

Certified Facilitation Centre (CFC) under Automation of Central Excise and Service Tax (ACES)
Scheme and Extension of MOU with CBEC Thereof

The Institute entered into an MOU with Central Board of Excise & Customs (CBEC) on 13.04.2010 to enable Cost Accountants in whole-time practice to set up Certified Facilitation Centres (CFCs) under Automation of Central Excise and Service Tax (ACES) scheme and offered their services such as digitization of paper documents and on-line filing/ uploading of documents such as application for registration, filing of returns, refunds, accounting, disputes resolution, audit, provisional assessment, exports, claims, intimations and permission to assessees.

CBEC vide their supplementary MOU amended the clause no 4 of original MOU specifying 'eligibility and qualifications' as follows:

A Certified Facilitation Centre (CFC) can be set up and operated by a Cost Accountant in practice fulfilling the following criteria:

(i) He/She should be a member of the ICWAI (now ICAI) and should have valid full time Certificate of Practice issued by the ICWAI (now ICAI);

(ii) He/She should possess experience of at least one year in practice;

(iii) He /She should not have been held guilty of any professional misconduct under the Cost and Works Accountants Act, 1959 during three years immediately preceding the date of application or violated any laws being enforced by the CBEC, as communicated by CBEC to ICWAI (now ICAI);

(iv) He/She should meet technical eligibility criteria for operation of the CFC scheme as indicated under Para 5 below;

(v) He/She should not be facing any investigation or enquiry by the CBEC for any violations as communicated by the CBEC to the ICWAI (now ICAI) including the Service Tax Laws and Rules."

Earlier, CBEC extended the MOU on 1st April, 2011 for 2 years i.e. upto 31st March, 2013.

After expiry of above MOU, on the request of the Institute, CBEC has again extended the MOU for 2 more years effective from 1st April 2013 to 31st March 2015 for Cost Accountants in whole-time practice to act CFC under ACES scheme.

Click here to view Extension of MOU dated 1st April, 2013

[Click here](#) for On-Line Application & Modalities for Certified Facilitation Centre (CFC) under ACES Scheme of CBEC and other related documents.

Note: *Cost Accountants in practice who are already acting as CFC under ACES scheme need not apply again and their registration under the Scheme shall automatically be extended for 2 more years till 31st March 2015. Cost Accountant desiring to act as CFC may fill online application by visiting the link given above and send the application form in physical form alongwith stipulated fee and with other requisite documents to the Delhi Office at the following address:*

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