

	<p>OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT प्रणाली एवं आंकड़ा प्रबंधन प्रधान निदेशालय के 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 गांधी रोड, नुंगंबक्कम, चेन्नई-34 Tele: 044-29515378; Fax: 044-28331104 Mail: dgschennai@icegate.gov.in</p>
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ADVISORY NO 07/ 2024

Sub: Procedure for streamlining the manner of making Pre-Deposit and any Dues payable in Central Excise and Service Tax Matters- Reg.

Reference is drawn to the Board's instructions issued vide. F.No. CBIC-240137/14/2022- Central Excise dated 28.10.2022 with regard to Pre-deposit payment method for cases pertaining to Central Excise and Service Tax. It is clarified vide. Para (4) thereunder that the valid mode of making pre-deposits under Section 35F of the Central Excise Act, 1944 and Section 83 of the Finance Act, 1994 for the purpose of Central Excise and Service Tax, respectively, is the payment made through the dedicated CBIC-GST Integrated portal, namely, <https://cbic-gst.gov.in> and the procedure for making e-payment is as prescribed under Board's Circular No. 1070/3/2019-CX dated 24.06.2019. In continuation of the stated instructions, certain key aspects pertaining to the procedure of e-Payment are clarified hereunder for streamlining the manner of making pre-deposit and any dues payable in CE & ST matters:

1. In terms of the provisions of Section 35F of the Central Excise Act, 1944, which are applicable in respect of both CE & ST matters, it is laid down that 'the Tribunal or the Commissioner (Appeals) as the case may be, shall not entertain any appeal unless the appellant has made a Pre-Deposit of certain percentage of duty demanded or penalty imposed before filing appeal'.
2. In the light of the above, Pre-deposit may be considered as a kind of payment of obligatory amount payable under CE & ST, and thus the procedure for payment of regular CE & ST taxes is applicable in respect of making any pre-deposit also.
3. The provisions of Rule 8 of Central Excise Rules, 2017 and Rule 6 of the Service Tax Rules, 1994, prescribe the manner of payment of Central Excise and Service Tax. Thereunder, payment of taxes through Internet Banking is mandated.
4. Board's Circular No. 1070/3/2019-CX dated 24.06.2019 which is issued at the time of implementation of CBIC (ICEGATE) E-payment portal from 1st July, 2019, envisages a

Revised procedure for making e-payment of Central Excise and Service Tax arrears under the new CBIC-GST Integrated portal <https://cbic-gst.gov.in>.

5. The said procedure is applicable for all types of payments under CE&ST including **Central Excise Duty, Service Tax, Interest, Penalty, Late Fee, Fine, Arrear Payment of CE & ST, Pre-Deposits and any other dues payable under law.**

CBIC-GST PORTAL LOGIN

6. Accordingly, a person who intends to make pre-deposit of any amount attributable to Central Excise duty/ service tax demand or penalty imposed, is required to possess Login user account credentials, to access the CBIC-GST Integrated portal, <https://cbic-gst.gov.in> and initiate payment transactions

(Ref: Advisory No. 17/2019 dated 24.05.2019 on Login procedure for Existing Taxpayers of Central Excise and Service Tax in the integrated CBIC-GST Taxpayer portal – regarding)

7. Taxpayers registered under existing CE levy as well as the taxpayers who were subject to CE/ ST levy under pre-GST regime, are assigned with necessary user-account credentials linked to their 15-digit CE/ST Registration, as part of registration/migration functionality.

8. A person who is not registered under CE/ST hitherto and not required to do so now, but who is obliged to make any payment of dues including pre-deposit, can still obtain a Non-Assessee Registration Number and along with the connected user-account credentials, through a designated procedure incorporated in the Application for this purpose.

(Ref: CBIC Circular No. 207/5/2017-ST dated 28.09.2017) which reads, inter alia, as below:

"3.0 Payment of service tax on or after 1-7-2017 as a consequence of detection of evasion or any other circumstances . 3.1 This issue will arise only in the case of assessees who were not registered under ACES . It may be recalled that in the registration module of ACES, there is a category of "non assessee registration" . This may be used to obtain registration and make payment of service tax. Any difficulty in this regard may be resolved with the office of the Additional Director General , Directorate of Systems and Data Management, Chennai . "

Please refer to Frequently Asked Questions (FAQs) in respect of ACES-GST Migration (May 2019) for details of the procedure to obtain Non-Assessee registration under CE/ST purpose accordingly.

