who are required to tender any payment under CE/ST Act /Rules. The Non-assesseees are not required to file any tax returns.

2. Where such persons desire to seek non-assessee registration they follow same steps as in case of new assessee except that while choosing the registration form in step (vii) they have to choose and fill in the Non-assessee form.

3. In case the assessee is taking such registration for claiming any refund or rebate it is mandatory to furnish his/her valid PAN.

4. A Non-assessee registration can also be done by the designated officer of the Commissionerate, on behalf of the non-assessee.

(d) Large Tax Payer Unit (LTU) Assessee/Client

1. The consent form will have to be submitted manually by the New LTU assesseees to the jurisdictional LTU office which will be processed off line

2. The approved consent form will be uploaded by the competent officer of the Group LTU (GLTU) into ACES

3. Any new unit of an existing LTU, which applies for registration with ACES will be automatically attached with the LTU Commissionerate based upon PAN details in the registration form

4. As soon as the new or existing unit is attached with the LTU Commissionerate, a suitable intimation will be automatically sent by the ACES to the existing jurisdictional Commissionerate and the pending items of work will be transferred to the LTU Commissionerate

5. For existing LTU assesseees, the process of registration is same as explained in Sub Para (b) above.

IMPORTANT:

i. The user ID once selected will be permanent and cannot be changed. However, it is desirable to frequently change passwords

ii. The User ID should be of 6-12 alphanumeric characters, no special character such as !@#%&()+ or spaces except underscore „-, shall be allowed.*

iii. New assessee seeking registrations in Central Excise and Service Tax will also submit to the jurisdictional Range officer, a printout of the application form submitted online duly signed by the authorized signatory along with required documents.

iv. Assesseees should note that the e-mail ID is furnished to the department in writing, and they will be responsible for all communications to and from this email ID. Currently, ACES provides for communication to one email ID only. After registration with the ACES, assesseees, on their own, can modify their registration details online, including their e-mail ID.

v. In the interest of security and data protection, assesseees are advised to change their passwords regularly and not to share it with unauthorized persons. In case of any dispute, the person whose user ID and Password has been used to access the application will be held liable for the action and any other consequences.

V. E-filing of Returns

The assesseees can electronically file statutory returns of Central Excise and Service Tax by choosing one of the two facilities being offered by the department at present: (a) they can file it online, or (b) download the off-line return utilities which can be filled-in off-line and uploaded to the system through the internet.

a. Steps for preparing and filing returns

(i) Returns can be prepared and filed on line by selecting the „File Return option under RET module after logging into the ACES.

(ii) All validations are thrown up during the preparation of the return in this mode and the status of the return filed using the online mode is instantaneously shown by ACES.

(iii) Returns can also be prepared and filed off-line. Assessee downloads the Offline return preparation utility available at <http://www.aces.gov.in> (Under Download)

(iv) Prepares the return offline using this utility. The return preparation utility contains preliminary validations which are thrown up by the utility from time to time.

(v) Assessee logs in using the User ID and password.

(vi) Selects RET from the main menu and uploads the return. Instructions for using the offline utilities are given in detail in the Help section, under „Download link and assesseees are advised to follow them.

(vii) Returns uploaded through this procedure are validated by the ACES before acceptance into the system which may take up to one business day. Assessee can track the status of the return by selecting the appropriate option in the RET sub menu. The status will appear as “uploaded”

meaning under process by ACES, “Filed” meaning successfully accepted by the system or “Rejected” meaning the ACES has rejected the return due to validation error. The rejected returns can be resubmitted after corrections.

(viii) Once the Central Excise returns are filed online in ACES or uploaded to the system using the off-line utility, the same cannot be modified or cancelled by the assessee. The Service Tax returns, however, can be modified once as per rules up to 90 days from the date of filing the initial return.

