

**Form GST SRM-I for specified Manufacturers Notification No. 04/2024-CENTRAL TAX dated January 5, 2024** *(Applicable from April 1, 2024)*

The following Manufacturers now required to file FORM GST SRM 01 along with details like

- Packing machines,
- Special monthly statement, and
- Certificate from Chartered Engineer

S. No	Chapter / Heading	Description of Goods
(1)	(2)	(3)
1.	2106 90 20	Pan-masala
2.	2401	Unmanufactured tobacco (without limetube) bearing a brand name
3.	2401	Unmanufactured tobacco (with lime tube) - bearing a brand name
4.	2401 30 00	Tobacco refuse, bearing a brand name
5.	2403 11 10	'Hookah' or 'gudaku' tobacco bearing a brand name
6.	2403 11 10	Tobacco used for smoking 'hookah' or known as 'hookah' tobacco or 'gudaku' not bearing a brand name
7.	2403 11 90	Other water pipe smoking tobacco not bearing a brand name.
8.	2403 19 10	Smoking mixtures for pipes and cigarettes
9.	2403 19 90	Other smoking tobacco bearing a brand name
10.	2403 19 90	Other smoking tobacco not bearing a brand name
11.	2403 91 00	“Homogenised” or “reconstituted” tobacco, bearing a brand name

12.	2403 99 10	Chewing tobacco (without lime tube)
13.	2403 99 10	Chewing tobacco (with lime tube)
14.	2403 99 10	Filter khaini
15.	2403 99 20	Preparations containing chewing tobacco
16.	2403 99 30	Jarda scented tobacco
17.	2403 99 40	Snuff
18.	2403 99 50	Preparations containing snuff
19.	2403 99 60	Tobacco extracts and essence bearing a brand name
20.	2403 99 60	Tobacco extracts and essence not bearing a brand name
21.	2403 99 70	Cut tobacco
22.	2403 99 90	Pan masala containing tobacco 'Gutkha'
23.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', bearing a brand name
24.	2403 99 90	All goods, other than pan masala containing tobacco 'gutkha', not bearing a brand name

## 1. Details of Packing Machines:-

Event	Table No.	Time Limit
Details of packing machines being used for filling and packing	FORM GST SRM-I	Within 30 days from April 1, 2024
Any person granted registration after the issuance of this notification	FORM GST SRM-I	within 15 days of grant of such registration.
On additional machine installed	PART (B) of Table 6	within 24 hours of such installation
Changes in declared capacity	Table 6A	within 24 hours of such change
Registered person has submitted or declared the production capacity any other government department	Table 7	Within 15 days of filing such declaration or submission
Machine disposed-off from the registered place of business	Table 8	within 24 hours of such disposal

**2. Special Monthly Statement-** The registered person shall submit details each month in FORM GST SRM-II, electronically on the common portal, on or before the tenth day of the month succeeding such month.

**3. Certificate of Chartered Engineer-**The taxpayer shall upload a certificate of Chartered Engineer FORM GST SRM-III in respect of machines declared by him, as per para 1 of this notification, in Table 6 of FORM GST SRM-I. If details of any machine are amended subsequently, then fresh certificate in respect of such machine shall be uploaded.