
Frequently Asked Questions (FAQs)

How to get additional information about EASIEST Scheme?

Details about the EASIEST scheme are available on the following websites:

<http://exciseandservicetax.nic.in>
<http://www.cbec.gov.in>

How to get the GAR 7 Challan for Central Excise and Service Tax Payments?

The Challan can be obtained from banks, jurisdictional Commissionerates and the above websites.

How to know the Assessee Code?

- Go to <http://exciseandservicetax.nic.in>
- Click on 'Know your Assessee Code'
- Enter 10 digit PAN number to view Assessee code and other details

How to know the Commissionerate Code, Division Codes and Range Codes?

- Go to <http://exciseandservicetax.nic.in>
- Click on 'Know Your Location Code'

How to know the Accounting Codes?

The Accounting Codes are given on the reverse of the Challan. Also refer to the 'Know Your Service Tax Tariff' section of the website

<http://exciseandservicetax.nic.in>

What is the evidence for the payment of taxes?

The Taxpayers acknowledgement is the evidence of payment. The Challan Identification Number (CIN) appearing on this acknowledgement will have to be quoted in the return. The banks will be giving the tax payer a computer generated acknowledgement/receipt with the various details including the CIN.

How to verify the status of tax payment?

- Go to the website <https://nsdl.co.in>
- Click on 'Central Excise/Service Tax Challan Status Inquiry'.
- Enter the constituents of the Challan Identification Number (CIN) to view status of tax payment.



<http://exciseandservicetax.nic.in>



Electronic Accounting System In Excise and Service Tax (EASIEST)



Central Board of Excise and Customs

New Delhi

EASIEST Scheme

The Customs and Central Excise Department, Principal Controller of Accounts, Controller General of Accounts and the Reserve Bank of India with the participation of 28 commercial banks introduced the Electronic Accounting System in Excise and Service Tax (EASIEST) in April 2007 with the GAR 7 challan.

Benefits for the taxpayer

- Only one copy of challan to be filled instead of earlier four copies.
- Facility for online verification of the status of tax payment using CIN.

Challan Identification Number (CIN)

Challan Identification Number (CIN) is a 20 digit unique identifier which will be given on the Taxpayer's computer generated acknowledgement /receipt. This number is a combination of the BSR code of the bank branch (7 digits), the date of deposit (8 digits) and Challan Serial Number (5 digits)

7	8	5
XXXXXXX	DDMMYYYY	NNNNN

BSR Code of the Receiving Bank Branch (7 digits)

Date of Tendering (8 digits)

Challan Serial number for the day (5 digits)

20 Digit Challan Identification Number (CIN)

Instructions to fill the G.A.R -7 Challan

- Use block letters to fill Name and Full Address of the Taxpayer

Full Name															
Complete Address															
Telephone No.						Pincode									

- Mention the 15 digit Assessee Code allotted by the Department.

Assessee Code No.															
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- Mention the details of Commissionerate, Division and Range under which the Tax Payer falls.

Commissionerate Name															
Commissionerate Code			Division Code			Range Code									

- Mention the 8 digit Accounting Code of the product/commodity for Central Excise or the Service for which tax is being paid. The accounting codes are given on the reverse of the Challan.

Accounting Code of the Service								Amount Tendered in Rupees									
0	0	4	4														
0	0	4	4														
0	0	4	4														
0	0	4	4														
0	0	4	4														
0	0	4	4														
Total																	

- Mention the total amount tendered in words and the mode of payment

On credit/By cash											On () mode of ()	
Cash/Chq/Dr/By Order/By			Detail			Drawn on						
Signature of the Tenderer with date												

- Ensure that the details filled in the challan by the tax payer and the computer generated acknowledgement /receipt given by the bank to the tax payer are identical.
- Ensure that the Seal of the Receiving branch is affixed on the challan as well as on the Taxpayer's computer generated acknowledgement/receipt containing the CIN information.

Checklist for the taxpayers

- ✓ Fill all the details in the challan properly, legibly and completely.
- ✓ Ensure arithmetical correctness.
- ✓ Ensure that the information in the Taxpayer's computer generated acknowledgement/receipt matches with the challan.
- ✓ Retain the Taxpayer's computer generated acknowledgement/receipt.