



भारतीय रिज़र्व बैंक

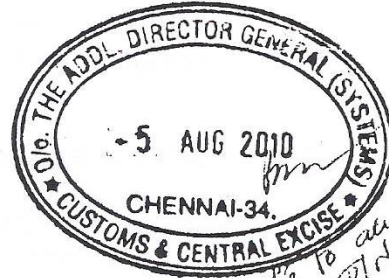
RESERVE BANK OF INDIA

www.rbi.org.in

DGBA.GAD.No.H- 850 /41.07.003/2010-11

July 29, 2010

1. The Chairman/ Managing Director  
State Bank of India & its Associate Banks
2. The Chairman and Managing Director  
All Nationalised Banks and IDBI Bank Ltd
3. The Managing Director  
ICICI Bank Ltd., AXIS Bank Ltd., HDFC Bank Ltd.



Dear Sir/ Madam,

**Data quality in Electronic Accounting System in Central Excise and Service Tax (EASIEST) – Assessee Code Mandatory for Excise and Service Tax payments**

Please refer to our circular RBI /2007-08/225 (DGBA.GAD.No H-7633/41.07.006/2007-08) dated January 15, 2008 on the captioned subject. From January 22, 2008 onwards it was mandatory for all assesses to quote their assessee code in the GAR-7 challan at the time of payment of excise duty or excise duty in the authorized bank branches. The banks vide the above referred circular were advised to ensure that the taxpayer has quoted a valid assessee code in the challan prior to acceptance of the challan by the bank. This measure has resulted in improvement in the data received in EASIEST. It is observed that still in around 4 % of the challans, the assessee codes are invalid (i.e. they are structurally valid but not present in the assessee code master) and some of these challans are high value challans. To address this issue and to ensure 100% correct quoting of assessee codes in EASIEST, it was decided in the 7<sup>th</sup> Sub-Committee meeting that if the assessee code is not present in the assessee code master at the EASIEST central system (NSDL) such records will be rejected at the central system.

To ensure that challans which are accepted by the authorized bank branches do not get rejected on account of invalid assessee code at the EASIEST central system, the banks participating in EASIEST are advised to download the incremental assessee code directory which is updated on the EASIEST website on a daily basis. Access to the assessee code directory is provided to authenticated users (refer NSDL circular TSP/09/EASIEST/27 dated January 27, 2010 at the NSDL-CBEC / NSDL-EASIEST website : [www.cbec.nsd.com](http://www.cbec.nsd.com)). NSDL has also provided an internet based feature for verification of the assessee code on the said website. A tax-payer can also get details of the assessee code at the NSDL-CBEC website under the option 'Assessee Code Based Search' by entering its Assessee code.

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The banks while dealing with the receipts under EASIEST may encounter the following situations which may be dealt with as indicated :

No.	Situation	Action
1.	Assessee code is present in the directory	If the assessee code is present in the directory, then the bank branch should accept the challan and at the time of digitization of the records to be uploaded to EASIEST (RT 51), should <b>populate the location code of the assessee as present in the directory.</b>
2.	Assessee code is not present in the directory.	i) If the assessee code is not present in the directory (in case the bank has not downloaded the latest directory), then the bank should verify the assessee code at the NSDL-EASIEST / NSDL-CBEC website (www.cbec.nsdl.com). The feature to search on the assessee code is provided in the website. ii) If the assessee code is present at the NSDL EASIEST website, the bank should accept the challan and the assessee code and location code should be digitized as displayed at the NSDL-EASIEST website.
3.	Assessee code is not present in the directory or in the NSDL-EASIEST/ NSDL-CBEC website (www.cbec.nsdl.com)	In such instances, the banks should ask the assessee to take up the issue with CBEC for necessary action.

With effect from September 1, 2010, RT 51 and 58 records pertaining to challans with cheque tender date greater than September 1, 2010 will be accepted at EASIEST central system (NSDL) only with a valid assessee code present in the assessee code directory.

Yours faithfully

sdl-

(G.C.Biswal)  
Deputy General Manager.

यह विभाग आई एस ओ 9001 - 2000 प्रमाणित है।

सरकारी और बैंक लेखा विभाग, भायखला ऑफिस बिल्डिंग, 4 थो मजिल, मुंबई सेंट्रल रेलवेस्टेशन 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- 400008.

Telephone : (022) 2301 2133, (022) 230 84121 (Extn : 2406) Fax No. (022) 23000 370/2301 6072/2301 0095.

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Endt. DGBA.GAD.No.H- / 41.07.003/2010-11 of date.

Copy forwarded for information to:

- ✓ 1. The Director General, Directorate General of Systems & Data Management, Customs and Central Excise, South Zone, 121, Nungambakkam High Road, Chennai -600 034 with reference to his letter F.No. IV (23)/2/2006-Systems (Pt.)/1532 (2) dated July 5, 2010
2. The Principal Chief Controller of Accounts, Office of the Principal Chief Controller of Accounts, Central Board of Excise and Customs, AGCR Building, I.P.Estate, New Delhi.
3. The Executive Vice President, National Securities Depository Ltd., Trade world, 4<sup>th</sup> floor, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel, Mumbai 400 013.
4. The Chief General Manager, Reserve Bank of India, Central Accounts Section, East High Court Road, Nagpur 440 001.
5. The Regional Director, Reserve Bank of India, Public Accounts Department, Ahmedabad/ Bangalore/ Bhopal/ Bhubaneshwar/ Chennai/ Chandigarh/ Guwahati/ Hyderabad/ Jaipur/ Kolkata/ Kanpur/ Mumbai/ Navi Mumbai/ New Delhi/ Nagpur/ Patna/ Thiruvananthapuram.

(S.K.Vasave)  
Manager.

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e-mail : [cgmicdqbaco@rbi.org.in](mailto:cgmicdqbaco@rbi.org.in)

हिन्दी आसान है, इसका प्रयोग बढ़ाइए।