



प्रधान आयुक्तालय, केंद्रीय माल एवं सेवाकर का कार्यालय,
Office of the Principal Commissioner of Central Goods and Services Tax,
केंद्रीय माल एवं सेवाकर आयुक्तालय दिल्ली दक्षिण / CGST Delhi South Commissionerate
द्वितीय एवं तृतीय तल, ई.आई.एल एनेक्सी बिल्डिंग / 2nd & 3rd Floor, EIL Annexe Building
भीकाजी कामा प्लेस, नई दिल्ली - 110066 / Bhikaji Cama Place, New Delhi – 110066

फ.स. GEXCOM/TECH/TN/9/2025-TECH-O/o/PR COMM-R-CGST-DELHI(S)

दिनांक:- .02.2026

TRADE NOTICE NO. 25/2026

Attention of the Trade, Industries & field officers is invited to the **Trade Notice No. 05/2026-GST dated 10.02.2026** issued by the Central Board of Indirect Taxes & Customs (CBIC), Additional Director General of Systems regarding **“Filing Procedure of Form CE PMT-01 for Central Excise Taxpayers”**.

2. Attention is invited to Chewing Tobacco, Jarda Scented Tobacco and Gutkha Packing Machines (Capacity Determination and Collection of Duty) Rules, 2026 (hereinafter referred as ‘The Rules’) issued vide Notification No. 05/2025-Central Excise (N.T.)2025 dated 31.12.2025.
3. As per sub-section (2) of Rule 13, the manufacturer shall submit a statement in FORM CE PMT-01 on the existing cbic-gst.gov.in portal.
4. Accordingly, step by step procedure for Filing statement in FORM CE PMT-01 in the Taxpayer portal i.e., “www.cbic-gst.gov.in” (herein after referred to as “Portal”) with screenshots is detailed in the ANNEXURE-A.
5. The above advisory may be widely circulated to sensitize the field officers and trade.

ANNEXURE-A: STEP BY STEP PROCEDURE FOR FILING FORM CE PMT-01

1. The portal for Central Excise is www.cbic-gst.gov.in

The screenshot displays the homepage of the Central Board of Indirect Taxes and Customs (CBIC) portal. The browser address bar shows cbic-gst.gov.in/#. The page header includes the Ministry of Finance - Department of Revenue logo and the text "Central Board of Indirect Taxes and Customs Goods and Services Tax". A navigation menu contains links for "GST Acts", "Services", "SVLDRS", "ACES (CE&ST)", "Archives", "HSNS", and "SBS Login". A yellow banner at the top right says "Report Tax Fraud, click here". The main content area features a large orange background with a sun and mountains. On the left, it says "CBEC Central Board of Excise and Customs is now". On the right, it says "CBIC Central Board of Indirect Taxes and Customs @cbic_india". Below this are three sections: "What's New" with a news item about reinsurance, "Image Gallery" with a photo of a building at night, and "CBIC MITRA HELPDESK" with links for "Query Form", "1800 425 0232", and "GSTN HELPDESK". The Windows taskbar at the bottom shows the date as 04-02-2026 and time as 21:47.

2. Click on **ACES (CE& ST)> ACES (CE& ST) LOGIN** which leads to the relevant Taxpayer Login

The screenshot shows a web browser window with two tabs labeled 'Central Excise'. The address bar displays 'Not secure' and the URL 'appgstprep.cbec.gov.in/cbec-portal-ui/'. The page header identifies the 'Central Board of Indirect Taxes and Customs' under the 'Ministry of Finance - Department of Revenue'. The main content area features a 'Taxpayer Login' form with the following fields and options:

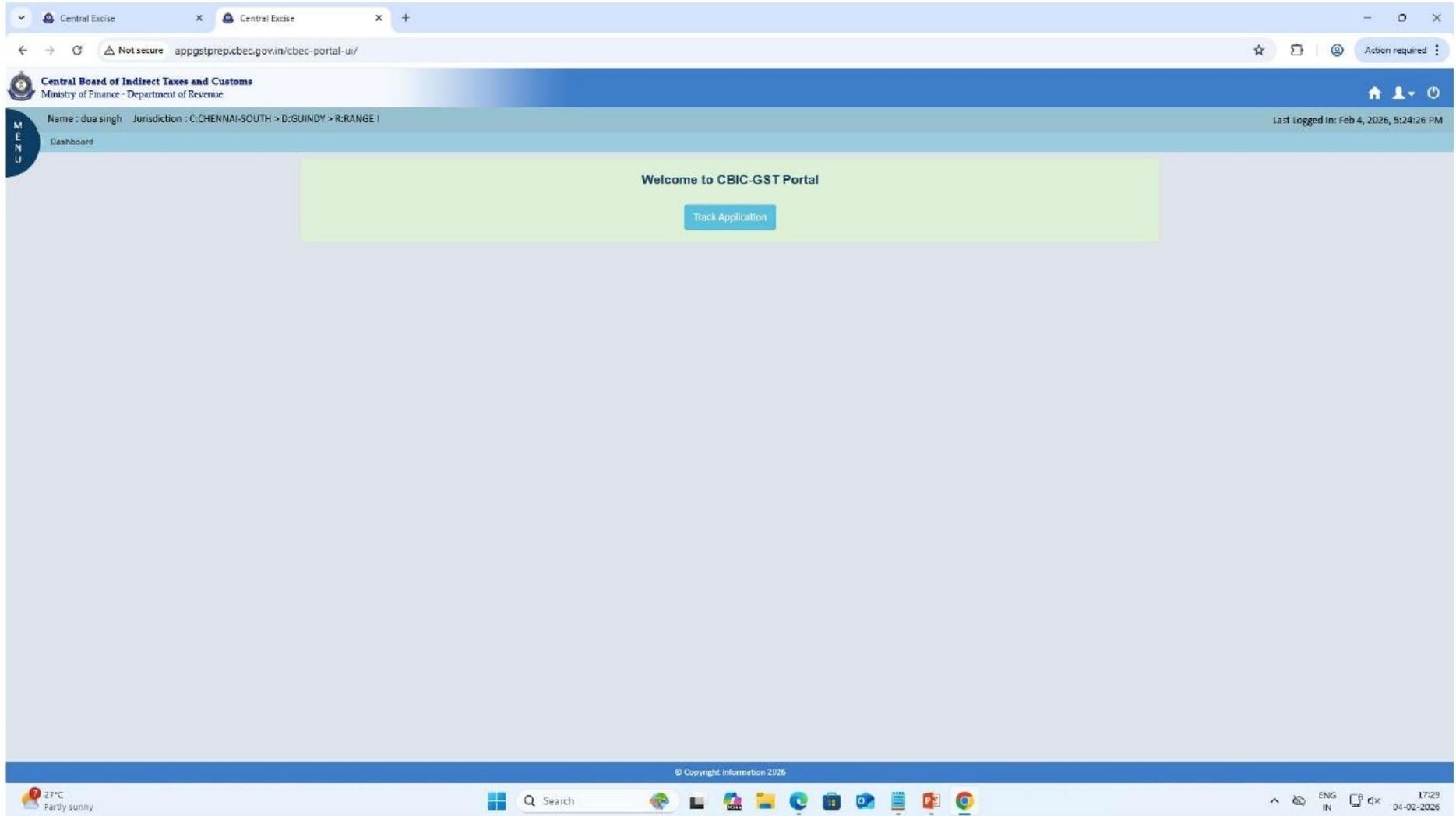
- Identification Number: AHRTE2986CEM001
- Password: Masked with dots
- SN4EJ
- SN4BJ (highlighted in blue)
- Buttons: LOGIN (green), RESET (grey)

