

RBI/2008-09/165

DGBA.GAD.No. 2286/41.07.006/ 2008-09

September 5, 2008

The Chairman & Managing Director
All agency banks (as per list)

Dear Sir,

**Data quality in Electronic Accounting system in
Central Excise and Service Tax (EASIEST)**

Please refer to our circular RBI/2007-08/225 DGBA.GAD.No.H-7633 /41.07.006/ 2007-08 dated January 15, 2008 on the above subject. Point 4 of para 2 thereof deals with situations where the assessee does not have a valid assessee code. In this connection, we advise that the Central Excise and Customs has created a new category of registrants (Non-Assesseees) in Central Excise and Service Tax. The registration numbers/codes of these persons will be generated by the CBEC system and NSDL will be transmitting the same to the Link Cells of the Banks participating in EASIEST. This new category of assessee will form a part of the Assessee Directory that is being transmitted to the banks by NSDL presently. The structure of registration codes of the new Non-Assesseees will be as follows:

Central Excise (with PAN): PAN (10 character alphanumeric) + CE (2 character) + NNN (3 numeric)

Central Excise (without PAN): NAC (constant) + 7 alphabets + CE (2 character) + NNN (3 numeric)

(11th and 12th character of Excise Assessee Code (PAN based) can be XM/XD/CE)

Service Tax (with PAN): PAN (10 character alphanumeric) + SE (2 character) + NNN (3 numeric)

Service Tax (without PAN): NAC (constant) + 7 alphabets + SE (2 character) + NNN (3 numeric)

(11th and 12th character of Service Tax Assessee Code (PAN based) can be ST/SE)

The structure of Assessee code Service Tax (TAN based) will remain unchanged.

2. With the introduction of the new category of codes for non-assessee registrants, banks should not upload any challans to EASIEST with Assessee code containing ZZZ in the last three digits (13th to 15th characters).

3. In view of the above, please note that point 4 of paragraph 2 of our circular under reference stands modified to the extent explained above.

4. You may, therefore, advise your branches that at the time of acceptance of Central Excise and Service Tax challans if the assessee does not have an assessee code, he should be advised to get an assessee code from the concerned Commissionerate.

5. In view of the current modification as stated above, following changes will be required in your software:-

(i) The revised file format of 'Incremental Assessee Code Master' incorporating the assessee code structural changes as above will be as per Annexure 1. The assessee code master import program at your bank is to be modified.

(ii) The revised file format of RT51 and RT58 will be as per Annexure 2.

6. The Central Excise and Service Tax challans with tender date later than September 30, 2008 with assessee code containing ZZZ in the last three digits (13th to 15th characters) will not be accepted at NSDL central system. The above validations will be incorporated in the EASIEST system at NSDL from 10.10.2008.

Yours faithfully

(P.M.Rajagopal)
Assistant General Manager