

Sub: Use of Audit Offline Utility & Access to ACES by Audit Commissionerates – working procedure – Reg.

Subsequent to the presentation of ADG (Systems), Chennai during the conference of Audit Commissioners at Delhi on 12/2/2015 on the above subject, following working procedure is suggested to enable the Audit Commissionerates to use the off-line audit utility to upload audit paras and give access to the data on ACES.

- One or more Circle of Audit Commissionerate would look after the audit work of one Executive Commissionerate falling under the Zone.
- Each Audit Commissionerate (both CE and ST) would nominate one Officer as 'Auditor' and two more Officers as 'Designated officers' for each Circle in the Audit Commissionerate. A Link Officer may also be nominated as 'Auditor', who will operate in the absence of the 'Auditor'.
- The above nominated officers will send their details in the specified template (Joining Report Template circulated by DGS) to the Comm. Admin of respective executive C.Excise /Service Tax Commissionerate whose units the concerned Circle is supposed to audit.
- The Comm. Admins of the executive Commissionerate, after necessary verification, would send the mapping template of the officer with SSO id to saksham.seva@icegate.gov.in for mapping the designated Officers to their Commissionerates with access privileges to ACES [Central Excise/Service Tax application, as the case may be]. These officers should also keep their icegate mail id active.
- saksham.seva@icegate.gov.in would help in verification of icegate mail id and mapping of SSO id to the Commissionerates.
- After Officers are mapped to the executive Commissionerate the Com. Admin of that Commissionerate would allocate Auditor role using Auditor

template for the officer designated as 'Auditor' (and to the link 'Auditor') and assign the entire jurisdiction of the Commissionerate.

- For other two designated officers of the circle the com.admin of the executive Commissionerate has to assign 'view role' using DGCEI by giving the jurisdiction of all locations in their Commissionerate.
- The above procedure is to be replicated in respect of each Circle of the Audit Commissionerate with respective executive Commissionerate whose units the circle officers are supposed to audit.
- The Audit Officers, so assigned with the Audit Offline utility role, can download the Audit offline utility (xls) , fill the audit paras and submit to ACES for uploading into system. The detailed procedure is explained in subsequent paras. The utility is designed in such a way that the auditor can upload and view audit paras of any Commissionerate in India, even though technically they are mapped only to one particular Commissionerate.
- However the said Auditors, will have all view privileges in respect of other modules i.e., registrations, returns etc., of that Commissionerate only to which he / she is mapped.
- The Designated officers to whom view privileges are given through DGCEI template, can view data (Registrations, Returns, refunds etc.,) of all units of that Commissionerate. They cannot view the data of other Commissionerates.
- The detailed procedure to download the audit utility and upload the audit paras is given as under:
 - (i) The offline utility is proposed to be provided as 'download' in ACES website shortly. Until then, the auditor has to follow the following procedure
 - (ii) (a) The Officer can download the XLS Utility through ACES application (on thin client) and (b) save in Home Drive.

(c) Then open Fire Fox, go to icegate webmail and attach the utility in home drive to their icegate mail id and send the mail either self or any mail user (any mail). (All these steps (a), (b) and (c) will be done using the facilities available under CITRIX Application Menu)

- (iii) Subsequently come to any PC and open the receiver mail, download the application and save on the desktop.
- (iv) The utility may be unzipped if available in zip format.
- (v) The xls utility so downloaded can be filled-in with relevant details like registration no, statute of audit (CE/ST/OSPCA), audit period, date of issue of audit report, etc., All fields marked with red asterisk mark are compulsory to fill. Each page on filling needs to be validated.
- (vi) Part A of the utility contains master details of the unit and details of the audit whereas Part B contains the details of audit para, amount recovered etc.,
- (vii) Any number of paras can be added to an assessee.
- (viii) On adding all paras, the file is then validated for generation of xml file and saved. The saved xml file can again be attached to their icegate mail id and sent to self from the PC.
- (ix) Now the auditor can shift to thin client and open webmail and download the xml file to user home. (Please refer to steps mentioned in Sl.No.(ii) (a), (b) and (c) above). The auditor can download all such xml files and save in a folder.
- (x)** Log in to ACES, and go to Audit module and use the option of upload xls utility and upload the above xml file using Browse & Select file from Home Drive facility. At a time the Auditor can at present download ten such xml files. This number will be increased later on.

