

**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. 12/ST/2012 TRADE NOTICE NO. 12/ST/2012

विषय/SUB: - Accounting Code for payment of Service Tax under the Negative List approach to taxation of services, with effect from the first day of July 2012 -regarding.

1) उपर्युक्त विषय पर केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, राजस्व विभाग, वित्त मंत्रालय, भारत सरकार की फा.सं. 341/21/2012-TRU से जारी परिपत्र सं. 161/12/2012-ST दिनांक 06.07.2012, की प्रति व्यापार एवं क्षेत्रीय संगठन को सूचना एवं मार्गदर्शन हेतु इसके साथ संलग्न की जाती है। उक्त परिपत्र स्वतः स्पष्ट है

1) A copy of **Circular No. 161/12/2012-ST**, dated **06.07.2012**, from F. No. **341/21/2012-TRU** issued by the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Government of India, on the above subject matter, is enclosed herewith for information and guidance for the trade and field formation. The said **Circular** 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।

2) 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.

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[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 )

**Circular No.161/12/2012 -ST**

F.No.341/21/2012-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
Tax Research Unit

153, North Block,  
New Delhi, 6<sup>th</sup> July, 2012

To

Chief Commissioners of Customs and Central Excise (All),  
Chief Commissioners of Central Excise & Service Tax (All),  
Director General (Service Tax), Director General (Systems), Director General  
(Central Excise Intelligence), Director General (Audit),  
Commissioners of Service Tax (All),  
Commissioners of Central Excise (All) &  
Commissioners of Central Excise and Customs (All).

Madam/Sir,

**Subject: Accounting Code for payment of service tax under the Negative List approach to taxation of services, with effect from the first day of July 2012 - regarding.**

Negative List based comprehensive approach to taxation of services came into effect from the first day of July, 2012. For payment of service tax under the new approach, a new Minor Head - 'All taxable Services' has been allotted under the Major Head "0044-Service Tax".

2. Accounting codes for the purpose of payment of service tax under the Negative List approach, with effect from 1<sup>st</sup> July, 2012 is as follows:

Name of Services	Accounting codes			
	Tax collection	Other Receipts	Penalties	Deduct refunds
All Taxable Services	00441089	00441090	00441093	00441094

**NOTE:** (i) service specific accounting codes will also continue to operate, side by side, for accounting of service tax pertaining to the past period (meaning, for the period prior to 1<sup>st</sup> July, 2012); (ii) Primary Education Cess on all taxable services will be booked under 00440298 and Secondary and Higher Education Cess on all taxable services will be booked under 00440426; (iii) a new sub-head has been created for payment of "penalty"; the sub-head "other receipts" is meant only for payment of interest etc. leviable on delayed payment of service tax; (iv) the sub-head "deduct refunds" is not to be used by the assessee, as it is meant for use by the Revenue/Commissionerates while allowing refund of tax.

3. Trade Notice/Public Notice may be issued to the field formations and tax payers. Please acknowledge the receipt of this Circular. Hindi version follows.

(S. Jayaprahasam)  
Technical Officer  
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