

**OFFICE OF THE COMMISSIONER  
CENTRAL EXCISE & SERVICE TAX COMMISSIONERATE  
CHANDIGARH –I  
C.R BUILDING, PLOT No. 19, SECTOR 17-C, CHANDIGARH (160017)**

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व्यापार सूचना सं. 11/ST/2012 TRADE NOTICE NO. 11/ST/2012

**विषय/SUB: - New Accounting Code for the purpose of Accounting of collection of Service Tax (in respect of all services) –reg.**

1) A copy of OFFICE MEMORANDUM dated **02.07.2012**, from F. No. Coord/13-6/H/A/cs/Vol.VIII/86 issued by the Pr. Chief Controller of Accounts, Central Board of Excise and Customs, A.G.C.R Building, 1st Floor, I.P Estate, New Delhi on the above subject matter, is enclosed herewith for information and guidance for the trade and field formation. The said OFFICE MEMORANDUM is self – explanatory.

2) सभी व्यापार संघ/वाणिज्य मण्डल एवं क्षेत्रीय सलाहकार समिति/ लोक शिकायत निवारण समिति के सदस्यों से अनुरोध किया जाता है कि वे इस व्यापार सूचना की अंतर्वस्तु को अपने सदस्यों / संघटकों की सूचना एवं आवश्यक कार्यवाही हेतु उनके ध्यान में लाएँ / प्रचार करें ।

All the Trade Associations / Chambers of Commerce and the members of the RAC/PGRC are requested to bring/publicize the contents of this Trade Notice amongst their Members/Constituents for their information and necessary action.

**संलग्नक** Encl. यथोपरि As above.

**[S.J. SINGH]  
COMMISSIONER**

फा.सं. F.No. V(MISC)30/STC/HQ/Trade Notice/10/2010/Pt

दिनांक Dated: /08/ 2012

Trade Notice is being uploaded on our website [www.cexchd1.gov.in](http://www.cexchd1.gov.in)

Superintendent ( S.Tax )

**MOST URGENT**  
**SPEED POST**

**Coord/13-6/H/A/cs/Vol.VII/86**  
**Office of the**  
**Pr. Chief Controller of Accounts**  
**Central Board of Excise & Customs**  
**A.G.C.R Building, 1st Floor,**  
**I.P Estate, New Delhi**

Dated: 02.07.2012

**OFFICE MEMORANDUM**

**Sub:- New Accounting Code for the purpose of Accounting of collection of Service Tax (in respect of all services) reg.**

Under the present accounting system, separate Minor Head is opened for each taxable services under major head **“0044 – Service Tax”** with 3 sub- heads for accounting of:

- (a) Tax Collection,
- (b) Other Receipts (like penalty/interest) and
- (c) Refunds.

But, under proposed negative list based comprehensive approach to taxation of services, it is not practically possible to use service-wise accounting code numbers. All collections made under Service Tax will require to be accounted for through One single Minor Head/sub-heads.

In this regard, new Head to Account under the Major Head “0044-Service Tax” as been opened by O/o the Controller General of Accounts vide Correction Slip No. 725 dated 29.06.2012 for accounting of Service Tax levied on all taxable services. Details of Head of Accounts and their accounting code are as under:-

<b>Head of Accounts</b>	<b>Minor Head – All Taxable Services</b>	<b>Serial Code</b>	<b>SCCD Code</b>
004400224010000	Sub- head – Tax Collection	00441089	112
004400224020000	Sub -head – Other Receipts	00441090	112
004400224030000	Sub –head – Deduct Refunds	00441094	118
004400224040000	Sub- head – Penalties	00441093	111

Note: A,       \*The Sub Head “Other Receipts” is meant for interest etc leviable on delayed payment of service tax.

\*\* The Sub Head “Deduct Refunds” is not to be used by the assesses, as it is meant for the Excise Deptt. while allowing refund to tax.

- B. Primary Education Cess on all taxable services will be booked under 00440298 and Secondary and Higher Education Cess will be booked under 00440426.
- C. Service Tax in respect of all services pertaining to the period 1st July, 2012 onwards will be booked under the above new accounting code.
- D. Service specific minor-heads will also continue to operate, side by side, for accounting of service tax under sub-heads pertaining to the past period till 31<sup>st</sup> March, 2014, where after existing heads will cease to operate. After 31<sup>st</sup> March, 2014, the arrears pertaining to the past periods would be accounted for under the new accounting code as above

Eight digit reduced accounting codes (Major Head Serial Codes) as mentioned under column No. 3 may please be intimated to all the Commissionerates (Customs, Central Excise & Service Tax) with the advise to issue a Trade Notice for information of the assessees.

Yours faithfully,

(Hanumaiah K.)  
Dy. Controller of Accounts