



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर के आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX



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TRADE NOTICE NO. 01 / 2015
(Sr. No. 01/ST/2015)

Sub: - Accounting code for payment of Swachh Bharat Cess – reg.

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Chapter VI of the Finance Act, 2015 has been brought into effect from 15th November, 2015 [notification No. 21/2015-ST, dated 6th November, 2015 refers]. Swachh Bharat Cess is leviable on all taxable services, other than services which are fully exempt from Service Tax or services which are otherwise not liable to Service Tax under section 66B of the Finance Act, 1994, at the rate of 0.5% [notification No. 22/2015-ST, dated 6th November, 2015 refers].

Accordingly, accounting codes have also been allotted by the Office of the Controller General of Accounts for the new Minor Head “506-Swachh Bharat Cess” and new Sub-heads as under:

Swachh Bharat Cess (Minor Head)	Tax Collection	Other Receipts (Interest)	Penalties	Deduct Refunds
0044-00-506	00441493	00441494	00441496	00441495

All the Trade Associations, Chamber of Commerce and industry are requested to bring the contents of this Trade Notice to the notice of their member constituents.

Sd/-
(C.L. MAHAR)
COMMISSIONER

F.No.VGN (30)32/ST/HK/Trade Notice/2011-12
Aurangabad, the 28th December, 2015.

Copy to:-

- (i) As per mailing list**
- (ii) The Chief Commissioner, Central Excise & Service Tax, (NZ), Nagpur**
- (iii) Asstt. Commissioner, All Divisions of Aurangabad Commissionerate**
- (iv) In charge of all sections of Hdqrs. of Aurangabad Commissionerate**