

## **Instructions for filling up G.A.R-7 Challan Form**

1. Name, Address, 15 digit Assessee Code, Commissionerate Name and 8 digit Accounting code is mandatory.
2. The Assessee Code, Commissionerate Code, Division Code and Range Code can be verified from the website <http://exciseandservicetax.nic.in>
3. The Accounting codes for Duty/Cess are provided in the table below. The total amount tendered should tally with the sum total of amounts for each accounting code.
4. The total amount tendered should be written both in words and figures.
5. The details filled in the challan and 'Taxpayer's Counterfoil' should be identical.
6. The Receiving Bank Branch Stamp should contain the following:
  - i) BSR code of the receiving Bank Branch (7 digits)
  - ii) Date of Deposit of Challan (DDMMYYYY) (8 digits)
  - iii) Challan Serial Number (5 digits)

The above information is collectively called the Challan Identification Number (20 digit CIN), which will have to be quoted in the return.

<b>Shareable Duties</b>					
1	Basic Excise Duties	00380003	5	Special Excise Duties	00380013
2	Patent & Proprietary Medicines	00380007	6	Duties on Motor Vehicle Parts	00380016
3	Auxiliary Duties of Excise	00380010	7	Other Receipts	00380087
4	Addl. Duties On Mineral Products	00380012			
<b>Duties Assigned to States</b>					
1	Addl. Duties in lieu of Sales Tax	00380018	18	Cess on Woollen Fabrics	00380048
2	Duty on Generation of Power	00380020	19	Cess on Cotton Fabrics	00380050
3	Auxiliary Duties	00380023	20	Cess on Bidi	00380056
4	Special Excise Duties	00380025	21	Welfare Cess on Bidis	00380057
5	Addl. Duties on Textile	00380027	22	Cess on Tobacco	00380059
6	Addl. Duties on TV Sets	00380028	23	Cess on Rubber	00380061
7	Addl. Duties on Motor Spirit	00380101	24	Cess on Crude Oil	00380062
8	Addl. Duty on High Speed Diesel	00380102	25	Cess on Coffee	00380064
9	National Calamity Contingent Duty	00380106	26	Cess on Sugar	00380065
10	Special Addl. Duty on Motor Spirit	00380107	27	Cess on Manmade Fabrics	00380070
11	Other Duties	00380031	28	Cess on Paper	00380072
12	Cess on Jute	00380037	29	Cess on Straw Board	00380074
13	Cess on Tea	00380039	30	Cess on Vegetable Oil	00380076
14	Cess on Copra	00380041	31	Cess on Automobiles	00380078
15	Cess on Oil	00380042	32	Cess on Matches	00380082
16	Cess on Cotton	00380044	33	Cess on other Commodities	00380084
17	Cess on Rayon & Artsilk Fabrics	00380046	34	Education Cess	00380111

### **Instructions for Receiving Branches**

Receiving Branch should ensure the following:

- i) The seal of the receiving branch should contain the CIN information and along with name of the bank branch, date of realization, amount received in Rs. and signature of the authorised signatory. The seal should be affixed in the space provided on the challan and the Taxpayer's Counterfoil.
- ii) Challans should be arranged according to the serial number of the entry of the item in the scroll under each scroll. Each day's scrolls should be given a running serial number separately for each Major Head, prefixed by the numeral denoting the Major Head of Account namely, 0038 for the financial year from 1<sup>st</sup> April to 31<sup>st</sup> March to facilitate detection of any omission in submitting the daily scrolls. (Refer RBI's Revised Memorandum of Instruction for Receiving Banks).

### **Instructions for Focal Point Branch**

Focal Point Branch (FPB) should ensure the following:

- i) Amount of remittance received by it through the inter-branch account tallies with the challans and the scrolls.
- ii) All challans have been attached with the scroll and amounts in the scrolls tally with the physical challan and electronic data.