



OFFICE OF COMMISSIONER OF SERVICE TAX-I, MUMBAI.

Tel. 022-22034425. FAX. 022- 22060618, 022-22033056

5th Floor, New C. Excise Bldg., 115, M. K. Road, Churchgate, Mumbai-400 020.

TRADE NOTICE NO. 16/2012-13-S.Tax-I DATED 21.12.2012

Sub:- Direct credit of Refund/ Rebate to the Exporters' credit by way of Electronic payment under RTGS/ NEFT facility-reg.

It has been brought to our notice that the present practice of issuing account payee cheques to the refund claimants is cumbersome and it also entails lot of paperwork, including return of cheques due to incomplete address and other clerical errors, leading to considerable delay in realisation of the refund/ rebate amounts by the claimants.

2. In order to alleviate these problems, it has been decided to introduce Electronic payment/ remittance of sanctioned rebate / refund amounts known as RTGS / NEFT facility offered by State Bank of India, mandatorily for every refund/ rebate claim, for crediting the sanctioned refund/ rebate claim amounts directly to claimant's account with effect from 01.01.2013.

3. For this purpose, the following procedure is prescribed.

(i) For all fresh claims of refund/ rebate received after 01.01.2013, the claimants shall provide One Time Authorisation with claim of refund/ rebate filed by the assessee (in duplicate), duly certified by the beneficiary Bank branch authorities, in the enclosed format as **Annexure A**, at the time of filing such refund/ rebate claims, in favour of the jurisdictional Divisional DC/AC. For all subsequent refund/ rebate claims, the claimant shall submit self attested copy of the Authorisation already submitted to the Div. DC/ AC. The Authorisation shall be valid for one Financial year and a fresh Authorisation shall be filed alongwith first refund claim filed in the subsequent Financial year.

(ii) Authorisations filed for each Financial year shall be given a serial number and entered in an Authorisation Register to be maintained in the Division office. In case of any change in the details of Authorisation, new Authorisation, duly certified by the Bank, shall be submitted by the assessee. The Division office shall ensure the correctness of the reference to earlier Authorisation and all details shall be incorporated in the Authorisation Register. Format of Authorization Register is enclosed as **Annexure C**.

(iii) In case of pending refund/ rebate claims as on 01.01.2013, where refund/ rebate has not been sanctioned or if sanctioned, has not been paid to the claimant in those cases

also the payment will be made through RTGS/ NEFT facility of State Bank of India. For this purpose, such Authorisation is to be obtained from such claimants by 15.01.2013.

(iv) All the jurisdictional DC/ AC have been authorised to order for payment of refund under the system of Electronic payment of sanctioned rebate / refund amounts through RTGS / NEFT facility, through Authorised Branch of State Bank of India, Mumbai. For this purpose, the jurisdictional DC/ AC shall submit a list of sanctioned refund claims in the form of **Annexure B** and an E.mail copy to the Bank along with a cheque for consolidated refund amount. The Bank after tallying all relevant details shall remit the sanctioned refund amounts to the respective beneficiaries mentioned in the **Annexure B**, out of the consolidated fund amount on the cheque.

(iv) It is further clarified that bank may charge the refund claimant, the charges for remitting refund amount through RTGS/ NEFT and refund claimant would get only the net amount. The jurisdictional Divisional DC/AC shall issue the Refund Order after mentioning the payment/ remittance details i.e. UTR no. in the Refund/ Rebate Order.

(viii) All the Trade Associations are requested to bring the contents of this Trade Notice to the notice of their members in particular and the Trade in general.

(SUSHIL SOLANKI)
COMMISSIONER,
SERVICE TAX-I, MUMBAI.

Encl: As referred above,

F. No. V/ST-I/Tech-II/RamuDeora/656/12

Mumbai, the December, 2012.

