

Circular No. 1070/3/2019 CX

F. No. 267/58/2019/CX-8
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

New Delhi, Dated, the 24th June, 2019

To

The Principal Chief Commissioners/ Chief Commissioners (All)/
The Principal Director Generals/ Director Generals (All)

Sir/Madam,

Subject: Implementation of CBIC (ICEGATE) E-payment portal from 1st July, 2019– Revised procedure for making e-payment of Central Excise and Service Tax arrears under the new CBIC-GST Integrated portal <https://cbic-gst.gov.in> – Reg.

Kind reference is invited to Board's letter F. No.IV/(23)/2/2006-Systems/699 dated 13.03.07 with regard to Implementation of EASIEST and e-payment from 01.04.2004. Further, attention is also invited to the Board's Circular No.1069/2/2019-CX dated 8th May, 2019 with regard to the revised procedure for electronic filing of CE & ST Returns and for electronic payment of Excise Duty and Service Tax.

2. I am directed to inform that consequent to the roll out of the integrated CBIC-GST Portal- <https://cbic-gst.gov.in/> with effective from 26th May 2019, all functionalities under <https://www.aces.gov.in/> have since been migrated into CBIC-GST Application and the same are available for taxpayers.

3. As you are aware, currently taxpayers are making payments of Central Excise duties and Service Tax arrears through EASIEST Portal, DG Systems has now integrated payments of CE & ST with ICEGATE portal and the new payment gate way portal "CBIC (ICEGATE) E-payment" will be operational w.e.f., 1st July, 2019 onwards. Accordingly, from 1st July, 2019 onwards, a new revised procedure has to be followed by the taxpayers for making CE & ST payments. First, taxpayer has to create a Challan on the integrated CBIC portal. Post creation of the Challan, and on clicking Make Payment, taxpayer will be directed to CBIC-ICEGATE portal

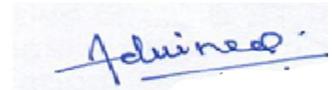
for initiating payment.

4. The revised procedure for making payments of Central Excise and Service Tax arrears is enclosed herewith. You are requested to sensitize the taxpayers under your jurisdiction and brief them about the new development. You may also interact with the banks authorized to collect Central Excise and Service Tax duties in your jurisdiction and ask them to give wide publicity to their clients.

5. Advisory with screenshot will be issued by DG-Systems shortly for easy understanding.

Encl.: As above

Yours faithfully,

A handwritten signature in blue ink, appearing to read "Abhishek Dwivedi", is written over a light blue rectangular background.

(Abhishek Dwivedi)
Deputy Commissioner (CX-8)

Revised Procedure for making e-payment

1. Taxpayer would access the CBIC-GST Portal <https://cbec-gst.gov.in/>.
2. Login with their existing user id and password.
3. Taxpayer selects "Services"->"E-Payments" in menu.
4. Taxpayer has option to "Create Challan" and "Track Challan Status" under "E-Payments"
5. On click of "**Create Challan**" system displays new screen where taxpayer can either select "Central Excise Registration Number" or "Service Tax Registration Number", enter captcha and submit.
6. Taxpayer details would be displayed. Details include CE/ST Registration number, Email Address, mobile number, Taxpayer name and address with CDR Details.
7. Taxpayer will next select account heads from drop-down option with a cap of maximum of six account heads.
8. Taxpayer then enters amount corresponding to each account head and total is auto-calculated in the same screen. Taxpayer then clicks on "Next".
9. In the next screen, Total consolidated amount of duty heads is shown in words.
10. Taxpayer will have an option to edit or Generate Challan.
11. If "Edit" is selected, Taxpayer would be directed to the previous screen and he/she can make corrections.
12. The Taxpayer will verify the information by a fully populated Challan with total Challan amount in words. Taxpayer then clicks on "Generate Challan".
13. On selecting "Generate Challan" system will process the information and displays the generated Challan Temporary Identification Number (CTIN).
(System will also show a Footnote – "Generated Challan will be valid for 15days
14. Screen will show confirmation message "Challan created successfully" and a new button "Make Payment" will be displayed.
15. On click of Make Payment, taxpayer will be re-directed to **ICEGATE portal**.
16. List of Unpaid Challan of Taxpayer will be displayed in ICEGATE portal in next tab of browser. Taxpayer can select one or multiple unpaid Challans to make payment.
17. Taxpayer clicks on 'Pay'.
18. Taxpayer will be displayed with payment option **NEFT/RTGS**.

19. On selection of any of the option, system will generate a printable Challan (**mandate form**) against which the payment can be made at the bank.

20. Taxpayer will initiate the NEFT/RTGS transaction either online or take a print out of the mandate form and present it at any authorized bank branch.

21. If payment is initiated online, confirmation of Payment message will be displayed in ICEGATE portal and then system will automatically route the taxpayer to CBIC-GST application page.
