

CHAPTER-14

BANK RECONCILIATION - REVENUE ACCOUNTS OF C.B.E.C.

14.1. System of Collection of revenue in C.B.E.C.

14.1.1 The system of collection of revenue receipts/refunds under the Major Heads relating to CBEC (other than customs revenue and other dues at the Major Customs Houses) introduced on 1st April, 1977, after departmentalisation of revenue accounts of CBEC, was revised w.e.f. 1st April, 1986 by the "Working Group on Government Account" set up by Reserve Bank of India consisting of representatives of RBI, senior officers of the Government and Banks. Under the revised system only one Public Sector Bank having an extensive network of branches in particular Commissionerate has been nominated to collect the revenues of CBEC for that Commissionerate. This was the scheme of "One Bank-One Commissionerate".

14.1.2 The "Multi Banking Scheme" came into existence after recommendations of a Committee constituted by Finance Secretary with the Pr.CCA, CBEC as the Chairperson, in a phased manner from the year 2003. Under this scheme multiple banks can be authorized in a commissionerate for Excise and Service Tax collection subject to a maximum of five banks in a commissionerate. This authorization of multiple banks is to be done considering the workload of banks, assessee convenience as well as the consideration of administrative agencies and their requirements.

14.1.3 Further under this scheme due to technological capabilities, full computerization, faster remittance of funds to Govt. Accounts and other value added services a few Private Sector Banks have also been authorized for collection of Central Excise and Service Tax. At present 154 Focal Point Branches and more than 7500 authorized branches of 28 nominated banks are collecting revenues for CBEC.

14.1.4 In addition to the conventional methods offered by the banks to the taxpayers for payment of Central Excise and Service Tax, the online tax payment to the banks (e-Payment) was introduced in the year 2005. A number of Public Sector Banks and all authorized Private Sector Banks are now offering this facility to the Tax payers of CBEC.

14.1.5 Under the conventional system of payments, different colours of challans have been prescribed for making payment of different duties/ taxes, and to facilitate proper / easy segregation of these challans.

0037 - Customs – Buff
0038 - Union Central Excise - White
0044 - Service Tax – Yellow
0045 - Other Taxes and Duties - Pink
0047 - Other Fiscal Service - Green
0875 - Other Industries- Blue

Colour of the challan generated through computerized process and systems as approved by competent authorities, shall be white in colour to be submitted as per the prescribed format.

14.2 Accounting Procedure relating to Electronic Accounting System in Excise and Service tax

14.2.1 Procedure for acceptance of taxes at the receiving branches of authorised banks.

A taxpayer can pay Excise Duty & Service Tax at any authorized branch of the nominated bank either in cash, direct debit to his account, or by a cheque/draft drawn on the same bank or another bank/branch at the same centre where the payment is made. The payment of tax by outstation cheques/drafts can also be made at any authorized bank, or through an electronic means of remittance to the authorized bank/ branch. The cheques/drafts will be drawn in favour of the Pay and Accounts Officer, and for every payment there should be a challan in the prescribed format (GAR-7). The challan format is a single copy challan with the main challan at the top and the taxpayer's counterfoil at the bottom. (Specimen given at Annexure - I & Annexure - I (a)).

14.2.2 At the counter of Receiving Bank Branch.

The bank official of the receiving branch will have to verify the following points while accepting the payment:-

- a. Whether main portion of the challan and the taxpayer's counterfoil has been filled in properly and the amount and the reduced account code (8 digit) together with the description of 'duty type' to which the amount is to be accounted is correctly recorded therein. Description of Duty i.e. Basic Excise Duty, Additional Excise Duty in lieu of Sales tax, Auxiliary Duty, Education Cess etc. in case of Central Excise and Tax on Telephone billing, Tax on General Insurance Premium, Tax on Stock Brokerage Commission etc. in case of Service Tax must be furnished by the Assessee
- b. Whether the Assessee Code (15 digit PAN based), name and address of the taxpayer, details of Commissionerate, Division and Range and type of payment are properly filled in.
- c. Whether the amount has been written correctly both in words and figures.
- d. Validation of Assessee Code, Reduced Account Code and Location Code is to be ensured by bank. Directories of these codes have been provided to bank for this purpose. Incremental updates will also be provided to the banks by M/s NSDL on a weekly basis. If the Assessee does not furnish Assessee Code the bank should insist upon mentioning the same and in case it has not been allotted to the taxpayer, or the code as mentioned on the challan does not match with any of the codes available with the bank's system, the Bank should ensure :-
 - i. To capture full name and address along with Pin Code and telephone number of the taxpayer and
 - ii. To capture the Commissionerate Code, Division Code, and Range Code. If this information is not available on the challan, it is mandatory for the banks to capture the Commissionerate Code. Banks must identify the two digits Commissionerate Code from the name of the Commissionerate provided by the Assessee.

