



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

दिनांक:- 03.2026

TRADE NOTICE NO. 27/2026

Attention of the Trade, Industries & field officers is invited to the **Advisory No. 06/2026-GST dated 12.03.2026** issued by the Central Board of Indirect Taxes & Customs (CBIC), Additional Director General of DG Systems regarding **“HSNS Cess - HSNS Returns Filing Procedure on CBIC Taxpayer’s portal”**.

2. Attention is invited to The Health Security se National Security Cess (HSNS Cess) Act, 2025 notified on 16.12.2025 and introduced with effect from 01.02.2026.
3. The HSNS Cess Application functionalities are developed and hosted on the designated Portal (www.cbic-gst.gov.in) (herein after referred to as the ‘Portal’) and are functional from 01.02.2026.
4. The step-by-step procedure for Filing HSNS Returns in FORM HSNS RET-01 on the taxpayer portal i.e., ‘www.cbic-gst.gov.in’ with screenshots is detailed in ANNEXURE A.
5. The above advisory may be widely circulated to sensitize the field officers and trade.
6. This issues with approval of Principal Commissioner CGST Delhi South.

Digitally signed by
 Rohit Kumar

Additional Commissioner (2026)
 Date: 18-03-2026
 13:45:48
 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.

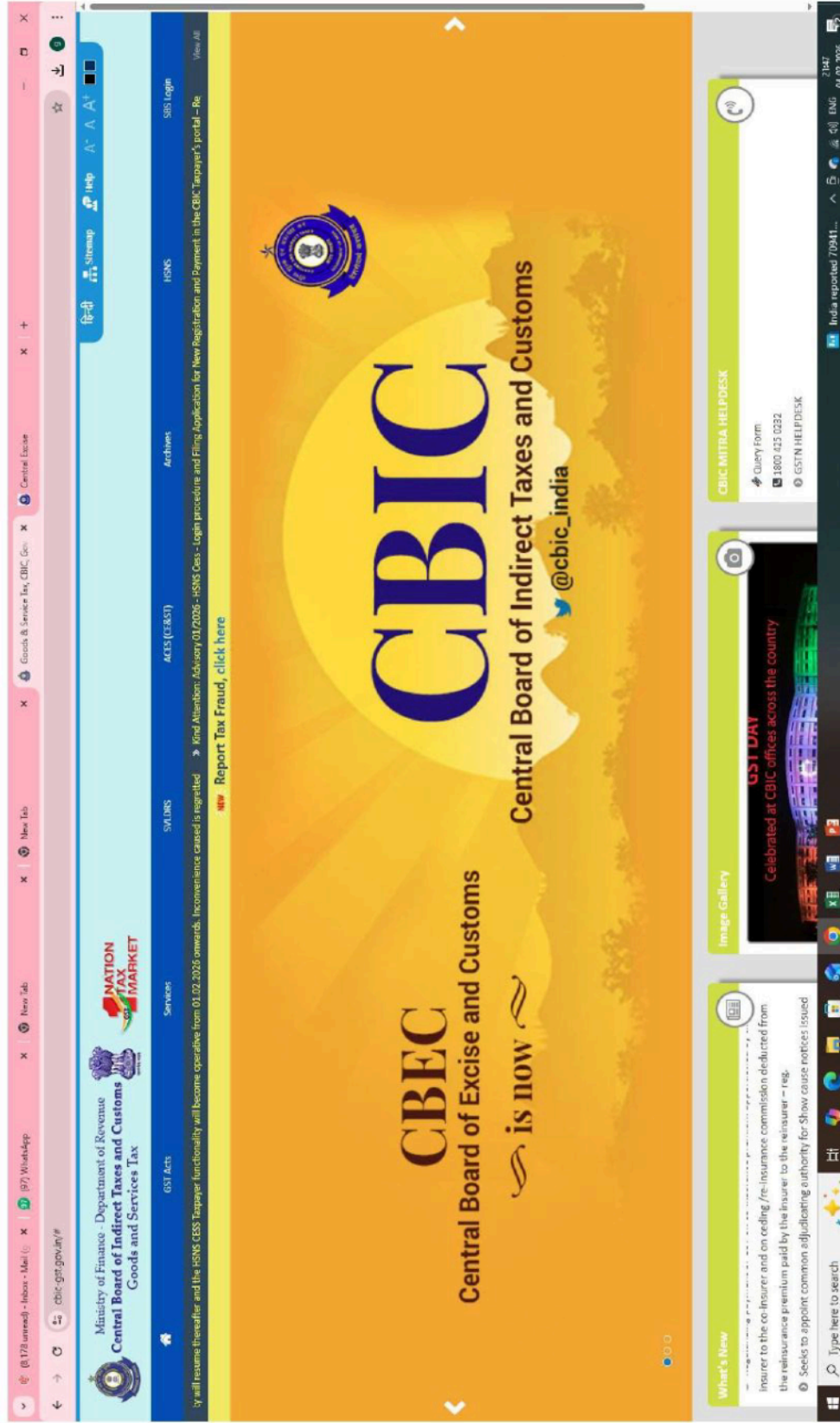
5. AC (Systems) for getting it uploaded on Commissionerate website
6. The Trade Associations
7. Notice Board/Guard File.

The Trade Associations (Mailing List):

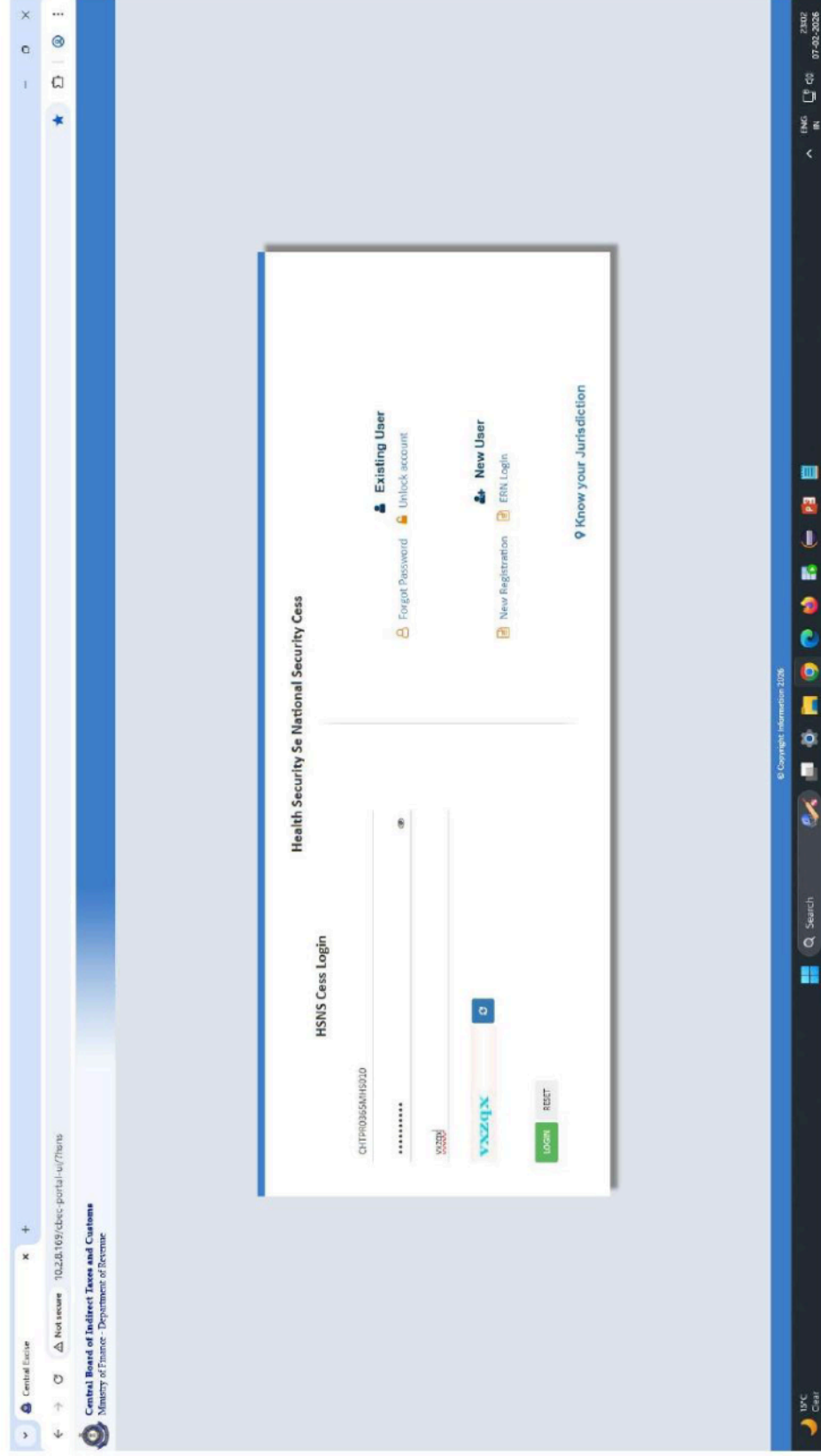
1. South Delhi Trade Unionist Association
2. Trade association in New Delhi, W-14, Opp. Kalkaji Bus Depot, Ma Anandmayee Marg, Govindpuri, New Delhi, Delhi 110019
3. PHD Chamber of Commerce and Industry, No. 4/2, Siri Institutional Area, August Kranti Marg, New Delhi, Delhi 110016. (phdcci@phdcci.in)
4. FICCI, 1, Federation House, Tansen Marg, Todermal Road Area, Mandi House, New Delhi, Delhi 110001. (arvind.francis@ficci.com).
5. Confederation of Indian Industry, 23, Mantosh Sondhi Centre, Institutional Area, Lodhi Road, New Delhi, Delhi 110003. (info@cii.in).
6. ASSOCHAM, 5, Sardar Patel Marg, Chanakyapuri, New Delhi, Delhi 110021. (assocham@nic.in)
7. NASSCOM, Pandit Uma Shankar Dikshit Marg, Diplomatic Enclave, Chanakyapuri, New Delhi, Delhi 110011. (delhi@nasscom.in).
8. Federation of Indian Export Organization, New Delhi, Niryat Bhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi-110 057(fieo@fieo.org).
9. The Hotel and Restaurant Association of Northern India. 406/75-76, Manisha Building, Nehru Place, New Delhi-110019. (hrani.1950@gmail.com).
10. The Internet Service Providers Association of India.612-A, Chiranjeev Tower, 41 Nehru, Place, New-Delhi-110019. (info@ispai.in).
11. The Tower & Infrastructure Providers Association,7 Bhai Vir Singh Marg, Near Gole, Market New Delhi-110001. (msrana@taipa.in).
12. Authentication solution Providers Association (ASPA), 21, Ground Floor, Devika Tower, Nehru Place New-Delhi-110019. (info@aspaglobal.com).
13. Indian Direct Selling Association, 504, 5th Floor, Manish Building, 75-76, Nehru Place, New-Delhi-110019. (abhishek@idsa.co.in).
14. The Sugar Technologist Association of India, 301, Agarwal Plaza, Behind Crown Plaza Hotel, 15, Community Centre, Okhla, New-Delhi. (i.ramchandran@staionline.org).
15. Automotive type Manufacturers Association, PHD House, Asian Games Village, New Delhi-110016. (rajiv@atmaindia.org).
16. All India Industrial Glass Manufacturers Association, 215, Square-1, Saket, New Delhi. (skroy.aiigma@gmail.com).
17. Naraina Association (narainaassociation@gmail.com).

