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GOVERNMENT OF INDIA: MINISTRY OF FINANCE
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
PONDICHERRY COMMISSIONERATE
GOUBERT AVENUE (BEACH ROAD), PONDICHERRY -605001.

TRADE NOTICE NO.07/2007

Dated: 27.03.2007

Sub:- Central Excise-Implementation of EASIEST and e-payment from 01.04.07
– Reg.

The Electronic Accounting System In Excise and Service Tax (EASIEST) was introduced on 07.03.2007 as a simplification measure. The EASIEST was conceptualized on the same lines as OLTAS (Online Tax Accounting System) of CBDT with the difference that the EASIEST has provided for directory based validation checks by the receiving banks and also has an in-built mechanism for rectification of errors. The EASIEST removes weaknesses in the existing manual accounting system. The Overview of EASIEST is enclosed as Annexure – A which tells all about the EASIEST-scheme, Advantages etc.,

2. From 01.04.2007 the single copy of the new challan has to be used by the taxpayers instead of the present TR.6 Challan. Copy of the Challan can be downloaded from the website viz., www.cbec.gov.in.

3. As per the Notification No.08/2007 – CE(NT) dated 01.03.2007 (copy enclosed) the Government has made it mandatory for an assessee, who has paid duty of Rs.50 lakhs or more in the preceeding financial year, to deposit the duty electronically through internet banking. A breif note on e-payment along with the list of banks authorised for internet banking is enclosed as Annexure – B & C.

4. An user guide is enclosed for easy reference about the EASIEST.

5. The contents of the Trade Notice may be brought to the notice of all concerned.

(Issued from file: C.No.IV/16/01/2007 C. Ex. Pol.)

//ATTESTED//

Sd/-

(S.MOHAN)
SUPERINTENDENT (TECH)

Sd/xxxx
(K.M.NAGARAJAN)
JOINT COMMISSIONER (TECH)

To

As per Mailing List.
The Chief Accounts Officer, Pondicherry.
The Pay and Accounts Officer, Pondicherry.

USER GUIDE

EASIEST Scheme

The Customs and Excise Department, Principal Chief Controller of Accounts, Controller General of Accounts and the Reserve Bank of India with the participation of 28 commercial banks have introduced the Electronic Accounting System in Excise and Service Tax (EASIEST)

Benefits for the taxpayer

- Only one copy of challan to be filled instead of earlier four copies.
- Facility for online verification of the status of tax payment using CIN.

Challan Identification Number (CIN)

Challan Identification Number (CIN) is a 20 digit unique identifier which will be given on the Taxpayer's Counterfoil.

This number is a combination of the BSR code of the bank branch (7 digits), the date of deposit (8 digits) and Challan Serial Number (5 digits)

Instructions to fill the G.A.R -7 Challan

- Use block letters to fill Name and Full Address of the Taxpayer
- Mention the 15 digit Assessee Code allotted by the Department. In case this has not been allotted, write the temporary code.
- Mention details of Commissionerate, Division and Range under which the Tax Payer falls.
- Mention the 8 digit Accounting Code of the product/commodity for Central Excise or the Service for which tax is being paid. The accounting codes are given on the reverse of the Challan.
- Mention the total amount tendered in words and the mode of payment
- Ensure that the details filled in the challan and taxpayer's counterfoil are identical.
- Ensure that the Seal of the Receiving branch is affixed in the space provided on the challan as well as on the Taxpayer's Counterfoil containing the CIN information.

Checklist for the taxpayers

- Fill the challan properly, legibly and completely.
- Ensure arithmetical correctness.
- Ensure that the information in the Taxpayer's Counterfoil matches with the challan.
- Retain the Taxpayer Counterfoil.

Frequently Asked Questions (FAQs)

How to get additional information about EASIEST Scheme?

Details about the EASIEST scheme are available on the following websites:

<http://exciseandservicetax.nic.in>

<http://www.cbec.gov.in>

How to get the new G.A.R .7 Challan for Tax Payments?

The new Challan can be obtained from your jurisdictional Commissionerates and the above websites.

How to know the Assessee Code?

- Go to <http://exciseandservicetax.nic.in>
- Click on 'Know your Assessee Code'
- Enter 10 digit PAN number to view Assessee code and other details

How to know the Commissionerate Code, Division Codes and Range Codes?

- Go to <http://exciseandservicetax.nic.in>
- Click on 'Know Your Location Code'.

How to know the Accounting Codes?

The Accounting Codes are given on the reverse of the Challan. Also refer to the website <http://exciseandservicetax.nic.in> for latest updates on Accounting codes.

What is the evidence for the payment of taxes?

