

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

(* Form GAR-7 is prescribed under Rule 26 of Central Government Account(Receipts & Payment)Rules, 1983

- Name, Address, 15 digit Assessee Code(Registration Number), Commissionerate Name and 8 digit Accounting code is mandatory.
- 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.
- The total amount tendered should be written both in words and figures. The details filled in the challan and 'Bank's Counterfoil' should be identical

Service Name	Tax	Interest/ Penalty	Service Name	Tax	Interest/ Penalty
SALE OF SPACE OR TIME ADVERTISEMENT	440354	440355	MAINTENANCE OR REPAIR SERVICE	440245	440246
ADVERTISING AGENCY	440013	440016	MANAGEMENT CONSULTANTS	440116	440117
AIR TRANSPORT OF PASSENGER	440362	440363	MANAGEMENT OF INVESTMENT UNDER UNIT LINKED INSURANCE PLAN (ULIP) SERVICE	440430	440431
AIR TRAVEL AGENCT	440032	440033	MANDAP KEEPER	440035	440036
AIRPORT SERVICES	440258	440259	MANPOWER RECRUITMENT AGENCY	440060	440061
ARCHITECTS SERVICES	440072	440073	MARKET RESEARCH AGENCY	440112	440113
ASSET MANAGEMENT	440418	440419	MEMBERSHIP OF CLUBS	440322	440323
ATM OPERATIONS	440346	440347	MINING SERVICES	440402	440403
AUCTIONEERS SERVICES	440370	440371	ONLINE INFORMATION AND DATA	440153	440154
BANKING AND FINANCIAL	440173	440174	OPINION POLL SERVICES	440274	440275
BEAUTY PARLOURS	440209	440210	OUTDOOR CATERING	440051	440052
BROADCASTING SERVICE	440165	440166	**PAGER SERVICES (RADIO PAGING)	440015	440020
BUSINESS AND EXHIBITION SERVICES	440254	440255	PACKAGING SERVICES	440326	440327
BUSINESS AUXILIARY SERVICES	440225	440226	PANDAL OR SHAMIANA SERVICES	440054	440055
BUSINESS SUPPORT SERVICES	440366	440367	PHOTOGRAPHY SERVICE	440129	440130
CABLE OPERATORS	440217	440218	PORT SERVICES	440177	440178
CARGO HANDLING SERVICES	440189	440190	PROCESSING & CLEARINGHOUSE SERVICES	440442	440443
CHARTERED ACCOUNTANTS	440092	440093	PUBLIC RELATIONS SERVICES	440374	440375
CLEANING SERVICES	440318	440319	RAIL TRAVEL AGENT	440201	440202
CLEARING AND FORWARDING AGENCY	440045	440046	REAL ESTATE AGENTS	440104	440105
COMMERCIAL TRAINING & COACHING	440229	440230	RECOVERY AGENT	440350	440351
COMMODITY EXCHANGE SERVICE	440438	440439	REGISTRAR TO AN ISSUE	440338	440339
COMPANY SECRETARIES	440100	440101	RENT- A-CAB OPERATORS	440048	440049
CONSTRUCTION OF RESIDENTIAL COMPLEX	440334	440335	RENTING OF IMMOVABLE PROPERTY SERVICES	440406	440407
CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES	440290	440291	SCIENTIFIC AND TECHNICAL CONSULTANCY	440125	440126
CONSULTING ENGINEER	440057	440058	SECURITY / DETECTIVE AGENCIES	440108	440109
CONVENTION SERVICE	440133	440134	SERVICING OF MOTOR VEHICLES (AUTHORISED SERVICE STATION)	440181	440182
COSMETICS & PLASTIC SURGERY SERVICES	440460	440463	SHARE TRANSFER AGENT	440342	440343
COST ACCOUNTANTS	440096	440097	SHIP MANAGEMENT SERVICE	440378	440379
COURIER AGENCY	440014	440018	SITE PREPARATION AND CLEARANCE	440306	440307
CREDIT CARD RELATED SERVICES	440394	440395	SOUND RECORDING SERVICE	440161	440162
CREDIT RATING AGENCIES	440088	440089	SPONSORSHIP SERVICE	440358	440359
CUSTOM HOUSE AGENT	440026	440027	STEAMER AGENT	440029	440030
DESIGN SERVICES	440422	440423	STOCK BROKER	440008	440009
DEVELOPMENT AND SUPPLY OF CONTENT SEVICES	440414	440415	STOCK EXCHANGE SERVICE	440434	440435