On the right side of the form, there are sections for:

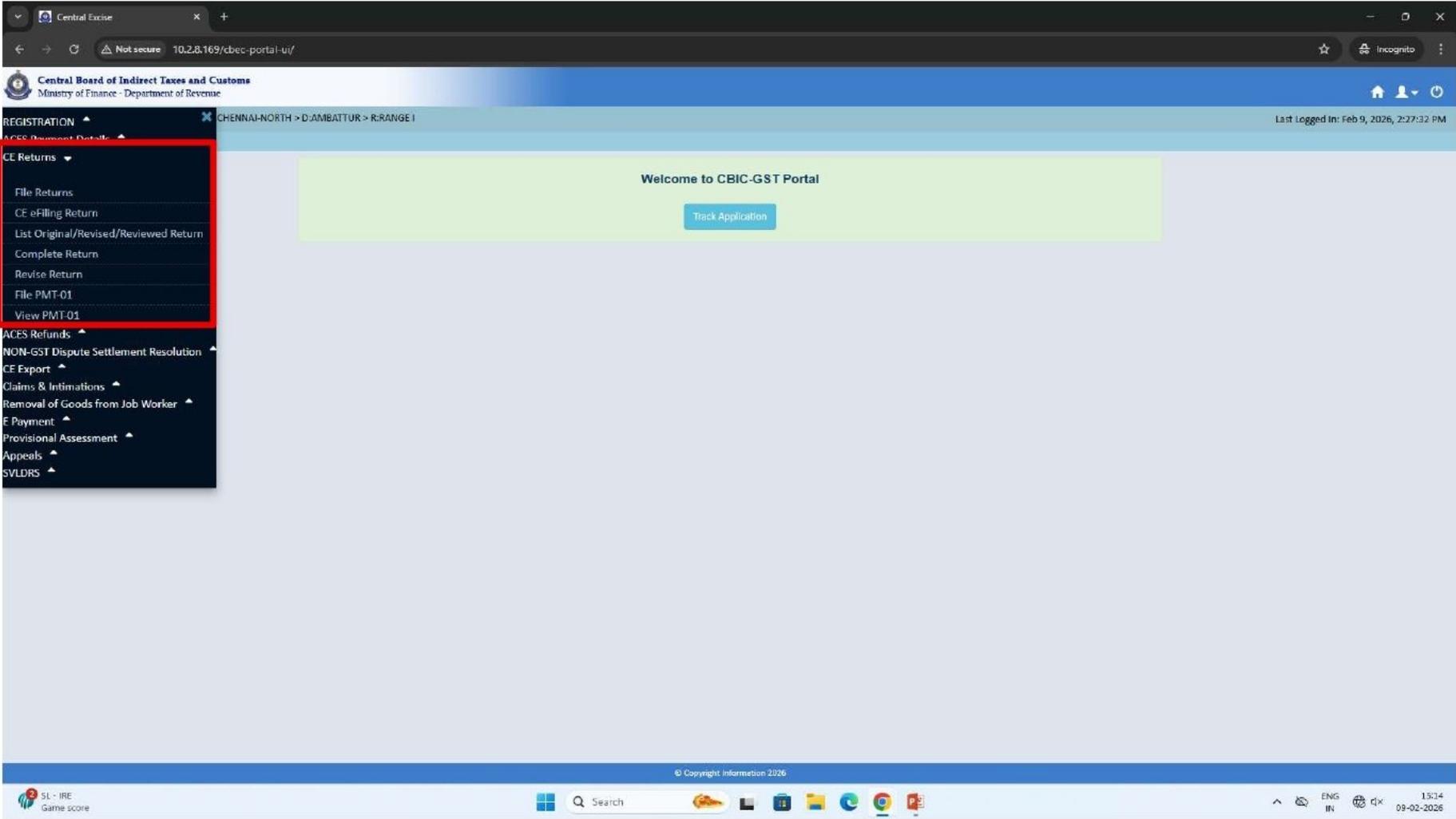
- Existing User**: Includes links for 'Forgot Password' and 'Unlock account'.
- New User**: Includes links for 'New Registration' and 'TRN Login'.
- Know your Jurisdiction**: A link with a location pin icon.

The footer of the page contains the text '© Copyright Information 2026'. The Windows taskbar at the bottom shows the system tray with a weather widget (27°C, Partly sunny), a search bar, and various application icons. The system clock indicates the time is 17:29 on 04-02-2026.

3. Taxpayer needs to enter login credentials and click submit button, then the Taxpayer dashboard will appear.



4.To file CE PMT-01, go to Menu>CE Returns>File PMT-01



5. On clicking "File PMT-01" the following page namely FORM CE PMT-01, with the following list of tables will be displayed on the screen.

FORM CE PMT-01
[See rule 13(2)]

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufacturer Name	Address
HZSP50368MEM003	rejasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Challan Details | Duty Payment Details | Details of Abatement | Verification

