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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
No.1, WILLIAMS ROAD, TRICHIRAPALLI – 620 001.

GENERAL CIRCULAR NO.: 04/2009 - CE.

Dated: 20 .03.2009.

Sub:- C.Ex. – Communication of Pr. Chief Controller of Accounts, CBEC, New Delhi's letter F.No.Coord. II/9-17/Major Head/09/249 dated 09.03.2009 regarding Major Head wise scrolling, remittance and put-through of physical Collection of Central Excise duties and Service Tax - Reg.

Copy of Pr. Chief Controller of Accounts, CBEC, New Delhi's letter F.No.Coord. II/9-17/Major Head/09/249 dated 09.03.2009 regarding Major Head wise scrolling, remittance and put-through of physical Collection of Central Excise duties and Service Tax is communicated herewith for information, guidance and necessary action.

(Issued from file C.No.C.No.IV/16/04/2009-C.Ex. Pol.)

(A. RAJENDRAN)

ASSISTANT COMMISSIONER (T)

To
As per mailing list.

Copy of Pr. Chief Controller of Accounts, CBEC, New Delhi's letter
F.No.Coord. II/9-17/Major Head/09/249 dated 09.03.2009.

F.No. Coord.II/9-17/Major Head/09/249
Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
AGCR Building, New Delhi

Dated: 9th March, 2009

To
The General Manager
Reserve Bank of India,
Deptt. Of Gov. & Bank Accounts,
Central Office, 4th floor, Byculla
Office Building,
Opp. Mumbai Central Station,
Byculla, Mumbai – 400 008

The General Manager,
Reserve Bank of India,
Central Accounts Section,
Additional Office Building,
East High Court Road,
Nagpur – 440 001.

Sub:- Major Head wise scrolling, remittance and put-through of physical Collection of Central Excise duties and Service Tax.

Sir,

The Accounting procedure relating to Electronic Accounting system in Excise and Service Tax (EASIEST) which covers the physical collection of Central Excise and Service Tax vide para 5.2 specifies the need of the Focal Point Branch of the banks to generate the main scrolls Commissionerate-wise and Major Head-wise and send them to the concerned Pay and Accounts Office. The link cell of the banks are to settle the funds with RBI

accordingly and the monthly put-through statement are also be generated Bank-wise, Commissionerate-wise and Major Head-wise by RBI, CAS, Nagpur.

Due to the bifurcation and trifurcation of Commissionerates and the introduction of multi-banking and extended multi banking, the preparation and transmission of scrolls, DMS etc have become very cumbersome for the banks as well as Pay and Accounts Offices with attendant problems of reconciliation between Pr. Account Office / PAO, CBEC, FPBs of banks and RBI, CAS, Nagpur.

Further, upon the operationalization of the e-PAOs (C.Excise) at Chennai and e-PAO (S.Tax) at Mumbai w.e.f. 01/08/08 under EASeR, where Commissioneratewise scrolling by the banks have been dispensed with, the reconciliation of scrolls, DMS and the put-through statements have shown a distinct improvement.

The need for dispensing with Commissionerate-wise scrolling has been under consideration of this office for some time past. On a careful consideration of all relevant aspects, it has been decided in consultation with the Office of the Controller General of Accounts to dispense with Commissionerate-wise scrolling in the case of physical revenue of C.Excise and Service Tax by the banks. As a natural corollary, this will imply **PAO wise & major head wise remittance by the link cells of the banks and PAO wise & major head wise preparation of put through statements by the link cells and RBI.**

The revised procedure will be effective **from 01st April, 2009** and shall not affect the existing banking arrangements. However, **the banks will scroll the receipts to the concerned PAO major head wise only and the scrolls may contain receipts relating to any of the Commissionerates falling under the accounting jurisdiction of the particular PAO.** These instructions would also cover the PAO (Revenue), CBEC, Kolkata, PAO(Revenue), CBEC, Mumabi (to be operational from 1.4.2009) and the e-PAOs for Central Excise and Service Tax at Chennai and Mumbai respectively.

You are requested to issue necessary instructions to the banks for implementation of the revised procedure for the physical collection of Central Excise duties and Service Tax w.e.f. 01/04/09.

You are also requested to initiate necessary action for generation of put-through statements PAO-wise.

This issues with the approval of Pr. Chief Controller of Accounts, CBEC.

Yours faithfully,

Sd/-

(Deepika Jain)
Controller of Accounts

Copy to:-

1. Chief Controller of Account, CBEC, Chennai.
2. Controller of Accounts (A/c.), O/o Pr. CCA, CBEC, HQ.
3. Controller of Accounts (CBEC), Kolkata.
4. All Chief Commisssiners, CBEC.
5. All Commissioners, CBEC.
6. All General Managers, nominated banks for CBEC.
7. Dy. Controller of Accounts, CBEC, Mumbai.
8. All PAOs, CBEC.
9. Sr. AO, BR & Compiliation.

Sd/-
Controller of Accounts