

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TRICHY-1.

TRADE NOTICE: 8/2007 – CE(NT)

DATED : 07.5.2007.

Sub: Communication of Office Memorandum dated 14.03.2007
of the Office of the Principal Chief Controller of Accounts,
Central Board of Excise & Customs, New Delhi issued in file
Coord II/6-5/e-Payment/06/810 – Regarding.

* * * * *

Copy of Office Memorandum dated 14.03.2007 of the Office of the Principal Chief
Controller of Accounts, Central Board of Excise & Customs, New Delhi issued in file Coord II/6-
5/e-Payment / 06 / 810 is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent
members of Trade Associations / Chambers of Commerce

(Issued from file C.No.IV/16/2/2007 – C.Ex.Pol.)

Sd/-
(M.G. TAMIZHVALAVAN)
JOINT COMMISSIONER (TECH)

To

As per mailing list II / III

Coord II/6-5/e-Pyment/06/810.
Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
A.G.C.R. Building, 1st floor,
I.P. Estate, New Delhi.

Handwritten signature and date: 20/3

Dated: 14.03.2007

OFFICE MEMORANDUM

Handwritten signature: S. Singh

Sub: - Mandatory e-Payment of Service Tax by large tax payers : Interim accounting arrangement for e-Payment collection – issue of Trade Notice regarding.

The undersigned is directed to refer to this office letter No.Coord.II/6-5/e-Payment/2006/772 dated 02.03.2007 addressed to General Manager, RBI, Mumbai regarding nomination of **UCO Bank** to accept e-Payment collection.

The RBI has issued necessary instructions in respect of **UCO Bank** for following the interim accounting arrangements for e-Payment for all Central Excise and Service Tax Commissionerates without the restriction of Commissionerate-wise authorization vide letter No.DGBA.GAD.No.H-13355/41.07.004/2006-07 dated 05.03.07 (copy enclosed).

It is therefore, requested that necessary arrangements for issue of Trade Notice may please be made for the benefit of the assesses.

Handwritten signature: Arvind Kumar

(Arvind Kumar)
Controller of Accounts

To

1. All Chief Commissioner, Central Excise & Service Tax.
2. All Commissioners, Central Excise & Service Tax.
3. All PAOs, Central Excise.



भारतीय रिज़र्व बैंक
RESERVE BANK OF INDIA
www.rbi.org.in

DGBA.GAD.No.H

/41.07.004 /2006-07

March 5, 2007

The General Manager
 UCO Bank
 Head Office
 Martin Burn Building
 R.N. Mukherjee Road
 Kolkata – 700 001

Dear Sir,

**Mandatory e-Payment of Service Tax by
 large tax payers: proposed interim accounting
 arrangement for e-Payment collection-**

With the introduction of mandatory e-payment of service tax for high value service tax payers, the need for eliminating the concept of designated banks for collection of tax through e-payment has risen. Central Board of Excise and Customs has in this regard prepared a detailed paper on Process and Accounting Procedure for Electronic Accounting Solution for receipts (EASer) and submitted it for approval. However, till EASer is approved and stabilized, the following interim accounting arrangement for e-payments shall be followed by your bank:

- (a) Your bank will be allowed to accept e-payments for all Central Excise and Service Tax commissionerates without the restriction of Commissionerate-wise authorization.
- (b) However, for physical collection of CBEC revenue, your bank will follow the existing restriction of commissionerates.
- (c) For all authorized commissionerates, your "existing Focal Point Branches" (FPB) will collate all physical payments and e-Payments for preparing the scroll. These FPB's will collate all physical payments and e-payments for preparing the scroll. These FPB's will act as receiving branch and FPB for e-payment collections. **The scrolling will be Commissionerate-wise and Major Head-wise**

.....2

सरकारी और बैंक लेखा विभाग, केन्द्रीय कार्यालय, भायखला ऑफिस बिल्डिंग, 4 थी मंजिल, मुंबई सेन्ट्रल रेलवे
 स्टेशन के सामने, भायखला, मुंबई-400 008

Department of Government & Bank Accounts, Central Office,
 Opp. Mumbai Central Railway Station, Byculla, Mumbai – 400 008.
 Telephone: (022)2308 4121, Fax No. (022) 23000 370/2301 6072/2301 0095, e-mail:
cgmicdgbaco@rbi.org.in

Collection through e-payment mode for other Commissionerates that are not covered or physical collection will be collated at a branch in Delhi for scrolling (such CBS branch will be identified by your bank in consultation with CBEC and under advice to us). The branch so identified will prepare hard copies of Challan. The distribution and usage of stamped and receipted Challan will be as follows:

Challan Copy	To Whom	Purpose/Use
One	Concerned PAO(along with scroll)	Accounting and Reconciliation
Two	Taxpayer (At mailing address)	Tax return and record
One	Designated Divisional officer of the concerned commissionerate	Reconciliation with tax return.

(The scrolling will be commissionerate wise and major head)

- (e) Reporting to your link cell and fund settlement with RBI will be as per the existing procedure (Commissionerate-wise and Major Head-wise)
- (f) Proper mailing address of accounting authorities will be provided to your bank by CBEC authorities.
- (g) An online acknowledgement may also be given to the tax payer.

Yours faithfully

Sd/-

(Cedric Lawrence)
Assistant General Manager

Endt.DGBA.GAD.No.H 13355 /41.07.004/2006-07 of date

Copy forwarded for information and necessary action to:

1. the Principal Chief Controller of Accounts, Central Board of Excise & Customs, AGCR Building, 1st floor, I.P. Estate, New Delhi with reference to his letter No.Coord II/6-5/e-payment/2006/772 dated March 2 2007.
2. the Regional Director, Reserve Bank of India, Public Accounts Department, Ahmedabad/Bangalore/Bhopal/Bhubaneswar/Chennai/Chandigarh/Guwahati/Hyderabad/Jaipur/Kolkata/Kanpur/Mumbai/Navi Mumbai/New Delhi/Nagpur/Patna/Thiruvananthapuram.
3. the General Manager, Central Accounts Section, Reserve Bank of India, Additional Office Building, East High Court Road, Nagpur - 440 001.

Sreenivasan
(S.Sreenivasan)
Assistant Manager

Rev Com

1213