If either of the above two requirements is not fulfilled, the challan and the payment should not be accepted.

- e. The main portion of the challan and the counterfoil through which a cheque/Demand Draft/ Banker's cheque is deposited will have two different dates for date of tender and date of realization. In case of challan tendered with cash or cheque drawn on the same branch the 'Date of Tender' and 'Date of Realization' will be the same.

14.2.3 After scrutinizing the challan and satisfying himself that the amount of cash, cheque or draft

tendered agrees with the amount shown in the challan, and also that the cheque is valid and not post dated, the receiving official of the branch will affix stamp prescribed for Receiving Branch by RBI (Annexure II) both on the main portion of the challan and the taxpayer's counterfoil of the challan at the appropriate space provided for it. Care must be taken to ensure that the impression of the receipt stamp is clear and legible and do not disfigure the contents of the challan. Further the branch will capture the challan data in to the bank's computer system. The challan number generated by the bank's computer system should immediately be entered on the main portion and the tear off counterfoil at the appropriate space provided for it. Maximum care should be taken while endorsing the challan number of the physical document to avoid mistake. In case the challan is tendered with cheque or draft drawn on other bank, the paper token to be issued to the tenderer and the tear off counterfoil receipt will be issued only on realization of the amount of the cheque or draft and hence the paper token should bear the date on which the same will be available. The collecting bank will not issue receipt in any other format.

Note: - The procedure set out herein is for the introduction of ELECTRONIC ACCOUNTING SYSTEM IN EXCISE AND SERVICE TAX (EASIEST). Unless otherwise specifically mentioned, the instructions contained in the Revised Memorandum of Instructions for Collection and Accounting of Central Excise, Customs and Other dues and Payment of Refunds, Rebate and Drawbacks etc by the Branches of Banks (Effective from 01/4/86) issued by Reserve Bank of India (RBI) shall remain valid.

14.2.4 Challans tendered with Cash

If a challan is tendered with cash and found in order after scrutiny, bank should affix stamp prescribed for Receiving Branch by RBI (Annexure II) both on the main portion of the challan and the taxpayer's counterfoil of the challan at the appropriate space provided for it. Care must be taken to ensure that the impression of the receipt stamp is clear and legible and do not disfigure the contents of the challan. Further bank will capture the challan data in to the bank's computer system. The challan number generated by the bank's computer system should immediately be entered on the main portion and the tear off counterfoil at the appropriate space provided for it. Ultimate care should be taken by the Bank while endorsing the challan number on the physical document to avoid mistake.

An authorized official of the branch will sign in full the taxpayer's counterfoil and the main copy of the challan having received the amount. The receipted taxpayer's tear off portion counterfoil will be returned to the tenderer and the main copy will thereafter be passed on for scrolling in the Receipt Scroll after entering the challan number, amount received and date of realisation on the stamp affixed on both the main portion of challan and tear off counterfoil. In the case of challan tendered with cash, the date of tender and date of realization will be the day on which the challan is tendered.

14.2.5 Challans tendered with Cheque/Demand Draft/Banker's cheque

If a challan is tendered with cheque/Demand draft/Banker's Cheque, and is found in order after security, bank will affix stamp prescribed for Receiving Branch by RBI (Annexure II) both on the main portion of the challan and the taxpayer's counterfoil of the challan at the appropriate space provided for it. Care must be taken to ensure that the impression of the receipt stamp is clear and legible and do not disfigure the contents of the challan.

The cheque/Demand Draft/Banker's Cheque will thereafter be detached and sent for realization. Subsequently, on realization of the cheque/Demand draft/Bankers Cheque, the date of realization will be indicated on the stamp affixed on the main portion of the challan as well as tear off counterfoil. After signing the challan and counterfoil for having received the amount, the taxpayer's counterfoil will be returned to the tenderer against the surrender of the paper token. The challan number, amount realized and date of realization should be clearly indicated on the stamp affixed on the main portion challan and the tear off counterfoil at the appropriate place before returning the counterfoil to the tenderer.