ANNEXURE-A: STEP BY STEP PROCEDURE FOR FILING FORM HSNS RET-01

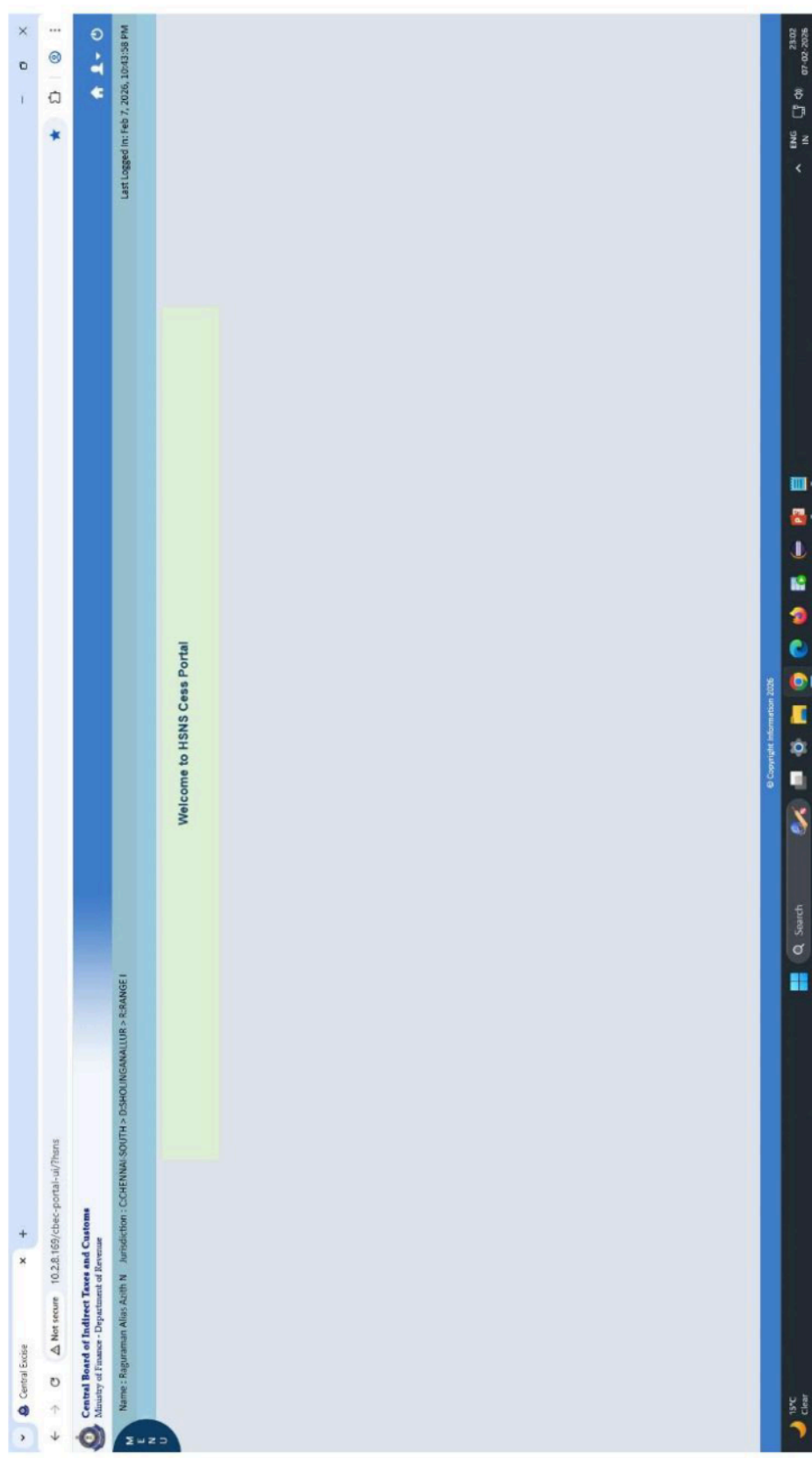
1. The Portal for HSNS cess is www.cbic-gst.gov.in.



2. Click on **HSNS**> **HSNS CESS Login** which leads to the relevant Login page for registered persons.

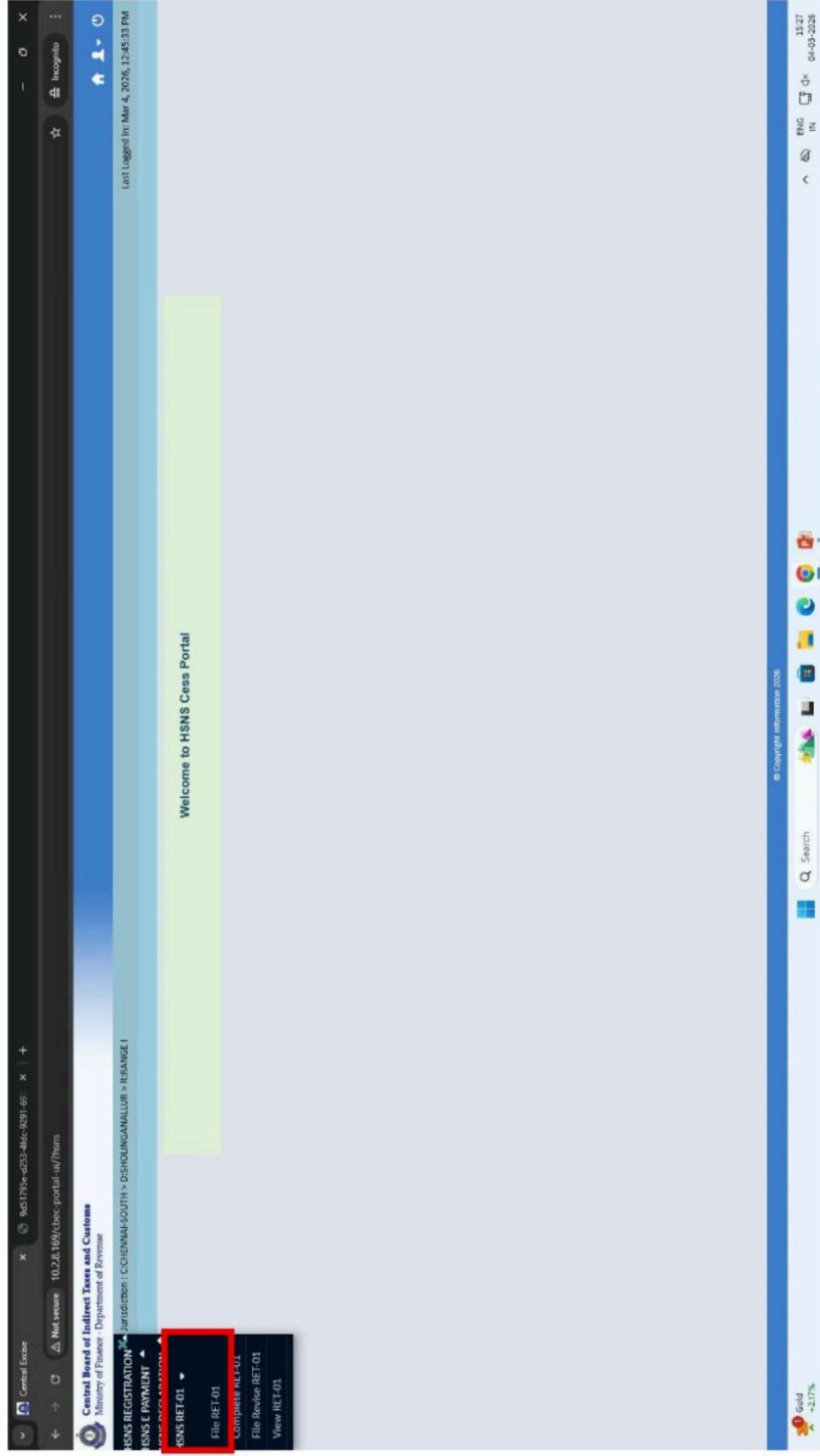


3. Registered person needs to enter login credentials and click on submit button after which the registered person's dashboard will appear.

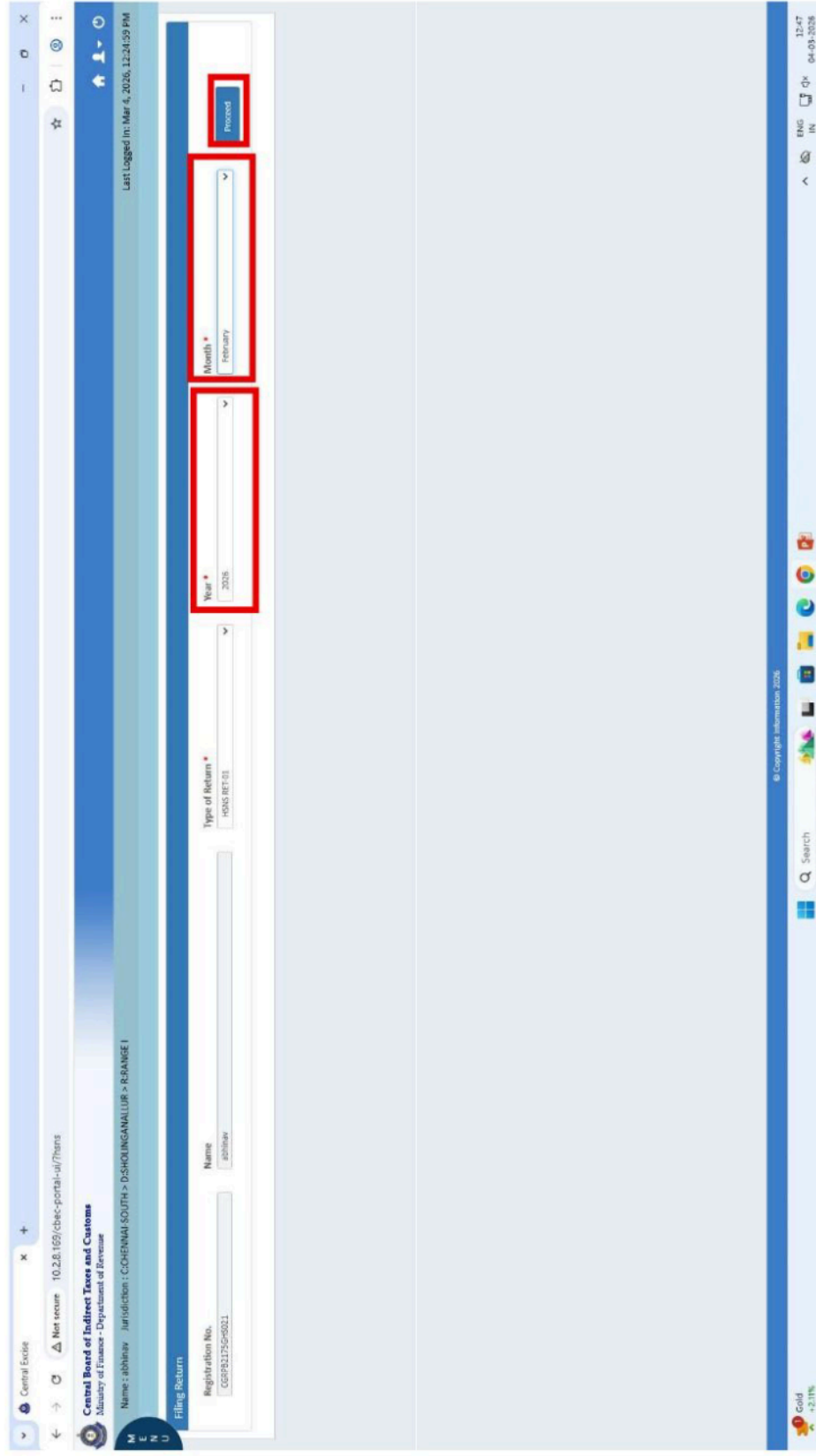


4. As per Rule 14(1) of HSNS Rules 2026, every registered person shall furnish a monthly return in FORM HSNS RET-01 on the Portal along with the documents specified in the said Form, on or before the 20th day of the succeeding month.

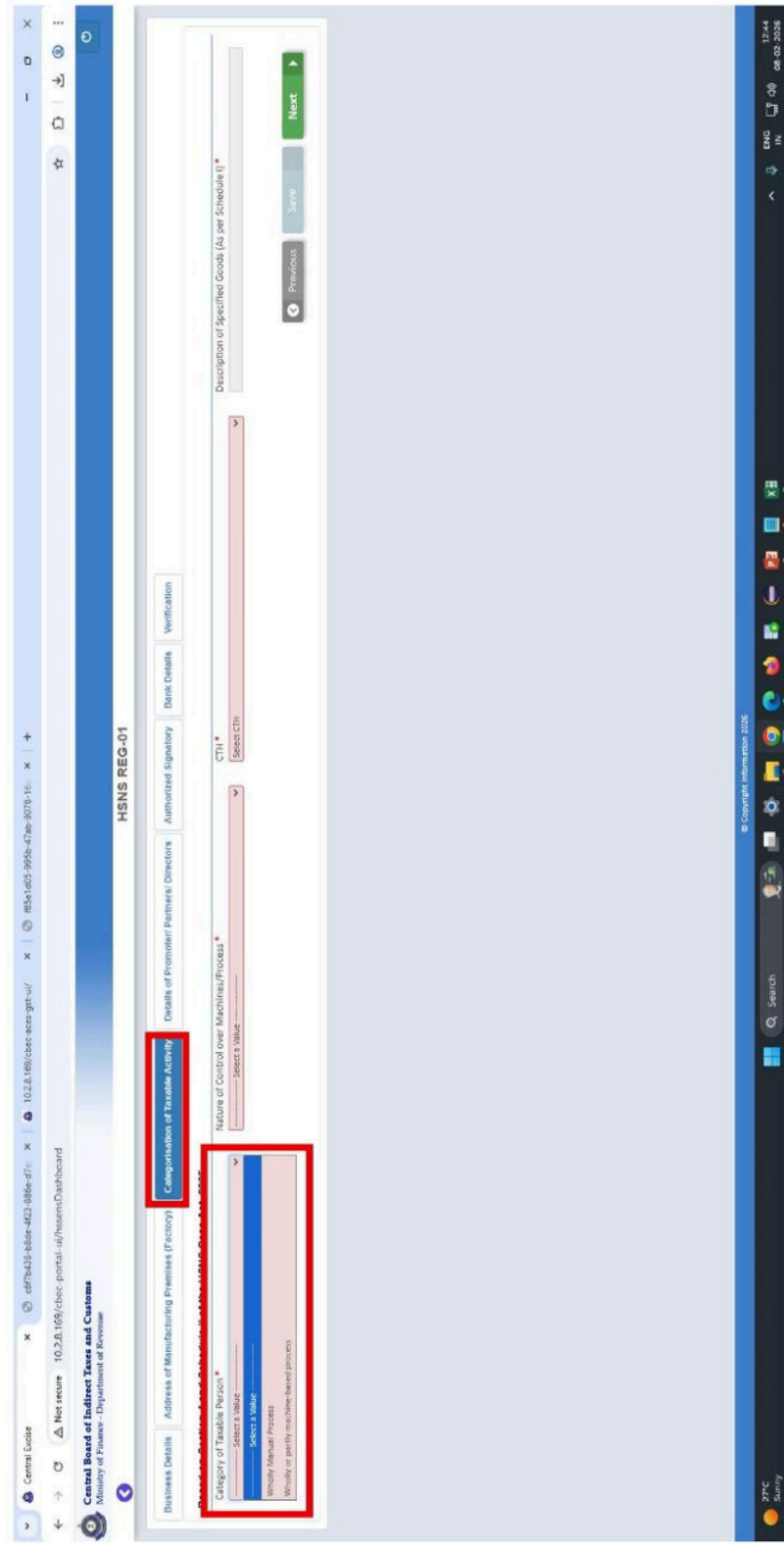
To file HSNS Returns, go to Menu > HSNS RET-01 > File RET-01.



