



**F. No. 201/19/2007-CX-6
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi**

Circular No. 878/16/2008-CX

Dated 21st November, 2008

Subject : Instructions regarding Large Taxpayer Unit-reg.

I am directed to invite your attention to para VI of the Board's Circular No. 834/11/2006-CX dated 05.10.2006 wherein the large taxpayers were requested to opt for e-payment of taxes. The Principal Chief Controller of Accounts, Central Board of Excise & Customs, has reported that e-payment of central excise and service tax has since stabilized.

2. Accordingly, this matter was reviewed by the Board. It was noted that most of the large taxpayers are already covered under the mandatory e-payment clause. Hence, in order to ensure proper accounting of the departmental revenues, the said para of the circular is amended as follows :

“VI. Duty Payment :

As e-payment facility has been provided for payment of central excise duty and service tax, large taxpayers shall pay the central excise and service tax dues electronically only, through internet banking. However, in case of difficulties in e-payment, a large taxpayer is permitted to pay the duty through banks (except in such cases where e-payment is mandatory) in the jurisdiction of the LTU Commissionerate only.”

Sd/-

(RAHUL NANGARE)

Under Secretary to the Government of India