NB: cheque/DDs etc. drawn on the same branch, the date of tender and date of realization are one and the same as the customer's account is debited on the day of tender.

14.2.6 Generation of Challan number:

Collecting bank branch will capture challan details to its computer system at the time of receipt of the challan irrespective of their being cash or clearing cheques. The bank's computer system should instantly generate the challan number. This system-generated number could be a continuous number (initialized to one on the start of each day) irrespective of Commissionerate/Department/Major Head etc. The bank code, date of receipt of challan and the challan number generated by the banks system in combination will make it unique for a challan in the electronic format. Banks may use prefix to the challan number field or add another field in the file structure to identify different tellers at different counters if so required. However, this adjustment should be limited within the bank and the file uploaded to NSDL should invariably be in the structure and format prescribed for Record type RT-51 (Annexure IV)

14.2.7 Preparation of Scrolls by the Collecting Branch

At the end of Customer banking hours, bank branch should identify all those challans against which payments have been received in cash for the day or for which payments by cheque/draft have been realized. As the details of all these challans are already in bank's computer system, the branch should generate daily scrolls commissionerate-wise and Major Head-wise. While generating the scroll, each challan record will be given a running serial number as mentioned in the scroll. The item number of the challan in a scroll will be included in the electronic data. The file containing all the challan data for which payments have been realized for that day will be transmitted to its Focal Point Branch for onward transmission to the NSDL through banks' Link Cell. However, the non-computerized/non-networked authorized branches should ensure that data is transmitted through its nearest computerized/networked branch to the Focal Point Branch. While doing so it should be ensured that the BSR code of the bank branch that gets uploaded is of the collecting branch and not of the branch through which the data is transmitted in the case of non computerized/non-networked branches. It should be ensured that no challan for which payment has been realized on that day is left out. A running scroll serial number extending through a financial year (1st April to 31st March) will be given to the records relating to each Commissionerate and Major head which are transmitted on a particular day. The receiving branch will also generate daily scrolls Commissionerate-wise and Major Head-wise from the consolidated electronic data (Annexure III). The hard copy of the daily scrolls so generated together with the underlying physical challans will be arranged in the same order as in the scroll and sent to the Focal Point Branch for onward transmission to the concerned PAO.

14.2.8 Bank branches may use a file validation utility before sending the electronic challan data to its Focal Point Branch in its own interest to improve accuracy of data and to avoid file rejection.

14.2.9 Treatment of Clearing Returns

The collecting branch should also identify all those challans against which instruments were returned unpaid. Such instruments along with related challans should be kept separately in bank for taking further necessary action as deemed fit.

14.3 Procedure for payment of Refunds

Payments of Refunds are not proposed to be brought under electronic system at this stage and hence the existing manual procedure will continue.

14.4 Loss of Counterfoil by the taxpayer

In the event of loss of receipted challan counterfoil by the depositors, bank branches may, on receipt

of a specific request in writing to issue a certificate of credit, issue the same to the depositor based on their record after satisfying themselves about the bonafides of the applicant in each case and may also charge a nominal fee at its discretion. The certificate should mention the challan details i.e. amount, bank branch name, BSR code, Date of Deposit of cheque/cash, major head, challan number, date of realisation of cheque, and collecting branch scroll number and date.

14.5 Functions of Focal Point Branch

14.5.1 Focal Point Branch will be responsible for the prompt and accurate transmission, accounting of the collections reported to it daily by all the receiving branches under its jurisdiction (including its own receipts). It will also be responsible for prompt remittance of the collections of all the receiving branches linked to it (including its own collections) to the Government Account at RBI, CAS, Nagpur, through its Link Cell at Nagpur. It will also be responsible for reconciliation of figures with the Pay and Accounts Officers (PAO).