5. On clicking 'File RET-01', the following page will be displayed on the screen. After selecting the year and Month, the registered person needs to click 'Proceed' button for filing the Return.



6. During the **Registration**, the registered person had to select the "Category of Taxable Person" under "Categorisation of Taxable Activity" among the two options, namely 1. Wholly or Partly Machine-based Process, and 2. Wholly Manual Process.



PROCEDURE FOR FILING HSNS RETURNS: For WHOLLY MANUAL PROCESS

- If the Registered person had selected "Category of Taxable Person" under "Categorisation of Taxable Activity" as "Wholly Manual Process" in the form HSNS REG-01, the following screen namely FORM HSNS RET-01 with Table 3 namely 'Details of Cess payable for the month (Wholly manual process)' will appear.

FORM HSNS RET-01
(See rule 14(1))

Monthly return for payment of Health Security or National Security Cess

Legal Name: abhisar
Trade Name: New
HSNS Registration No: CGRPS2175G10021
Return Period: February - 2026
Date of Filing: 04/03/2026

Details of Cess Payable

Sl. No.	Description	Amount
3.	Details of cess payable for the month (Wholly manual process) as per Table below: (Return for computation of cess under section 5(4) read with Table 2 of Schedule 8 of this Act)	

Whether the manual process is undertaken Yes/No (I)

Total (B): ₹ 0.00

Save

8. DETAILS OF CESS PAYABLE

8.1. Drop down menu containing YES and NO will be available under the Tab, 'Details of CESS Payable'. The Registered Person needs to select 'Yes' if the manual process is undertaken for the return period and 'No' if not undertaken.

The screenshot displays the 'FORM HSNS RET-01' interface for a monthly return for payment of Health Security or National Security Cess. The page title is 'Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue'. The user is logged in as 'Name: abhisar' with jurisdiction 'COCHINAI-SOUTH - DSHOLINGANALLUR - R-SANGE I'. The form is titled 'FORM HSNS RET-01 [See rule 24(1)]' and 'Monthly return for payment of Health Security or National Security Cess'. The interface includes several tabs: 'Details of Abatement Claimed', 'Liability and Payment', 'CESS Payment details', and 'Verification'. The 'Details of CESS Payable' tab is active and highlighted with a red box. Below this tab, there is a dropdown menu for 'Whether the manual process is undertaken Yes/No (1)'. The dropdown menu is also highlighted with a red box and shows two options: 'Select' and 'No'. The 'No' option is selected. Below the dropdown, there is a text input field for 'Applicable monthly cess payable (INR@ 12)' with the value '0.00'. The 'Next' button is visible at the bottom right of the form. The browser's taskbar at the bottom shows the system tray with the date '04-03-2026' and time '12:48'.

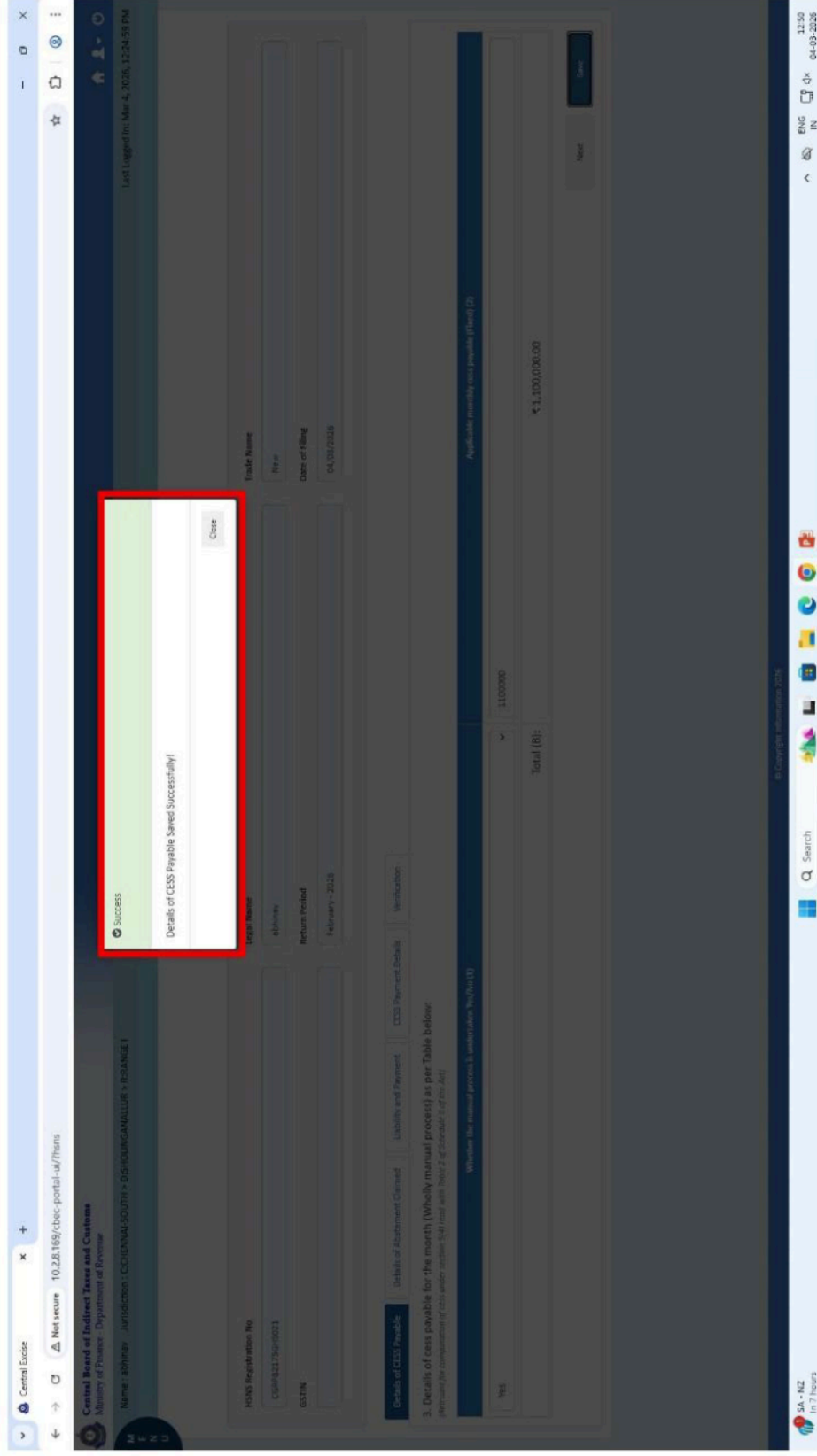
8.2. Cess payable amount should be entered by the Registered person under the heading 'Applicable monthly Cess payable (Fixed)'.

The screenshot displays the 'FORM HSNS RET-01' interface for filing a monthly return for payment of Health Security as National Security Cess. The page includes a header with the Central Board of Indirect Taxes and Customs logo and navigation options. The main content area is divided into several sections:

- Registration Information:** HSNS Registration No. CGSP931750-0021, Legal Name: abhinav, Trade Name: New, Date of Filing: 04/03/2025.
- Return Period:** February - 2026.
- Payment Details:** A dropdown menu is set to '1100000', and the 'Total (₹):' is calculated as ₹1,100,000.00.
- 3. Details of cess payable for the month (Wholly manual process) as per Table below:** A table with one row showing 'Applicable monthly cess payable (Fixed) (₹)' with a value of ₹1,100,000.00. This row is highlighted with a red box.
- Buttons:** 'Details of CESS Payable', 'Liability and Payment', 'CESS Payment Details', and 'Verification' are visible at the bottom of the form.

The browser's address bar shows the URL: 10.2.8.169/cbec-portal-ai/hsns. The system clock indicates the date and time as 04-03-2026, 12:50.

8.3. On clicking Save button, the following screen with the message 'Details of Cess Payable Saved Successfully' will appear.



9. DETAILS OF ABATEMENT

9.1. Under the Tab 'Details of Abatement Claimed', columns such as Details of Abatement Order issued in the previous month, Amount ordered to be abated by the proper officer under rule 15(3) and Documents are available. The Registered person needs to enter the required details under the table 4B- Details of abatement (Manual Process) and upload the relevant Abatement order issued by the proper officer under 'Document'.

The screenshot displays the 'FORM HSNS RET-01' interface for 'Monthly return for payment of Health Security as National Security Cess'. The page title is 'Central Board of Indirect Taxes and Customs, Ministry of Finance - Department of Revenue'. The user is logged in as 'abhiyav' on 04/03/2026.

FORM HSNS RET-01
[See rule 14(3)]
Monthly return for payment of Health Security as National Security Cess

Legal Name: abhiyav | Trade Name: New | Return Period: February - 2026 | Date of Filing: 04/03/2026

HSNS Registration No: CGPR021760021 | GSTIN: 05TN

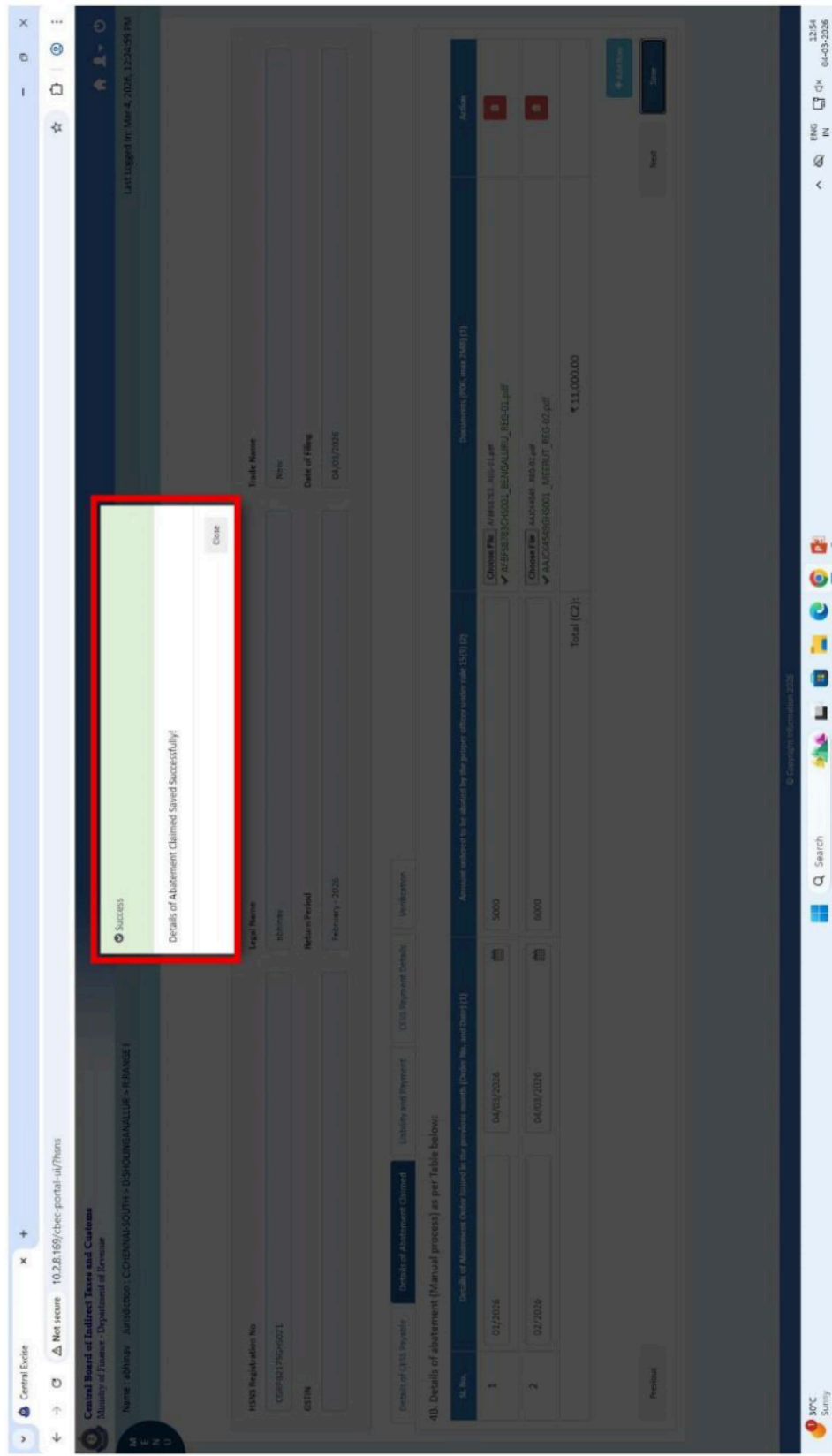
Details of CESS Payable: 5000 | Amount ordered to be abated by the proper officer under rule 15(3) (1): 5000