2. Challan Details
(Refer to Section 3A of the Act)

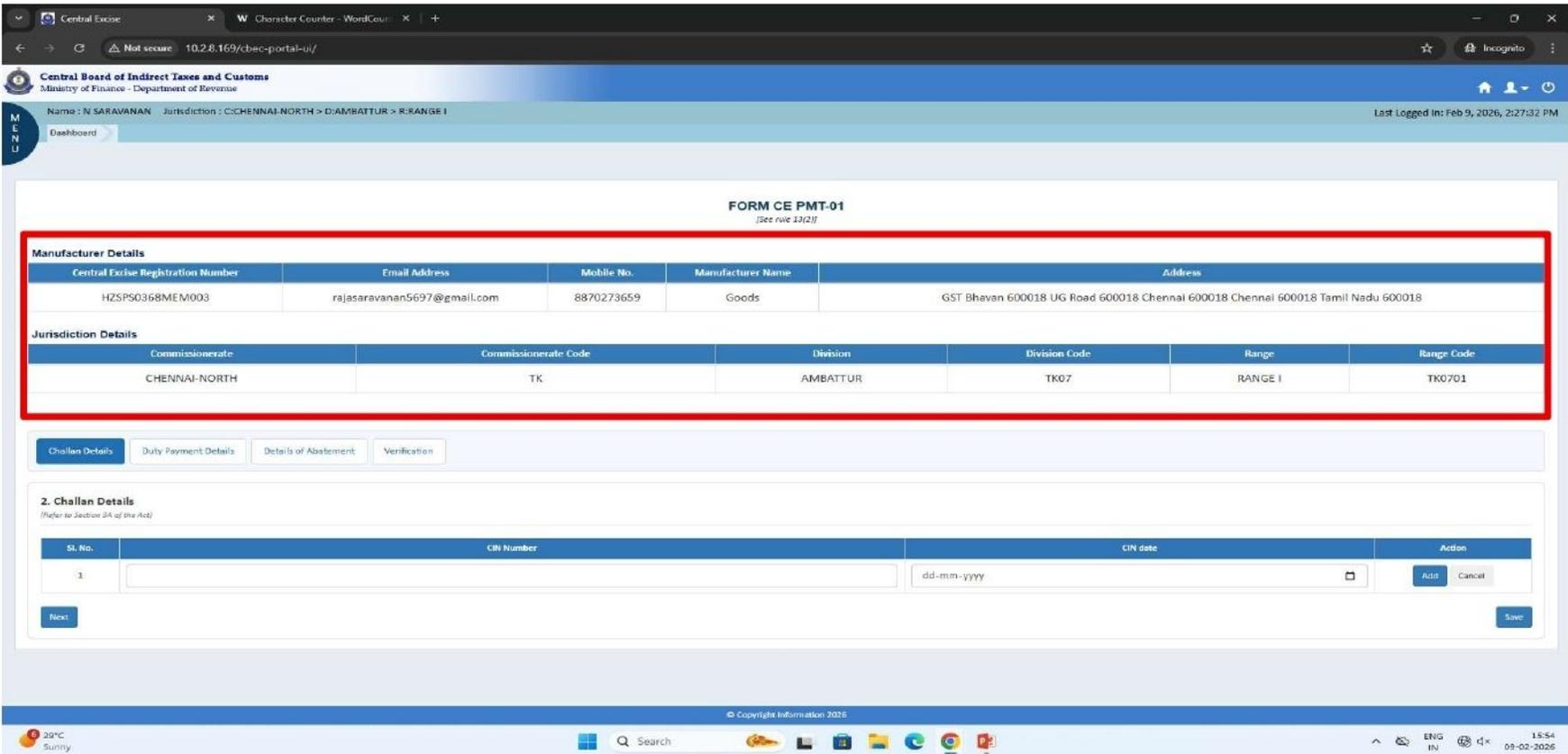
Sl. No.	CIN Number	CIN date	Action
1	<input type="text"/>	dd-mm-yyyy <input type="text"/>	<input type="button" value="Add"/> <input type="button" value="Cancel"/>

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23°C Sunny | Search | 15:54 09-02-2026

6. Click on the relevant tables to enter the details

6.1. Step 1: "Manufacturer Details" under Table 1, viz., Central Excise Registration No, Email Address, Mobile No. Manufacturer Name, Address will be auto fetched from the System. Also the "Jurisdiction Details" viz., Commissionerate, Commissionerate Code, Division, Division Code, Range and Range Code will be auto-populated by the system.



6.2. Step 2: On clicking the tab "Challan Details" a table namely "Challan Details" with the columns viz., CIN Number and CIN Date will appear. The Taxpayer needs to enter the above columns as mentioned in the E-receipt of payments made.

FORM CE PMT-01
(See rule 13(2))

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufacturer Name	Address
HZSPS0368MEM003	rejasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Challan Details (highlighted in red)

Duty Payment Details | Details of Abatement | Verification

2. Challan Details
(Refer to Section 3A of the Act)

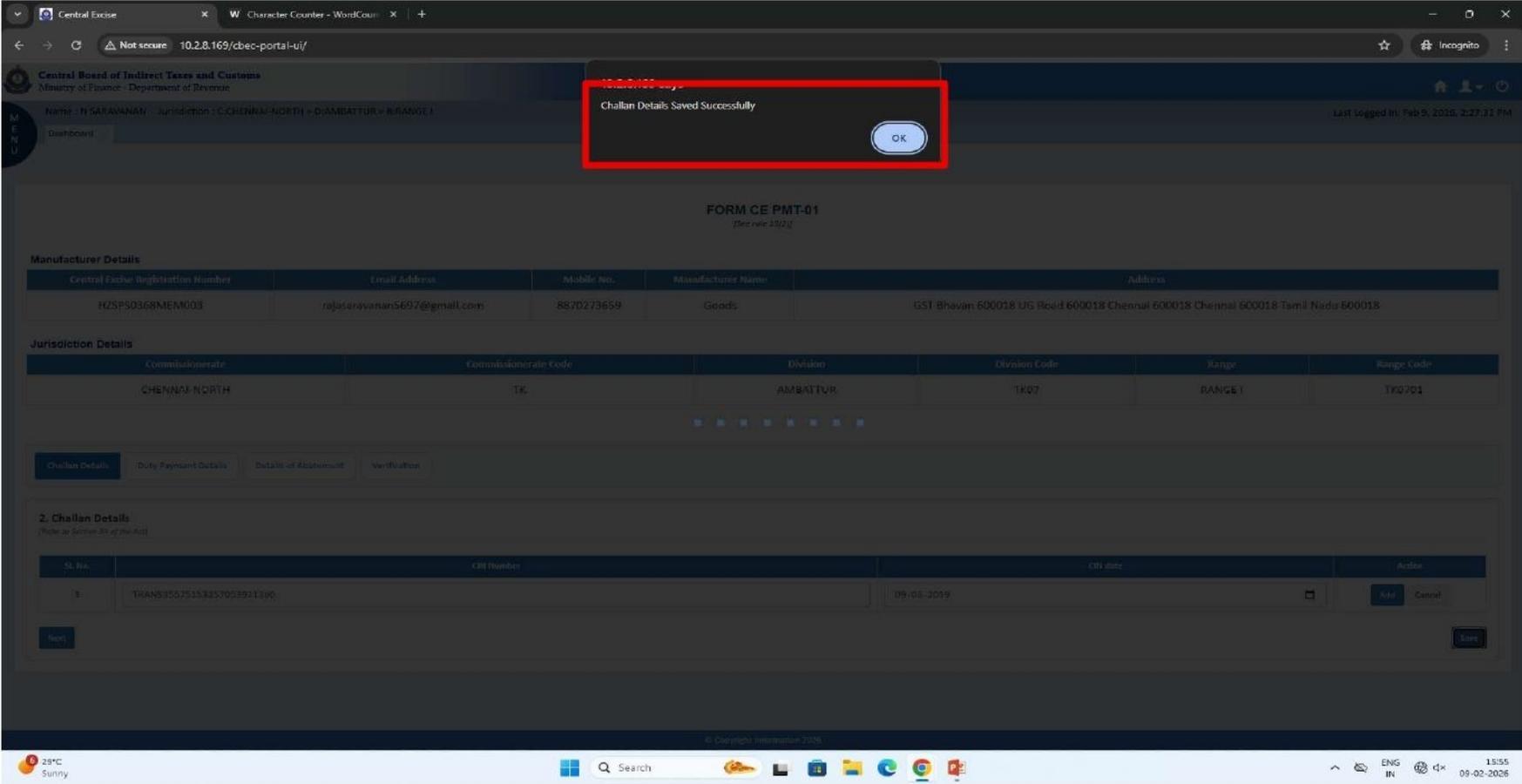
Sl. No.	CIN Number	CIN date	Action
1	TRANS35575153357053921360	09-03-2019	Add Cancel