The Taxpayers Counterfoil is the evidence of payment. The Challan Identification Number (CIN) appearing on this counterfoil will have to be quoted in the return.

How to verify the status of tax payment?

- Go to the website <https://nsdl.co.in>.
- Click on 'Central Excise / Service Tax Challan Status Inquiry'.
- Enter the constituents of the Challan Identification Number (CIN) to view status of tax payment.

Overview of EASIEST -What is it all about?

1. BACKGROUND

The system for collection and reporting of revenues in CBEC was a manual system in which four copies of challan were filed by the tax payer. The EASIEST (Electronic Accounting System in Excise and Service Tax) was conceptualized on the same lines as OLTAS (On-line Tax Accounting System) of CBDT with the difference that the EASIEST has provided for directory based validation checks by the receiving banks and also has an in-built mechanism for rectification of errors. The weaknesses in the existing manual accounting system are as follows:

- (i) The manual system is more cumbersome and time consuming.
- (ii) Non-uniform standard of numbering challans.
- (iii) Data entry being done at multiple levels i.e. Range/Division and the PAO office.
- (iv) Inhibits electronic filing of returns as the tax payer has to submit hard copy of challans.

2. EASIEST SCHEME

The EASIEST Scheme envisages that a single challan would be used for payment of Central Excise duty and Service Tax instead of earlier four copies of the challan. The salient features of the EASIEST Scheme are:

- (i) The collecting bank captures information in the challan including a 15 digit assessee code and a unique Challan Identification Number (CIN) which is a combination of the BSR code, challan tender date and challan sequence number.
- (ii) The EASIEST data is submitted electronically to the Focal Point Bank (FPB). FPB sends complied data to the Link Cell in Nagpur which is uploaded to the NSDL server.
- (iii) The NIC downloads EASIEST data from the NSDL server and the same is made available to the PAO. The single physical copy of the challan is sent by the collecting branch to the FPB which further sends it to the PAO along with the scrolls of the collecting branches as well as the main scroll of the FPB.
- (iv) The PAO is expected to verify the details of the physical challans with the EASIEST data and make corrections in the data. The EASIEST data after verification by the PAO is made available to the field offices of the CBEC through the NIC server.
- (v) In the manual system reconciliation between challan and return keeps pending for a long time resulting in a huge backlog. EASIEST will enable said reconciliation almost immediately after the return is filed.

3. ADVANTAGES OF EASIEST

- (i) Uniform system of challan numbering reduces scope of fraudulent challans and assists verification.
- (ii) Will encourage electronic filing of the return as also electronic payment of duty/tax as the need for submitting a hard copy of the challan with the return is dispensed with.

- (iii) Data is captured only once at the bank level and is also subject to the validation check by the Receiving Bank branches.
- (iv) Revenue collection figures become available online from the banks on a daily basis.
- (v) Challan details can be validated online by the PAO.
- (vi) Verification of payment details can be done online by the Assessing Officer.

ANNEXURE-C

LIST OF COLLECTING BANKS

<i>Sl.No.</i>	<i>Name of the Bank</i>	<i>Name of Central Excise/Service Tax Com'te for which the Bank is authorised to collect Revenue through e -payment</i>
1.	Union Bank of India	All Commisionerates
2	State Bank of India	All Commisionerates
3.	Punjab National Bank	All Commissionerates
4	Indian Overseas Bank	All Commisionerates
5	State Bank of Travancore	All Commisionerates
6	Bank of India	All Commisionerates
7	Corporation Bank	All Commisionerates
8	State Bank of Saurashtra	All Commisionerates
9	Indian Bank	All Commisionerates
10	State Bank of Patiala	All Commisionerates
11	State Bank of Hyderabad	All Commisionerates
12	Syndicate Bank	All Commisionerates
13	State Bank of Bikaner & Jaipur	All Commisionerates
14	Vijay Bank	All Commisionerates
15	State Bank of Indore	All Commisionerates
16	Bank of Maharashtra	All Commisionerates
17	Canara Bank	All Commisionerates
18	State Bank of Mysore	All Commisionerates
19	United Bank of India	All Commisionerates
20	Bank of Baroda	All Commisionerates
21	UCO Bank	All Commisionerates
22	Dena Bank	All Commisionerates
23	UTI Bank	All Commisionerates at Delhi,Bangalore, Hyderabad,Mumbai
24	ICICI Bank	All Commisionerates at Delhi,Chennai, Hyderabad, Mumbai
25	HDFC Bank	All Commisionerates at Delhi, Bangalore, Kolkata, Mumbai
26	IDBI Bank	All Commisionerates at Delhi, Chennai, Kolkata, Mumbai