14.5.2 On receipt of on-line data regarding the challans realized for a particular day from the Collecting Branches, the Focal Point Branch will take the following action on day-to-day basis:

- a. It will collate the challan data on its computer system based on the physical scrolls received from collecting branches for generation of Main Scroll. The data so consolidated for preparing the Main Scroll will include only such data for which physical scrolls and challans are received from the receiving branches. In addition to checking the correctness and completeness of the physical documents, it will also ensure that the electronic string received from the receiving branches including its own tallies with the corresponding physical scrolls and challans. A running scroll serial number extending through a financial year (1st April to 31st March) will be given to the records relating to each Commissionerate and Major head which are transmitted on a particular day. The Focal Point Branch will also generate the main scrolls Commissionerate-wise and Major Head-wise from the consolidated electronic data (Annexure VIII). The hard copy of the main scrolls so generated together with the relative daily scrolls and challans arranged chronologically as they appear on the Main Scroll will then be sent to the concerned PAO.

The consolidated file containing all the challan data that have been scrolled on the day will be transmitted to the Bank's Link Cell for making fund settlement with RBI and onward transmission to NSDL on the same day.

During the first 15 days in April every year, the Focal Point Branches will transmit and prepare two separate sets of scrolls

- (i) One scroll pertaining to March transactions (which means scrolls of cheque/Demand Drafts/refund cheques tendered and cleared up to 31st March by receiving branches and sent to the Focal Point Branch subsequent to 31st March but before 15th April) – these will be scrolled by Focal Point Branch as "March Residual Account"
- (ii) Another scroll for April Transactions prominently indicating the month of account. Any cheque/Demand Draft tendered on or before 31st March and realized on or after 1st April will be treated as part of the April transactions.

However, in the light of the instruction that data for all challans for which payment has been realized on a given day should be transmitted online to NSDL on the same day, separate March Residual scroll should only be needed in exceptional cases. The specific procedure to be followed for March Residual accounting each year will be communicated to banks by RBI in the month of February each year.

Focal Point Branches may use a file validation utility before sending the electronic challan data to its Link Cell in its own interest to improve accuracy of data and to avoid file rejection.

Focal Point Branches will also generate a Date-wise Monthly Statement (DMS) from the computer system based on the Main Scrolls prepared by it on a monthly basis Commissionerate-wise and Major head-wise at the end of every month for submission to the concerned PAO. (Annexure VII).

The Focal Point Branches of banks will carry out monthly reconciliation with PAOs of the amount settled by them with their Link Cell at Nagpur. On the basis of their records the PAOs will verify the statements received from the Focal Point Branches both Major head-wise and Commissionerate-wise. In case of any discrepancy, the Focal Point Branch will carry out the corrections immediately and adjust the difference in the amount already credited/debited to the CBEC's account through its Link Cell at Nagpur through error rectification procedure.

14.6 Functions of Link Cell

The Link Cell of banks at Nagpur will consolidate the challan data received from the Focal Point Branches for transmission to NSDL and will also monitor the daily receipts and check the accuracy of the daily memos received from the Focal Point Branches. The Link Cell will then transmit the daily memos to CAS, RBI, Nagpur.

14.7. Central Accounts Section (CAS) RBI Nagpur

For the purpose of final reconciliation of the transactions with PAOs and the Link Cell, the CAS, RBI, Nagpur will generate a monthly statement showing the Bank-wise, Commissionerate-wise and Major Head-wise break up rendering of accounts and furnish the same to PAO and the Link Cell of bank. RBI, CAS, Nagpur will furnish by 20th of the following month, a monthly analysis indicating major head-wise receipts/refunds etc. to the Principal Chief Controller of Accounts, CBEC.

14.8 Rectification of errors in "EASIEST" challan data uploaded by banks – Procedure.

Banks upload challan details with respect to tax payment by taxpayers to NSDL central system on a day-to-day basis in electronic files. These files are prepared in the format specified as Record Type RT-51. Focal Point Branches consolidate details with respect to the challans from each of the collecting branches under its jurisdiction and they also forward corresponding physical scrolls and underlying challans to the Pay and Accounts Officer (PAO). In this process, the following errors can occur:-

- i) There is error in the challan details captured by the bank and uploaded to NSDL.
- ii) Banks capture and include challan details that do not pertain to CBEC.
- iii) Banks do not upload electronic data pertaining to a single challan or the entire batch.

14.9 Rectification of Errors by Banks

14.9.1 If banks identify any error in any challan data uploaded by them using RT-51, they can upload details of the same to NSDL system using record type RT-58 (Annexure VIII).

