

आयुक्त का कार्यालय,  
केन्द्रीय उत्पाद व सीमा शुल्क, वडोदरा-1,  
केन्द्रीय उत्पाद शुल्क भवा, रेस कोर्स  
वडोदरा-390 007



OFFICE OF THE COMMISSIONER,  
CENTRAL EXCISE & CUSTOMS,  
CENTRAL EXCISE BUILDING,  
RACE COURSE,  
VADODARA- 390 007

TRADE FACILITY ORDER NO. 02 /2011-SERVICE TAX  
VADODARA , DATED 5<sup>th</sup>, May, 2011.

**Sub. : Head of Account for two new services brought under Service Tax net in the Union Budget.**

This is for the information of Trade and all concerned that the Dy. Controller of Accounts, Central Board of Excise and Customs, New Delhi has published accounting codes under the major Head "0044-Service Tax" in respect of two new Services brought in to tax net in the Union Budget 2011.

2. A copy of the same is circulated herewith.

3. All Trade Associations and Chambers of Commerce and Members of Regional Advisory Committee are requested to publicise the contents including enclosures of this order to the notice of their members / constituents.

Encl. as above

(DR. ASHIR TYAGI)

Additional Commissioner(Tech.),  
Central Excise, Customs & Service Tax,  
Vadodara – I.

F.No.IV/16-16/ST/2011

Vadodara dtd. 5<sup>th</sup> May, 2011.

Copy forwarded to : As per Mailing List.

(Based on Dy. Controller of Account, CBEC, New Delhi's letter  
F.No. Coord/13-6/H/A/cs/Vol.VII/13dtd. 15.04.2011)

**HEAD OF ACCOUNT FOR NEW SERVICES BROUGHT UNDER  
SERVICE TAX NET IN THE UNION BUDGET, 2011**

Sr. No	Name of Services	Accounting Code		
		Tax Collection	Other Receipts*	Deduct Refunds**
1	Services of Air-conditioned restaurants having license to serve alcoholic beverages in relation to service of food or beverages.	00441067	00441068	00441069
2	Services of providing of accommodation in hotels/inns/cubs/ guest houses/campsite for a continuous period of less than three months.	00441070	00441071	00441072

Note: A. \*The Sub Head "Other Receipts" 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, 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 If NSDL have issued any dummy codes for revenue collection and interest/penalty for the above services, all these codes should be treated as void and may be replaced by the correct account codes as stated above.