Next Save

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29°C Sunny Search 13:54 09-02-2026

6.3. Step 3: If the Taxpayer had paid more than one payment during the month, he/she should furnish those challan details by clicking "Add" button. Once the details are entered in subsequent rows, the Taxpayer should click the "save" button before proceeding to next page. Then the message namely "Challan details saved Successfully" as below.



7. The **Duty Payment Details** should be furnished in Table 4 such as Accounting Code, Accounting Code Type and Amount in respect of Duty, Interest(if any), Penalty(if any), Any other(if any).

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : N SARAVANAN Jurisdiction : C:CHENNAI-NORTH > D:AMBATTUR > R:RANGE I
Last Logged In: Feb 9, 2026, 2:27:32 PM

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufacturer Name	Address
HZSP50368MEM003	rajasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Challan Details **Duty Payment Details** Details of Abatement Verification

4. Duty Payment Details

Particulars	Accounting Code	Accounting Code Type	Amount (in Rs.)
Duty	12345678	001	126
Interest	98745643	002	120
Penalty	98745621	003	126
Any Other	98745463	004	130
Total Amount			₹ 502.00
Total amount (in Words): Five Hundred Two Rupees Only			

Previous **Next** Save

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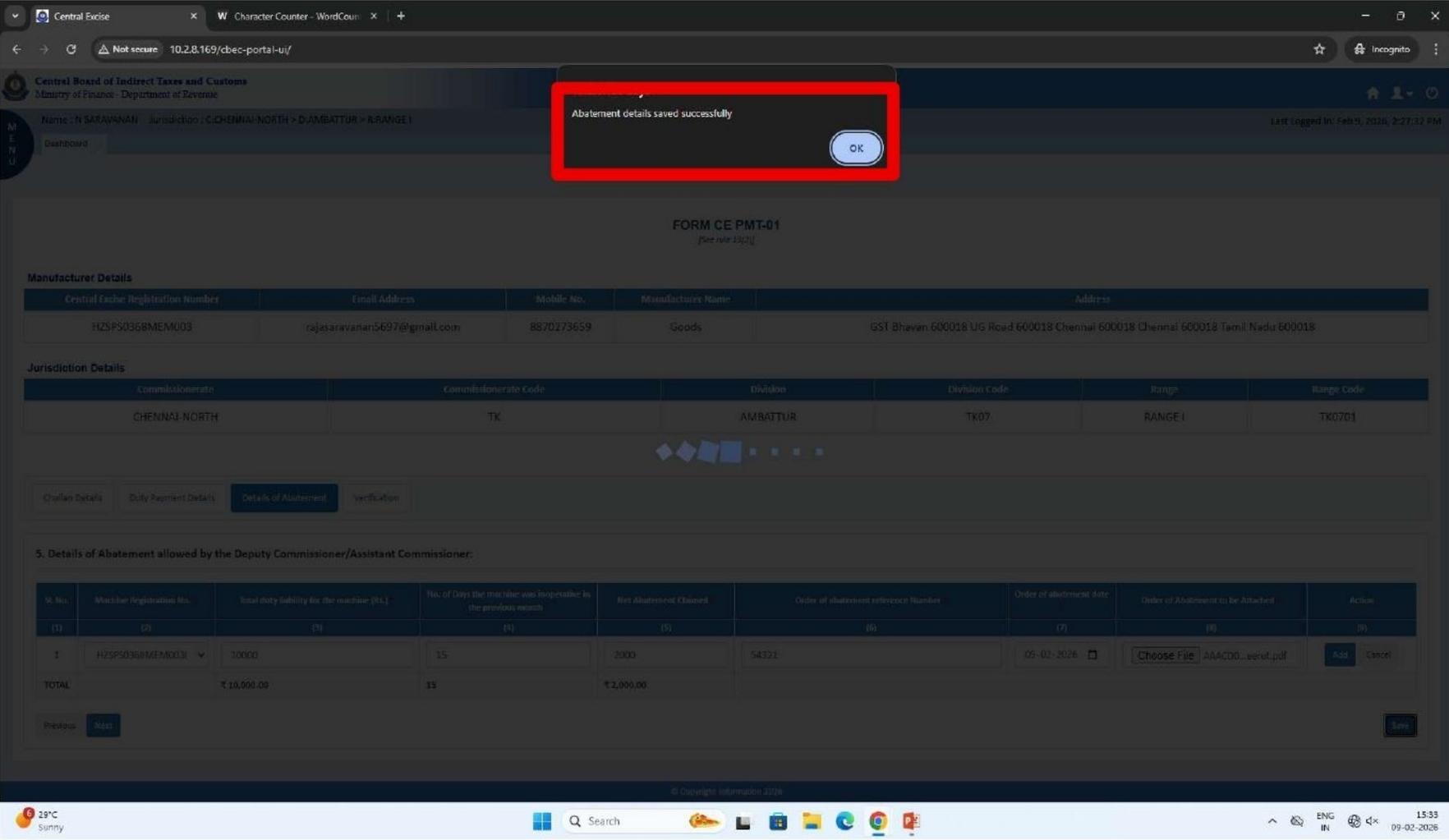
25°C Sunny 15:56 09-02-2026

The taxpayer has to enter the details exactly as furnished below in respect “Accounting Code” and “Accounting Code Type”. (details given below are as per the maximum length allowed in the system)

Particulars	Accounting code	Accounting code type
Duty	0003	Duty
Interest	0087	Interest
Penalty	0087	Penalty
Any other	0087	Any other

After entering the “Accounting Code” and “Accounting Code Type”, The taxpayer has to enter the amount paid in actual in the “Amount” Column.

