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RBI-DGBA.GAD.
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Data quality in Electronic Accounting System in Central Excise and Service Tax (EASIEST) - Assessee Code Mandatory for Excise and Service Tax payments.

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 captioned subject. From January 22, 2008 onwards it was mandatory for all assesses to quote their assessee code in the GAR-7 challan at the time of payment of excise duty or excise duty in the authorized bank branches. The banks vide the above referred circular were advised to ensure that the taxpayer has quoted a valid assessee code in the challan prior to acceptance of the challan by the bank. This measure has resulted in improvement in the data received in EASIEST.

It is observed that still in around 4% of the challans, the assessee codes are invalid (i.e. they are structurally valid but not present in the assessee code master) and some of these challans are high value challans. To address this issue and to ensure 100% correct quoting of assessee codes in EASIEST, it was decided in the 7th Sub-Committee meeting that if the assessee code is not present in the assessee code master at the EASIEST central system (NSDL) such records will be rejected at the central system.

To ensure that challans which are accepted by the authorized bank branches do not get rejected on account of invalid assessee code at the EASIEST central system, the banks participating in EASIEST are advised to download the incremental assessee code directory which is updated on the EASIEST website on a daily basis. Access to the assessee code directory is provided to authenticated users (refer NSDL circular TSP/09/E ASI EST/27 dated January 27, 2010 at the NSDL-CBEC/NSDLEASIEST website : www.cbec.nsdl.com). NSDL has also provided an internet based feature for verification of the assessee code on the said website. A tax-payer can also get details of the assessee code at the NSDL-CBEC website under the option 'Assessee Code Based Search' by entering its Assessee code. The banks while dealing with the receipts under EASIEST may encounter the following situations which may be dealt with as indicated :

No.	Situation	Action
1.	Assessee code is present in the directory	If the assessee code is present in the directory, then the bank branch should accept the challan and at the time of digitization of the records to be uploaded to EASIEST (RT 51), should populate the location code of the assessee as present in the directory.
2.	Assessee code is not present in the directory	i) If the assessee code is not present in the directory (in case the bank has

		not downloaded the latest directory), then the bank should verify the assessee code at the NSDL-EASIEST/NSDL-CBEC website (www.cbec.nsdl.com). The feature to search on the assessee code is provided in the website. ii) If the assessee code is present at the NSDL EASIEST website, the bank should accept the challan and the assessee code and location code should be digitized as displayed at the NSDLEASIEST website.
3.	Assessee code is not present in the directory or in the NSDL-EASIEST /NSDLCBEC website (www.cbec.nsdl.com)	In such instances, the banks should ask the assessee to take up the issue with CBEC for necessary action

With effect from September 1, 2010, RT 51 and 58 records pertaining to challans with cheque tender date greater than September 1, 2010 will be accepted at EASIEST central system (NSDL) only with a valid assessee code present in the assessee code directory.

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