4B. Details of abatement (Manual process) as per table below:

S. No.	Date of Abatement Order Issued in the previous month (Order No. and Date)	Amount ordered to be abated by the proper officer under rule 15(3) (1)	Documents (PDF, max 2MB) (1)
1	01/2026	5000	Documents PDF, max 2MB (1) Choose File: AF92133_A19-01.pdf AF025733010001_BENGALURU_REG-01.pdf
Total (C2):		₹ 5,000.00	

The 'Details of Abatement Claimed' section is highlighted with a red box. The interface includes a 'Previous' button and a 'Next' button.

9.2 Once the details are entered, the registered person should click on the 'Save' button before proceeding to the next page. Then the message namely 'Details of Abatement Claimed Successfully' will appear as shown below.



10. LIABILITY AND PAYMENT

10.1. 'Liability and Payment' details should be furnished under Table 5, namely 'Summary of liability and payment'. The registered person can enter the details viz., Total Cess payable on manual process, Interest for delayed payment (if any), Penalty (if any), etc. Total Amount payable will be automatically calculated by the system after deducting 'Net abatement claimed'.

FORM HSNS RET-01
[Sec rule 14(1)]
Monthly return for payment of Health Security as National Security Cess

HSNS Registration No: CGP0317569021
Legal Name: Abhisay
Trade Name: New
Return Period: February - 2024
Date of Filing: 04/03/2024

Details of CESS Payable: Details of Abatement Claimed: CESS Payment Details: Verification

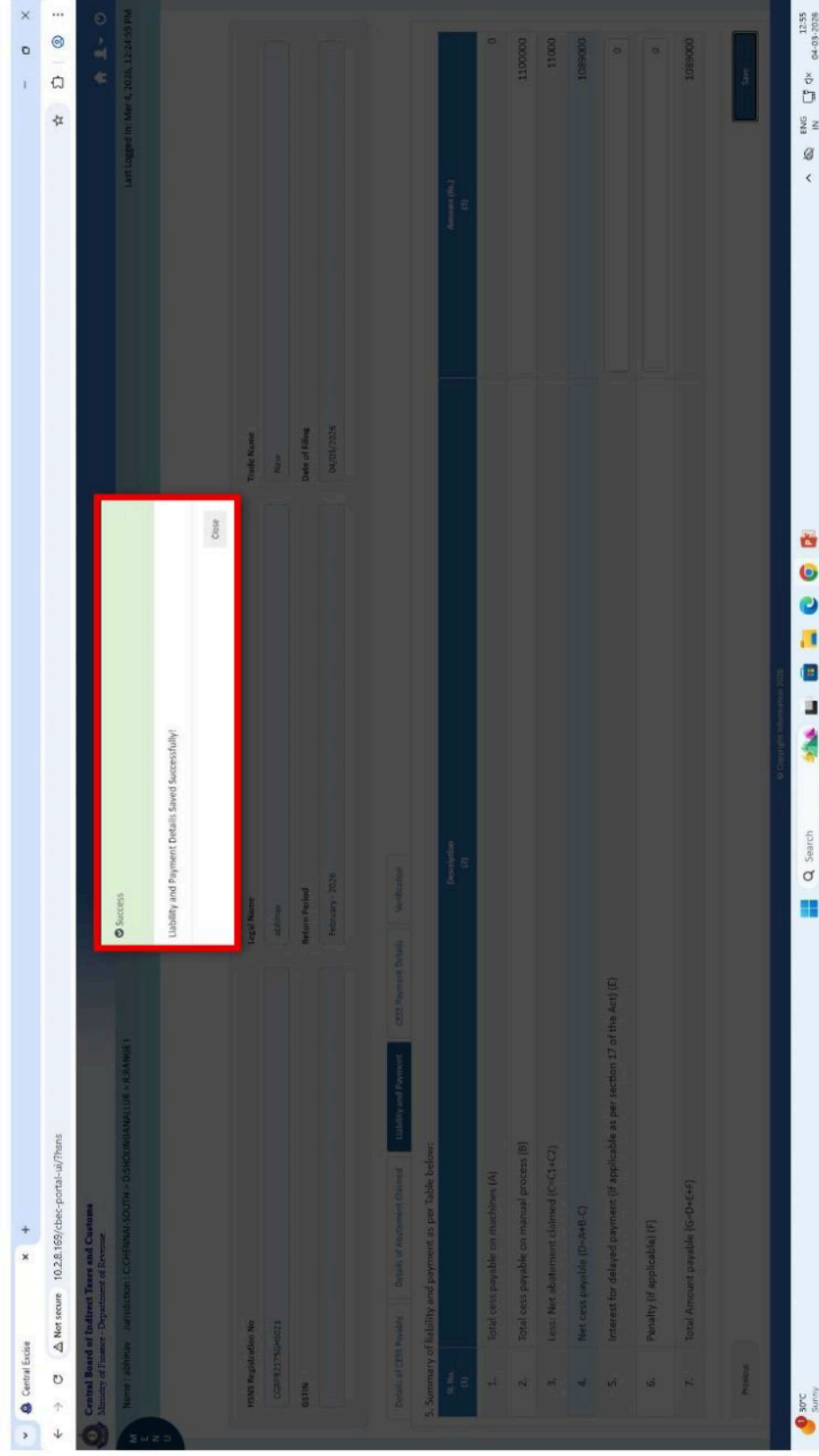
Liability and Payment

5. Summary of liability and payment as per Table below:

S. No. (I)	Description (F)	Amount (Rs.) (J)
1.	Total cess payable on machines (A)	0
2.	Total cess payable on manual process (B)	1100000
3.	Less: Net abatement claimed (C=C1+C2)	11000
4.	Net cess payable (D=A+B-C)	1089000
5.	Interest for delayed payment (If applicable as per section 17 of the Act) (E)	0
6.	Penalty (if applicable) (F)	0
7.	Total Amount payable (G=D+E+F)	1089000

Previous Summary

10.2 Once the details are entered, the registered person should click on the 'Save' button, then the entries will be saved and the message namely 'Liability and Payment Details Saved Successfully' will appear as shown below.



11. CESS PAYMENT DETAILS

11.1. Details of Cess payment such as Challan No., Date of Payment, Bank Name, Amount are to be furnished by the Registered person under the table 6 namely ' Cess payment details'. Multiple challan details can be entered by clicking 'Add Row' button.

Central Excise
 Not secure 10.2.26.169/cbec-portal-ur/hsns
 Central Board of Indirect Taxes and Customs
 Ministry of Finance - Department of Revenue
 Name: abhinav Jurisdiction : COCHIN-SOUTH > DISHOLINGANALLUR > RANGEL I
 Last Logged In: Mar 4, 2026, 12:24:59 PM

FORM HSNS RET-01

[See rule 14(1)]
 Monthly return for payment of Health Security se National Security Cess

HSNS Registration No
 CGP93175610021
 GSTIN

Legal Name
 abhinav
 Return Period
 February - 2026

Trade Name
 New
 Date of Filing
 04/03/2026

Details of Cess Payable
 Details of Abatement Claimed
 Liability and Payment
 Verification

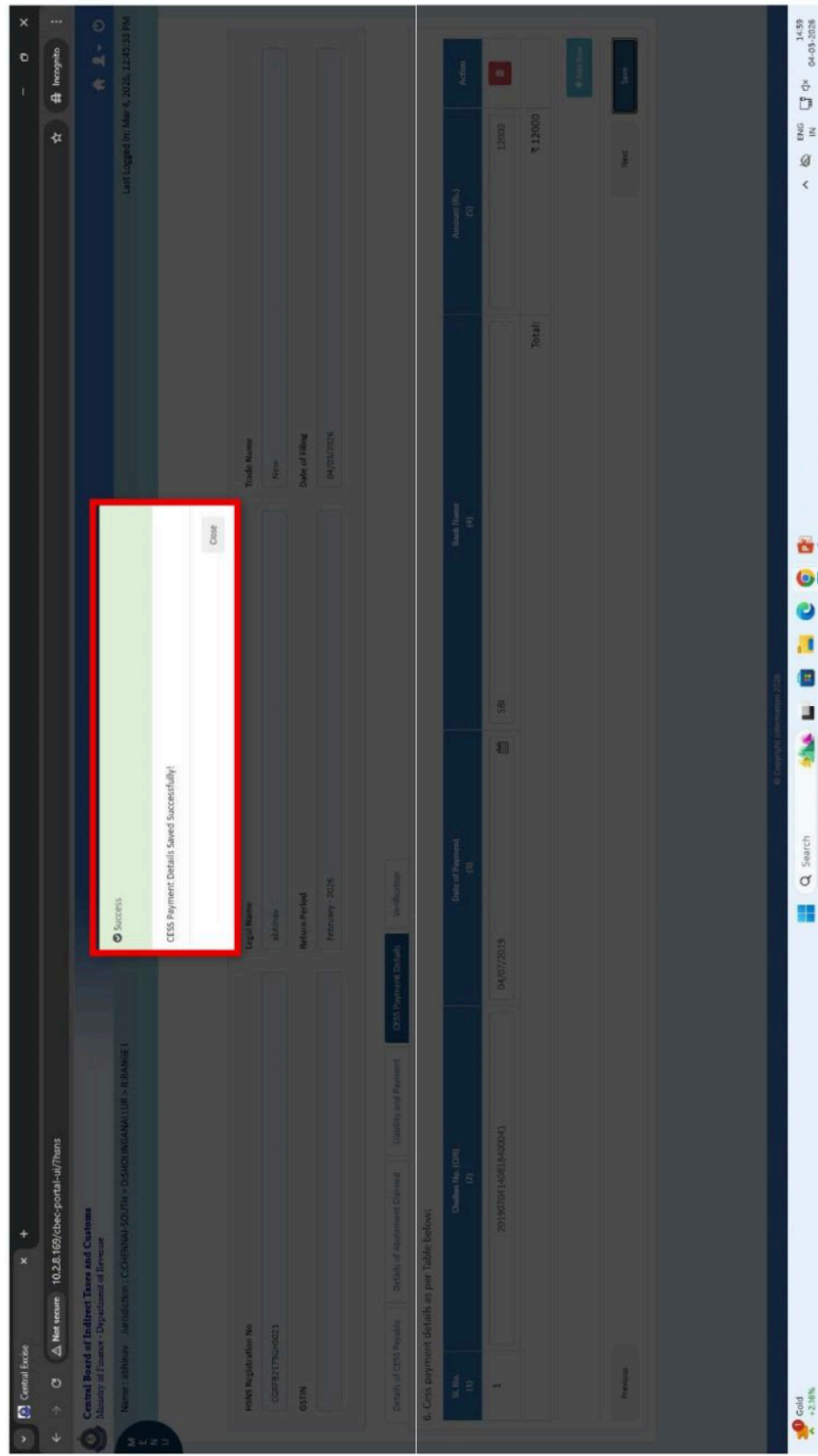
6. Cess payment details as per Table below:

Sl. No. (1)	Challan No. (2)	Date of Payment (3)	Bank Name (4)	Amount (Rs.) (5)	Actions
1	TRANS3575131357053921170	18/05/2020	SBI	1080000	+
Total:				1080000	

Previous Next Save

30°C Sunny
 © Copyright information 2026
 Search
 ENG IN
 12:39
 04-03-2026

11.2 Once the challan details are entered the registered person should click the 'Save' button, then the entries will be saved and the message namely 'CESS Payment Details Saved Successfully' will appear as shown below.



12. Verification

12.1 The Authorized Signatory has to furnish self-declaration with regard to Verification

The screenshot shows the 'FORM HSNS RET-01' verification page. The page title is 'FORM HSNS RET-01 [See rule 14(1)]' with the subtitle 'Monthly return for payment of Health Security or National Security Cess'. The user is logged in as 'Chemal' on 04-03-2026 at 12:45:33 PM.

Form Fields:

- HSNS Registration No: CGPR32175G40021
- GSTIN: [Empty]
- Legal Name: abhinav
- Trade Name: New
- Return Period: February - 2026
- Date of Filing: 04/03/2026

Navigation and Action Buttons:

- Buttons: Previous, Save, Submit Return
- Navigation tabs: Details of CESS Payable, Details of Abatement Claimed, Liability and Payment, CESS Payment Details, **Verification** (highlighted in red)

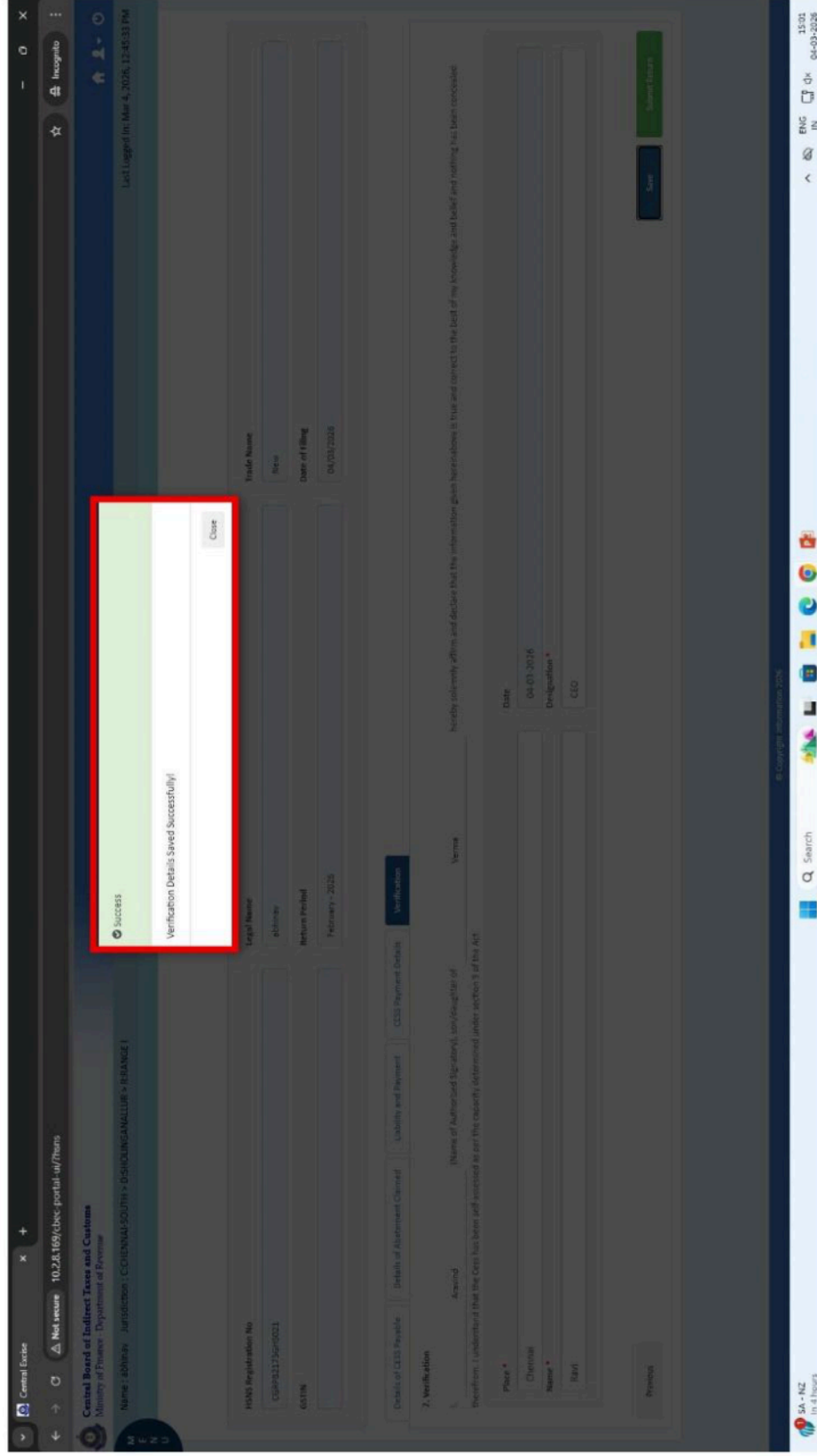
Declaration Section:

I, Abhinav (Name of Authorized Signatory), son/daughter of Verma, hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. I understand that the Cess has been self-assessed as per the capacity determined under section 5 of the Act.

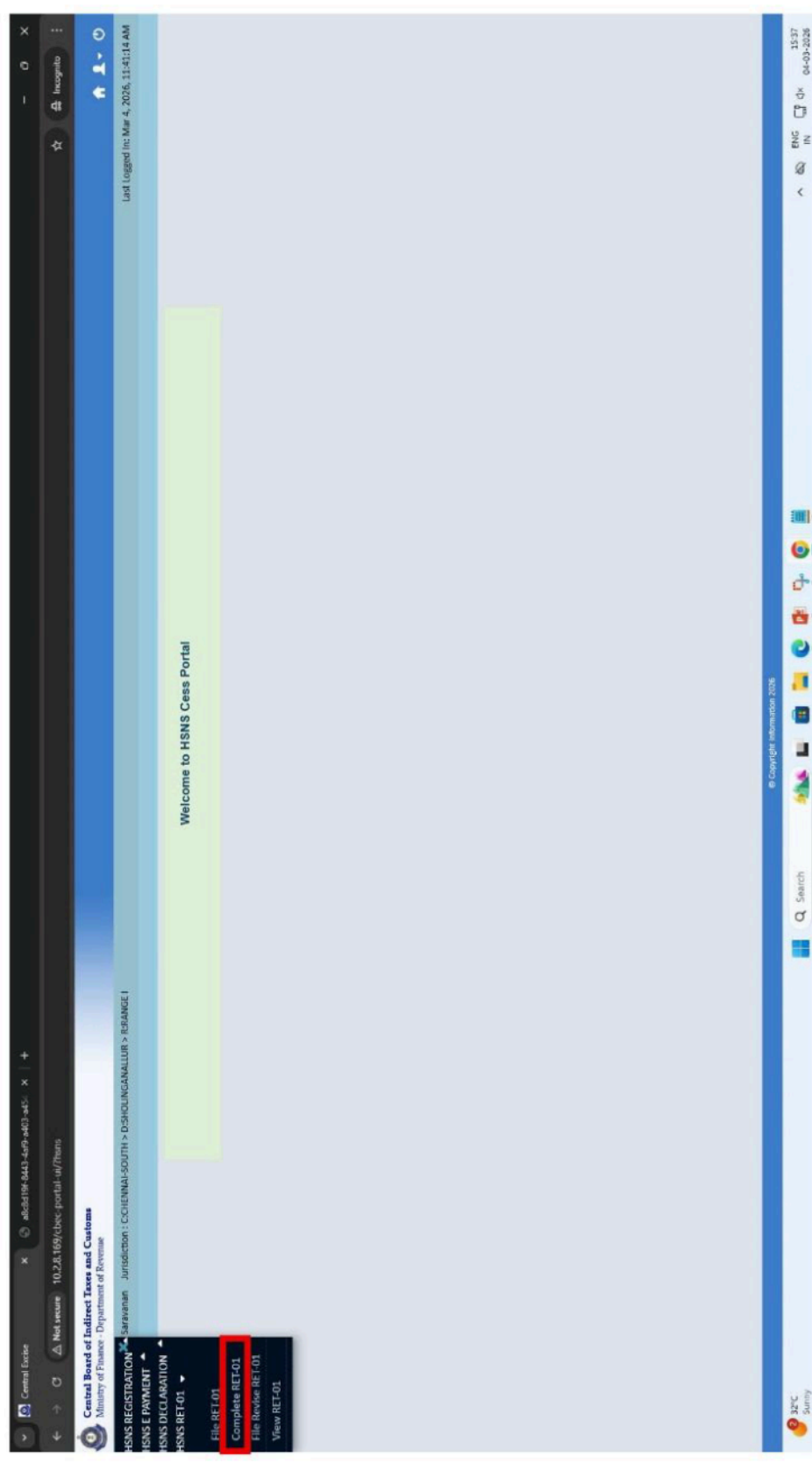
Signature and Designation:

- Place: Chemal
- Name: Chemal
- Designation: CEO
- Date: 04-03-2026

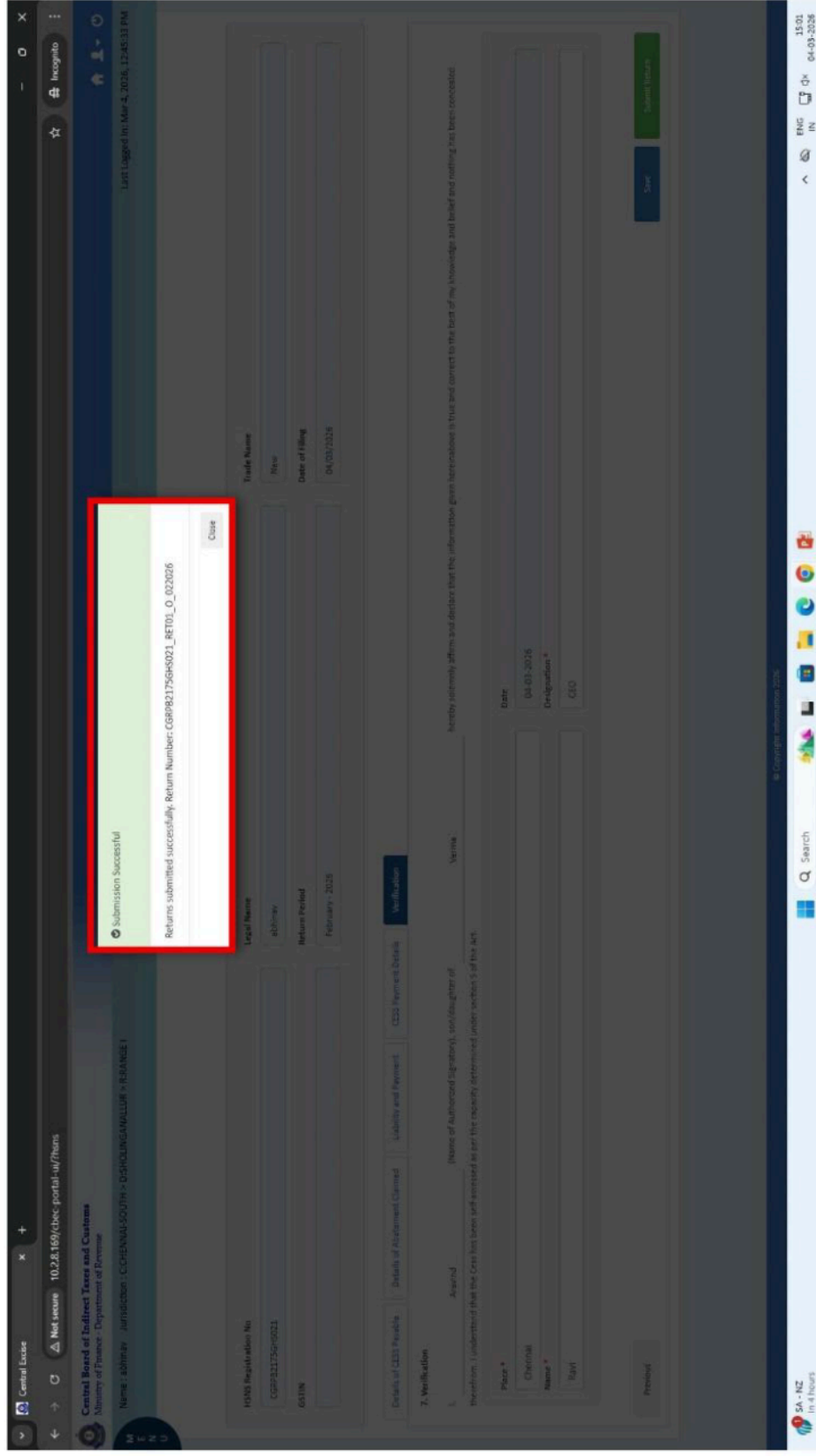
12.2 Once the entries are made, the registered person should save the data by clicking the 'Save' button. On saving the data, the following page with the message 'Verification Details Saved Successfully' will appear.



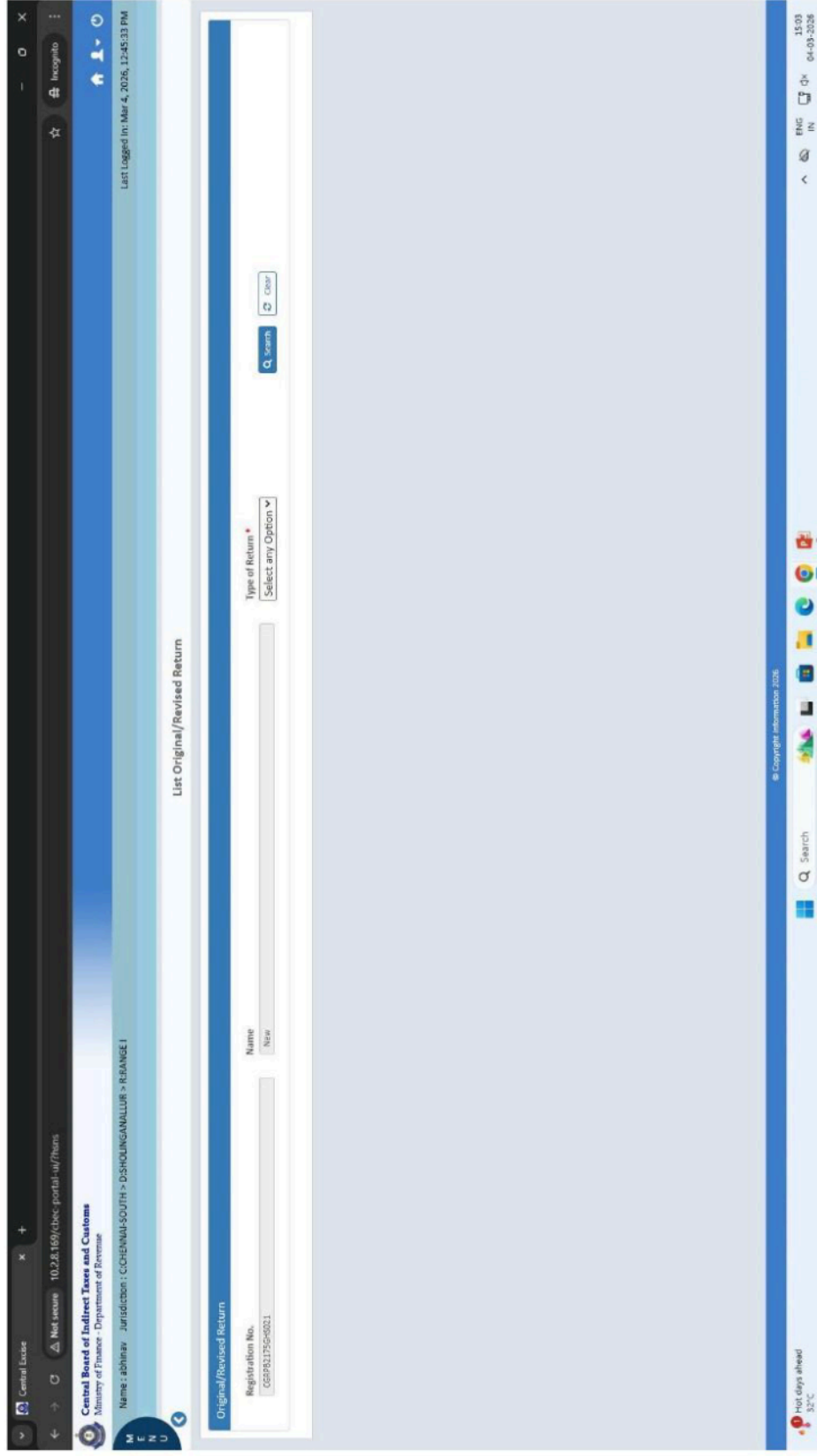
12.3 In case the registered person is not able to complete the return due to various reasons, he can login subsequently, continue filling the data from where it was left by clicking MENU> Complete RET-01 and submit the completed return HSNS RET-01.



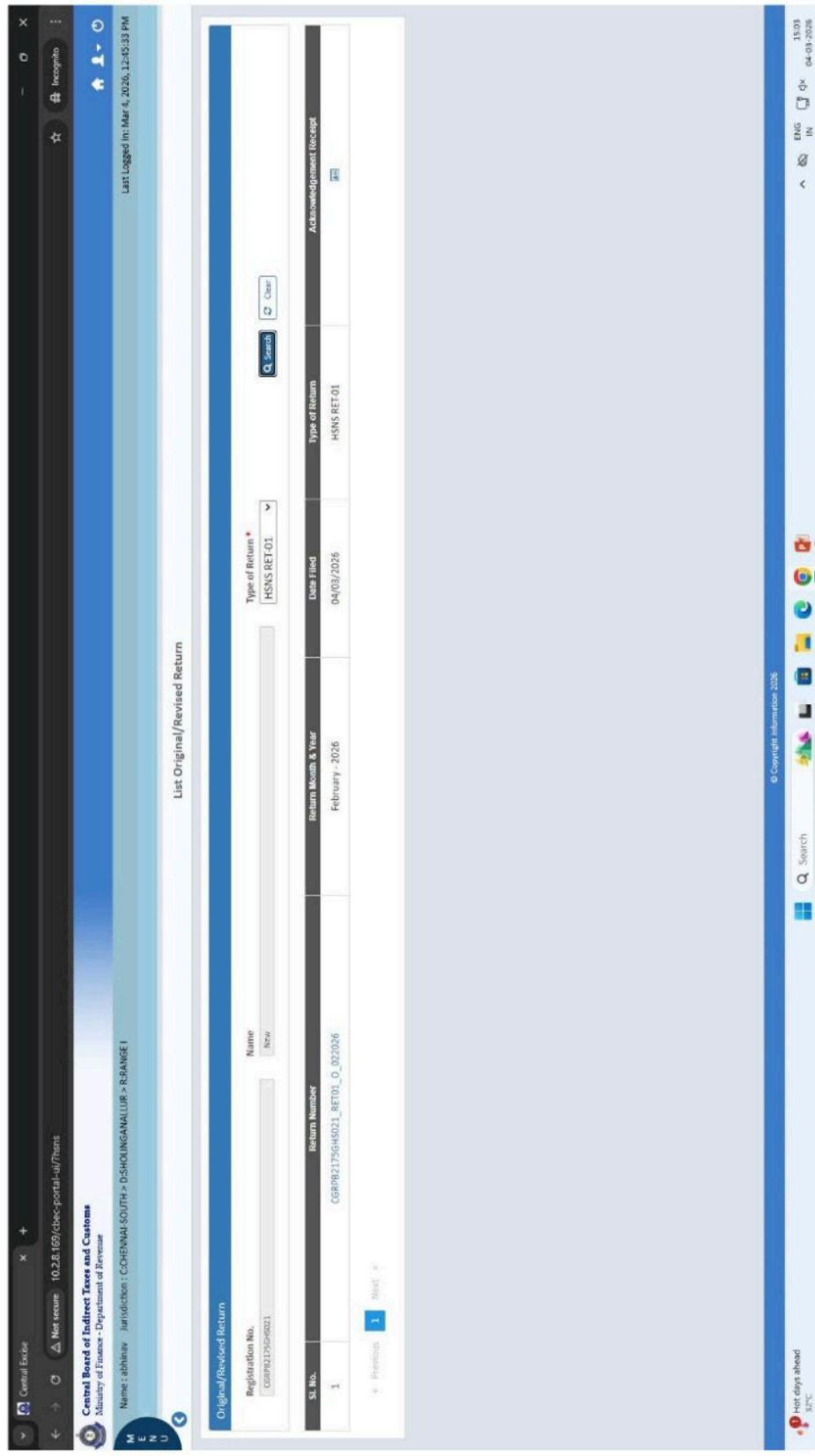
12.4 On clicking 'Submit Return' button, the return will be submitted and the following message mentioning the Return number will appear.



12.5 On clicking 'View RET-01' under the menu, the following page will appear with the registration number, Name and Types of Returns.



12.6 On selecting 'HSNS RET-01' from the dropdown box under 'Type of Return', the following page will appear with the registration number, Return Month & Year, Date Filed, Type of Returns and Acknowledgement Receipt.



12.7 The registered person can download the Acknowledgement for filing the return as below on clicking the icon under 'Acknowledgement Receipt'



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



ACKNOWLEDGEMENT RECEIPT HSNS RET-01

The monthly return of HSNS RET-01 for the month February 2026 has been submitted successfully. The date of submission is 04-03-2026. The return number is CGRPB2175GHS021_RET01_O_022026. Please quote this number for future reference.

Date of Generation	: 04-03-2026
Assesee Name	: New
Registration Number	: CGRPB2175GHS021
Commissionerate	: CHENNAI-SOUTH
Division	: SHOLINGANALLUR
Range	: RANGE I
Filed By	: CGRPB2175GHS021

12.8 On clicking the 'Return Number' which is a hyperlink, the form HSNS RET-01 filed by the registered person will appear.

The screenshot shows a web browser window with the URL <https://10.2.3.169/ebc-portal-4f/Items>. The page title is 'Central Board of Indirect Taxes and Customs' and the user is logged in as 'abhinav' from 'COCHIN-SOUTH - DSHOLINGANALLUR - R-RANGE 1'. The main heading is 'List Original/Revised Return'. Below the heading, there is a search bar with 'HSNS RET-01' entered and a 'Search' button. A table displays the following data:

Sl. No.	Registration No.	Name	Type of Return	Date Filed	Return Month & Year	Type of Return	Acknowledgement Receipt
1	CGRP82175040021	New	HSNS RET-01	04/02/2026	February - 2026	HSNS RET-01	

At the bottom of the table, there is a 'Previous' button and a 'Next' button with the number '1' inside. The footer of the page includes 'Hot days ahead 37°C', '© Copyright Information 2026', and system information: 'ENG IN', '15:03', and '04-03-2026'.

12.9 The registered person can also download the return filed by clicking the button 'Download PDF' which is available on the right side corner of the page.

The screenshot shows the 'FORM HSNS RET-01' interface on the CBIC portal. The page title is 'Monthly return for payment of Health Security or National Security Cess'. The user is logged in as 'abhinav' from 'COCHIN-SOUTH - DSIGLINGNALLUR - RANGEEI'.

Form Fields:

- HSN Registration No.: CGSP93175G-0021
- Legal Name: abhinav
- Trade Name: New
- GSTIN: [Blank]
- Return Period: February 2026
- Date of Filing: 04/03/2026

Details of cess payable for the month (Wholly manual process) as per Table below:

Whether the manual process is undertaken Yes/No (1)	Applicable monthly cess payable (Rs/cd) (2)
YES	1100000
Total (B):	₹ 1100000

Buttons for 'Details of statement claimed', 'Liability & Payment', 'Cess payment details', and 'Verification' are visible. A 'Download PDF' button is located at the top right of the form area.

3/4/26, 3:01 PM

FORM HSNS RET-01 - CGRPR2175GHS021_RET01_O_022026



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

1. Basic information

HSNS Registration No.	CGRPR2175GHS021	Date of Filing	04-03-2026
Legal Name	abhinav	Trade Name	New
GSTIN		Return Period	February / 2026
ARN	CGRPR2175GHS021_RET01_O_022026		

3. Details of cess payable for the month (Wholly manual process)

Sl. No.	Whether the manual process is undertaken (Yes/No)	Applicable monthly cess payable (Fixed)
1	Yes	1100000
Total (B):		₹ 1100000

4B. Details of abatement (Manual process)

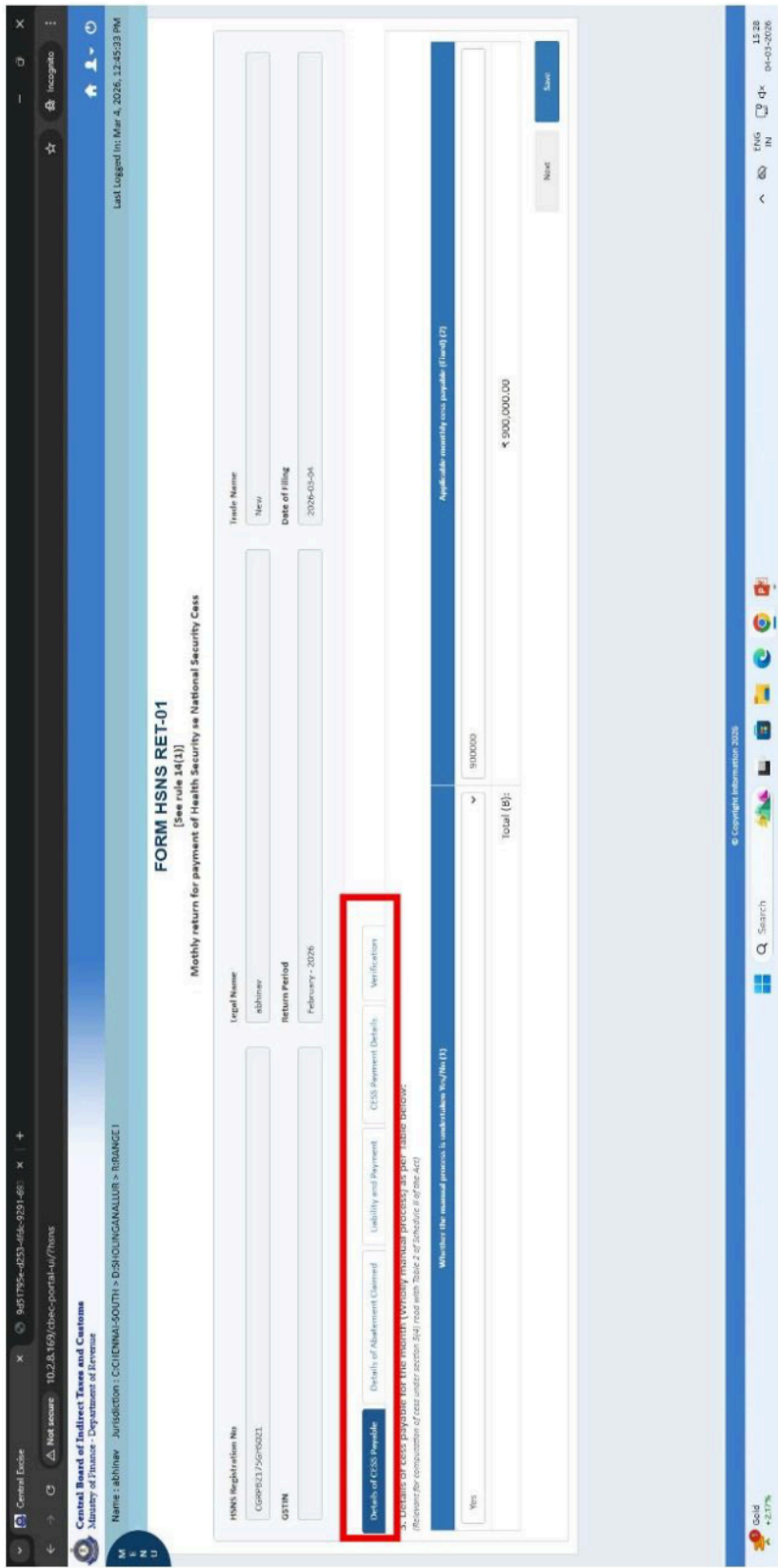
Details of Abatement Order Issued in the previous month		Amount ordered to be abated by the proper officer under rule 15(3)
Order No.	Order Date	
01/2026	04-03-2026	5000
02/2026	04-03-2026	6000
Total (C2):		₹ 11000

about:blank

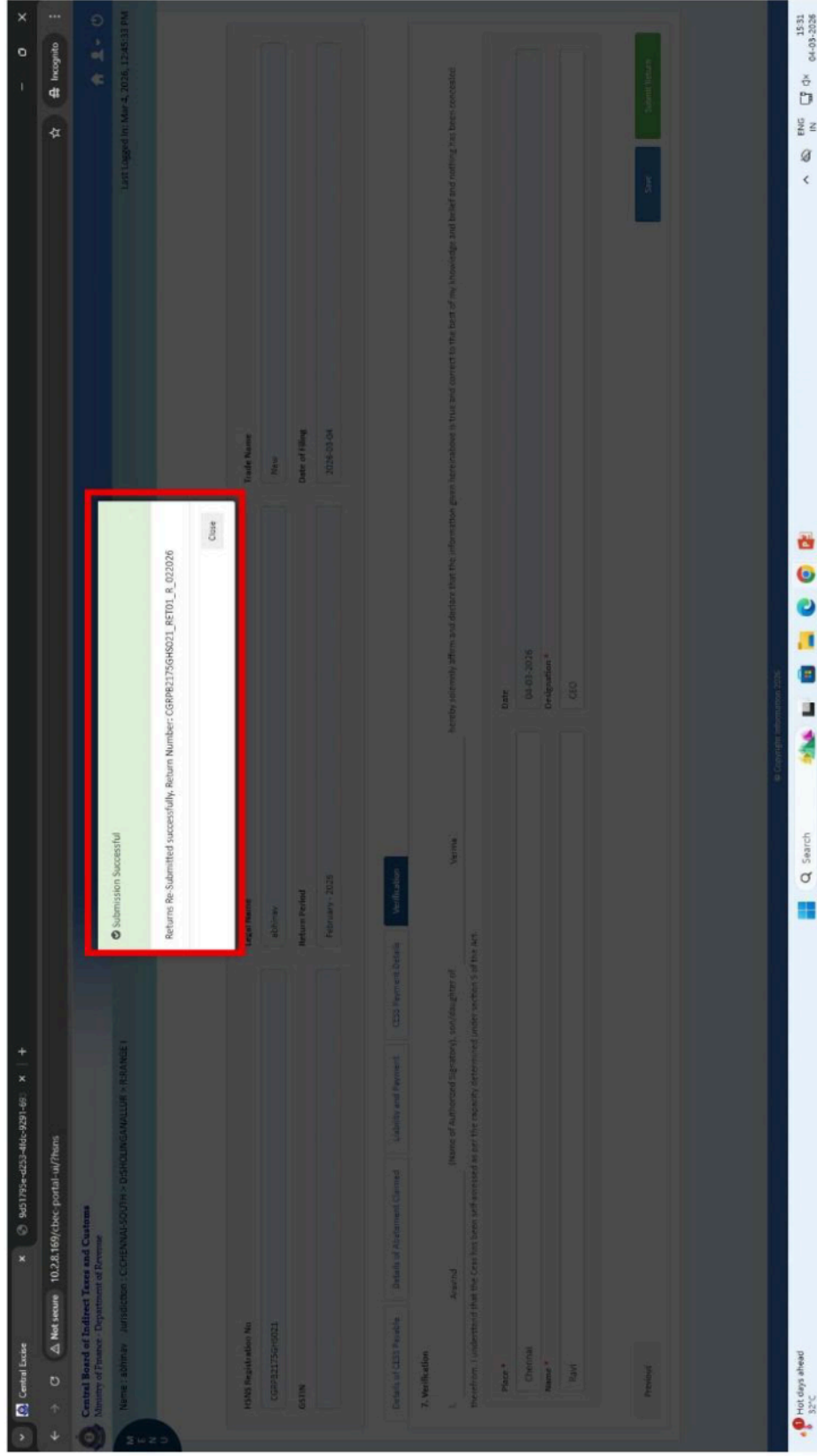
1/2

13. FILING OF REVISED RETURN:

13.1 As per Rule 14(2) of HSNS Rules 2026, a registered person who has filed a return under sub-rule (1) may rectify any incorrect particulars or omission furnished in the said return, before the end of the calendar month in which the original return is filed. The registered person can rectify any incorrect particulars in any of the Tabs by clicking File Revise RET-01 under MENU. After rectification of the entries, the same should be saved and submitted.



13.2 Once the revised return is submitted, the following message viz., 'Returns Re-Submitted successfully, Return Number: xxxxxxxxxxxxxxxx'



13.3 On clicking 'View RET-01' under the menu, the registered person can view both the returns i.e., Original Return and Revised Return filed. Details entered can be viewed by clicking the Return Number which is a hyperlink. The 'Acknowledgment Receipt' & Returns filed also can be downloaded by following the steps mentioned above. The returns filed namely Original/Revised can be identified in the 'Return Number' column as 'Registration number_RET01_O_Date' / Registration number_RET01_R_Date' respectively.

The screenshot displays the 'List Original/Revised Return' page on the Central Board of Indirect Taxes and Customs portal. The page includes a search bar, a table of return details, and a sidebar with navigation options.

Search and Filter Options:

- Registration No.: CGPR02175GHS021
- Name: New
- Type of Return: HSMS RET-01
- Buttons: Search, Clear

Table: List Original/Revised Return

Sl. No.	Return Number	Return Month & Year	Date Filed	Type of Return	Acknowledgment Receipt
1	CGPR02175GHS021_RET01_R_022026	February -2026	04/03/2026	HSMS RET-01	View
2	CGPR02175GHS021_RET01_O_022026	February -2026	04/03/2026	HSMS RET-01	View

Page Information:

- Copyright Information: 2025
- Search: Q Search
- System Status: Not logged in, Mar 4, 2026, 12:45:33 PM
- Temperature: 33°C
- Page Number: Page 29 of 38

PROCEDURE FOR FILING HSNS RETURNS : For MACHINE PROCESS

14. MACHINE PROCESS

14.1 During Registration, if the Registered person had selected "Category of Taxable Person" under "Categorisation of Taxable Activity" as "Wholly or Partially Machine Process" in the form HSNS REG-01, the following screen namely FORM HSNS RET-01 with Table 3 namely 'Details of Cess payable for the month (Machine based)' will appear.

The screenshot displays the 'FORM HSNS RET-01' web interface for monthly returns. The page title is 'FORM HSNS RET-01 [See rule 14(1)]' and the subtitle is 'Monthly return for payment of Health Security as National Security Cess'. The interface includes fields for 'Legal Name' (Partigian Saravanan), 'Return Period' (February - 2026), 'Trade Name', and 'Date of Filing' (04/03/2026). Below these fields is a table titled 'Details of CESS Payable' with columns for 'Sl. No. (1)', 'Machine Registration No. (A) (If machine has complete registration No. of machines, will be shown in the row)', 'Working Status for the Month (Employed (E) / Select)', 'Date of Issuing (DD/MM/YYYY) (4)', 'Date of Production (DD/MM/YYYY) (5)', 'Applicable Monthly Cess Rate (Rs. per Schedule B) (6)', 'Total Cess Payable (Rs.) (7)', and 'Action'. A red box highlights the instruction: '2. Details of cess payable for the month (Machine-based) as per the Table below: (Reference for computation of cess under section 2(2) read with rule 1 of Schedule 2 of the Act). Note: The cess is calculated based on the maximum rated speed and weight of the specified goods (e.g., Pen Masala) as declared in form HSNDECL.' The table shows one entry with a total cess payable of ₹ 0.00. The bottom of the page features a search bar, navigation icons, and a footer with '© Copyright Information 2026' and 'Page 30 of 38'.

14.2 Under the Tab 'Details of CESS Payable', columns namely Machine Registration Number, Machine status, Machine status, Applicable Monthly Cess Rate, Total Cess Payable will be available.

Central Excise
 Not secure 10.2.2.189/cebc-portal-ai/hsms
 Central Board of Indirect Taxes and Customs
 Ministry of Finance - Department of Revenue
 Name: Partigian Saravanan Jurisdiction: CCHENAI-SOUTH > D-SHOLINGANALLUR > RJRANGE I
 Last Logged In: Mar 4, 2025, 11:41:14 AM

FORM HSNS RET-01

[See rule 14(1)]
 Monthly return for payment of Health Security as National Security Cess

Legal Name: Partigian Saravanan Trade Name: GSTIN: Return Period: February - 2026 Date of Filing: 04/03/2026

Details of CESS Payable: Details of Abatement Claimed, Liability and Payment, CESS Payment Details, Verification

2. Details of cess payable for the month (Machine based) as per the Table below:
 (Refer to computation of cess under section 5(2) read with table 1 of Schedule II of the Act)
 Note: The cess is calculated based on the maximum rated speed and weight of the specified goods (e.g., Pen Misaia) as declared in Form HSNSDECL.

S. No. (1)	Machine Registration No. (A) (Applicable bar containing registered No. of machines will be shown in the row)	Working Status for the Month (Yes/No) (B)	Date of Sealing (DD/MM/YYYY) (C)	Date of Dessealing (DD/MM/YYYY) (D)	Applicable Monthly Cess Rate (Rs. per Schedule B) (Rs.) (E)	Total Cess Payable (Rs.) (F)	Action
1	Select Machine	Select	DD/MM/YYYY	DD/MM/YYYY	0.00	0.00	
Total (A):						0.00	

32°C Sunny
 © Copyright - Information 2025
 ENG IN 15:38 04-03-2025

14.3 MACHINE REGISTRATION NUMBER: Under the Column 'Machine Registration Number', dropdown menu containing all the machine registration number will be available. The registered person needs to select the machines one by one to fill details namely Machine status, Total Cess Payable etc. relevant to the machine selected.

FORM HSNS RET-01
[See rule 14(1)]
Monthly return for payment of Health Security as National Security Cess

Legal Name: Parthiban Saravanan
Trade Name: [Blank]
Return Period: February - 2025
Date of Filing: 04/03/2026

HSNS Registration No: HC>PH4174H023
GSTIN: [Blank]

Details of CESS Payable

2. Details of cess payable for the month (Machine-based) as per the Table below:
(Reference for computation of cess under section 5(1) read with Table I of Schedule II of the Act)
Note: The cess is calculated based on the maximum rated speed and weight of this specified goods (e.g., Pan Masala) as declared in Form HSNDCEL.