DREDGING SERVICES	440310	440311	STORAGE AND WAREHOUSE SERVICE	440193	440194
DRY CLEANING SERVICES	440221	440222	SUPPLY OF TANGIBLE GOODS FOR USE SERVICE	440445	440447
ERECTION,COMMISSIONING AND INSTALLATION	440233	440234	SURVEY AND EXPLORATION OF MINERAL	440270	440271
EVENT MANAGEMENT SERVICE	440197	440198	SURVEY AND MAP MAKING	440314	440315
**FACSIMILE SERVICES (FAX)	440149	440150	**TELEGRAPH SERVICE	440141	440142
FASHION DESIGNER SERVICES	440213	440214	**TELEPHONE SERVICES	440003	440119
FORWARD CONTRACT SERVICES	440282	440283	**TELEX SERVICES	440145	440146
FRANCHISE SERVICES	440237	440238	TECHNICAL TESTING,INSPECTION, CERTIFICATION	440249	440250
GENERAL INSURANCE BUSINESS	440005	440006	TELECOMMUNICATION SERVICES	440398	440399
GOODS TRANSPORT OPERATOR	440067	440068	TOUR OPERATOR	440063	440064
HEALTH CLUB AND FITNESS CENTER	440205	440206	TRANSPORT BY CRUISE SHIPS	440386	440387
INFORMATION TECHNOLOGY SOFTWARE SEVICE	440452	440450	TRANSPORT OF COASTAL GOODS AND GOODS THROUGH NATIONAL WATERWAYS AND INLAND WATER	440470	440473
INSURANCE AUXILIARY	440169	440170	TRANSPORT OF GOODS BY AIR	440266	440267
INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	440278	440279	TRANSPORT OF GOODS BY PIPELINE OR OTHER CONDUIT	440302	440303
INTERIOR DECORATORS/ DESIGNER'S SEVICE	440076	440077	TRANSPORT OF GOODS BY RAIL	440390	440391
INTERNET CAFE	440241	440242	TRANSPORT OF GOODS BY ROAD	440262	440263
INTERNET TELECOMMUNICATION / (TELEPHONY) SERVICE	440382	440383	TRAVEL AGENTS (OTHER THAN AIR/RAIL TRAVEL AGENTS)	440294	440295
**LEASED CIRCUITS	440137	440138	TV OR RADIO PROGRAMME PRODUCER SERVICES	440286	440287
LEGAL CONSULTANCY SERVICES	440480	440483	UNDER WRITERS	440084	440085
LIFE INSURANCE SERVICES	440185	440186	VIDEO TAPE PRODUCTION	440157	440158
MAILING LIST COMPILATION	440330	440331	WORKS CONTRACT SERVICES	440410	440411

****SERVICES MERGED WITH TELECOMMUNICATIONS SERVICES W.E.F. 01/06/2007 (NOT TO BE USED FOR PAYMENT OF SERVICE TAX)**

Instructions for Receiving Branches

i. The taxpayer is to be given a computerized acknowledgement/receipt. The computerized receipt should bear the signature and seal of the authorized signatory in token of receipt of the amount. The Receiving Bank should give the following information in the **COMPUTERISED RECEIPT** to the tax payer.

1. Bank Code
2. Branch Code
3. Date of Tender of Challan
4. Challan Sequence Number
5. Name of the Assessee
6. Assessee Code
7. Location Code (Commissionerate + Division + Range Code)
8. Major Head Code
9. The eight digit Accounting code for duty/cess in case of payment of Central Excise and service code in case of Service Tax.
10. Amount of duty/tax paid for each of the Accounting code
11. Total Amount
12. Collection indicator/Mode of Payment
13. Date of realization of the instrument

Note: - Serial No.8, 9 & 10 are to be repeated for payments made under different heads. **The information at serial no.1, 2, 3, and 4 is collectively called the Challan Identification Number (20 digit CIN), which will have to be quoted in the return by the tax payer.**

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, 0038 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

- 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.