Once the details are entered the Taxpayer should click "Save" button before proceeding to next page. Then the message namely "Duty Payment Details saved Successfully" as below.



8. The Details of Abatement should be furnished in Table 5 (Details of Abatement allowed by the Deputy Commissioner/Assistant Commissioner) as below.

The screenshot shows the Central Excise portal interface. At the top, the user is logged in as N SARAVANAN, with jurisdiction C:CHENNAI-NORTH > D:AMBATTUR > R:RANGE I. The main heading is 'FORM CE PMT-01 [See rule 13(2)]'. Below this, there are sections for 'Manufacturer Details' and 'Jurisdiction Details'. The 'Details of Abatement' tab is selected and highlighted with a red box. Below the tabs, a red box highlights the section '5. Details of Abatement allowed by the Deputy Commissioner/Assistant Commissioner:'. This section contains a table with the following data:

Sl. No.	Machine Registration No.	Total duty liability for the machine (Rs.)	No. of Days the machine was inoperative in the previous month	Net Abatement Claimed	Order of abatement reference Number	Order of abatement date	Order of Abatement to be Attached	Action
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	HZSP50368MEM003K	10000	15	2000	54321	09-02-2026	Choose File AAACDD...eerut.pdf	Add Cancel
TOTAL		₹ 10,000.00	15	₹ 2,000.00				

Navigation buttons include 'Previous', 'Next', and 'Save'. A 'OneDrive - Personal Not signed in' notification is visible at the bottom right.

8.1. Under the column "Machine Registration No.", there will be a dropdown menu wherein a list of Machine Registration Numbers of the machines already declared will be available. The taxpayer needs to select the machine registration number of a machine for which abatement was allowed by the Deputy/Assistant Commissioner. Other details such as Total duty liability for the machine, No.of days the machine was inoperative in the previous month, Net Abatement Claimed, order of abatement reference Number , Order of abatement date are to be filled by the taxpayer as per the "Order of Abatement" passed by the Deputy/ Assistant Commissioner.

Central Excise
Character Counter - WordCount

Not secure 10.2.8.169/cbec-portal-uf/ Incognito

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : N SARAVANAN Jurisdiction : C:CHENNAI-NORTH > D:AMBATTUR > R:RANGE I Last Logged in: Feb 9, 2026, 2:27:32 PM

Dashboard

FORM CE PMT-01

(See rule 13(2))

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufacturer Name	Address
HZSP50368MEM003	rajasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Challan Details Duty Payment Details **Details of Abatement** Verification

5. Details of Abatement allowed by the Deputy Commissioner/Assistant Commissioner:

Sl. No.	Machine Registration No.	Total duty liability for the machine (Rs.)	No. of Days the machine was inoperative in the previous month	Net Abatement Claimed	Order of abatement reference Number	Order of abatement date	Order of Abatement to be Attached	Action
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	HZSP50368MEM003	10000	15	2000	54321	09-02-2026	Choose File AAACD0...eerut.pdf	Add Cancel
TOTAL		₹ 10,000.00	15	₹ 2,000.00				

Previous **Next** Save

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OneDrive - Personal Not signed in

28°C Sunny Search 15:33 09-02-2026

8.2. After entering all the above details, the Order of Abatement should be uploaded under the column "Order of Abatement to be Attached" by clicking "choose file".

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: N SARAVANAN Jurisdiction: C:CHENNAI-NORTH > D:AMBATTUR > R:RANGE I Last Logged In: Feb 9, 2026, 2:27:32 PM

FORM CE PMT-01

(See rule 13(2))

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufactures Name	Address
HZSP0368MEM003	rajasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Chollan Details | Duty Payment Details | **Details of Abatement** | Verification

5. Details of Abatement allowed by the Deputy Commissioner/Assistant Commissioner:

Sl. No.	Machine Registration No.	Total duty liability for the machine (Rs.)	No. of Days the machine was inoperative in the previous month	Net Abatement Claimed	Order of abatement reference Number	Order of abatement date	Order of Abatement to be Attached	Action
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	HZSP0368MEM003	10000	15	2000	54321	09-02-2026	Choose File AAACD0...eerut.pdf	Add Cancel
TOTAL		₹ 10,000.00	15	₹ 2,000.00				

Previous **Next** Save

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8.3. If abatement was allowed for more than one machine by the Deputy/Assistant Commissioner, the taxpayer can add more rows by clicking "Add" button to enter the details of other Abatements one by one.

Central Excise
W Character Counter - WordCount

Not secure 10.2.8.169/cbec-portal-ui/

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: N SARAVANAN Jurisdiction : C:CHENNAI-NORTH > D:AMBATTUR > R:RANGE I
Last Logged In: Feb 9, 2026, 2:27:32 PM

Dashboard

FORM CE PMT-01

(See rule 15(2))

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufacturers Name	Address
HZSP50368MEM003	rajasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Challan Details | Duty Payment Details | **Details of Abatement** | Verification

5. Details of Abatement allowed by the Deputy Commissioner/Assistant Commissioner:

Sl. No.	Machine Registration No.	Total duty liability for the machine (Rs.)	No. of Days the machine was inoperative in the previous month	Net Abatement Claimed	Order of abatement reference Number	Order of abatement date	Order of Abatement to be Attached	Action
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	HZSP50368MEM003	10000	15	2000	54321	09-02-2026	Choose File AAACD0...erut.pdf	Add Cancel
TOTAL		₹ 10,000.00	15	₹ 2,000.00				