Sl. No. (1)	Machine Registration No. (A) (Registration No. containing registered No. of machines will be shown in the cross) (2)	Working Status for the Month (Pre/No) (3)	Date of Issuing (DD/MM/YYYY) (4)	Date of Decoding (DD/MM/YYYY) (5)	Applicable Monthly Cess Rate (Rs. per Schedule B) (Rs.) (6)	Total Cess Payable (Rs.) (7)	Action
1	Select Machine	Select	DD/MM/YYYY	DD/MM/YYYY	0.00	0.00	+
Total (A):						₹ 0.00	

Buttons: Add Row, Save

14.4 MACHINE STATUS: Under the heading 'Machine Status', sub columns such as Working status for the month (Yes/No), Date of Sealing, Date of Desealing are available. The registered person should select Yes or No as working status for the month against the concerned Machine Registration Number. Also, the particulars namely 'Date of Sealing' and 'Date of Desealing', if any, shall be entered by the registered person.

Central Excise
 Net secure: 10.2.8.169/ices-portal-af/htms
 Central Board of Indirect Taxes and Customs
 Ministry of Finance - Department of Revenue
 Name: Parthiban Saravanan Jurisdiction: COCHINAI SOUTH > D-SHOLINGANALLUR > R-RANGE I
 Last Logged In: Mar 4, 2026, 11:41:14 AM

FORM HSNS RET-01

(See rule 14(1))
 Monthly return for payment of Health Security as National Security Cess

Legal Name: Parthiban Saravanan
 Trade Name: [Blank]
 Return Period: February - 2026
 Date of Filing: 04/03/2026

HSNS Registration No: HCHRP64174H0033
 GSTIN: [Blank]

Details of CBS Payable: Liability and Payment, CBS Payment Details, Verification

2. Details of cess payable for the month (Machine-based) as per the Table below:
 (Refer for computation of cess under section 2(2) read with Table I of Schedule II of the Act.)
Note: The cess is calculated based on the maximum rated speed and weight of the specified goods (e.g., Pan Masala) as declared in Form HSNSDECL.

S. No. (1)	Machine Registration No. (A) (If Abutment box containing registered No. of machines will be shown in the row)	Working Status for the Month (Yes/No) (B)	Date of Sealing (DD/MM/YYYY) (C)	Date of Desealing (DD/MM/YYYY) (D)	Applicable Monthly Cess Rate (Rs per Schedule II) (E)	Total Cess Payable (Rs.) (F)	Action
1	Select Machine	Select	DD/MM/YYYY	DD/MM/YYYY	0.00	0.00	[Add Row]
Total (A):						₹ 0	[Save]

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14.5. APPLICABLE MONTHLY CESS RATE: The applicable Monthly Cess Rate for the machine should be entered by the registered person as per the Table 1/Table 2 of the Schedule II of the Health Security *se* National Security Cess Act, 2025. By clicking 'Add Row' button, the registered person can add more rows for entering data for all the registered machines.

FORM HSNS RET-01
[See rule 14(1)]
Monthly return for payment of Health Security *se* National Security Cess

Last logged in: Mar 4, 2026, 11:41:14 AM

Name: Parthiban Saravanan Jurisdiction: COCHIN-SOUTH > DSHOLINGANALLUR > R-RANGE I

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

HSNS Registration No
HCHPP64174H003

Legal Name
Parthiban Saravanan

Trade Name

GSTIN

Return Period
February - 2026

Date of Filing
04/03/2026

Details of CESS Payable Details of Abatement Claimed Liability and Payment CESS Payment Details Verification

2. Details of cess payable for the month (Machine-based) as per the Table below:
(Refer to the computation of cess under section 5(2) read with Table 1 of Schedule II of the Act.)

Note: The cess is calculated based on the maximum rated speed and weight of the specified goods (e.g., Pen Masala) as declared in Form HSNSDEC-1.

Sl. No. (1)	Machine Registration No. (A registration box containing registered No. of machines will be shown in the row)	Working Status for the Month (Yes/No) (2)	Date of Issuing (DD/MM/YYYY) (3)	Date of Deregistering (DD/MM/YYYY) (4)	Applicable Monthly Cess Rate (As per Schedule II) (Rs.) (6)	Total Cess Payable (Rs.) (7)	Action
1	Select Machine	Select	DD/MM/YYYY	DD/MM/YYYY	0.00	0.00	[Add Row] [Save]
Total (A):						₹ 0	

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14.6 Once the entries are made the registered person can save the data by clicking 'save' button. Once the details are saved, the following message namely 'Details of CESS Payable Saved Successfully' will appear on the screen.

The screenshot displays the 'Details of CESS Payable' section on the Central Board of Indirect Taxes and Customs portal. A success message is highlighted with a red box, stating: 'Success Details of CESS Payable Saved Successfully!'. Below the message is a table with the following data:

S. No. (1)	Machine Registration No. (A registration no. containing the registered No. of machines will be shown in the rows) (2)	Working status for the Month (Yes/No) (3)	Date of Sealing (DD/MM/YYYY) (4)	Machine Status (5)	Date of Decoupling (DD/MM/YYYY) (6)	Applicable Monthly Cess Rate (As per Schedule II) (Rs.) (8)	Total Cess Payable (Rs.) (7)	Action	
1	HCIPP6417AH5033001	Yes	04/02/2026		04/03/2026	10100000	10100000	[Edit]	
2	HCIPP6417AH5033001	Yes	02/04/2026		02/04/2026	10100000	10100000	[Edit]	
3	HCIPP6417AH5033001	No	01/01/2026		01/01/2026	0	0	[Edit]	
4	HCIPP6417AH5033001	No	04/03/2026		04/03/2026	10100000	10100000	[Edit]	
Total (A):							₹ 303000000		

At the bottom right of the table, there are buttons for 'Add Entry' and 'Save'. The page footer includes the text '© Copyright Information 2025' and the system language 'ENG IN' with a date '04-03-2026'.

15. DETAILS OF ABATEMENT CLAIMED:

15.1 Under the 'Details of Abatement Claimed' tab, Table 4A namely Details of abatement claimed as per order issued in previous month (Machine-based) will be available. Abatement claimed details (if any) should be entered against the Machine Registration number as mentioned in Sl. No. 9 for manual process.

Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue
Name : Parthiban Saravanan Jurisdiction : COCHENNAI-SOUTH > DSHOUNGANALLUR > R-RANGE I
Last Logged In: Mar 4, 2026, 11:41:14 AM

Monthly return for payment of Health Security as National Security Cess

Legal Name: Parthiban Saravanan
Trade Name: [Empty]
Return Period: February - 2026
Date of Filing: 04/03/2026

HSNS Registration No: HCHPP6417AH5033
GSTIN: [Empty]

Details of CESS Payable: [Empty]

Details of Abatement Claimed

4A. Details of abatement claimed as per order issued in previous month (Machine-based) as per the table below:

Sl. No. (1)	Machine Registration No. (System Generated) [A dropdown box containing the registered No. of machines will be shown in the rows] (2)	Details of Abatement Order issued in the previous month (Order No. and Date) (3)	Amount ordered to be abated by the proper officer under rule 3(4) (4)	Documents upload	Action
1	HCHPP6417AH5033001	ABT01/2026	300000	document (23) (2).pdf document (23) (2).pdf	Choose File
Total (C1):			₹ 300,000.00		

Buttons: Previous, Next, Save, Add Row

15. DETAILS OF ABATEMENT CLAIMED:

15.1 Under the 'Details of Abatement Claimed' tab, Table 4A namely Details of abatement claimed as per order issued in previous month (Machine-based) will be available. Abatement claimed details (if any) should be entered against the Machine Registration number as mentioned in Sl. No. 9 for manual process.

Monthly return for payment of Health Security as National Security Cess

Legal Name: Parthiban Saravanan
 Return Period: February - 2026
 Trade Name: [Empty]
 Date of Filing: 04/03/2026

HSNS Registration No: HCHPP6417AH5033
 GSTIN: [Empty]

4A. Details of abatement claimed as per order issued in previous month (Machine-based) as per the table below:

Sl. No. (1)	Machine Registration No. (System Generated) [A dropdown box containing the registered No. of machines will be shown in the rows] (2)	Details of Abatement Order issued in the previous month (Order No. and Date) (3)	Amount ordered to be abated by the proper officer under rule 3(4) (4)	Documents upload
1	HCHPP6417AH5033001	ABT01/2026	300000	document (23) (2).pdf
Total (C1):			₹ 300,000.00	

15.2 The registered person can enter details of abatement claimed for more than one machine by clicking 'Add Row' button. Once entries are made, the Registered person should save the data by clicking on the 'Save' button.

Monthly return for payment of Health Security se National Security Cess
[See rule 14(1)]

Name : Parthipan Sarawan Jurisdiction : CCHENNAI-SOUTH > DSHOUNGAMALLUR > R-RANGE I

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

Last Logged In: Mar 4, 2026, 11:51:14 AM

HSMS Registration No
HCHPP6417AHS033

Legal Name
Parthipan Sarawan

Trade Name

GSTIN

Return Period
February - 2026

Date of Filing
04/03/2026

4A. Details of abatement claimed as per order issued in previous month (Machine-based) as per the Table below:

Sl. No. (1)	Machine Registration No. (System Generated) [A dropdown box containing the registered No. of machines will be shown in the row] (2)	Details of Abatement Order issued in the previous month (Order No. and Date) (3)	Amount ordered to be abated by the proper officer under rule 14(g) (4)	Documents upload	Action
1	HCHPP6417AHS03001	ABCDE12345/2026	04/03/2026	3000000	Choose File document (2) (2).pdf
Total (C1):			₹ 3,000,000.00		

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16 Procedure for filling entries in other tabs such as 'Liability and Payment', 'CESS Payment Details' and 'verification' are the same as mentioned for manual process.

The procedure mentioned in Manual process may be followed for filing Revised Return, downloading the Return and downloading the Acknowledgment Receipt

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) The Trade Associations
- 7) Notice Board/Guard File.

The Trade Associations (Mailing List):

1. South Delhi Trade Unionist Association
Trade association in New Delhi, W-14, Opp. Kalkaji Bus Depot, Ma Anandmayee Marg, Govindpuri, New Delhi, Delhi 110019
2. PHD Chamber of Commerce and Industry, No. 4/2, Siri Institutional Area, August Kranti Marg, New Delhi, Delhi 110016. (phdcci@phdcci.in)
3. FICCI, 1, Federation House, Tansen Marg, Todermal Road Area, Mandi House, New Delhi, Delhi 110001. (arvind.francis@ficci.com).
4. Confederation of Indian Industry, 23, Mantosh Sondhi Centre, Institutional Area, Lodhi Road, New Delhi, Delhi 110003. (info@cii.in).
5. ASSOCHAM, 5, Sardar Patel Marg, Chanakyapuri, New Delhi, Delhi 110021. (assochem@nic.in)
6. NASSCOM, Pandit Uma Shankar Dikshit Marg, Diplomatic Enclave, Chanakyapuri, New Delhi, Delhi 110011. (delhi@nasscom.in).
7. Federation of Indian Export Organization, New Delhi, Niryat Bhawan, Rao Tula Ram Marg, Opp. Army Hospital Research & Referral, New Delhi-110 057(fiexo@fiexo.org).
8. The Hotel and Restaurant Association of Northern India. 406/75-76, Manisha Building, Nehru Place, New Delhi-110019. (hrani.1950@gmail.com).
9. The Internet Service Providers Association of India.612-A, Chiranjeev Tower, 41 Nehru, Place, New-Delhi-110019. (info@ispai.in).
10. The Tower & Infrastructure Providers Association,7 Bhai Vir Singh Marg, Near Gole, Market New Delhi-110001. (msrana@taipa.in).
11. Authentication solution Providers Association (ASPA), 21, Ground Floor, Devika Tower, Nehru Place New-Delhi-110019. (info@aspaglobal.com).
12. Indian Direct Selling Association, 504, 5th Floor, Manish Building, 75-76, Nehru Place, New-Delhi-110019. (abhishek@idsa.co.in).
13. The Sugar Technologist Association of India, 301, Agarwal Plaza, Behind Crown Plaza Hotel, 15, Community Centre, Okhla, New-Delhi. (i.ramchandran@staionline.org).
14. Automotive type Manufacturers Association, PHD House, Asian Games Village, New Delhi-110016. (rajiv@atmaindia.org).
15. All India Industrial Glass Manufacturers Association, 215, Square-1, Saket, New Delhi. (skroy.aiigma@gmail.com).
16. Naraina Association (narainaassociation@gmail.com).