14.9.2 If the RT-58 generated by the bank entails changes in the amount of a previous day's scroll, the same would be adjusted through the Main Scroll of the day for fund settlement with RBI. However, the physical Scroll of the day that is sent to the PAO will give details of such adjustments in the following manner illustrated below :-

"Branch "A" of a bank had effected receipt transactions of Rs.1,54,000/- on 18th January, 2007. This transaction had been wrongly reported as Rs.5,14,000/-. The bank carried out corrections on 20th January, 2007 through RT-58. The receipt transaction of the branch for the day (20/1/07) was Rs.48,00,000/-." The adjustment entries would appear in the scroll of branch "A" dated 20/01/07 as under:-

• Correct receipt transaction of 18/1/07		1,54,000/-
• Withdrawal of wrong figures reported	(-)	5,14,000/-
• Total	(-)	3,60,000/-
• Total transactions of the day		48,00,000/-
• Adjustment of errors relating to 18/1/07	(-)	3,60,000/-
• Total	(+)	44,40,000/-

“Branch “B” also reported a receipt transaction of Rs.5, 00,000/- on the same day (20/01/07) to the Focal Point Branch.”

14.9.3 The Main Scroll generated by Focal Point Branch for PAO will show the details of such adjustments made by the receiving branches in the following manner:-

• Total of the receipt transactions (with out incorporating adjustments) of the receiving branches (48,00,000 plus 5,00,000)		53,00,000/-
• Adjustment of errors relating to Branch “A”	(-)	3,60,000/-
• Total amount credited to Govt. Account	(+)	49,40,000

14.9.4 Rectification of errors by PAO

- (i) The details of RT-58, which are uploaded by banks, will be made available to PAO for view and download by NSDL.
- (ii) PAO will download the electronic challan data Focal Point Bank Scroll wise for incorporation in the revenue accounting software (e-REVACT) from NIC/NSDL and ensure verification of data challan-wise against the physical challans and scrolls. The PAO will modify/rectify the errors in the Electronic Data. The computer system of PAO will generate a separate file in the file format (Record type RT-58) for the rectification made on the electronic data uploaded by the banks.

14.9.5 PAO will also verify whether the errors identified by banks have already been rectified by the PAO. If there are any errors that have not been uploaded by PAO to NSDL after rectification, it will rectify these errors after investigation/verification.

- (i) The RT-58 generated by PAO and Banks will be parked at NSDL to match them. Matched RT-58 will be removed and a weekly report of the unmatched RT-58s will be generated by NSDL system for view and download by PAO/banks/CBEC. Focal Point Branch would be responsible to sort out the differences in consultation with PAO/CBEC.
- (ii) PAOs may also add challan data by entering the physical challan information in to its computer system in case of non-availability of electronic data from the banks for which the physical challans and scrolls have been received. In case Challan number is not mentioned on the physical challan, the bank will be responsible to provide the same to the PAO. If the bank’s system generated challan numbers are not mentioned on the physical Challan, such additions will also become a part of the record type RT-58 generated by the PAO’s computer system.
- (iii) PAOs may also nullify a challan by entering null amounts for the challans that are not related to CBEC (Central Excise and Service Tax) and will send back the physical copy of the Challan to Bank.
- (iv) If the rectification made by PAO entails changes in the amount of Main Scroll, the

difference will be booked under the head Receipt Awaiting Transfer (RAT) below the relevant Receipt head in the accounts of the PAO. The amounts booked under RAT (whether + or -) relating to each Main Scroll will be entered in the separate register maintained for the purpose. As and when the rectification the errors are received from the bank (Para 8.3.2 refers) the amounts booked under 'RAT' earlier will be reversed in the accounts and would be cleared the entry in the register.

14.10 Redressal of Public grievances

Each authorized bank should have an effective procedure for dealing with Public complaints at the branches rendering service to Government Departments or members of the public as prescribed, from time to time. In case bank detects a mistake in reporting of a tax payment or the major head of tax payment, either suo-moto or being brought to its notice by the taxpayer, bank will promptly transmit the error record.

14.11 Customs Duty Collection

There are various types of Custom locations across the country Like Air Cargo, Land Custom Stations (LCS), Inland Container Depot (ICD), Custom Houses etc. where custom duties are collected. Every Importer/ Exporter needs to declare his goods/ items in detail through Bill of entry at the Custom Location or at ICEGATE (a web portal hosting various services for Custom houses) if that custom location is having EDI (Electronic Data Interchange) system. If custom location doesn't have EDI system then whole process of filling Bill of Entry, duty assessment, Challan generation, duty payment and delivery of goods is under manual process flow. In place of message exchanges there will be physical paper movement at each level similar to the process mentioned below at EDI location.

