

EASIEST Electronic Accounting System in Central Excise & Service Tax

TIOL-DDT 415

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Thursday

Now you can actually pay your excise and Service Tax without moving out of your office, any time you want to pay, using the internet banking facility.

This is how it works:-

++ Register with the bank for e payment

++ Log on to the bank's web site

++ Enter the secure zone with your user name and id

++ Select "pay tax" – CBEC; you get a challan to fill up

++ Your assessee code, location code etc are validated and you are taken to the "make payment" section

++ At this stage you can "continue" or "cancel"

++ Once you continue, you are taken to your bank account from which you will have to authorize debit.

++ Once payment is made you get a system generated payment confirmation number.

++ The Bank will print the challan and send one copy to the Range and the PAO and two copies will be delivered to the tax payer.

As on July 26, 2006, this facility is available with the following banks.

1. Union Bank of India
2. UTI Bank
3. ICICI Bank
4. HDFC Bank
5. IDBI Bank
6. SBI
7. PNB
8. IOB
9. State Bank of Travancore
10. Bank of India
11. Corporation Bank

12. State Bank of Saurashtra
13. Indian Bank
14. State Bank of Patiala
15. State Bank of Hyderabad
16. Syndicate Bank
17. State Bank of Bikaner and Jaipur
18. Vijaya Bank
19. State Bank of Indore
20. Bank of Maharashtra
21. State Bank of Mysore
22. United Bank of India
23. Bank of Baroda

Try it! Paying taxes is as simple as buying an online ticket.

Income Tax offices to work on Saturday and Sunday.

At least one Chief Commissioner – Ludhiana has announced that the Income Tax offices will remain open on July 29th and 30th to attend to the returns rush.

Err for revenue

Revenue authorities make a mockery of the adjudicating system with their 'fear' of consequences that it is easier for a camel to pass through the eye of a needle than for an assessee to get a favourable order from a Revenue officer. They are all so afraid that they will be under the scrutiny of CBI, Vigilance, bosses, if they pass an order favourable to the assessee that they take the easy route. Err on the side of revenue. Many of them openly tell you, "you win in appeal" If I am going to win in appeal, why can't I win at the very first stage?

All the officers who pass favourable orders to Revenue are not really revenue loving patriots. Most of them are actually traitors. There are many orders written only in such a way that they cannot sustain appellate scrutiny. But these officers cannot be charge sheeted, because their orders are in favour of government and you can't expect somebody to pay you for passing an order against him, Can you? Â

Though officers are scared to pass orders against revenue, actually in practice, very few officers are charge sheeted on account of their orders. And even the few who had to face disciplinary proceedings could succeed by citing the Supreme Court case of *ZB Nagarkar*.

A little about the Nagarkar case:

ZB Nagarakar was a Commissioner of Central Excise. In an order passed by him, he demanded duty, confiscated the goods, but did not impose penalty. The department gave him a notice proposing to initiate disciplinary proceedings for mis conduct. He challenged the notice in the CAT which dismissed his application. He went to the High Court; there also same fate. In the mean time he was transferred out and posted in the National Academy. He went to the Supreme Court.

The Supreme Court held

1. It was his responsibility to impose penalty. To that extent, his order was wrong.
2. But he cannot be punished for passing a wrong order. The department's remedy lies inÂ appealing against the wrong order, not punishing the adjudicating officer

3. If the government thought that he was a wrong doer, posting him to the academy is a gross mistake. A post in the academy should be an honour, not a punishment.

This case was a big protection for the rare officer passing a judicial order. But now the Supreme Court has ruled that Nagarkar is bad law.

See our Supreme Court case “Duli Chand” today

Until Tomorrow with more DDT

Have a nice day.

Mail your comments to vijaywrite@taxindiaonline.com