

Procedure for online payment through foreign banks in respect of OIDAR Service Tax/ GST Payments by Non Taxable Territory (NTT) Assesseees

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1. Through SWIFT transfer to designated HDFC Bank account for payment of **GST**

1. Taxpayer is required to visit the EASIEST portal <https://cbec-easiest.gov.in> – click on E-payment
2. Challan form will be displayed to be filled in by tax payer
3. Tax payer needs to enter the Assessee code for which payment needs to be made and thereafter select the Duty/Tax to be paid i.e. '**GST**'.
4. Taxpayer needs to verify the assessee details displayed after selection of Duty/Tax including the GST Identification number.
5. Taxpayer needs to select the Accounting codes
6. After selecting the required Accounting Code, Taxpayer will select the mode of payment as SWIFT and select HDFC Bank. Further taxpayer will also enter a valid email ID for future communication.
7. Taxpayer will select the international currency for payment and enter the amounts to be paid in foreign exchange. E-challan on CBEC-EASIEST portal by foreign entity would be filed in first with tax component captured in international currency (US\$, Pound, Yen, Euro, Swiss Franc, Australian Dollar, Singapore Dollar, INR, Canadian Dollar).
8. On successful verification and confirmation, the user will be displayed an Acknowledgment screen which the user can print/download for record purpose. The taxpayer needs to quote the e-challan acknowledgement number while making SWIFT transfer to designated HDFC account number.
9. Taxpayers to remit Service tax through SWIFT to HDFC account number **50200024048907**. IFSC code of HDFC Bank is **HDFC00000060**.
10. Remittance of tax amounts will be facilitated through integration of certain foreign banks with HDFC Bank Ltd
11. HDFC would intimate the taxpayer via email captured on NSDL portal. The conversion rate would be as per established RBI guidelines for GoI receipts.

2. Through SWIFT transfer to designated HDFC Bank account for payment of **Service Tax**

1. Taxpayer is required to visit the EASIEST portal <https://cbec-easiest.gov.in> – click on E-payment
2. Challan form will be displayed to be filled in by tax payer
3. Tax payer needs to enter the Assessee code for which payment needs to be made and thereafter select the Duty/Tax to be paid i.e. '**Service Tax**'.
4. Taxpayer needs to verify the assessee details displayed after selection of Duty/Tax
5. Taxpayer needs to select the Accounting codes
6. After selecting the required Accounting Code, Taxpayer will select the mode of payment as SWIFT and select HDFC Bank. Further taxpayer will also enter a valid email ID for future communication.
7. Taxpayer will select the international currency for payment and enter the amounts to be paid in foreign exchange. E-challan on CBEC-EASIEST portal by foreign entity would be filed in first with tax component captured in international currency (US\$, Pound, Yen, Euro, Swiss Franc, Australian Dollar, Singapore Dollar, INR, Canadian Dollar).
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