



GOVERNMENT OF INDIA  
OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX-I COMMISSIONERATE, KOLKATA,  
KENDRIYA UTPAD SHULK BHAWAN, 2<sup>nd</sup> FLOOR,  
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA- 700107

TRADE NOTICE No. 14/2016

Date:

**Subject:** Ratification of remittances made against wrong accounting code / C. Ex. Registration Number instead of Service Tax code number - Procedure - Regarding.

With reference to various representations received from registered service providers/receivers and Central Excise assesseees for rectification of mistakes occurred during remittances of Service Tax or Central Excise duty against wrong accounting heads and or incorrect registration numbers, Trade Notice no. 06/2016 dated 21.03.2016 had been issued based on CBEC's circular no. 58/07/2003 ( F. No. 157/2/2003 CX A ) dated 20.05.2003 clarifying that in such instances the matter should be sorted out with the PAO and the assessee need not be asked to pay Service Tax again.

Recently a communication has been received from e-PAO, Service Tax Mumbai that e-payment made by the assessee under wrong assessee code could not be regularised.

Hence only in the following instances, rectification of remittance is available:

01. Service Tax has been paid in the wrong accounting code of a different service than which is rendered, where the mistake has occurred under same registration number.
02. Service Tax has been paid against incorrect Accounting Minor Heads of Education Cess, interest, penalty Secondary Higher Education Cess and or vice versa. For eg: interest paid under Secondary higher education Cess etc.
03. Service Tax has been paid against Central Excise Registration number of the assessee instead of Service Tax Code Number or vice versa (major heads- Customs -037, Central Excise-038 and Service Tax - 044).

In such instances, in order to ensure uniformity and to avoid hardships to the assesseees, the following procedure is prescribed to be followed by the assesseees and the field formations in supersession of earlier Trade Notice no. 06/2016 dated 21.03.2016

Case-01 The assessee should represent (Through Range and Division) to the Commissioner of Central Excise and Service Tax, describing the mistake occurred/reasons for such errors along with certified copies of the remittance challans, ST-3 Returns for the relevant period and any other document pertains to the issue to establish the genuine mistake and to ratify the error.

Case 02 Same as above.

Case. 03 The assessee should produce the certified copies of the relevant remittance challans of both Central Excise and Service Tax payments for that particular period for which rectification of errors is requested in addition to copies of Service Tax and Central Excise Returns and any other documents in support of their claim.

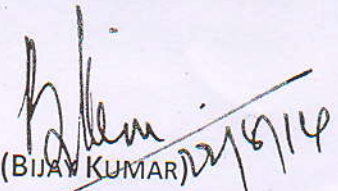
On obtaining the representations from the assessee seeking ratification/rectification of wrong remittances made either in Service Tax or in Central Excise, the field formations should follow the procedure below:

1. It must be ensured that the gross value and the services are correctly mentioned in the respective returns.
2. The assessment regarding the actual payment of duties have been scrutinized.
3. The authenticity of the remittance challans enclosed, along with proof of payment.
4. The returns for the relevant period are furnished incorporating the details of the payment challans mentioned for the correction.
5. Any other document furnished by the assessee or required to be verified by the Department in order to effect the rectification.

A verification certificate/report from the Range Officer concerned, endorsing/recommending to the effect above may invariably be attached with the representation of the assessee.

The representation seeking rectification/ratification received thus above after necessary correction in the Ledger(Book of accounts) maintained by the assessee at Commissionerate level, will be forwarded to the e-PAO, Mumbai or e-PAO, Chennai respectively for Service Tax and Central Excise matters. In case of request for changing major heads between Central Excise and Service Tax or vice versa, the matter may be taken up with the Principal Chief Controller of Accounts, CBEC, New Delhi. As regards issues on rectification due to remittances in the wrong accounting codes, the matter has been taken up with the Controller of Accounts, New Delhi.

All the Trade Associations are requested to bring the contents of this Trade Notice to the attention of their members in particular and the Trade in general.

  
(BIJAY KUMAR)  
PRINCIPAL COMMISSIONER,  
SERVICE TAX-I, KOLKATA.

C. No. V(30) 1/TN /Tech/ST-I/Kol/16/

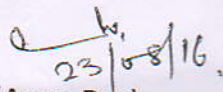
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Dated:

23 AUG 2016

Copy forwarded for information to:-

1. The Chief Commissioner, Service Tax, Kolkata Zone, Kolkata
2. The Commissioner of Service Tax-II Commissionerate & Service Tax Audit Commissionerate, Kolkata.
3. The Commissioner of Central Excise, Kolkata- I/II/III/IV/V/Bolpur/Durgapur/Haldia/Siliguri /Audit-I/Audit-II Commissionerate.
4. The Additional Commissioner, Service Tax-I Commissionerate, Kolkata.
5. The Assistant Commissioner (P & V), Service Tax – I Commissionerate, Kolkata.
6. Shri Santanu Basu, Superintendent (Tech) for compliance.
7. The Deputy/Assistant Commissioner, Shyambazar/Burrabazar/BBD Bag-I/BBD Bag-II/Chowringhee-I/Chowringhee-II/North Division, Service Tax-I Commissionerate, Kolkata. He is directed to circulate the said Trade Notice to all the Trade Associations, various local Chambers of Commerce and Commercial Establishment under his jurisdiction. Also directed to circulate to all Range Officers under his jurisdiction.
8. The Manager, Website, D. G. System 5<sup>th</sup> Floor, Hotel Samrat Chanakyapuri, New Delhi, 110021. He is requested to upload this information in website.
9. The Superintendent, Computer Cell, service Tax-I Kolkata. He is requested to upload this information in the website at the earliest.
10. Notice Board.

  
23/08/16.

(Anup Das)

Assistant Commissioner (Tech)  
Service Tax-I Com'm'te, Kolkata.