

I/1217354/2023

	<p>OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT</p> <p>प्रणाली एवं आंकड़ा प्रबंधन प्रधान</p> <p>निदेशालयके प्रमुख अतिरिक्त महानिदेशक का कार्यालय GST & CENTRAL EXCISE, GST BHAVAN, जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन NO. 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI - 34 26/1 महात्मा गाँधी रोड, नुंगंबक्कम, चेन्नई-34</p> <p>Tele: 044-29515378; Fax: 044-28331104 Mail: dgschennai@icegate.gov.in</p>
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ADVISORY NO. 26/2023 - ACES (CE & ST)

Sub:- Selection of proper Accounting Heads at the time of making e-payment of various duties of Central Excise-reg

Attention is invited to Advisory No 12/2022 dated 18.05.2022, read with Advisory no 16/2022 dated 03.08.22, wherein a procedure for Selection of Proper Accounting Head at the time of making e-payment of various duties of Central Excise was provided for the benefit of Central Excise taxpayers, so as to ensure that payment of various types of duties of Central Excise is made only under appropriate Accounting Head Codes as explained thereunder to maintain uniformity in accounting of revenue.

2. It was mentioned in Para 5 of the above said Advisory 12/2022 dated 18.05.22, that suitable changes in the CBIC Tax Payer portal www.cbic-gst.gov.in are being made to enable the Tax payers to choose the correct accounting head codes while making e-payment of various duties of Central Excise. Accordingly certain user facilitative features are incorporated as explained hereunder.

3.0 While generating Challan under the menu "**CE > E-Payment > Generate Challan > Select Accounting Code for Central Excise**" the following new options with "Radio buttons" are provided for selecting the appropriate accounting Codes.

- Payment of Central Excise Duties – Post-GST (Petroleum and Tobacco Products)**
- Payment of Central Excise Duties – Pre-GST**

3.1 The first option is applicable for current Central Excise Tax payers for payment of Central Excise duties applicable in respect of Goods specified under Fourth Schedule to the Central Excise Act, 1944 namely (i) All Tobacco & Tobacco

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Products and (ii) Specified Petroleum Products in the post-GST regime w.e.f. 01.07.2017. Eight (8) current applicable duty heads are provided under this option.

3.2 The second option is applicable for legacy Central Excise Tax payers for payment of Central Excise duties of the Pre-GST regime. Forty eight (48) applicable duty heads are provided under this option which also includes (i). ADE on MS(Petrol) and (ii). ADE on HSD payable for the period upto 01.02.2018.

4. Tax payers can select any one of the above option only, by clicking the Radio button and proceed to select the appropriate accounting head codes while generating challan to make e-payment.

5. Screen shots explaining the above changes along with relevant List of Account Heads are enclosed as Annexure to this advisory for information and guidance.

s.k.v. 31/5/23

(S.K.VIMALANATHAN)

PRINCIPAL ADDITIONAL DIRECTOR GENERAL

Copy submitted to:

1. Member (IT), CBIC, New Delhi.
2. Member (Tax Policy), CBIC, New Delhi.
3. The Principal Director General, Systems & Data Management, New Delhi.
4. All the Pr. Chief Commissioner/ Chief Commissioners of CGST Zones.
5. The Pr. Chief Controller of Accounts, New Delhi

Copy to

6. All the Pr. ADGs/ADG, DGGI, DGGST, DG(Audit), DG (TPS).
7. All the Pr.Commissioners/Commissioners of Central Tax.
8. Joint Secretary (TRU-I), CBIC, New Delhi
9. Commissioner (Central Excise), CBIC, New Delhi
10. Sr AO,GST-IT, O/o Pr CCA, CBIC, Chennai