

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

1. The Taxpayer need to have an internet banking account in one of the following foreign banks

Sr. No	Bank Name
1	BNP PARIBAS
2	CITIBANK
3	DBS
4	DEUTSCHE BANK
5	HSBC
6	STANDARD CHARTERED BANK
7	BANK OF AMERICA

2. Using the Internet Banking login facility, the taxpayer need to click a link provided for making payment of Service Taxes on Online Information and Database Access or Retrieval Services (OIDAR).

3. On clicking the link, the taxpayer will be routed to a replica of the EASIEST e-Payment portal.

4. On this replica e-payment portal, taxpayer will enter the 15 digit Assesse Code allotted by the Department.

5. After entering the Assessee Code, taxpayer will be required to enter the CAPTCHA details.

6. On successful matching of the CAPTCHA and based on the Assessee Code entered, corresponding taxpayer details like Name, Address, Commissionerate code etc. as present in the Assessee Code Master, will be displayed .
7. Based on the type of Assessee Code, the Duty / Tax i.e. Excise Duty or Service Tax to be paid, will be automatically selected.
8. As the assessee code pertains to Service Tax, the taxpayer will get all the accounting codes/descriptions of the Services.
9. The taxpayer being an OIDAR service provider, need to select the following Accounting codes and enter the amounts towards each Accounting code.

Description of Service	Service Tax Accounting Code	Interest	Penalties
ONLINE INFORMATION AND DATABASE ACCESS SERVICE AND / OR RETRIEVAL SERVICE THROUGH COMPUTER NETWORK (OIDAR)	0153	0154	1333
KRISHI KALYAN CESS	1509	1510	1512
SWACHH BHARATH CESS	1493	1494	1496

10. After save and submit, the taxpayer would be allowed to make the internet payment after validating the net banking login credentials.
11. Using the EASIEST web portal (<https://cbec-easiest.gov.in>) the taxpayer can view/download the GAR-7 challan evidencing the above payment of Service Taxes.