

**Government of India**  
**Office of the Commissioner of Central Excise**  
**Kolkata – VII Commissionerate, Bamboovilla, 5th Floor**  
**169, A. J. C. Bose Road**  
**Kolkata - 700 014**

**Central Excise Trade Notice No. 14/CE/TECH/KOL-VII/2007**

Dated 19th April, 2007

**Electronic Accounting System in Excise and Service Tax (EASIEST)**

Attention of trade, field formations and public in general is invited to following facts regarding implementation of Electronic Accounting System in Excise and Service Tax (EASIEST) for information, guidance and compliance.

1. E-Payment of Central Excise Duties has been made mandatory w.e.f. 1.4.2007 for the assesseees who have paid Central Excise Duty of Rupees Fifty Lacs or above from PLA/cash in the preceding financial year *vide* Central Excise (Second Amendment) Rules, 2007; Central Excise (NT) Notification No. 8/2007 dated 1.3.2007.
2. For this purpose the Central Board of Excise and Customs in association with Principal Chief Controller of Accounts, RBI & 28 scheduled Banks has introduced a simplified electronic accounting system for Central Excise and Service Tax payments called 'EASIEST'.
3. The EASIEST system is developed to address the weaknesses in the existing manual accounting system. In this system in stead of four copies this system would require filling up of single challan (GAR-7) which would capture all the essential information required in relation to his payments. The data, so captured would be uploaded and hosted on central database for Excise Duties and Service Tax as part of the Automation Project in Central Excise and Service Tax (ACES). The system facilitates anytime, anywhere payment through internet Banking. Proforma of GAR-7 is enclosed for ready reference.
4. This facility is available to the registered Central Excise/Service Tax assessee having 15 digit PAN based assessee code, and opted for and provided with the e-banking facility by any of the specified Banks.
5. Procedure :
  - (a) Customer should log on to the bank's website after entering the user ID and password provided by the Bank.
  - (b) On selecting the proper menu the customer/assessee will have to fill in the on-line challan and the challan will be submitted electronically.
  - (c) Thereafter the assessee will be able to make e-payment by debiting his account towards the payment of duty.
  - (d) Once the transaction/e-payment is completed a unique 20 digit Challan Identification Number (CIN) will be generated by the system and will be given to the assessee by the Bank instantly. This CIN number will be combination of BSR code of the bank branch (7 digit), the date of deposit (8 digit) and challan serial number (5 digit).
  - (e) The EASIEST data is submitted electronically to the Focal Point Bank (FPB). The single physical copy of 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.
  - (f) The EASIEST data after verification by the PAO is made available to the field formation through NIC server.
  - (g) The field formation will verify the **status of the tax payment** by entering the CIN, quoted by the assessee in their periodical returns, in the "**Central Excise/Service Tax Challan Status Inquiry**" field of the <http://nsdl.co.in>
  - (h) The bank will also prepare hard copies of challan and despatch them to PAO, Assessee and the jurisdictional Divisional Officer.

6. Advantages :

- (a) Round the Clock payment facility.
- (b) Ease of operation and convenience.
- (c) Instant cyber receipt.
- (d) Proper revenue reconciliation, thereby averting the chance of fraud.
- (e) Generation of accurate revenue collection data on daily basis.

Sd/-  
(S. B. MISHRA)  
Commissioner  
Central Excise  
Kolkata-VII Commissionerate

Detailed instruction in this regard is available on official website of Central Board of Excise and Customs at <http://www.cbec.gov.in> or can be downloaded from EEPC Website at Home Page Ticker.