14.11.1 Manual Payment System under EDI locations:

In the Customs, under the existing Electronic Data Interchange (EDI) the challans are generated by the system after the assessment is done by the customs officials, based upon the Bill of Entry filed by the importer/taxpayer either electronically or manually. The challan details so generated by EDI are provided to the bank through electronic means. Taxpayer makes the payment at the bank counter; get back two copies of receipted challan and the payment confirmation flows back to the EDI, which enables the release of goods. The distribution and usage of challan is as under:

Challan copy.	To whom	Purpose/Use
One	Concerned Pay and Accounts Office (along with the daily scroll)	Detailed accounting of receipts & Reconciliation
Two	Importer	Release of goods & for record
One	EDI in electronic format along with payment confirmation	Reconciliation & Release of goods

14.11.2 Accounting Procedure for Customs duty Collection

At the end of the Day (EOD) the bank branch exclusively authorized for e-Payment collection collates all the challan details pertaining to the particular EDI for which successful transactions were completed through internet banking system. In case the branch is authorized for physical collection as well, it will collate all physical transactions and all successful e-transactions. In the case of e-transaction, one copy each of the challans is

printed at the bank's end to include amongst the physical challane for preparation of daily scrolls. The scroll along with the underlying challans is physically sent to the Focal Point Branch (FPB) for preparation of Main Scroll. FPB after preparation of Main Scroll sends the Main Scroll along with daily scrolls and underlying challans to their concerned PAO. The collection details are further passed to the bank's link cell through bank's internal system.

Bank's link cell at Nagpur consolidates the collection of its Focal Point Branches Commissionarate wise, Major Head Wise and remits the collection with Reserve Bank of India. Matching of challans with scrolls and scrolls with Date wise Monthly Statement (DMS) and DMS against the Put through statement of RBI completes the accounting reconciliation.

ANNEXURES TO CHAPTER - 14

ANNEXURE I (Ref. Para 14.3)

Name of the Bank _____ Code No. _____ Station: _____ Serial No. _____/_____

 Branch: _____ Code No. _____ Date: _____
 Major Head of Account. _____

Receipt Scroll :
 Central Excise & Customs

PAO _____ Collectorate _____ PAO Code No. _____

Sr. No.	Name of the assessee	Cash		Clearing		Transfer		Total		Initials	Remarks
		Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		

**ANNEXURE 1-A
(Ref. Para 14.4)**

Date.....

By Registered Post

To
The Manager
.....
(Focal Point Branch)
(Accounting Cell)
.....

D/Sir,

We forward herewithscrolls and the supporting challans /paid cheques in respect the transactions of the Collectorate, for credit/debit of a sum of Rs.....(net) to the a/c of CBEC as detailed below :

Major Head of A/c.	Receipts		Payments		Net	
	Rs.	P.	Rs.	P.	Rs.	P.
0037						
0038						
0044						
0045						
0047						
TOTAL						

Please acknowledge receipt by returning the perforated slip attached.

Yours faithfully

Encls: Scrolls...Challans

Cheques Manager

ACKNOWLEDGEMENT
(To be returned to the receiving branch)

Received the documents mentioned in letter dated..... for the net amount of Rs..... for credit /debit to the CBEC account.

To
The Manager

_____ (receiving branch)

Stamp of the Focal Point Branch

ANNEXURE I-D
[Ref. Para 14.5(vi)]

Name of the Bank Code No. Station: Serial No. _____/_____

Branch: Date: _____

Receipt Scroll: Central Excise & Customs
 PAO _____ Major Head of Account. Code No. _____

Sr. No.	Cheque No.	Name of assessee	Cash		Clearing		Transfer		Total		Initials	Remarks
			Rs.	P.	Rs.	P.	Rs.	P.	Rs.	P.		

**ANNEXURE II
(Vide Para 14.10)**

Name of Branch _____ Code No. _____

ANALYSIS OF THE TRANSACTIONS RELATING TO THE CENTRAL BOARD OF EXCISE AND
CUSTOMS FOR THE MONTH OF PAO

.....Collectorate

RECEIPTS

PAO Code No.....

