



केन्द्रीय उत्पाद व सीमा शुल्क आयुक्तालय,
OFFICE OF THE COMMISSIONER OF
केन्द्रीय उत्पाद एवं सीमा शुल्क भवन,
CENTRAL EXCISE & CUSTOMS
वडोदरा - II / VADODARA - II

Trade Notice No. 10/2011 – Service Tax.
06th May 2011

Subject: Accounting Codes for the taxable services introduced vide the Finance Act, 2011 -- regarding.

This for the information of the Trade, Industries and Service providers that Heads of Account under the Major Head "0044-Service Tax" in respect of the new taxable services have been allotted by the Office of the Principal Chief Controller of Accounts, CBEC.

2. Accounting Codes for the purpose of payment of service tax are as follows:

Sl.No.	Taxable Services	Accounting Code		
		Tax Collection	Other Receipts	Deduct Refunds
(1)	(2)	(3)	(4)	(5)
1.	Service provided by a restaurant having air-conditioning and license to serve alcoholic beverages in relation to serving of food or beverage, including alcoholic beverages or both, in its premises [Finance Act 1994, Section 65(105) (zzzzv)]	00441067	00441068	00441069
2.	Service provided by a hotel, inn, guest house, club or campsite in relation to providing of accommodation for a continuous period of less than three months[Finance Act 1994, Section 65(105) (zzzzw)]	00441070	00441071	00441072

Note:

- A. The sub-head "other receipts" is meant for interest, penalty, leviable on delayed payment of service tax
 - B. The sub-head "deduct refunds" is not to be used by the assesseees, as it is meant for the Revenue/Commissionerates while allowing refund of tax
 - C. Primary education cess on all taxable services will be booked under 00440298 and Secondary Higher Education Cess will be booked under 00440426
 - D. If NSDL have issued any dummy codes for revenue collection and interest/penalty for the above services, all these dummy codes should be treated as void and may be replaced by the correct account codes as stated above
3. Description of taxable services provided at column (2) of the table for ease of reference, does not restrict the scope of the taxable service.
4. All Trade Associations and Chambers of Commerce and Members of Regional Advisory Committee are requested to publicise the contents of this Trade Notice among their members/constituents for timely compliance.

(V. N. Shakwar)
Joint Commissioner (Tech),
Central Excise & Customs,
Vadodara - II.

{Authority: Circular No. 136/5/2011 – TRU dated 20th April 2011 issued from F. No. 335/5/2006 – TRU, Ministry of Finance, Department of Revenue, CBEC, TRU, New Delhi}

F. No. IV/16 – 01/Vad-2/T/2011

06th May 2011

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1. As per mailing list to trade and department.
2. Guard File