

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

Trade Notice No.12/2008 S. Tax

Dated: 20-6-2008.

Subject: Service Tax –Head of Accounts for 6 new Services brought
under ST net w.e.f.16-5-2008 - Communication - regarding.

The Pr. Chief Controller of Accounts, CBEC., New Delhi, has issued Head of Accounts for 6 new services brought under Service Tax net w.e.f. 16-5-2008 vide letter Coord/13-6/H/A/CS/Vol.VII dtd 9-6-08. The list of Head of Accounts for new services is enclosed herewith.

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

(Issued from C.No.IV/16/805/2008 S.Tax)

Encl.: As above

Sd./-
(A.RAJENDRAN)
ASSISTANT COMMISSIONER (T).

To
The Mailing list I / II / III.

HEAD OF ACCOUNTS FOR VARIOUS SERVICES UNDER SERVICE TAX

Sr.No.	Name of Services	Accounting Code		
		Tax collection	Other Receipts*	Deduct Refunds**
1	Services provided by any person in relation to information technology software for use in the course, or furtherance, of business or commerce.	00440452	00440450	00440451
2	Services provided by an insurer on life insurance business, in relation to management of investment, under unit linked insurance business, commonly known as Unit Linked Insurance Plan (ULIP) scheme.	00440430	00440431	00440432
3	Services provided by a recognized stock exchange in relation to assisting, regulating or controlling the business of buying, selling or dealing in securities and includes services provided in relation to trading, processing, clearing and settlement of transactions in securities.	00440434	00440435	00440436
4	Services provided by a recognized/registered association in relation to assisting, regulating or controlling the business of the sale or purchase of any goods or onward contracts and includes services provided in relation to trading, processing, clearing and settlement of transactions in goods or forward contracts.	00440438	00440439	00440440
5	Services provided by a processing and clearinghouse in relation to processing, clearing and settlement of transactions in securities, goods or forward contracts including any other matter	00440442	00440443	00440446

	incidental to, or connected with, such securities, goods and forward contracts.			
6	Services provided by any person in relation to supply of tangible goods including machinery, equipment and appliances for use, without transferring right of possession and effective control of such machinery, equipment and appliances.	00440445	00440447	00440448

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 the Excise Deptt. While allowing refund of 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