

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

TRADE NOTICE: 19/2007 – CE(NT)

DATED : 19.6.2007.

Sub: Communication of certain instructions regarding e-payment of
Central Excise Duty / Service tax – Regarding.

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Payment of Service tax through electronic mode was made mandatory for assesseees paying tax of Rs. 50 lakhs and above w.e.f. 01.10.2006 and for similar assesseees in Central Excise w.e.f. 01.04.2007.

2. Some assesseees have explained their problems in E-Payment of tax and requested for Condonation for not switching over to E-Payment Mode. It has already been intimated to assesseees vide para 30 (b) of TRU's letter D.O.F. No. 334/1/2007 – TRU dated 28.02.2007 communicated in T.N. 04/2007 dated 28.02.2007 that E-Payment of tax is mandatory for assesseees paying excise duty of Rs. 50 lakhs or more. There is no legal provision either in Central Excise or in Service tax Laws to permit payment of taxes for the assesseees falling under mandatory category through TR6 Challans.

3. All public sector banks with e-payment capabilities have been authorized to accept e-payments from all Central Excise and Service tax Commissionerates without geographical or Commissionerate-wise restrictions from November 2006. The assesseees are required to complete the procedural formalities for availing Internet banking facility from designated banks and comply with the requirement of mandatory e-payment and a taxpayer having account with any of the CBS branches of the bank can make e-payment through the Bank's Central server. Hence assesseees are requested to pay taxes electronically through a nearest bank which has the CBS facility immediately.

4. 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 (T)

To

As per mailing list II / III