



**C**entral Excise Day is celebrated all over India on 24th February every year. Central Excise duty is levied in terms of the **Central Excise Act, 1944** as on the rate prescribed under the Schedule I and II of the **Central**



**Excise Tariff Act, 1985.** The taxable event under the Central Excise law is basically the manufactured goods. This law is administered by the **Central Board of Excise and Customs (CBEC or Board)** through its field offices, i.e. the Central Excise

Commissionerates. CBEC is a part of the Department of Revenue under the Ministry of Finance, Government of India. It deals with the tasks of formulation of policy concerning levy and collection of Customs and Central Excise duties, prevention of smuggling and administration of matters relating to Customs, Central Excise and Narcotics to the extent under CBEC's purview. For this purpose, India is divided into 10 Zones and a Chief Commissioner of Central Excise heads each Zone. There are total 61 Commissionerates in these Zones headed



by Commissioner of Central Excise. For enforcing the central excise law and collection of Central Excise duty the following types of procedures are being followed by the Central Excise:

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**1. Physical Control** – This kind of control is only applicable to cigarettes. Here assessment precedes clearance which takes place under the supervision of Central Excise officers;



**2. Self-Removal Procedure** – This procedure is applicable to all other goods produced or manufactured within the country. Under this system, the assessee himself determines the duty liability on the goods and clears the goods.

### **IMPORTANCE OF CENTRAL EXCISE DAY**

On the 24th of February "**Excise Day**" is celebrated, to instill a sense of oneness amongst officers of the Department and to help in ensuring better tax compliance. Another importance of celebrating Central Excise Day is that, the day marks the enactment of the **Central Excise & Salt Act, 1944**.

### **CELEBRATION**

Different States of the country conduct various types of programmes on this day. The programme on the day rewards few of the most sincere and good employees for their



matchless sincere duty towards the Government. Along with the award ceremony, many other activities are also planned for the Central Excise Day ceremony. Different awareness programs, workshops and seminars are also organized on this day.