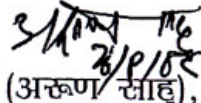


:केंद्रीय उत्पाद तथा सीमा शुल्क के आयुक्त का कार्यालय:
:टाऊन सेंटर : सिडको : औरंगाबाद 431 003:

व्यापार सूचना नं. 10/2008
(अ.क.08/GEN./2008 दिनांक 25.08.2008)

विषय : Head of Accounts for 6 new services brought under Service tax net with effect from 16.05.2008-Reg...

उपरोक्त विषय पर Pr. Chief Controller of Accounts, C.B.E.C., नई दिल्ली द्वारा दिनांक 09.06.2008 की फा.सं. Coord/13-6/H/A/cs/Vol.VII/42 तहत जारी परिपत्र /पत्र की प्रतिलिपि सूचना मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें / सभी संबंधित संगठनों से अनुरोध है कि वे इस परिपत्र/पत्र की जानकारी अपने सभी सदस्य निर्माताओं और व्यापारियों को दें /


(अरुण साहु),
आयुक्त

फा.सं. VGN(30) 07/TC /2008
औरंगाबाद, दिनांक 25.08.2008

प्रतिलिपि प्रेषितः डाक सूची के अनुसार

- उप/सहायक आयुक्त सभी मंडल प्रभारी तथा आय.सी.डी.
- सभी अनुभाग प्रमुख मुख्यालय
- मुख्य आयुक्त केंद्रीय उत्पाद तथा सीमा शुल्क नागपुर
- आयुक्त के उत्पाद तथा सी.शुल्क (अपील), औरंगाबाद

Coord/13-6/H/A/cs/Vol.VIII/42
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.

Dated: - 09.06.2008

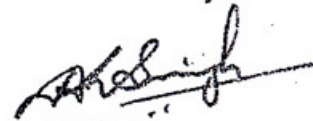
OFFICE MEMORANDUM

Sub: - Head of Accounts for 06 new Services brought under Service Tax net w.e.f. 16.05.2008

I am to state that 06 new services have been brought into the Service Tax net in the Finance Bill 2008. The new services have been notified to be effective from 16.05.2008 vide notification No. 18/2008-Service Tax dated 10.05.2008. List of Head of Accounts opened under the Major Head "0044-Service Tax" in respect of the new services is enclosed herewith. The computer Codes i.e. SCCD Codes and Srl. Codes have also been allotted by CGA's Office and the same have been mentioned against the relevant head of Account in the list.

Eight digit reduced accounting codes as mentioned at column No. 3 in the list may please be intimated to the Commissioner, Customs, Central Excise & Service Tax under your accounting jurisdiction with the advice to issue a Trade Notice for information of the assessee.

Yours faithfully



(A.K.Singh)

Dy. Controller of Accounts

Encls: As Above.

1. Chief Controller of Accounts, CBEC, Chennai.
2. Dy. Controller of Accounts, CBEC, West Zone, Mumbai.
3. Dy. Controller of Accounts, CBEC, East Zone, Kolkata.
4. All Pay & Accounts Officers, CBEC.
5. Accounts Officer, Compilation, CBEC, Hqrs, New Delhi.

New Head of Accounts to be opened below Major Head 044 – Service Tax

Head of Accounts	Description	Serial Code	SCCD Code
004400205	Minor Head – Services provided by any person in relation to information technology software for use in the course, or furtherance, of business or commerce.	00440449	111
00440020501	Sub-head – Tax Collection	00440452	111
00440020502	Sub-head – Other Receipt	00440450	113
00440020503	Sub-head – Deduct Refunds	00440451	118
004400206	Minor Head – 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.	00440429	113
00440020601	Sub-head – Tax Collection	00440430	111
00440020602	Sub-head – Other Receipt	00440431	110
00440020603	Sub-head – Deduct Refunds	00440432	119
004400207	Minor Head – 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.	00440433	112
00440020701	Sub-head – Tax Collection	00440434	117
00440020702	Sub-head – Other Receipt	00440435	114
00440020703	Sub-head – Deduct Refunds	00440436	115
004400208	Minor Head – 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	00440437	116

00440020801 00440020802 00440020803	provided in relation to trading, processing, clearing and settlement of transactions in goods or forward contracts. Sub-head – Tax Collection Sub-head – Other Receipt Sub-head – Deduct Refunds	00440438 00440439 00440440	113 118 118
004400209	Minor Head – 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 incidental to, or connected with, such securities, goods and forward contracts. Sub-head – Tax Collection Sub-head – Other Receipt Sub-head – Deduct Refunds	00440441 00440442 00440443 00440446	113 116 115 112
004400210 00440021001 00440021002 00440021003	Minor Head – 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. Sub-head – Tax Collection Sub-head – Other Receipt Sub-head – Deduct Refunds	00440444 00440445 00440447 00440448	114 117 119 110

Note – A: * The Sub-head "Other Receipt" 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 department 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.