



केंद्रीय उत्पाद शुल्क, सीमा तथा सेवाकर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX
एन 5, टाउन सेंटर, सिडको, औरंगाबाद - 431 030
N-5 : TOWN CENTRE : CIDCO : AURANGABAD – 431 030

TRADE NOTICE NO. 03/ST/2014
(Sr. No. 01/ST/2014 dated 26 .03.2014)

Sub: E-payment of duty or tax upto 31st March 2014 –EASIEST procedure – Reg.

Attention of Trade Associations and Stake holders is invited towards Notification No. 15/2013-CE (NT) and Notification No. 16/2013(ST) dated 22.11.2013 wherein a Manufacturer or a Service Tax payer who has paid a duty or tax of more than Rs. 1 Lakhs in the previous year is required to pay duty or tax through internet banking with effect from 1st January, 2014.

- (i) E-payments upto 31st March would be accounted for the same day i.e. scroll date is same and therefore, the accounting would be taken in the same financial year 2013-14.
- (ii) Cash payments across the counter would also be accounted for the same day i.e. scroll date would be the same.
- (iii) If the payment is received in the form of an instrument say, cheque, the same would be presented for clearance. Only on clearance, the amount would be credited and the same would be taken for accountal-scrolling would be done on the date of honor of the instrument (cheque/ dd, etc). In such a case, if the cheque is received along with GAR-7 Challan on 29th 30th & 31st March 2014 and the same is cleared in April, 2014, the accountal-scroll date would be taken to next financial year i.e. 2014-15.

2. In case of delay, the EASIEST/NSDL revenue would fall in the next financial year and officers would not be in a position to get such amounts accounted for in the current financial year.

Therefore, to avoid last minute rush, payment of duty or tax upto 31.03.2014 is required to be made by the assessee well in advance. The department has also requested to banks authorities to keep bank/branches open **on 29th, 30th and 31st March, 2014** to accept the payment of duty or tax.

3. All the Trade associations are requested to bring the content of this Trade Notice amongst their members and all stake holders so as to avoid last minute rush for payment of duty or tax upto 31.03.2014.

F. No. VGN(30)32/ST/HK/Trade Notice/2011-12
Aurangabad, the 26th March, 2014

Sd/-
(Kumar Santosh)
Commissioner

Copy to:

1. All Trade Associations & Stake Holders (as per mailing list)
2. Additional Commissioner, C.Ex. & Customs, Aurangabad
3. Assistant Commissioner, Division –I/II/III/ Nanded/Ahmednagar/Service Tax (Hdqrs)
4. Supdt. (Comp) for uploading this Trade Notice on the Commissionerate's website.
5. Notice Board of the Commissionerate/Divisions