(ix) Self-assessed CE returns, after scrutiny by the competent officer, may result into modification. Both the „Original and the „Reviewed return can be viewed by the assessee online.

b. Template Upload for Dealer Return

In order to make the e-filing of dealer return easy, particularly when some dealers have to enter huge data, a facility has been provided in the online version of the dealer return to use a template in excel format, which they can download, fill and upload by using ‘upload XLS functionality’ in the return. After validating the data, the system will populate it in the return in the relevant sections.

c. Using XML Schema for filing Central Excise Return (ER 1) and Dealer Return

Currently, the ACES Application allows on-line filing of Quarterly Returns by the Registered Dealers accessing the site www.aces.gov.in by using the excel utility. Some assesses who use their own software application in their offices find the process of manual entry of data in the excel format of Returns as a time consuming and avoidable exercise. A new feature of XML schema has been introduced. Using the schema, assessee, after making necessary modifications in their own software application, can generate their returns from their application. Below mentioned steps elaborate the process to prepare, validate and upload the Dealer’s Return.

Steps to prepare the XML

Step 1: ACES application accepts the return in XML format. Prepare the Dealer return XML and validate it against the schema ACES_DLR.xsd provided.

Step 2: Login to the ACES application and upload the XML for processing. XML will be again validated against same XSD again before processing.

XML File only will be considered valid if it satisfies the requirements of the schema (predefined XSD) with which it has been associated. These requirements typically include such constraints as:

Elements and attributes that must/may be included, and their permitted structure
The structure as specified by regular expression syntax

Similar facilities are available for ER 1 returns.

Instructions for using the schema are given in detail in the Help section, under ‘Download’ link. Assessee are advised to follow them.

d. Filing of Returns and other documents through the ACES Certified Facilitation Centres (CFCs)

CBEC has entered into MOUs with the Institute of Chartered Accountants of India (ICAI), Institute of Cost and Works Accountants of India (ICWAI) and the Institute of Company Secretaries of India (ICSI) for setting up ACES Certified Facilitation Centers (CFCs) . Based on this, several CFCs have been set up across India, details of which are available under the CFC link in ACES website (<http://aces.gov.in/CFC.jsp>) These CFCs provide a host of services to the assesseees such as digitization of paper documents like returns etc. and uploading the same to ACES on payment of charges, upper limit of which has been prescribed in the MOUs and available in the website, mentioned above. For this purpose, assesseees are required to write to the department authorizing one of the CFCs, from the approved list, to work in ACES on their behalf. They have to furnish the name and other details of the CFCs, including the registration No issued by the ICAI/ICWAI etc. At any given time, one assessee can authorize one CFC, while one CFC can provide services to more than one assessee throughout India. In case the assessee wants to withdraw the authorization, it can do so by intimating the department. However, an assessee will be held liable for all actions of omission or commission of the CFC, during the period they are authorized by him/her to work in ACES.

e. Validation of the entries made while filling return

1. At the time of making entry in the electronic format of the relevant return, the software does some preliminary validation for ensuring correctness of data, either concurrently or at the time of saving / submitting the return. This validation process is automated. The user is prompted by the application software to correct the particulars entered wherever required. In respect of certain entries, although the application alerts the assessee about any entry found erroneous or inconsistent, as per the automated validation process, the assessee is still allowed to proceed further to complete data entry of the return and finally submit it electronically. But in some cases the assesseees are not allowed to proceed further unless the error indicated is corrected.

2. A return filed electronically is subject to automatic verification process by the application and defective returns are marked to the departmental officer for review and correction. While reviewing the return the officer may seek some clarification from the assessee, call for some information, records or documents which should be furnished by the assessee. In case of review and correction of returns by the departmental officers, assesseees will receive a message from the application and they can log in to the application to view the reviewed returns online.

3. Returns, captured off-line using the Downloadable utility and uploaded later on, are further subjected to certain validation checks. Processing of uploaded returns, using the off-line versions, is done at the end of one business day and the status can be viewed by the assesseees under the “VIEW STATUS” link under “RET” module. Status is described as “UPLOADED”, “FILED” or “REJECTED” and they denote as follows:

- Ø UPLOADED denotes that return is uploaded and under processing (assesseees are advised to view the status after the end of a business day).
- Ø FILED denotes that uploaded return is accepted by system.

Ø REJECTED denotes that return is rejected due to errors. (The assesseees are required to correct the return and upload it again.)