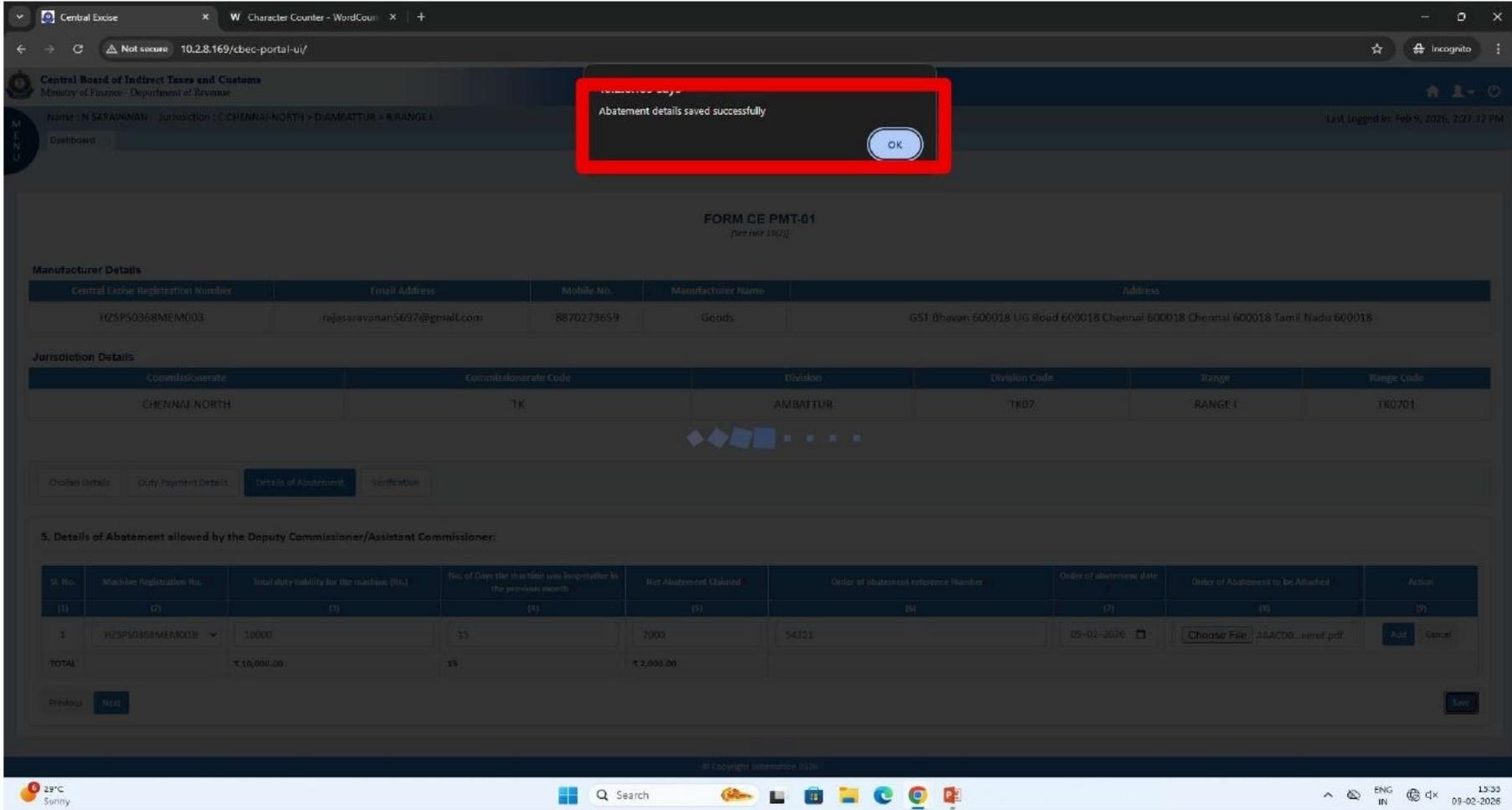
Previous | Next | Save

OneDrive - Personal
Not signed in

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8.4. Once the details are entered the Taxpayer should click "Save" button before proceeding to next page. Then the message namely "Abatement Details saved Successfully" as below.



9. Verification: The Authorized Signatory has to furnish self-declaration with regard to Verification.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name: N SARAVANAN Jurisdiction : C:CHENNAI-NORTH > D:AMBATTUR > R:RANGE I Last Logged In: Feb 9, 2026, 2:27:32 PM

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufacturer Name	Address
HZSP50368MEM003	rajasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Challan Details | Duty Payment Details | Details of Abatement | **Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place:

Date:

Name of the Manufacturer / Authorised Signatory:

Designation:

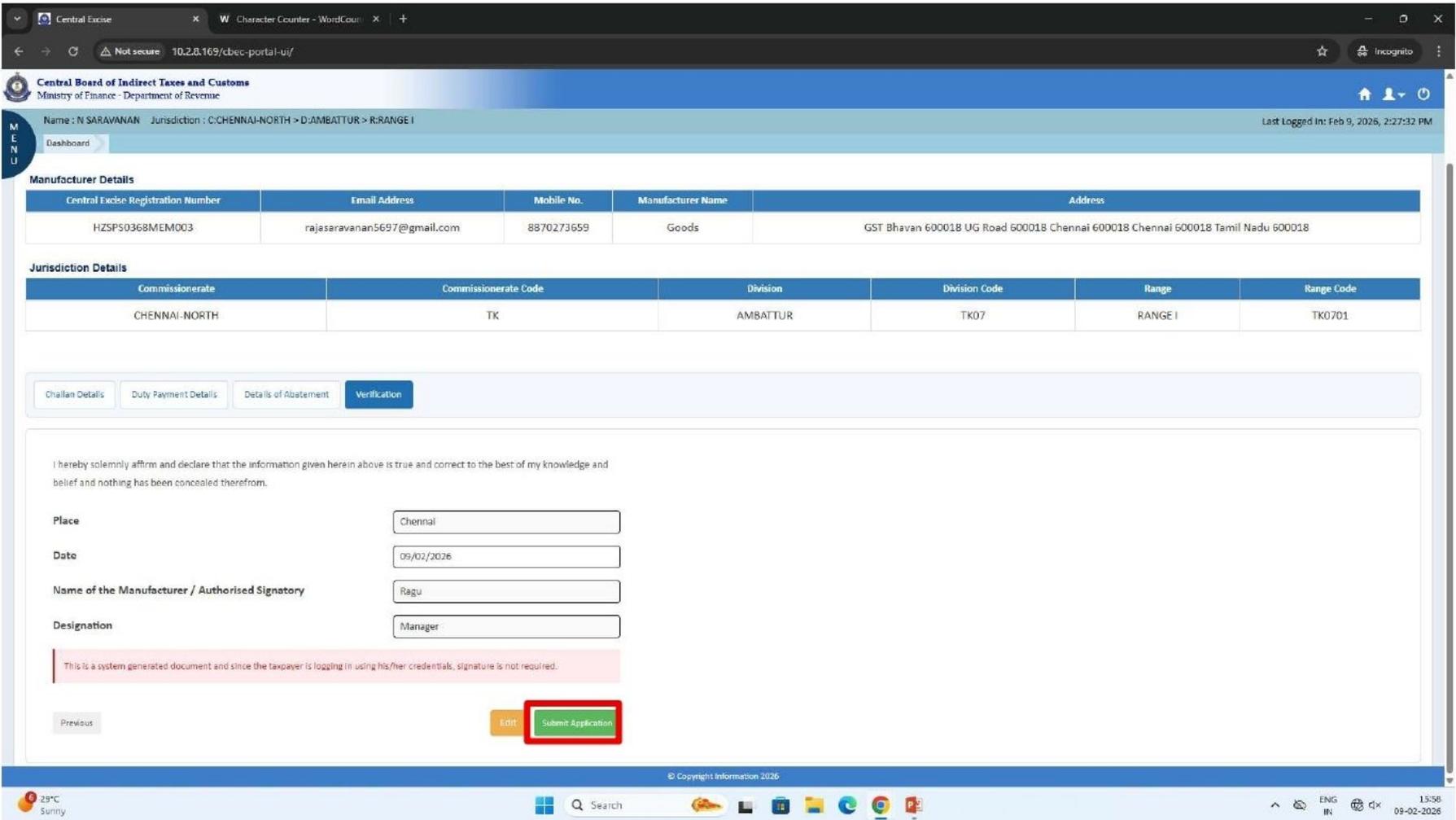
This is a system generated document and since the taxpayer is logging in using his/her credentials, signature is not required.

