



केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्त का कार्यालय
नं.1, विल्लियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
NO.1 WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPPALLI - 620 001.

Trade Notice No. 04/2012- S.Tax

Dated 24. 07.2012.

**Sub:- Service Tax - Communication of DGST/Board's /
letter/Circular - Regarding.**

Copy of the letter Coord/13-6/H/A/Cs/Vol.VII/85
Dated 02.07.2012 received from Principal Chief Controller of
Accounts , Central Board of Excise and Customs, A.G.C.R.
Building, New Delhi, communicating Circular No. Coord/
13- 6/H/A/Cs/Vol.VII/85 dated 02.07.2012 is enclosed
herewith for information and necessary action.

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

(Issued in File C.No.Iv/16/828/2012 - STC)


(A.CLETUS)
JOINT COMMISSIONER

Encl. As above.

To,

The Mailing List I/II/III

ह/२
भारत DESPATCHED
तिरुचि DATED 24/7/12

**MOST URGENT
SPEED POST**

Coord/13-6/H/A/cst/10
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.



Important
Please notify all service tax matters - make notes have to be used
9/7/12
BoC
Suppl (Service Tax)

Kash
Update (S.T.)

Shri V.K. Garg
Joint Secretary (TRU)
Tax Research Unit,
CBEC, North Block,
New Delhi.

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

Sir,

I am to refer to your D.O.F. No. 341/21/2012-TRU dated 04.05.2012 regarding allotment of new accounting code for the purpose of collection of service tax (in respect of all services).

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, as stated in your letter under reference, 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 w.e.f 01-07-2012.

In this regard, new Head of 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 the accounting code are as under:-

Name of Services	Accounting Code			
	Tax Collection	Other Receipts*	Deduct Refunds**	Penalties
All Taxable Services	00441089	00441090	00441094	00441093

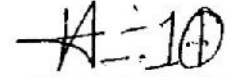
Note: A. *The Sub Head "Other Receipts" is meant for interest etc leviable on delayed payment of service Tax.

** The Sub Head "Deduct Refunds" is not to be used by the assesses, as it is meant for the Excise Deptt. while allowing refund 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.
- 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 31st March, 2014, where after existing heads will cease to operate. After 31st March, 2014, the arrears pertaining to the past periods would be accounted for under the new accounting code as above.

It is requested that the accounting code may please be intimated to all the Commissionerates (Customs, Central Excise & Service Tax) with the advice to issue a Trade Notice for information of the assesseees.

Yours faithfully

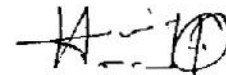


(Hanumaiah K.)

Dy. Controller of Accounts

Copy forwarded for information and necessary action to:

1. Shri Y.G. Parande, Member (IT & Budget), CBEC, North Block, New Delhi.
2. All Chief Commissioner of Central Excise & Service Tax.
3. The Director General, Directorate General of Systems & Data Management, Customs & Central Excise, 4th & 5th Floor, Hotel Samarat, Kautilya Marg, Chanakya Puri, New Delhi – 110021.
4. The Director General, Service Tax, 9th Floor, Piramal Chamber, Gijibhoy Lane, Lalbaugh, Parel, Mumbai – 400 012.
5. Additional Director General (System), Directorate General of System, CBEC, South Zone, 121 Mahatma Gandhi Salai, Nungambakkam Chennai – 600 034.
6. The Sr. Vice President, National Securities Depository Ltd., Trade World, 'A' Wing, 4th & 5th Floor, Kamla Mills Compound, Lower Parel, Mumbai 400 013.
7. Shri Dipankar Sen Gupta, Sr. Technical Director, NIC, Lok Nayak Bhawan, Khan Market, New Delhi.
8. All Banks Nominated for CBEC revenue collection.



Dy. Controller of Accounts