

### Instructions for filling up G.A.R-7 Challan Form

1. Name, Address, 15 digit Assessee Code, Commissionerate Name and 8 digit Accounting code is mandatory.
2. The Accounting codes for Duty/Cess are provided in the table below. The total amount tendered should tally with the sum total of amounts for each accounting code.
3. The total amount tendered should be written both in words and figures. The details filled in the challan and 'Bank's Counterfoil' should be identical

<b>Shareable</b>					
1	Basic Excise Duties	00380003	5	Addl. Duties On Mineral Products	00380012
2	Chemicals	00380006	6	Special Excise Duties	00380013
3	Patent & Proprietary Medicines	00380007	7	Duties on Motor Vehicle Parts	00380016
4	Auxiliary Duties of Excise	00380010			
<b>Duties Assigned to States</b>					
8	Addl. Duties in lieu of Sales Tax	00380018	9	Duty on Generation of Power	00380020
<b>Non-Shareable</b>					
10	Auxiliary Duties	00380023	16	National Calamity Contingent Duty	00380106
11	Special Excise Duties	00380025	17	Special Addl. Duty on Motor Spirit	00380107
12	Addl. Duties on Textile & Textile Articles	00380027	18	Additional Duty of Excise on Tea & Tea Waste	00380110
13	Addl. Duties on TV Sets	00380029	19	Additional Duty of Excise on Pan Masala & Certain Tobacco	00380114
14	Addl. Duties on Motor Spirit	00380101	20	Other Duties	00380031
15	Addl. Duty on High Speed Diesel	00380102			
<b>Cesses on Commodities</b>					
21	Cess on Jute	00380037	32	Cess on Crude Oil	00380062
22	Cess on Tea	00380039	33	Cess on Coffee	00380063
23	Cess on Copra	00380041	34	Cess on Sugar	00380065
24	Cess on Oil	00380042	35	Cess on Manmade Fabrics	00380070
25	Cess on Cotton	00380044	36	Cess on Paper	00380072
26	Cess on Rayon & Artsilk Fabrics	00380046	37	Cess on Straw Board	00380074
27	Cess on Woolen Fabrics	00380048	38	Cess on Vegetable Oil	00380076
28	Cess on Cotton Fabrics	00380050	39	Cess on Automobiles	00380078
29	Cess on Bidi	00380056	40	Cess on Matches	00380082
30	Cess on Tobacco	00380059	41	Cess on other Commodities	00380084
31	Cess on Rubber	00380061	42	Other Receipts	00380087
1	Primary Education Cess	0038011	2	Secondary & Higher Education	00380115

#### Instructions for Receiving Branches

- i. The taxpayer is to be given a computerized acknowledgement/receipt. The computerized receipt should bear the signature and seal of the authorized signatory in token of receipt of the amount. The Receiving Bank should give the following information in the **COMPUTERISED RECEIPT** to the tax payer.

1. Bank Code
2. Branch Code
3. Date of Tender of Challan
4. Challan Sequence Number
5. Name of the Assessee
6. Assessee Code
7. Location Code (Commissionerate + Division + Range Code)
8. Major Head Code
9. The eight digit Accounting code for duty/cess in case of payment of Central Excise and service code in case of Service Tax.
10. Amount of duty/tax paid for each of the Accounting code
11. Total Amount
12. Collection indicator/Mode of Payment
13. Date of realization of the instrument

Note: - Serial No.8, 9 & 10 are to be repeated for payments made under different heads. **The information at serial no.1, 2, 3, and 4 is collectively called the Challan Identification Number (20 digit CIN), which will have to be quoted in the return by the tax payer.**

- ii. Challans should be arranged according to the serial number of the entry of the item in the scroll under each scroll. Each day's scrolls should be given a running serial number separately for each Major Head, prefixed by the numeral denoting the Major Head of Account namely, 0038 for the financial year from 1<sup>st</sup> April to 31<sup>st</sup> March to facilitate detection of any omission in submitting the daily scrolls. (Refer RBI's Revised Memorandum of Instruction for Receiving Banks).

#### Instructions for Focal Point Branch

- i) Amount of remittance received by it through the inter-branch account tallies with the challans and the scrolls.
- ii) All challans have been attached with the scroll and amounts in the scrolls tally with the physical challan and electronic data.