

**OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE  
NO.1 WILLIAMS ROAD, CANTONMENT, TRICHIRAPPALLI-620 001.**

Trade Notice No.19/2005 S Tax

Dated :29-7-2005.

Sub: Communication of Heads of Accounts for newly notified taxable  
Services with effect from 16.6.2005 – Regarding.

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Ministry's letter F.No.341/22/2005-TRU dated.12<sup>th</sup> July 2005 is  
hereby communicated .

The contents of this Trade Notice may be brought to the knowledge  
of all constituent members of the Trade Associations and Chamber of Commerce.

(Issued from C.No.IV/16/905/2005 S.Tax)

Attested

Sd/-

SUPERINTENDENT,  
SERVICE TAX CELL (HQ).

JOINT COMMISSIONER(T)  
CENTRAL EXCISE, TRICHY.

To  
The Mailing List I/II/III

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Please refer to TRU's letter of even number dated 7<sup>th</sup> July 2005 on  
the above subject. Principal Chief Controller of Accounts, CBEC has issued a  
corrigendum in respect of the new Heads of Accounts. The following amendment may  
accordingly be made at Note B of the said letter.

For: Education cess on all taxable services: 00440252.

Read: Education cess on all taxable services: 00440297

(Aravind Madhavan)  
Technical Officer(TRU)

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Contents of Ministry's F.No.341/27/2005-TRU dtd 7-7-2005 regarding Heads of  
Accounts for newly notified services under Service Tax and for Education Cess.  
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**HEADS OF ACCOUNTS FOR VARIOUS SERVICES UNDER SERVICE TAX**

S.No.	Name of Service	Accounting Code		
		Tax Collection	Other Receipts*	Deduct refunds**
1.	<b>Transport of goods through pipeline or other conduit</b>	00440302	00440303	00440304
2.	<b>Site formation and clearance,</b>	00440306	00440307	00440308

	<b>excavation and earth moving and demolition services, other than those provided to agriculture, irrigation and watershed development</b>			
3.	<b>Dredging service of river, port, harbour, backwater or estuary</b>	00440310	00440311	00440312
4.	<b>Survey and map making other than those by Government departments</b>	00440314	00440315	00440316
5.	<b>Cleaning services other than in relation to agriculture, horticulture, animal husbandry or dairying</b>	00440318	00440319	00440320
6.	<b>Membership of club or association with specified exclusions</b>	00440322	00440323	00440324
7.	<b>Packaging services</b>	00440326	00440327	00440328
8.	<b>Mailing list compilation and mailing</b>	00440330	00440331	00440332
9.	<b>Construction of residential complexes having more than twelve residential houses or apartments together with common areas and other appurtenances</b>	00440334	00440335	00440336

Note: A. \*The sub-head "Other Receipts" is meant for interest, penalty, leviable on delayed payment of service tax.

\*\*The sub-head "Deduct Refunds" is not to be used by the Assessee, it is meant for the Excise department while allowing refund of Tax.

**B. Education Cess on all taxable services : 00440252**

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OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE  
NO.1, WILLIAMS ROAD, CONTONMENT, TRICHIRAPPALLI-620 001.

C.NO.IV/16/905/ 2005 STC

Dated : 27 -7-05.

To  
The Deputy /Assistant Commissioner,  
Central Excise Division,  
Trichy- I / II / Thanjavur / Karur /Karaikal.

Sir,

Sub: Service Tax - Communication of Heads of accounts for newly notified taxable services w.e.f. 16-6-2005-regarding.

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Please refer to this office letter of even no.dtd 8-7-05 on the above subject.

The Principal Chief Controller of Accounts, CBEC., has issued a corriendum in respect of the new Heads of Accounts. The following amendment may accordingly be made at Note B of the said letter:

**For :** Education cess on all taxable services : 00440252

**Read :** Education cess on all taxable services: 00440297

Corrigendum to Trade Notice No. 17/2005 STC dtd 8-7-05 is being issued.

Yours faithfully,

Encl.: As above.

SUPERINTENDENT,  
SERVICE TAX CELL (HQ).

Copy to: The Principal System Analyst,  
Central Excise, Trichy.

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2.	<b>Site formation and clearance, excavation and earth moving and demolition services, other than those provided to agriculture, irrigation and watershed development</b>	00440306	00440307	00440308
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