Copy to:

1. The Chief Commr., C. Excise, Mumbai Zone-I
2. The Chief Commr., C. Excise, Mumbai, Zone-II.
3. The Director General of Service Tax, Mumbai,
4. The Commissioner (Service Tax), CBEC, New Delhi,
5. The Commissioner, Service Tax-II, Mumbai,
6. The Addl. Commr. (P&E), Churchgate/ Addl. Commr. (Audit), Worli / Addl. Commr. (Tribunal & Review), Churchgate, Service Tax-I, Mumbai,
7. The Asstt. /Dy. Commissioner, Service Tax, Mumbai, Div.-I, II, III,
8. The Asst. /Dy. Commr. Audit-I / II / III, Anti-Evasion-I & II, TAR, Adjudication, Legal, Tribunal & Review, Stats, Tech-I (Old Custom House), ACES (for uploading this Trade Notice on website)
9. The P.A to the Commissioner, Service Tax-I, Mumbai,
10. The Asst. Gen. Manager, State Bank of India, Churchgate (1821) Branch, "The International", 16, Maharshi Karve Road, Mumbai-400 020, for information,
11. As per mailing list,
12. Notice Board.
13. Master file.

Note: The following Text may either be printed on a plain paper with your office address stamp on it or on a letter head of the firm

AUTHORIZATION (Annexure-A)

To,
The Deputy / Assistant Commissioner,
Division - I / II / III ,
Service Tax – I, Mumbai.

Sir,

Subject:- Authorisation for Financial Year-2012-13 –reg.

I/We authorize payment/credit of sanctioned rebate/ refund amount for Service Tax for all my rebate/ refund claims filed during Financial year 2012-13 at your office through online (ACES) refund/rebate method, directly to my Bank account through RTGS/ NEFT after deduction of applicable RTGS/ NEFT charges, as per RBI guidelines. In case of any remittance made by mistake or duplicated, I/we undertake to re-credit back to the Department. I hereby declare following details for the purpose.

REGISTRATION DETAILS

Name : M/s. _____

15 Digit Service Tax
Registration No. : _____

Constitution of the business: Proprietorship Partnership LLP
Private Ltd Public Ltd. Other

APPLICANT FIRM DETAIL

Address : _____
Telephone No. : _____ Mobile No. : _____
Email ID : _____

BANK ACCOUNT DETAILS OF THE REGISTERED ASSESSEE TO WHICH SANCTIONED REFUND AMOUNT IS TO BE DEPOSITED.

Name of The Bank			
Branch			
Bank Account No			
IFCS Code			
Type of Bank Account	Saving A/c		Current A/c

- I/We fully understand that any information furnished in the application if found incorrect or false will render me/us liable for any penal action or other consequences as may be prescribed in law or otherwise warranted.

Place : Signature :
Date : Name :

Designation :
[Proprietor / Partner / Director / Authorized Signatory. In case of Authorized Signatory, Authorization/Power of Attorney in favor of the Auth. Signatory to be submitted)] which would also be verified by the Bank.

Enclosed: (1) Photocopy of cross cancelled blank Cheque- YES/ NO.
(2) Authorization/POA in favor of Auth.signatory-YES/ NO.

BANK VERIFICATION

Certified that above details are tallied with Bank records and found correct.

[In case the Authorisation is signed by Authorised Signatory, beneficiary bank branch shall verify and confirm that said Authorised Signatory is also authorised by the firm/ company to transact in the Bank.]

Signature :- _____

Name :- _____

(of the beneficiary Bank Branch Manager along with Office seal)

Note : -

- All information shall be mandatorily filled/provided.

Cont....1/2

ANNEXURE C
FORMAT OF AUTHORIZATION REGISTER
(TO BE MAINTAINED BY THE DIVISION OFFICE)

FINANCIAL YEAR ---2012-13

1. Sr. No. ,
2. Name of the refund claimant i.e. beneficiary,
3. S. Tax registration No.,
4. Address,
5. Name and Branch of the beneficiary Bank,
6. Beneficiary's account no.,
7. IFSC Code no.
8. E.mail ID,
9. Date of submission of the Authorization,
10. whether photocopy of cancelled blank cheque submitted by the claimant and details compared with what has been given in the Application,
11. Name of the Bank Officer certifying the Bank account details,
12. Remarks