4. There is no provision in ACES application to allow assesseees to make corrections in the Central Excise returns filed by them. Once the return is accepted by the system as successfully “filed”, no modification can be made by the assessee. However, if the return is rejected, the assessee can correct the errors and upload it again. The assesseees are, therefore, advised to take utmost care while filing the returns. However, in case of Service tax, the assessee can revise the return within a period of 90 days from the date of filing their original return.

f. Acknowledgement of E-Filing of the return

In the case of a Central Excise or Service Tax return filed on-line, ACES application software acknowledges it by displaying an Acknowledgement message. A unique document reference number is generated which consists of a 15-digit registration number of the assessee, name of the return filed, the period for which return is filed etc. This is also automatically communicated to the email id of the assessee by the application. In the case of an uploaded Central Excise return, using offline utility, similar acknowledgement is generated and sent after the acceptance of the return by the system as a valid return i.e. when the status changes to “FILED”.

g. Class of Assesseees for whom e-filing of returns is mandatory with effect from 1st October, 2011:

1. In terms of Notification Nos 21 & 22 /2011-Central Excise (N.T.) dated the 14th September, 2011, all Central Excise assesseees are mandatorily required to electronically file returns namely ER 1,2,3,4,5,6,7, and 8, Similarly, in terms of Notification No 43/2011- Service Tax dated. 25th August, 2011 all the Service Tax assesseees are required to electronically file ST 3 returns mandatorily.

2. The earlier facility of e-filing on the website (<http://exciseandservicetax.nic.in>), as provided in the CBEC Circular No.791/24/2004-CX. Dated 1.6.2004 is no more available and the assesseees are required to file their returns online or by uploading the downloadable off-line return utilities to the new ACES website (<http://www.aces.gov.in>). Data structure for writing programmes to cull out the required return data (currently available for ER 1, ER 2 and Dealer return) from the assessee’s computers in XML format has also been provided. For complete details and instructions, assesseees can visit the aforesaid website. Assesseees who are required to or opted to file returns electronically but are unable to file electronically, for any technical difficulty in filing the returns, on account of difficulties at the department’s end viz. server/application is down or due to some defect in the software, should submit a soft copy of their return in CD along with a hard copy of the return prepared using the latest version of the offline utility and duly signed by the authorized person. This facility will be available only on the last day on which the return is to be filed. If the last day is a holiday then it can be submitted on the next working day. However, if the difficulty is on account of any defect on assessee’s end, this facility will not be available to the assesseees.

h. e-payment

1. In terms of Notification No 04/2010-Central Excise (N.T.) dated the 19th February, 2010, an assessee, who has paid total duty of rupees ten lakhs or more including the amount of duty paid

by utilization of CENVAT credit in the preceding financial year, is required to deposit the duty electronically through internet banking under sub-rule (1) of Rule 8 of the Central Excise Rules, 2002.

2. Similarly, in terms of Notification No. 01/2010 – Service Tax dated the 19th February, 2010, an assessee who has paid a total Service Tax of rupees ten lakhs or more including the amount paid by utilization of CENVAT credit, in the preceding financial year, is required to deposit the service Tax liable to be paid by him electronically, through internet banking under sub-rule (2) of Rule 6 of the Service Tax Rules, 1994.

3. For e-payment, assessees should open a net banking account with one of the authorized banks (currently there are 28 banks, list of which is available on the EASIEST (Electronic Accounting System in Excise and service Tax) website of CBEC, maintained by NSDL (<https://cbec.nsdl.com/EST/>). Payment through ICICI Bank, HDFC Bank and Axis Bank can be done by assesses for select Commissionerates only, list of which is published in the aforesaid EASIEST website. Payment through all other authorized banks can be made for all Commissionerates.

4. For effecting payment, assessees can access the ACES website (<http://www.aces.gov.in/>) and click on the e-payment link that will take them to the EASIEST portal (<https://cbec.nsdl.com/EST/>) or they can directly visit the EASIEST portal.

