

Instructions for Receiving Branches

- i. The taxpayer is to be given a computerized acknowledgement/receipt. The computerized receipt should bear the signature and seal of the authorized signatory in token of receipt of the amount. The Receiving Bank should give the following information in the **COMPUTERISED RECEIPT** to the tax payer.
1. Bank Code
 2. Branch Code
 3. Date of Tender of Challan
 4. Challan Sequence Number
 5. Name of the Assessee
 6. Assessee Code
 7. Location Code (Commissionerate + Division + Range Code)
 8. Major Head Code
 9. The eight digit Accounting code for duty/cess in case of payment of Central Excise and service code in case of Service Tax.
 10. Amount of duty/tax paid for each of the Accounting code
 11. Total Amount
 12. Collection indicator/Mode of Payment
 13. Date of realization of the instrument

Note: - Serial No.8, 9 & 10 are to be repeated for payments made under different heads. **The information at serial no.1, 2, 3, and 4 is collectively called the Challan Identification Number (20 digit CIN), which will have to be quoted in the return by the tax payer.**

- 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, 0044 for the financial year from 1st April to 31st 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

- 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.

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 Tax and Interest/Penalty for each service is 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. The details filled in the challan and 'Bank's Counterfoil' should be identical

Service Name	Tax	Interest / Penalty	Service Name	Tax	Interest / Penalty
SALE OF SPACE OR TIME ADVERTISEMENT	00440354	00440355	**LEASED CIRCUITS	00440137	00440138
ADVERTISING AGENCY	00440013	00440016	LIFE INSURANCE SERVICES	00440185	00440186
AIR TRAVEL AGENCY	00440032	00440033	MANDAP KEEPER	00440035	00440036
ASSET MANAGEMENT	00440048	00440049	MEMBERSHIP OF CLUBS	00440322	00440323
AIRPORT SERVICES	00440258	00440259	MAILING LIST COMPILATION	00440330	00440331
ARCHITECTS SERVICES	00440072	00440073	MANAGEMENT CONSULTANTS	00440116	00440117
ATM OPERATIONS	00440346	00440347	MINING SERVICES	00440402	00440403
AIR TRANSPORT OF PASSENGER	00440362	00440363	MANPOWER RECRUITMENT AGENCY	00440060	00440061
AUCTIONEERS SERVICES	00440370	00440371	MARKET RESEARCH AGENCY	00440112	00440113
BUSINESS AUXILIARY SERVICES	00440225	00440226	MAINTENANCE OR REPAIR SERVICE	00440245	00440246
BUSINESS AND EXHIBITION SERVICES	00440254	00440255	OUTDOOR CATERING	00440051	00440052
BANKING AND FINANCIAL	00440173	00440174	ONLINE INFORMATION AND DATA	00440153	00440154
BROADCASTING SERVICE	00440165	00440166	OPINION POLL SERVICES	00440274	00440275
BUSINESS SUPPORT SERVICES	00440366	00440367	PROCESSING AND CLEARINGHOUSE SERVICE	00440442	00440443
BEAUTY PARLOURS	00440209	00440210	PHOTOGRAPHY SERVICE	00440129	00440130
RENT- A-CAB OPERATORS	00440048	00440049	**PAGER SERVICES (RADIO PAGING)	00440015	00440020
CHARTERED ACCOUNTANTS	00440092	00440093	PACKAGING SERVICES	00440326	00440327
ERECTION, COMMISSIONING AND INSTALLATION	00440233	00440234	PUBLIC RELATIONS SERVICE	00440374	00440375
CABLE OPERATORS	00440217	00440218	PORT SERVICES	00440177	00440178
CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES	00440290	00440291	PANDAL OR SHAMIANA SERVICES	00440054	00440055
