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

TRADE NOTICE : 2/ 2009.

DATED : 26.02.2009.

Sub:- C.Ex. – EASIEST e-payment - Instructions - Communication
of – Reg.

- - - - -

Copy of Instructions on Electronic payment of Central Excise Duty and Service Tax through Banks having internet facilities communicated in DOC No. IV(24) /1/2009 – Systems of the Directorate General of Systems & Data Management, New Delhi is enclosed 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/16/02/2008 – C.Ex.Pol.)

Sd./-
(VASA SESHAGIRI RAO)
ADDITIONAL COMMISSIONER(T)

Encl.: As above.

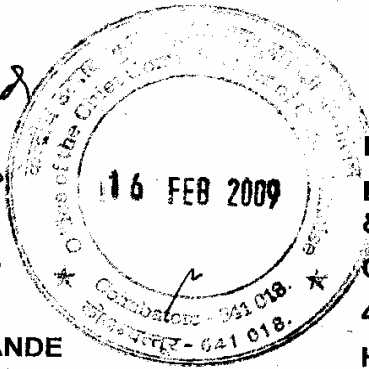
To

As per mailing list II / III

**Copy of the letter DOC No. IV(24) / 1 / 2009 – Systems of the Directorate General of
Systems & Data Management, New Delhi**



Y. G. PARANDE
DIRECTOR GENERAL



DOC NO. IV(24)/1/2009-Systems /441
DIRECTORATE GENERAL OF SYSTEMS
& DATA MANAGEMENT,
CUSTOMS & CENTRAL EXCISE,
4th & 5th FLOOR
HOTEL SAMRAT, CHANAKYAPURI,
NEW DELHI - 110 021

Dated : 10th February, 2009

Dear T.G.,

Subject:- EASIEST e-payment – regarding.

As you are aware, payment of Central Excise Duties & Service Tax through Internet banking has been made compulsory for Central Excise & Service Tax assesseees paying more than Rs. 50 lakhs per annum. As per the earlier procedure, the registered Central Excise/ Service Tax assessee had to log-on to the Internet site of any of the authorised banks to carry out the transaction. It was, however, observed that in these transactions the validations were not done for a number of crucial and critical fields resulting in incomplete and inaccurate data. To overcome these defects and improve the quality of data, it was decided that all the non-financial validations such as assessee code, location code and accounting codes would be carried out at NSDL's website and thereafter the assessee would proceed to the authorised bank's website from a secure link provided from NSDL website.

The Reserve Bank of India has already issued instructions to this effect to all the banks in August 2008(copy enclosed) and the banks were to complete the testing and go live in November 2008. As of now, 14 banks have completed the testing and are linked up through the NSDL system. We are following up with the other banks to complete the testing and go live at the earliest.

A brief write up on the current EASIEST e-payment procedure is enclosed for your information. You are requested to bring it to the notice of assesseees under your charge and ensure that the instructions on epayment issued by the Board are complied with.

With regards,

Yours

(Y. G. PARANDE)

Encl. As above

Shri T. Prem kumar,
Chief Commissioner Of Central Excise (Coimbatore Zone),
6/7, A.T.D. Street,
Race Course Road,
Coimbatore – 641 018

Electronic Payment of Central Excise Duty and Service Tax through banks having Internet banking facilities

The Central Board of Excise and Customs had made it mandatory for payment of tax/duty electronically through internet banking for Central Excise and Service Tax Assesseees paying Rs. 50 lakhs or more duty or tax in the preceding financial year, or those who had already paid Rs. 50 lakhs or more in the current financial year. Presently the tax payers can pay taxes and duty through internet by accessing the internet facilities of the authorized banks. In order to improve the data quality and after discussions with the banks, modifications have been made in the system. It has been decided that this facility will be made available to the tax payers through the NSDL gateway which will provide the facility for the Assesseees to generate challans online and thereafter pay the tax online.

EASIEST e-payment:

In the new system the assessee is required to access the NSDL-EASIEST website <https://cbec.nsd.com/EST/JSP/security/EasiestHomePage.jsp> and select the 'e-payment' option. The following steps will be required to be taken by the taxpayer:

1. To pay Excise Duty and Service Tax online, the Assessee has to enter the 15 digit Assessee Code allotted by the jurisdictional Commissionerate.
2. There will be an online check on the validity of the Assessee Code entered.
3. If the Assessee code is valid, then corresponding assessee details like Name, Address, Commissionerate code etc. as present in the Assessee Code Master will be displayed.
4. Based on the Assessee Code, the duty / tax i.e. Excise duty or Service tax to be paid will be automatically selected.
5. The Assessee is required to select the type of duty / tax to be paid by clicking on the button "Select Accounting Codes for Excise" or "Select Accounting Codes for Service Tax" depending on the type of duty / tax to be paid.
6. At a time the assessee can select upto six Accounting Codes.
7. Once the data is validated in the NSDL central system, a drop down menu will appear indicating the names of various banks offering internet payment facility. The Assessee can opt for any of these banks through which payment is to be made.
8. On submission of data entered, a confirmation screen will be displayed. If the taxpayer confirms the data entered in the screen, it will be directed to the net-banking site of the bank selected.
9. The challan details entered by the Assessee will be transmitted to the bank along with the location code (Commissionerate, division, range code) of the Assessee. (Parameters that will be passed from NSDL to the Banks are enclosed)
10. The taxpayer will login to the net-banking site with the user id/ password provided by the bank for net-banking purpose and enter payment details at the bank site.
11. On successful payment, a challan counterfoil will be displayed containing CIN, payment details and bank name through which e-payment has been made. This counterfoil is proof of payment being made.
12. The Assessee has an option to download the counterfoil from the website of the bank. This will contain all details available that are usually given in the hard copy of the computerized acknowledgement including Challan Identification Number (CIN) and name of the bank through which e-payment has been made.

Role of NSDL

NSDL has provided the data screen for entry of challan details and are validating the assessee code against the Assessee code master. It provides a secure link from its website to the website of different banks.

Role of Banks

1. Banks are authorized for collection of Central Excise duty and Service tax Commissionerate wise. All banks may not be authorized for collection of Central Excise duty and Service tax for all Commissionerates. At the NSDL website any registered assessee of any Commissionerate can enter the non-financial details and thereafter select the bank.
2. If the bank is authorized for collection for that Commissionerate it will allow the assessee to complete the transaction (enter financial details), else not.
3. The website of participating banks will provide appropriate data entry screen for entry of payment details by the Assessee at their website in a secure mode.
4. They will also ensure that on completion of the transaction, the Assessee is allotted a unique Challan Identification Number (CIN) comprising of BSR code of the Internet Collection branch, the date of receipt and serial number of the electronic challan in that branch on that day.
5. The counterfoil displayed by the bank should be in line with the computerized acknowledgement generated in case of physical collection. (Instructions issued on this by the PrCCA, CBEC dated 11.01.2008 are enclosed). In addition, the counterfoil should also contain the transaction id, and the time of payment.
6. Participating banks will ensure that on completion of the payment the Assessee is able to download the taxpayer's counterfoil containing all the details presently being mentioned on the hard copy of the computerized acknowledgement.
7. The Banks will also print details of CIN and the transaction id in the customer's bank account statement/pass book so that the Assessee will have a permanent record of CIN details.
8. Banks should provide facility for re-generation of electronic challan counterfoil on the basis of transaction id.
9. Banks should prominently display the following on its web-site;
 - a. detailed procedure for generation of electronic challan counterfoil,
 - b. guidelines for the taxpayer on the action to be taken in case the electronic challan counterfoil is misplaced or the taxpayer is not able to generate or save the electronic challan counterfoil,
 - c. procedure for re-generation of counterfoil and
 - d. contact particulars viz; email id and telephone no. for resolution of grievances with regard to e-payment.

Only those banks whose designated branches for internet collection of Service tax and Central Excise have been authorized by the PR.CCA / RBI will be enabled by NSDL to provide this facility to the assessee. Excise or Service tax payment done through ICICI Bank, HDFC Bank and Axis Bank can be done by assesseees for select Commissionerates only. For all other banks authorized for collection of Excise duty or Service tax payment can be made for all Commissionerates.



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

Diary No. 051
Date 22-8-08

DGBA.GAD.No. /41.07.003/2008-09 August 14, 2008

The Chairman & Managing Director/ Managing Director
Agency banks (as per list)

Dear Sir

**Electronic Payment of Central Excise and Service Tax through banks
having internet banking facilities**

It has been decided in consultation with Directorate General of Systems, CBEC to have an e-payment portal on the lines of OLTAS for e-payment of Central Excise and Service Tax. Accordingly a prototype of the e-payment portal has been developed by NSDL for collection of Central Excise and Service Tax through banks having internet banking facilities.

2. You are therefore advised to make modifications in your internet banking facility systems to enable tax payers to carry out non-financial validations on the NSDL-EASIEST website and thereafter to your website for financial transaction. The detailed guidelines and steps to be taken for implementation of the process are enclosed.