[Previous](#) [Edit](#) [Submit Application](#)

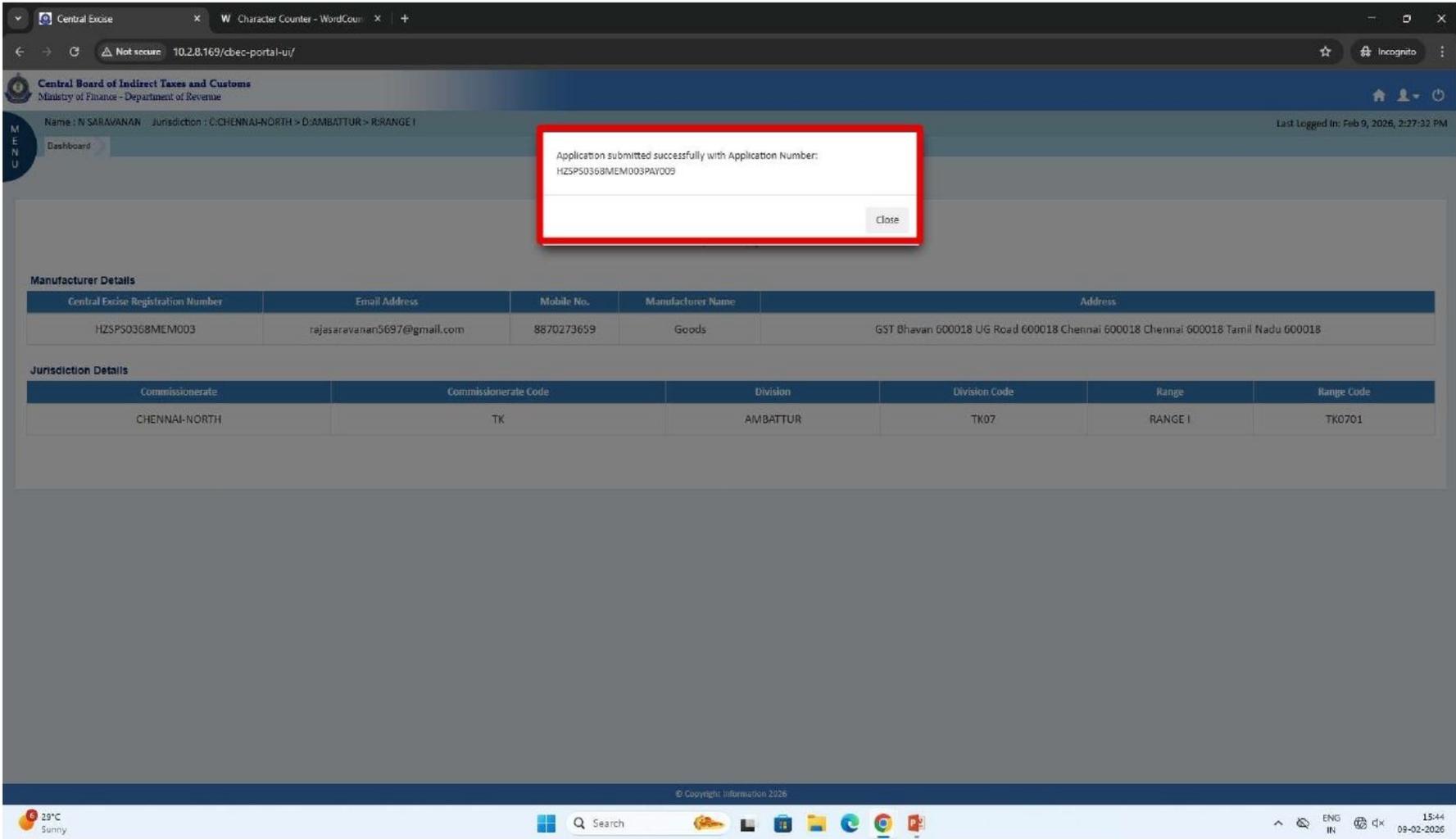
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23°C Sunny 13:58 09-02-2026

