

**OFFICE OF THE COMMISSIONER  
CENTRAL EXCISE, CUSTOMS AND SERVICE TAX,  
VADODARA-I COMMISSIONERATE,  
VADODARA**

**TRADE NOTICE NO. 05 / 2009- ST**  
**VADODARA, DATED 01 . 10. 2009**

Enclosed is a copy of the Office Memorandum No. Coord / 13-6 / H / A / cs / Vol.VII / 67 dated 16-09-2009, alongwith its enclosures, received from the Deputy Controller of Accounts, Office of the Pr. Chief Controller of Accounts, Central Board of Excise and Customs, A.G.C.R. Building, 1<sup>st</sup> Floor, I.P.Estate, New Delhi.

All Trade Associations and Chambers of Commerce and Members of Regional Advisory Committee are requested to publicise the contents including enclosure of this Trade Notice among their members / constituents.

Encl: As above

*Pankaj Dwivedi*  
*01/10/09*

**( PANKAJ DWIVEDI )**  
**Joint Commissioner (Tech),**  
**Central Excise & Customs,**  
**Vadodara-I.**

F.No. IV/16-21/ST/2009

Vadodara, Dtd. 01 -10-2009.

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Coord/13-6/H/A/cs/Vol.VII/ 67  
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: 16.09.2009

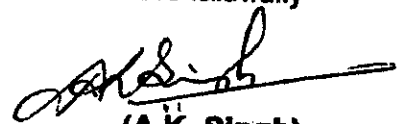
OFFICE MEMORANDUM

Sub: - Head of Account for three new services brought under Service Tax net w.e.f. 01.09.2009

I am to state that three new services have been brought into the Service Tax net in the Finance Act, 2009. The new services have been notified to be effective from 01.09.2009 vide Notification No. 26/2009-Service Tax dated 19.08.2009. Accordingly, their accounting codes (Major Head Serial & SCCD Codes) have been allotted by the O/o CGA. List of Head of Account opened under the Major Head "0044-Service Tax" in respect of all the three new services with their respective Major Head Serial and SCCD Codes is enclosed herewith for your information and further necessary action.

Eight digit reduced accounting codes (Major Head Serial Codes) as mentioned under column No. 3 in the enclosed list may please be intimated to all the Commissionerates (Customs, Central Excise & Service Tax) with the advice to issue a Trade Notice for information of the assessees.

Yours faithfully



(A.K. Singh)

Dy. Controller of Accounts

Encls: As Above.

1. Chief Controller of Accounts, CBEC, Chennai.
2. Controller of Accounts, CBEC, East Zone, Kolkata.
3. Dy. Controller of Accounts, CBEC, West Zone, Mumbai.
4. All Pay & Accounts Officers, CBEC with instruction to update their Account Code master in Compact (Revact) accordingly.
5. Accounts Officer (Compilation), CBEC, Hqrs, New Delhi.

Sh. Yashir

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Commissionerates

24/9

New Head of Account to be opened below Major Head 0044 - Service Tax

Head of Accounts	Description	Serial Code	SCCD Code
004400211	Minor Head - Cosmetic Surgery or Plastic Surgery Service		
004400211010000	Sub-head - Tax Collection	00440460	110
004400211020000	Sub-head - Other Receipt	00440463	113
004400211030000	Sub-head - Deduct Refunds	00440466	114
004400212	Minor Head - Transport of Coastal Goods, Goods through National Waterway or Goods through Inland Water		
004400212010000	Sub-head - Tax Collection	00440470	115
004400212020000	Sub-head - Other Receipt	00440473	118
004400212030000	Sub-head - Deduct Refunds	00440476	119
004400213	Minor Head - Legal Consultancy Service		
004400213010000	Sub-head - Tax Collection	00440480	112
004400213020000	Sub-head - