केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX

कोचिन आयुक्तालय/ COCHIN COMMISSIONERATE

केन्द्रीय राजस्व भवन, आई.एस.प्रेस रोड, कोचिन -682018

C.R.BUILDING, I.S.PRESS ROAD, COCHIN-682018

व्यापार सूचना सं./TRADE NOTICE No. 03/2014 – S.T **दिनांक/Dated: 10. 07.2014**

Sub: Ratification of remittances made against wrong accounting code and or wrong STC Code / C.Ex. Registration Number – Procedure – Regarding.

There has been number of representations from registered service providers/receivers and Central Excise assessees for rectification of mistakes occurred during remittances of Service Tax or Central Excise duty against wrong accounting heads and or incorrect registration numbers.

The Central Board of Excise & Customs vide S.T. Circular No. 58/7/2003(F. No. 157/2/2003 Cx. A) dated 20/05/2003 has clarified that in such instances the matter should be sorted out with the P.A.O. and the assessee need not be asked to pay Service Tax again. The transfer entries has to be effected by the PAO, as per Pr. Chief Controller of Accounts, New Delhi's letter No. Coord/2(1)/76/e-PAO (Chennai)/13-14/159 dated 04/09/2013 and the Civil Accounts Manual of the PAO, read with letter Chord/2(8)/Cex/13-14/224 dated 15/01/2014, even for previous years.

The instances, resulting in remittances against wrong Head of accounts/STC number/C.Ex. Registration number, are cited below:

1. Service Tax has been paid in the wrong accounting code of a different service than which is rendered, where the mistake has occurred under same registration number.

2. Service Tax has been paid against incorrect Accounting Minor Heads of Education Cess, interest, penalty Secondary Higher Education Cess and or vice versa. For eg: interest paid under Secondary higher education Cess etc.

3. Service Tax has been paid against the STC number of another assessee/same assessee's (having multiple registrations) different registration number.

4. Service Tax has been paid against Central Excise Registration number of the assessee instead of Service Tax Code Number or vice versa (major heads- Customs -037, Central Excise-038 and Service Tax – 044).

5. Service Tax has been paid against cancelled/surrendered registrations on obtaining centralized registration.

In such instances, in order to ensure uniformity and to avoid hardships to the assessees, the following procedure is prescribed to be followed by the assessees and the field formations.

Case 1. The assessee should represent (Through Range and Division) to the Commissioner of Central Excise and Service Tax, describing the mistake occurred/reasons for such errors along with certified copies of the remittance challans, ST-3 Returns for the relevant period and any other document pertains to the issue to establish the genuine mistake and to ratify the error.

Case 2. Same as above.

Case 3. The assessee should obtain a no objection Certificate from the assessee or any other person against whose registration number to which the wrong remittances have been made by e-payment to transfer the amount from their registration number, certified by the concerned Range Officer of Central Excise/Service Tax that the said amount has not been utilized or paid by him and does not surface in his ledger(Book of accounts) and attach with the representation besides the documents enumerated against Case 1 above.

Case 4. The assessee should produce the certified copies of the relevant remittance challans of both Central Excise and Service Tax payments for that particular period for which rectification of errors is requested in addition to copies of Service Tax and Central Excise Returns and any other documents in support of their claim.

Case 5. The assessee should produce the documents in support of Centralized Registration and the Surrender Certificate in addition to the documents mentioned against Case 1 above.

On obtaining the representations from the assessees seeking ratification/rectification of wrong remittances made either in Service Tax or in Central Excise, the field formations should follow the procedure below:

1. It must be ensured that the gross value and the services are correctly mentioned in the respective returns.
2. The assessment regarding the actual payment of duties have been scrutinized.
3. The authenticity of the remittance challans enclosed, along with proof of payment.
4. The returns for the relevant period are furnished incorporating the details of the payment challans mentioned for the correction.
5. Any other document furnished by the assessee or required to be verified by the Department in order to effect the rectification.

A verification certificate/report from the Range Officer concerned, endorsing/recommending to the effect above may invariably be attached with the representation of the assessee.

The representation seeking rectification/ratification received thus above after necessary correction in the Ledger(Book of accounts) maintained by the assessee at Commissionerate level, will be forwarded to the e-PAO, Mumbai or e-PAO, Chennai respectively for Service Tax and Central Excise matters. In case of request for changing major heads between Central Excise and Service Tax or vice versa, the matter may be taken up with the Principal Chief Controller of Accounts, CBEC, New Delhi.

All the Trade Associations are requested to bring the contents of this Trade Notice to the attention of their members in particular and the Trade in general.

(फ़ाइल प .सं.IV/16/08/2014 – S.T से जारी / Issued from file C.No.IV/16/08/2014 – S.T)

Reshma Lakhani

रेशमा लखानी/ RESHMA LAKHANI
आयुक्त/ COMMISSIONER

सेवा में/ To

1. प्रेषण सूची -1 व 2 के अनुसार/As per DL-I & II of Cochin Commissionerate
2. ट्रिवेनड्रम आयुक्तालय / Trivandrum Commissionerate
3. केलिकट आयुक्तालय / Calicut Commissionerate

प्रति प्रस्तुत है / Copy submitted to :-

1. मुख्य आयुक्त कार्यालय /The Chief Commissioner's office

प्रेषित/DESPATCHED
DATE 11/7/14