

Speed Post

F.No. Coord.II/9-17/Major Head/09/249  
Office of the  
Pr. Chief Controller of Accounts  
Central Board of Excise & Customs  
AGCR Building, New Delhi

Dated : 9<sup>th</sup> March, 2009

To,

The General Manager,  
Reserve Bank of India,  
Deptt of Govt. & Bank Accounts,  
Central Office, 4<sup>th</sup> floor, Byculla  
Office Building,  
Opp. Mumbai Central Station,  
Byculla, Mumbai- 400 008.

The General Manager,  
Reserve Bank of India,  
Central Accounts Section,  
Additional Office Building,  
East High Court Road,  
Nagpur – 440 001.

**Sub:- Major Head wise scrolling, remittance and put-through of physical  
Collection of Central Excise duties and Service Tax.**

Sir,

The Accounting procedure relating to Electronic Accounting System in Excise and Service Tax-(EASIEST) which covers the physical collection of Central Excise and Service Tax vide para 5.2 specifies the need of the Focal Point Branch of the banks to generate the main scrolls Commissionerate-wise and Major Head-wise and send them to the concerned Pay and Accounts Office. The link cell of the banks are to settle the funds with RBI accordingly and the monthly put-through statement are also be generated Bank-wise, Commissionerate-wise and Major Head-wise by RBI, CAS, Nagpur.

Due to the bifurcation and trifurcation of Commissionerates and the introduction of multi-banking and extended multi banking, the preparation and transmission of scrolls, DMS etc have become very cumbersome for the banks as well as Pay and Accounts Offices with attendant problems of reconciliation between Pr. Account Office/PAO, CBEC, FPBs of banks and RBI, CAS, Nagpur.

Further, upon the operationalization of the e-PAOs (C.Excise) at Chennai and e-PAO (S.Tax) at Mumbai w.e.f 01/08/08 under EASeR, where Commissionerate-wise scrolling by the banks have been dispensed with, the reconciliation of scrolls, DMS and the put-through statements have shown a distinct improvement.

The need for dispensing with Commissionerate-wise scrolling has been under consideration of this office for same time past. On a careful consideration of all relevant aspects, it has been decided in consultation with the Office of the Controller General of Accounts to dispense with Commissionerate-wise scrolling in the case of physical revenues of C.Excise and Service Tax by the banks. As a natural corollary,

this will imply PAO wise & major head wise remittance by the link cells of the banks and PAO wise & major head wise preparation of put through statements by the link cells and RBI.

The revised procedure will be effective from 01<sup>st</sup> April, 2009 and shall not affect the existing banking arrangements. However, the banks will scroll the receipts to the concerned PAO major head wise only and the scrolls may contain receipts relating to any of the Commissionerates falling under the accounting jurisdiction of the particular PAO. These instructions would also cover the PAO(Revenue), CBEC, Kolkata, PAO(Revenue), CBEC, Mumabi (to be operational from 1.4.2009) and the e-PAOs for Central Excise and Service Tat at Chennai and Mumbai respectively.

You are requested to issue necessary instructions to the banks for implementation of the revised procedure for the physical collection of Central Excise duties and Service Tax w.e.f. 01/04/09.

You are also requested to initiate necessary action for generation of put-through statements PAO-wise.

This issues with the approval of Pr. Chief Controller of Accounts, CBEC.

Yours faithfully,

Sd/-

(Deepika Jain)  
Controller of Accounts

Copy to:-

1. Chief Controller of Account, CBEC, Chennai.
2. Controller of Accounts(A/c.), O/o Pr. CCA, CBEC, HQ.
3. Controller of Accounts, CBEC, Kolkata.
4. All Chief Commissioners, CBEC.
5. All Commissioners, CBEC.
6. All General Managers, nominated banks for CBEC..
7. Dy. Controller of Accounts, CBEC, Mumbai.
8. All PAOs, CBEC.
9. Sr. AO, BR & Compilation.

*Deepika Jain*  
Controller of Accounts