

Instructions for filling up G.A.R-7 Challan Form

1. Name, Address, 15 digit Assessee Code, Commissionerate Name and 8 digit Accounting code is mandatory.
2. The Assessee Code, Commissionerate Code, Division Code and Range Code can be verified from the website <http://exciseandservicetax.nic.in>
3. The Accounting codes for Tax and Interest/Penalty for each service is provided in the table below. The total amount tendered should tally with the sum total of amounts for each accounting code.
4. The total amount tendered should be written both in words and figures.
5. The details filled in the challan and 'Taxpayer's Counterfoil' should be identical.
6. The Receiving Bank Branch Stamp should contain the following:
 - i) BSR code of the receiving Bank Branch (7 digits)
 - ii) Date of Deposit of Challan (DDMMYYYY) (8 digits)
 - iii) Challan Serial Number (5 digits)

The above information is collectively called the Challan Identification Number (20 digit CIN) which will have to be quoted in the return.

Service Name	Tax	Interest / Penalty	Service Name	Tax	Interest / Penalty
ADVERTISING AGENCY SERVICE	00440013	00440016	LIFE INSURANCE SERVICES	00440185	00440186
ADVERTISING SPACE OR TIME SERVICES	00440354	00440355	MAILING LIST COMPILATION & MAILING SERVICES	00440330	00440331
AIR TRAVEL FOR INTERNATIONAL JOURNEY	00440362	00440363	MAINTENANCE OR REPAIR SERVICE	00440245	00440246
AIR TRAVEL AGENT'S SERVICE	00440032	00440033	MANAGEMENT CONSULTANTS	00440116	00440117
AIRPORT SERVICES	00440258	00440259	MANDAP KEEPER'S SERVICE	00440035	00440036
ARCHITECT'S SERVICES	00440072	00440073	MANPOWER RECRUITMENT/ SUPPLY	00440060	00440061
ATM OPERATIONS	00440346	00440347	MARKET RESEARCH SERVICES	00440112	00440113
AUCTION SERVICES	00440370	00440371	ONLINE INFORMATION AND DATA	00440153	00440154
BANKING AND OTHER FINANCIAL SERVICES	00440173	00440174	OPINION POLL SERVICES	00440274	00440275
BEAUTY TREATMENT SERVICES	00440209	00440210	OUTDOOR CATERING SERVICES	00440051	00440052
BROADCASTING (RADIO&TELEVISION)SERVICES	00440165	00440166	PACKAGING SERVICES	00440326	00440327
BUSINESS EXHIBITION SERVICES	00440254	00440255	PAGER SERVICES	00440015	00440020
BUSINESS AUXILIARY SERVICES	00440225	00440226	PANDAL OR SHAMIANA SERVICES	00440054	00440055
BUSINESS SUPPORT SERVICES	00440366	00440367	PHOTOGRAPHY SERVICES	00440129	00440130
CLUB'S MEMBERSHIP SERVICES	00443322	00443323	PORT SERVICES BY MAJOR PORTS	00440177	00440178
CABLE OPERATOR'S SERVICES	00440217	00440218	PUBLIC RELATION SERVICE	00440374	00440375
CARGO HANDLING SERVICES	00440189	00440190	RAIL TRAVEL AGENT	00440201	00440202
CHARTERED ACCOUNTANTS	00440092	00440093	REAL ESTATE AGENTS	00440104	00440105
CLEANING SERVICES	00440318	00440319	RECOVERY AGENT'S SERVICES	00440350	00440351
CLEARING AND FORWARDING AGENTS	00440045	00440046	REGISTRAR TO AN ISSUE SERVICES	00440338	00440339
COMMERCIAL TRAINING OR COACHING	00440229	00440230	RENT A CAB OPERATOR'S SERVICES	00440048	00440049
COMPANY SECRETARY'S(PRACTISING)SERVICES	00440100	00440101	SCIENTIFIC & TECHNICAL CONSULTANCY SERVICES	00440125	00440126
CONSTRUCTION OF(RESIDENTIAL)COMPLEX SERVICES	00440334	00440335	SECURITY AGENCY'S SERVICES	00440108	00440109
CONSTRUCTION OF COMMERCIAL, INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES SERVICES	00440290	00440291	SERVICING/REPAIR MOTOR VEHICLES	00440181	00440182
CONSULTING ENGINEER'S SERVICES	00440057	00440058	SHARE TRANSFER AGENT	00440342	00440343