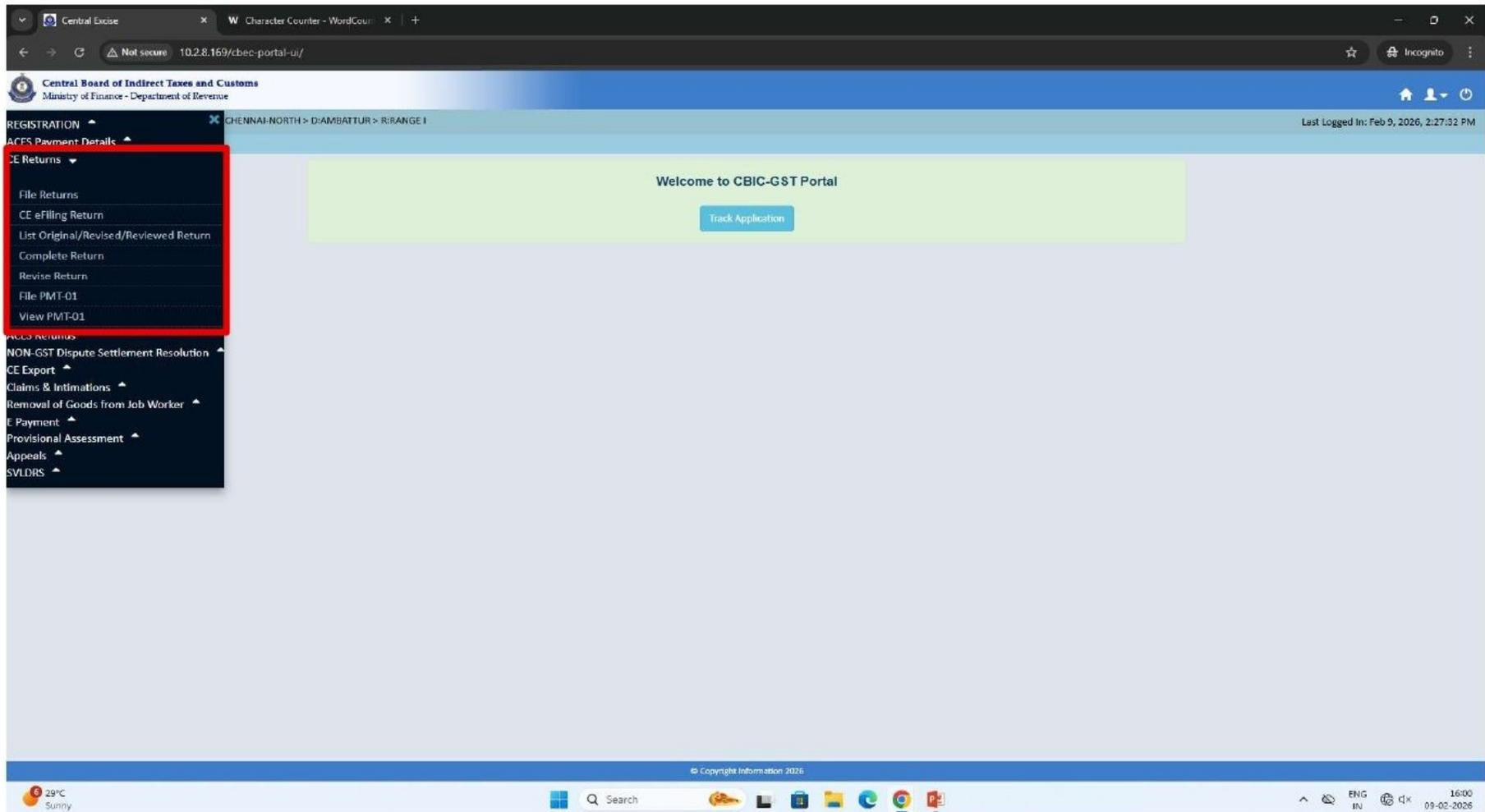
Once entries are made, the taxpayer should save the data by clicking on the 'Save' button. Now the taxpayer can submit the Form CE PMT-01 by clicking on "Submit Application" Button.



Once the “submit Application” button is clicked, a message of successful filing of form along with the “Application Number” will be displayed on the screen.



10. On successful submission of the CE PMT-01, the taxpayer can view the CE PMT-01 Form filed by clicking on MENU > CE Returns > VIEW PMT-01.



The screenshot displays the CBIC-GST Portal interface. The browser address bar shows the URL `10.28.169/cbec-portal-ui/`. The page header includes the logo of the Central Board of Indirect Taxes and Customs, Ministry of Finance - Department of Revenue, and the user's location: CHENNAI-NORTH > D/AMBATTUR > R/RANGE 1. The user is logged in as of Feb 9, 2026, at 2:27:32 PM. A green banner in the center of the page reads "Welcome to CBIC-GST Portal" with a "Track Application" button. On the left side, a dark navigation menu is open, with the "CE Returns" section highlighted in red. The "CE Returns" menu contains the following options: File Returns, CE eFiling Return, List Original/Revised/Reviewed Return, Complete Return, Revise Return, File PMT-01, and View PMT-01. The "View PMT-01" option is the final item in the list. The Windows taskbar at the bottom shows the system tray with a search bar, task icons, and system information including the date 09-02-2026 and time 16:00.

10.1 The taxpayer can view the list of PMT-01 filed earlier in the page “list of PMT-01”. The application numbers will be available under “PMT Reference No.”

The screenshot shows a web browser window displaying the 'LIST OF CE PMT-01' page. The browser address bar shows '10.2.8.169/cbec-portal-ui/'. The page header includes 'Central Board of Indirect Taxes and Customs' and 'Ministry of Finance - Department of Revenue'. The user's name is 'N SARAWANAN' and the jurisdiction is 'C:CHENNAI-NORTH > D:AMBATTUR > R:RANGE I'. The page is titled 'LIST OF CE PMT-01' and contains a table with the following data:

Sl No.	PMT Reference No.	Date of Submission
1	HZSPS0368MEM003PAY010	09-02-2026
2	HZSPS0368MEM003PAY009	09-02-2026
3	HZSPS0368MEM003PAY008	08-02-2026
4	HZSPS0368MEM003PAY007	08-02-2026
5	HZSPS0368MEM003PAY006	08-02-2026
6	HZSPS0368MEM003PAY005	08-02-2026
7	HZSPS0368MEM003PAY004	08-02-2026
8	HZSPS0368MEM003PAY003	08-02-2026
9	HZSPS0368MEM003PAY002	07-02-2026
10	HZSPS0368MEM003PAY001	07-02-2026

Navigation links: « Previous 1 Next »

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23°C Sunny 16:01 09-02-2026

10.2. On clicking the Application number under the column "PMT Reference No", the following page will appear. The taxpayer can view the details submitted in the application.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue

Name : N SARAVANAN Jurisdiction : C.CHENNAI-NORTH > D.AMBATTUR > R.RANGE I Last Logged In: Feb 9, 2026, 2:27:32 PM

FORM CE PMT-01 (VIEW)

(See rule 131(2))

Manufacturer Details

Central Excise Registration Number	Email Address	Mobile No.	Manufacturer Name	Address
HZSP50368MEM003	rajasaravanan5697@gmail.com	8870273659	Goods	GST Bhavan 600018 UG Road 600018 Chennai 600018 Chennai 600018 Tamil Nadu 600018

Jurisdiction Details

Commissionerate	Commissionerate Code	Division	Division Code	Range	Range Code
CHENNAI-NORTH	TK	AMBATTUR	TK07	RANGE I	TK0701

Options: Chalan Details | **Duty Payment Details** | Details of Abatement | Verification

4. Duty Payment Details

Particulars	Accounting Code	Accounting Code Type	Amount (in Rs.)
Duty	12345678	1	126
Interest	98745643	2	120
Penalty	98745621	3	126
Any Other	98745463	4	130
Total Amount			₹ 502.00

Total amount (in Words): Five Hundred Two Rupees Only

Navigation: Previous | Next

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6. This issues with approval of Principal Commissioner CGST Delhi South.

Additional Commissioner (Tech)
CGST, Delhi South

Copy to:-

- 1) PS to Chief Commissioner, Central Tax, Delhi Zone.
- 2) PS to Principal Commissioner, CGST, Delhi North, Delhi West, Delhi South, Delhi East.
- 3) PS to Additional Commissioner, CGST, Delhi South.
- 4) All Divisional ACs/DCs of CGST Delhi South.
- 5) AC (Systems) for getting it uploaded on Commissionerate website
- 6) Notice Board/Guard File.