

: केंद्रीय उत्पाद तथा सीमा शुल्क के आयुक्त का कार्यालय:

: टाऊन सेंटर : सिडको : औरंगाबाद 431 030:

व्यापार सूचना नं. 04/2011

(अ.क.01/ST/2011 दिनांक 13.05.2011)

**विषय : Accounting Codes for the taxable services introduced vide the
Finance Act, 2011 – reg.**

उपरोक्त विषय पर भारत सरकार के वित्त मंत्रालय राजस्व विभाग नई दिल्ली द्वारा दिनांक 20.04.2011 की फा.सं.335/5/2006-TRU के तहत जारी परिपत्र सं. 136/5/2011-TRU 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 /

Sd/-

(एस . रमेश)

आयुक्त

फा . सं . VGN(30) ST/Gr.VI/2011
औरंगाबाद, दिनांक 13.05.2011

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

Circular No.136/5/2011-TRU

F.No.335/5/2006-TRU
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Tax Research Unit

New Delhi, 20th April, 2011

To,

Chief Commissioners of Central Excise and Customs (All),
Director General (Service Tax),
Director General (Central Excise Intelligence),
Director General (Audit),
Commissioners of Service Tax (All)
Commissioners of Central Excise (All)
Commissioners of Central Excise and Customs (All).

Madam/Sir,

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

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
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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. Trade Notice/Public Notice may be issued to the field formations and taxpayers.
 5. Please acknowledge receipt of this Circular. Hindi version follows.

(J. M. Kennedy)
Director (TRU)
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