- (xi)** The officer can check the audit para uploaded in the view option, to verify whether the para was uploaded. All the Officers (including Auditor Officers) given view option will be able to see the Audit Reports. As already stated above, the Auditor can upload and view Audit Report of any Commissionerate.
- (xii)** The Audit Commissionerates who are accessing ACES from Desktop through VPN network can perform all the activities stated above on the same desktop.

The Audit Commissionerate may nominate one of the Auditors / Designated Officers as Systems Co-ordinator to co-ordinate all system related issues with DGS, Chennai and com-admins of the executive Commissionerates. Such Officer will serve as the Single Point Of Contact (SPOC) for all aspects of ACES between the Audit Commissionerate, executive Commissionerates, SI HelpDesk, HQADMIN and DGS. He will do the follow-up especially regarding posting, inward & outward transfer of officers and mapping of Officer of the Audit Commissionerate to executive Commissionerate for the intended purpose of working under Audit Module of ACES.

Issues/difficulties faced in this regard may please be communicated to kalyan.iyer@icegate.gov.in or guru.raghavendran@icegate.gov.in .

EASIEST ACCESS TO AUDIT OFFICERS

The Electronic Accounting System in Excise and Service Tax (EASIEST) project was launched in March 2007 and made operational in all Central Excise and Service Tax Commissionerates from April, 2007. The objective is to make available accurate tax payment data from banks for revenue and tax payer accounting. URL for accessing the website is <https://cbec-easiest.gov.in>.

EASIEST MIS Reports

The EASIEST MIS are web based reports which can be used to monitor the tax collection as well as quality of data. The reports are user friendly and simple to use and can be exported to excel or printed and are sortable. The following broad categories of reports are available for EASIEST are :

EASIEST Collection reports which show collections based on the challan data of Central Excise Duty and Service Tax uploaded by banks. The types of report under this category are:

Report	Information Available	Levels
Summary Report	<ul style="list-style-type: none"> • Gross collection amount • Accounting code wise breakup • current and previous year figures and growth percentage thereof 	<ul style="list-style-type: none"> • All India
Chief Commissionerwise Wise collection Report	<ul style="list-style-type: none"> • Excise and Service Tax collection • Accounting code wise breakup • current and previous year figures and growth percentage thereof 	<ul style="list-style-type: none"> • All India • Chief Commissioner • Commissioner
Top Assessee Report Top 25/50/100/500/1000 taxpayers for selected period. In respect of 7 exclusive ST Commissionerates (Users), upto 5000 top assesseees, the report can be generated.	<ul style="list-style-type: none"> • Payments by Top taxpayers • Major Accounting code wise top tax payers • Minor account code wise and service wise top taxpayers • e-payment and physical payments • Challan wise details of top assesseees (recently enhanced) 	<ul style="list-style-type: none"> • All India • Chief Commissioner • Commissioner(Division and range)

e-payment Report	<ul style="list-style-type: none"> • e-payment and physical payments • Accounting code wise breakup • The % of e-payment as compared to physical payment. 	<ul style="list-style-type: none"> • All India • Chief Commissioner • Commissioner
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Note : Except in the “Top Assessee Report”, the revenue reports cannot be generated for a Division or a Range within the Commissionerate.

Salient Features of Top Assessee Report

For a given jurisdiction, revenue in respect of top 25 / 50 / 100 / 500 / 1000 Units could be generated; that this would help the officers to ascertain the details of CASH payments (EASIEST payments in cash & through Cheque / Draft / Transfer) For exclusive Service Tax Commissionerates, top 5000 units per range may be generated. This report has been revised so that the revenue reports are generated as per the latest / updated / new locations as per T-1 report date, so as to cater to the needs of the officers after Cadre Review / Re-organization.

Salient Features of CC Wise Collection Reports

Chief Commissionerate wise (zone wise) Revenue with an option to expand upto Commissionerate level revenue for a given financial year with previous year comparison is available including Growth rate in percentage is shown.

The Commissionerate / CC wise revenue are based on the revenue aggregation of challans of the assesseees in respect of any jurisdiction. Since the migration of assesseees due to cadre review/re-organization is yet to be fully over, the cc-wise revenue report may not show the correct revenue of the new / revised locations.

Audit Commissionerates requiring EASIEST view are required to send the following details to easiest-cbec@nic.in for creation of new userids (two user ids for each Commissionerate):

1. Name of the Officer
2. Designation
3. Office Address
4. Land Line Number
6. Mobile number
7. e-mail id - icegate or NIC only
8. Commissionerate Name / Code
- 9 Zone Name / Code