Major Heads of Account						
Date	0037 Customs	0038 Union Excise Duties	0045 Other Taxes and Duties on Commodities & Services - Foreign Travel Tax	0047 Other Fiscal Services	0875 Other Industries -Sale Proceeds of opium, alkaloids & other miscellaneous charges	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
Total						

Note: 1. A statement in this form should be prepared in quintuplicate

2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

Date _____

BRANCH MANAGER _____

**ANNEXURE III
(Vide Para 14.10)**

Name of Branch _____ Code No. _____

ANALYSIS OF THE TRANSACTIONS RELATING TO THE CENTRAL BOARD OF EXCISE AND
CUSTOMS FOR THE MONTH OF PAO
.....Collectorate
PAYMENTS PAO

Code No.....

Major Heads of Account						
Date	0037 Customs	0038 Union Excise Duties	0045 Other Taxes and Duties on Commodities & Services - Foreign Travel Tax	0047 Other Fiscal Services	0875 Other Industries -Sale Proceeds of opium, alkaloids & other miscellaneous charges	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
Total						

- Note:** 1. A statement in this form should be prepared in quintuplicate
2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

Date _____ BRANCH MANAGER _____

**ANNEXURE IV
(Vide Para 14.11)**

Name of Branch _____ Code No. _____

ANALYSIS OF THE TRANSACTIONS RELATING TO THE CENTRAL BOARD OF EXCISE AND
CUSTOMS REPORTED DURING THE MONTH OF PAO
.....Collectorate

PAO Code No.....

RECEIPTS

Major Heads of Account						
Date	0037 Customs	0038 Union Excise Duties	0045 Other Taxes and Duties on Commodities & Services - Foreign Travel Tax	0047 Other Fiscal Services	0875 Other Industries -	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total						

Note: 1. A statement in this form should be prepared in quintuplicate.

2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

Date _____

BRANCH MANAGER _____

**ANNEXURE V
(Vide Para 14.11)**

Name of Bank _____ Bank Code No. _____

ANALYSIS OF THE TRANSACTIONS RELATING TO THE CENTRAL BOARD OF EXCISE AND
CUSTOMS REPORTED DURING THE MONTH OF PAO
.....Collectorate

PAO Code No.....

PAYMENTS

Major Heads of Account						
Date	0037 Customs	0038 Union Excise Duties	0045 Other Taxes and Duties on Commodities & Services - Foreign Travel Tax	0047 Other Fiscal Services	0875 Other Industries -	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
Total						

Note: 1. A statement in this form should be prepared in quintuplicate.

2. The original copy should be sent to the Link Cell at Nagpur, three copies to the local Pay and Accounts Officer, Central Excise & Customs Collectorate and fifth copy retained as office copy.

Date _____

BRANCH MANAGER _____

ANNEXURE VI
(Vide Para 14.11)

MONTHLY SUMMARY OF RECEIPTS PUT THROUGH BY THE LINK CELL OF AUTHORISED BANK..... DURING THE MONTH OF WITH RESERVE BANK OF INDIA ,
C.A.S., NAGPUR

Major Heads of Account						
Collectorate	0037	0038	0045	0047	0875	Total
AHMEDABAD BARODA						
TOTAL						

ANNEXURE VII
(Vide Para 14.11)

MONTHLY SUMMARY OF PAYMENTS PUT THROUGH BY THE LINK CELL OF AUTHORISED BANK DURING THE MONTH OF WITH RESERVE BANK OF INDIA,
C.A.S., NAGPUR

Major Heads of Account						
Collectorate	0037	0038	0045	0047	0875	Total
BARODA AHMEDABAD						
TOTAL						

ANNEXURE VIII
[Vide Para 14.18.1(b)]

Name of the Bank.....

Explanatory Memorandum to the adjustments made during

Actual date of transaction	Particulars	0037	0038	Total	0037	0038	Total
4.5.98	Receipt of Rs.1,00,371/- taken as Rs.10,371/- under 0038		90,000	90,000			
6.7.98	Amount wrongly advised under 0038 instead of under 0037	10,000	(-)10,000				
7.7.98	Refunds under 0038 adjusted wrongly in reduction		32,240	32,240		32,240	32,240
7.7.98	Excess credited Rs.101 instead of Rs.100 under 0037	(-) 1		(-) 1			
	Total adjustment	9,999	1,12,240	1,22,239		32,240	32,240