CONSULTING ENGINEER	00440057	00440058	RECOVERY AGENT	00440350	00440351
CLEARING AND FORWARDING AGENCY	00440045	00440046	REAL ESTATE AGENTS	00440104	00440105
CUSTOM HOUSE AGENT	00440026	00440027	RENTING OF IMMOVABLE PROPERTY SERVICES	00440406	00440407
CARGO HANDLING SERVICES	00440189	00440190	RAIL TRAVEL AGENT	00440201	00440202
CLEANING SERVICES	00440318	00440319	REGISTRAR TO AN ISSUE	00440338	00440339
COST ACCOUNTANTS	00440096	00440097	SECURITY / DETECTIVE AGENCIES	00440108	00440109
CONSTRUCTION OF RESIDENTIAL COMPLEX	00440334	00440335	SURVEY AND EXPLORATION OF MINERAL	00440270	00440271
CONTAINERS BY RAIL	00440390	00440391	SHIP MANAGEMENT SERVICE	00440378	00440379
COMPANY SECRETARIES	00440100	00440101	SERVICING OF MOTOR VEHICLES (AUTHORISED SERVICE STATION)	00440181	00440182
COURIER AGENCY	00440014	00440018	SITE PREPARATION AND CLEARANCE	00440306	00440307
CREDIT RATING AGENCIES	00440088	00440089	SPONSORSHIP SERVICE	00440358	00440359
CREDIT CARD RELATED SERVICES	00440394	00440395	SOUND RECORDING SERVICE	00440161	00440162
COMMERCIAL TRAINING & COACHING	00440229	00440230	STEAMER AGENT	00440029	00440030
CONVENTION SERVICE	00440133	00440134	STOCK BROKER	00440008	00440009
COMMODITY EXCHANGE SERVICE	00440438	00440439	SCIENTIFIC AND TECHNICAL CONSULTANCY	00440125	00440126
DRY CLEANING SERVICES	00440221	00440222	SUPPLY OF TANGIBLE GOODS FOR USE SERVICE	00440445	00440447
DREDGING SERVICES	00440310	00440311	SHARE TRANSFER AGENT	00440342	00440343
DEVELOPMENT AND SUPPLY OF CONTENT SERVICES	00440414	00440415	SURVEY AND MAP MAKING	00440314	00440315
DESIGN SERVICES	00440422	00440423	STORAGE AND WAREHOUSE SERVICE	00440193	00440194
EVENT MANAGEMENT SERVICE	00440197	00440198	STOCK EXCHANGE SERVICE	00440434	00440435
**FACSIMILE SERVICES (FAX)	00440149	00440150	TRAVEL AGENTS (OTHER THAN AIR/RAIL TRAVEL AGENTS)	00440294	00440295
FORWARD CONTRACT SERVICES	00440282	00440283	TRANSPORT BY CRUISE SHIPS	00440386	00440387
FASHION DESIGNER SERVICES	00440213	00440214	TELECOMMUNICATION SERVICES	00440398	00440399
FRANCHISE SERVICES	00440237	00440238	TRANSPORT OF GOODS BY AIR	00440266	00440267
GENERAL INSURANCE BUSINESS	00440005	00440006	**TELEGRAPH SERVICE	00440141	00440142
TRANSPORT OF GOODS BY ROAD	00440262	00440263	TRANSPORT OF GOODS BY PIPELINE OR OTHER CONDUIT	00440302	00440303
HEALTH CLUB AND FITNESS CENTER	00440205	00440206	TECHNICAL TESTING, INSPECTION, CERTIFICATION	00440249	00440250
INSURANCE AUXILIARY	00440169	00440170	**TELEX SERVICES	00440145	00440146
INTERIOR DECORATORS/ DESIGNER'S SERVICE	00440076	00440077	TOUR OPERATOR	00440063	00440064
INTERNET CAFE	00440241	00440242	PROGRAMME PRODUCER SERVICES	00440286	00440287
INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	00440278	00440279	**TELEPHONE SERVICES	00440003	00440119
INPUT SERVICE DISTRIBUTOR			MANAGEMENT OF INVESTMENT UNDER UNIT LINKED INSURANCE PLAN (ULIP) SERVICE	00440430	00440431
INFORMATION TECHNOLOGY SOFTWARE SERVICE	00440452	00440450	UNDER WRITERS	00440084	00440085
INTERNET TELECOMMUNICATION/ (TELEPHONY) SERVICE	00440382	00440383	VIDEO TAPE PRODUCTION	00440157	00440158
			WORKS CONTRACT SERVICES	00440410	00440411
PRIMARY EDUCATION CESS	00440298	00440299	SECONDARY AND HIGHER EDUCATION CESS	00440426	00440427

****SERVICES MERGED WITH TELECOMMUNICATION SERVICES W.E.F . 01/06/2007 (not to be used for payment of service tax)**