

F. No 137/22/2012-Service Tax (Pt. II)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Service Tax Wing

Dated: 2nd February 2017

To,

Principal Chief Commissioners of Customs and Central Excise (All)
Principal Chief Commissioners of Central Excise & Service Tax (All)
Principal Director Generals of Goods and Service Tax/System/Central Excise Intelligence.
Director General of Audit/Tax Payer Services/Chief Commissioner AR CESTAT
Principal Commissioners/ Commissioners of Customs and Central Excise (All)
Principal Commissioners/Commissioners of Central Excise and Service Tax (All)
Principal Commissioners/Commissioners of Service Tax (All)
Principal Commissioners/Commissioners LTU/Central Excise/Service Tax (Audit)

Madam/Sir,

Sub: Mentioning of Minor Head Code for accounting of Refund- regarding

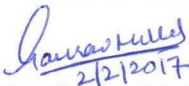
The Chief Controller of Accounts has informed that the format of List of Payments (LoP) of Refunds sent by many Central Excise and Service Tax Commissionerates to the Pay and Accounts Office (PAO herein) is not as per the format prescribed under the Annexure 9.5 with reference to Para-9.8.2 of the Manual on Accounting of Indirect Taxes (Manual herein after). In the format prescribed under the Manual, there are 11 columns and column No. 10 is specifically for mentioning the Minor Head code for accounting of refunds under the appropriate Service Head. LoP sent by many Commissionerates are not having such Minor head of account. In the absence of the minor/service wise head concerned, it is not possible to exactly identify the appropriate head of Account under which the service wise refunds are to be accounted for eventually leading to erroneous accounting.

2. Hence it is requested that all Commissionerates of Service Tax/ Central Excise/ Customs may follow the prescribed format of List of Payments for refunds/drawback payments and send it to the respective PAOs on weekly basis i.e. on 7th ,14th and 21st of every month as prescribed under Para-9.8.2 of the Manual.

3. Principal Chief Commissioners/Chief Commissioners may please ensure strict compliance of these instructions.

Enclosure: Annexure 9.5 as above

Yours faithfully


2/2/2017

Dr. Gaurav Mittal

Officer on Special Duty
Service Tax Policy Wing
Phone no: 01123095438

List of Payment of Revenue Refunds & Drawbacks etc.

S No.	Name of the Party	Cheque No. & date	Amount	Commissionerate Code	Assesse Type CE/ST	Location Code	FPB Code	Refund Bank Code	Minor Head Code	Indicator (Refund/ Drawback)
1	2	3	4	5	6	7	8	9	10	11

Signature of Divisional Officer