

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

Trade Notice No.12/2007 S. Tax

Dated: 20-6-2007.

**Subject: Service Tax on Seven New Services- Opening of new  
Heads of Accounts –reg.**

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The Pr. Chief Controller of Accounts, CBEC., New Delhi, vide his letter Coord/13-6/2003-04/Vol.IV dt. 29-5-07, opened under the Major Head “0044-Service Tax” in respect of 7 new Service and Education Cess brought under the Service Tax with effect from 1-6-07. The same is communicated herewith for information, guidance and necessary action.

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/16/905/2007 S.Tax)

Sd./-  
(M.G.THAMIZHVALAVAN)  
JOINT COMMISSIONER (T).

To  
The Mailing list I / II / III

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Content of the letter of the Pr. Chief Controller of Accounts, CBEC., New Delhi, vide Coord/13-6/2003-04/Vol.IV dt. 29-5-07 regarding opening of Heads of Accounts for new services is reproduced below.

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Head of Accounts for various Services under Service Tax.

Sl.No.	Name of the Service	Accounting Code		
		Tax Collection	Other Receipts *	Deduct refunds *
1.	Services provided by a telegraph authority in relation to telecommunication services.	00440398	00440399	00440400
2	Services provided in relation to mining of mineral, oil or gas.	00440402	00440403	00440404
3	Services provided in relation to renting of immovable property for use in course or furtherance of business or commerce.	00440406	00440407	00440408
4	Services provided in relation to execution of a works contract.	00440410	00440411	00440412
5	Services provided in relation to development and supply of content for use in telecom services, advertising agency services and on-line information and database access or retrieval services.	00440414	00440415	00440416
6	Services provided by any person, except a banking company or a financial institution including a non-banking financial company or any other body corporate or commercial concern, in relation to asset management including portfolio management and all forms of fund management.	00440418	00440419	00440420
7	Service provided in relation to design services.	00440422	00440423	00440424

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 Assesses. It is meant for Excise Deptt. while allowing refund of Tax.

B. Education Cess on all taxable services : 00440298

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