5. Procedure for e-Payment:

i. To pay Excise Duty and Service Tax online, the assessee has to enter the 15 digit Assessee Code allotted by the department under erstwhile SACER/SAPS or the current application ACES.

ii. There will be an online check on the validity of the Assessee Code entered. Only if the assessee has been registered in ACES (either in Central Excise or in case of Service Tax), will be validation be successful.

iii. If the Assessee code is valid, then corresponding assessee details like name, address, Commissionerate Code etc. as present in the Assessee Code Master will be displayed.

iv. Based on the Assessee Code, the duty / tax i.e. Central Excise duty or Service Tax to be paid will be automatically selected.

v. The assessee is required to select the type of duty / tax to be paid by clicking on Select Accounting Codes for Excise or Select Accounting Codes for Service Tax, depending on the type of duty / tax to be paid.

vi. At a time the assessee can select up to six Accounting Codes.

vii. The assessee should also select the bank through which payment is to be made.

viii. On submission of data entered, a confirmation screen will be displayed. If the taxpayer confirms the data entered in the screen, it will be directed to the net-banking site of the bank selected.

ix. The taxpayer will login to the net-banking site with the user id/ password, provided by the bank for net-banking purpose, and will enter payment details at the bank site.

x. On successful payment, a challan counterfoil will be displayed containing CIN, payment details and bank name through which e-payment has been made. This counterfoil is proof of payment made.

i. Responsibility of the Assessee

1. It is the legal responsibility of the assessee, who are required to file returns, to file it within the due date as prescribed under law. It may, however, be noted that merely uploading the returns will not be considered as returns having been filed with the department. A return will be considered as filed, when the same is successfully accepted by the application as “Filed” and the relevant date for determining the date of filing of return will be the date of uploading of such successfully “filed” returns. In case a return is “rejected” by the application, the date of uploading of the rejected return will not be considered as the date of filing, rather the date of uploading of the successfully “filed”, return (after the assessee carries out necessary corrections and uploads it again) will be considered as the actual date of filing.

2. In case the assessee experiences any difficulty in transacting in ACES such as filing of return, the assessee may lodge a complaint with the ACES Service Desk or the department by e-mail and/or by telephone, details of which are given below and obtain a ticket no. as an acknowledgement from the department. However, mere lodging of complaints with the ACES service desk will not be a valid ground to justify late filing of returns. If the difficulty is not on account of problems at the assessee’s end, and can be clearly attributed to the department’s IT infrastructure such as problems in accessing Central Board of Excise and Customs’ ACES application due to server, network or application being down, proportionate time will be deducted from the date of uploading of successfully “filed” returns to ascertain the actual date and time of filing of the return. Since the department maintains logs of such technical failures, in case of any dispute, the decision of the department will be final.

VI. Digital Signatures

The ACES application is designed to accept digitally signed documents. However, in the beginning this functionality is not going to be activated. Pending its activation the electronic returns will be filed into ACES without digital signatures. Hence, wherever the returns are submitted through ACES there will not be any requirement to submit signed hard copy separately.

VII. System Requirements for ACES

- Ø To use ACES following systems requirements are recommended:
- Ø Processor: Intel Pentium III and higher
- Ø RAM: 256 MB and higher
- Ø HDD: 80 GB and more
- Ø Web Browser: IE 6.0 and above, Netscape 6.2 and above
- Ø MS Excel 2003 and above for using offline utilities
- Ø Sound Card, Speakers/Headphones, Colour Monitor for using Learning Management Systems (LMS)

VIII. Help for Assesseees

CBEC has set up a Service Desk with National toll-free No. 1800 425 4251, which can be accessed by between 9 AM to 7 PM on all working days (Monday to Friday). Besides, e-mails can be sent to aces.servicedesk@icegate.gov.in. All the calls/e-mails will be issued a unique ticket number, which will be attended to by the Service Desk agents for appropriate response.

A Learning Management Software (LMS) has been provided on the ACES website, which is a multimedia-based self-learning online tutorial guiding the aseesees in a step-by-step processes to use ACES. The downloadable version of Learning Management Software is also provided on the website. Besides, User Manuals, Frequently Asked Questions (FAQs), Power Point Presentation, and a Brochure have also been provided on the website to help the assesseees use ACES.