Yours faithfully

Sd -
(B.K.Mishra)
General Manager

Encls: As above

यह विभाग आईएसओ 9001:2000 प्रमाणित है।
सरकारी और बैंक लेखा विभाग, केन्द्रीय कार्यालय, भायखला ऑफिस बिल्डिंग, 4 थी मंजिल, मुंबई सेंट्रल रेलवे स्टेशन के सामने, भायखला, मुंबई-400 008
This Department is ISO 9001-2000 certified
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: cgmcdgbaco@rbi.org.in
हिन्दी आसन है, हलका प्रयाग बकाइए।

Endt.DGBA.GAD.No.H /41.07.003/2007-08 of date

Copy forwarded for information and necessary action to:

1. Director General, Directorate General of Systems & Data Management, Customs & Central Excise, 4th & 5th floor, Hotel Samrat, Kautilya Marg, Chanakya Puri, New Delhi 110021 with reference to his letter F.No.IV(23)/2/2006/Systems/Part File/2220 dated August 1, 2008.
2. the Principal Chief Controller of Accounts, Central Board of Excise & Customs, AGCR Building, 1st floor, I.P. Estate, New Delhi
3. the Controller General of Accounts, Government of India, Ministry of Finance, Department of Expenditure, 7th floor, Lok Nayak Bhavan, Khan Market, New Delhi - 110 003.
4. the Executive Vice President, National Securities Depository Ltd., Trade World, 4th floor, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai 400 013.
5. the General Manager, Central Accounts Section, Reserve Bank of India, Additional Office Building, East High Court Road, Nagpur - 440 001.
6. 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.

(V.S. Shah)
Manager

Electronic Payment of Central Excise Duty and Service Tax through banks having Internet banking facilities

The Central Board of Excise and Customs had made it mandatory for payment of tax/duty electronically through internet banking for Central Excise and Service Tax Assesseees paying Rs. 50 lakhs or more duty or tax in the preceding financial year, or those who had already paid Rs. 50 lakhs or more in the current financial year. Presently the tax payers can pay taxes and duty through internet by accessing the internet facilities of the authorized banks. In order to improve the data quality and after discussions with the banks, modifications are being made in the system. It has been decided that this facility will be made available to the tax payers through the Tax Information Network (TIN) which will provide the facility for the Assesseees to generate challans online and thereafter pay the tax online.

1. New System of e-payment

In the new system the assessee will be required to access the NSDL-EASIEST website and select the 'e-payment' option. The following steps will be required to be taken by the taxpayer:

- i) The Assessee will enter / select the non-financial data like Assessee code, Major Head code, and Minor Accounting Code at the e-payment site.
- ii) The system will validate the Assessee code against the Master of Assessee Code and also ensure that other particulars are filled up properly with valid codes.
- iii) On the basis of the Assessee code entered by the Assessee, the name, address, Commissionerate name, Commissionerate code, Division name, Division code, Range name and Range code of the Assessee will be displayed as mentioned in the Assessee code Master.
- iv) Once the data is validated in the TIN central system, a drop down menu will appear indicating the names of various banks offering internet payment facility. The Assessee can opt for any of these banks.
- v) On selection of the bank, the Assessee will be directed to the website of the bank selected by it.
- vi) The challan details entered by the Assessee will be transmitted to the bank along with the location code (Commissionerate, division, range code) of the Assessee.
- vii) At the bank's website the Assessee will fill in the payment details and amount.
- viii) After satisfying the correctness of the particulars, the Assessee will complete the transaction using the internet username and password allotted by the bank.
- ix) Parameters that will be passed from NSDL to the Banks are enclosed.
- x) On completion of the transaction by the Assessee the screen will display a duly filled challan with a counterfoil (details as entered by him) by the bank.
- xi) The Assessee has an option to download the counterfoil from the website of the bank. This will contain all details available that are usually given in the hard copy of the computerized acknowledgement including Challan Identification Number (CIN) and name of the bank through which e-payment has been made.

2. Role of NSDL (TIN)

~~NSDL will provide the data screen for entry of challan details and validate the assessee code against the Assessee code master. It will provide a secure link from its website to the website of different banks~~