CONTAINERS BY RAIL	00440390	00440391	SHIP MANAGEMENT SERVICE	00440378	00440379
CONVENTION SERVICES	00440133	00440134	SITE PREPARATION AND CLEARANCE	00440306	00440307
COST ACCOUNTANT'S(PRACTISING)SERVICES	00440096	00440097	SOUND RECORDING SERVICE	00440161	00440162
COURIER SERVICES	00440014	00440018	SPONSORSHIP SERVICE	00440358	00440359
CREDIT CARD RELATED SERVICES	00440394	00440395	STEAMER AGENT'S SERVICES	00440029	00440030
CREDIT RATING AGENCY'S SERVICES	00440088	00440089	STOCK BROKING SERVICES	00440008	00440009
CUSTOM HOUSE AGENT'S SERVICE	00440026	00440027	STORAGE AND WAREHOUSE SERVICE	00440193	00440194
DREDGING SERVICES	00440310	00440311	SURVEY & EXPLORATION OF MINERAL SERVICE	00440270	00440271
DRY CLEANING SERVICES	00440221	00440222	SURVEY AND MAP MAKING SERVICES	00440314	00440315
ERECTION,COMMISSIONING AND INSTALLATION	00440233	00440234	TELEGRAPH SERVICE	00440141	00440142
EVENT MANAGEMENT SERVICE	00440197	00440198	TELEPHONE SERVICES	00440003	00440119
FACSIMILE SERVICES (FAX)	00440149	00440150	TELEX SERVICES	00440145	00440146
FASHION DESIGNER SERVICES	00440213	00440214	TEST, INSPECTION, CERTIFICATION	00440249	00440250
FORWARD CONTRACT SERVICE	00440282	00440283	TOUR OPERATOR'S SERVICE	00440063	00440064
FRANCHISE SERVICES	00440237	00440238	TRAVEL BY CRUISE SHIPS	00440386	00440387
GENERAL INSURANCE BUSINESS SERVICES	00440005	00440006	TRANSPORT OF GOODS BY AIR	00440266	00440267
HEALTH CLUB AND FITNESS CENTER SERVICES	00440205	00440206	TRANSPORT OF GOODS BY PIPELINE	00440302	00440303
INSURANCE AUXILIARY SERVICES	00440169	00440170	TRANSPORT OF GOODS BY ROAD	00440262	00440263
INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	00440278	00440279	TRAVEL AGENTS (OTHER THAN AIR/RAIL TRAVEL AGENTS)	00440294	00440295
INTERIOR DECORATOR'S SERVICE	00440076	00440077	TV / RADIO PROGRAMME PRODUCTION	00440286	00440287
INTERNET CAFÉ'S SERVICES	00440241	00440242	UNDERWRITER'S SERVICES	00440084	00440085
INTERNET TELEPHONY SERVICE	00440382	00440383	VIDEO TAPE PRODUCTION	00440157	00440158
LEASED CIRCUIT SERVICES	00440137	00440138			

The Accounting code for **Education Cess in Service Tax** is **00440298 (Tax)** and **00440299 (Interest/Penalty)**

Instructions for Receiving Branches

Receiving Branch should ensure the following:

- i) The seal of the receiving branch should contain the CIN information and along with name of the bank branch, date of realisation, amount received in Rs. and signature of the authorised signatory. The seal should be affixed in the space provided on the challan and the Taxpayer's Counterfoil.
- ii) Challans should be arranged according to the serial number of the entry of the item in the scroll under each scroll. Each day's scrolls should be given a running serial number separately for each Major Head, prefixed by the numeral denoting the Major Head of Account namely, 0044 for the financial year from 1st April to 31st March to facilitate detection of any omission in submitting the daily scrolls. (Refer RBI's Revised Memorandum of Instruction for Receiving Banks).

Instructions for Focal Point Branch

Focal Point Branch (FPB) should ensure the following:

- i) Amount of remittance received by it through the inter-branch account tallies with the challans and the scrolls.
- ii) All challans have been attached with the scroll and amounts in the scrolls tally with the physical challan and electronic data.