CHALLAN

9. As regards Central Excise/ Service Tax Payments from April 2007 onwards, G.A.R.-7 Challan Proforma is prescribed under Rule 26 of the Receipt & Payment Rules 1983. Any

payment of CE/ ST can be carried out only after furnishing relevant particulars in the prescribed pro-forma . The electronic format of the challan is incorporated under CBIC-GST Taxpayer portal (i.e .under CBIC-ACES-GST Application) for generation of e-challan by the user.

10. Accordingly, User who intends to make pre-deposit under CE/ST is required to generate the e-Challan after navigating to the e-Payment menu of the ACES-GST Application on his /her dashboard .

(Ref: Advisory dated 01.07.2019 for CE & ST Tax Payers on NEFT - RTGS Payment process under ICEGATE e-Payment Gateway)

11. Under 'Generate Challan' functionality, draft e-challan with pre-populated particulars of the user culled out from the Registration Database, is generated and displayed for further entry. The user is expected to furnish only the details of the amount to be paid and the Accounting Head Code applicable.

12.1 Accounting Head Code is 8-digit and comprises of two parts. "0038" /"0044" major head Codes applicable in respect of 'Central Excise' and 'Service Tax' respectively followed by 4-digit minor Head Code. Under Central Excise, distinct 4-digit minor Head Codes are available in respect of each of the CE Duty Types like BED, SAED, CESS, NCCD, etc. Under Service Tax, separate 4-digit minor Head Codes are available in respect of each category of Service.

12.2 There is no separate Accounting Head Code for making pre-deposit. A person making pre-deposit of any amount of Central Excise duty/ Service Tax, may refer to the Type of duty/ category of service involved in the demand, and then select the Accounting Head Code appropriate in the context of the demand i.e. Account Head code applicable for tax collection for the given Type of duty/ category of service.

13.1 Under Central Excise, the 8-digit Account Head Code "00380087" meant for "Other Receipts" in general, is applicable for making pre-deposit of any amount of penalty in terms of Section 35F of the CE Act 1944.

13.2 Under Service tax, distinct 8-digit Account Head Codes are available for making payment of "Tax Collection", "Interest" and "Penalties" in respect of each category of service. Therefore, the account head code indicated under Tax/Interest/Penalty purpose in respect of a category of service is applicable for making pre-deposit of any amount of Tax/Interest/penalty in terms of Section 35F of the CE Act 1944.

(Ref: ADVISORY 26/2023-ACES (CE&ST) read with Annexure DATED 31.05.2023 on 'Selection of proper Accounting Heads at the time of making e-payment of various duties of Central Excise-reg')

14. Once a valid Challan is generated under the CBIC-GST Integrated portal, <https://cbic-gst.gov.in>, the User is presented with 'Make Payment' option.

15. Once opted to do so (i.e. on Clicking the 'Make Payment' button) , the user is navigated to the CBIC ICEGATE e-Payment Gateway portal for the next stage of the payment procedure.

ICEGATE e-Payment Gateway Portal

16.1 Under ICEGATE e-Payment Gateway Portal, the User has to select the intended Challan and the mode of payment option NEFT/RTGS/Internet Banking .

16.2 In the case of NEFT/RTGS, Icegate system will generate a printable Mandate form that has be presented to any Bank for initiating NEFT/RTGS transaction through the Banker. NEFT/RTGS can also be done online in case facilitated.

16.3 Internet banking facility to make e-Payment of CE &ST under ICEGATE e-Payment gateway portal, is being enabled in a phased manner w.e.f. 1st April 2023 (16 Banks are on-boarded till date)

(Ref: Advisory No. 14 /2023 read with Annexure dated 30.03.2023 on 'Introduction of Online Internet Banking channel for payment of Central Excise and Service Tax dues through ICEGATE e-Payment Gateway - reg')

17. Once the payment routed through the Banker is confirmed at RBI, relevant confirmation is transmitted to ICEGATE Server and SUCCESS status is displayed on ICEGATE portal and subsequently under CBIC-GST Taxpayer portal.

18. Taxpayer can View and download the **e-receipt for the payment** on his/her dashboard.

19. The above said procedure is applicable for all types of payments under CE&ST like **Central Excise Duty, Service Tax, Interest, Penalty, Late Fee, Fine, Arrear Payment of CE & ST, Pre-Deposits and any other dues payable under law.**

20. Any assistance in this regard may be sought through web-ticketing facility available under www.cbic-gst.gov.in>Home page> CBIC MITRA HELDESK > QUERY FORM > Technical Assistance > (Area=CBIC-ACES-GST Portal)> Category= Central Excise (or) Service Tax

This issues with the approval of Principal Director General, DG Systems, New Delhi.



P.MANIKKAVEL

ADDITIONAL DIRECTOR GENERAL