3. Role of Banks

- i) Banks are authorized for collection of Central Excise duty and Service tax Commissionerate wise. All banks may not be authorized for collection of Central Excise duty and Service tax for all Commissionerates. At the NSDL website any registered assessee of any Commissionerate can enter the non-financial details and select thereafter any bank.
- ii) If the bank is authorized for collection for that Commissionerate it will allow the assessee to complete the transaction (enter financial details), else not.
- iii) Participating banks have to designate one particular branch as the Internet Collection branch for collecting accounting tax payments made through internet. There are separate branches designated for Central Excise and Service tax (banks will follow the same procedure as at present for getting BSR code from RBI / PR.CCA). This branch will undertake only internet collections and, will not collect tax through physical cheques/drafts/cash etc. Guidelines as per PR.CCA's letter F.No.Coord II/9-15/e-FPBs/08/54 dated July 18, 2008, may be referred.
- iv) The accounting and reporting of e-payment to RBI / e-PAO will be as prescribed by the office of the PR. CCA / RBI.
- v) The website of participating banks will provide appropriate data entry screen for entry of payment details by the Assessee at their website in a secure mode.
- vi) They will also ensure that on completion of the transaction, the Assessee is allotted a unique Challan Identification Number (CIN) comprising of BSR code of the Internet Collection branch, the date of receipt and serial number of the electronic challan in that branch on that day.
- vii) The counterfoil displayed by the bank should be in line with the computerized acknowledgement generated in case of physical collection. Instructions issued on this by the PrCCA, CBEC dated 11.01.2008 are enclosed. In addition, the counterfoil should also contain the transaction id, and the time of payment.
- viii) Participating banks will ensure that on completion of the payment the Assessee is able to download the taxpayer's counterfoil containing all the details presently being mentioned on the hard copy of the computerized acknowledgement.
- ix) The Banks will also print details of CIN and the transaction id in the customer's bank account statement/pass book so that the Assessee will have a permanent record of CIN details.
- x) Banks should provide facility for re-generation of electronic challan counterfoil on the basis of transaction id.
- xi) Banks should prominently display the following on its web-site;
 - a. detailed procedure for generation of electronic challan counterfoil,
 - b. guidelines for the taxpayer on the action to be taken in case the electronic challan counterfoil is misplaced or the taxpayer is not able to generate or save the electronic challan counterfoil,
 - c. procedure for re-generation of counterfoil and
 - d. contact particulars viz; email id and telephone no. for resolution of grievances with regard to e-payment.

4. Steps to be followed by the bank in order to provide the above facility to the taxpayer

- i) The bank will have to carry out pilot test first with NSDL.
- ii) It will provide the URL of the pilot test site of the bank.
- iii) On receipt of the bank's URL, NSDL will provide URL of its pilot test site.
- iv) The bank will build validations at their end as prescribed in the data structure attached.
- v) The bank will carry out pilot testing with NSDL (by connecting to the NSDL URL).
- vi) The bank should give access to NSDL to its pilot site to carry out testing.
- vii) NSDL may carry out pilot testing in parallel by connecting to the bank's pilot test site.
- viii) On successful completion of the pilot test NSDL will intimate the status of the same to the office of the PR.CCA and CBEC and the bank may provide to NSDL its production URL for providing e-payment facility on the NSDL-EASIEST website.
- ix) Only those banks whose designated branches for internet collection of Service tax and Central Excise have been authorized by the PR.CCA / RBI will be enabled by NSDL to provide this facility to the assessee.

The banks should make necessary changes at their end as mentioned above to be able to carry out pilot test with NSDL e-payment application from September 1, 2008. All banks should complete pilot testing by October 31, 2008 and provide the online tax payment facility to the assesseees by November 10, 2008.



Parameters passed from e-Payment System to Net Banking System

Following is the list of parameters that will be passed to the Bank's site via POST Method.

Sr. No.	Parameter	Data Type	Max Length	Parameter Description	Mandatory /Optional
1.	MajorHead	Numeric	4	Major Head Code(Excise 0038 or Service Tax 0044)	M
2.	Accounting code (1)	Numeric	4	The code indicating type of duty or Sevices	M
3.	Accounting code (2)	Numeric	4	The code indicating type of duty or Sevices	O
4.	Accounting code (3)	Numeric	4	The code indicating type of duty or Sevices	O
5.	Accounting code (4)	Numeric	4	The code indicating type of duty or Sevices	O
6.	Accounting code (5)	Numeric	4	The code indicating type of duty or Sevices	O
7.	Accounting code (6)	Numeric	4	The code indicating type of duty or Sevices	O
8.	Assessee code	Alpha numeric	15	Assessee code of the Assessee	M
9.	Commissionerate Code	Character	02	Commissionerate code of the Assessee	M
10.	Division Code	Numeric	02	Division code of the Assessee	M
11.	Range Code	Numeric	02	Range code of the Assessee	M
12.	Name	Character	120	Name of the tax payer	M



13.	Add_Line1	Character	100	Flat/Door/Block No, Premises	O
14.	Add_Line2	Character	70	Locality, City	O
15.	Add_Line3	Character	80	District and state name	O
16.	Add PIN	Number	6	Pin Code	M
17.	Transaction Date	Date	8	Date of transaction	M

- Note:-
1. All date fields will be in the format "DDMMYYYY"
 2. Optional fields will also be passed with NULL values
 3. On counterfoil Bank name and time of transaction also to be displayed in case of e-payment.

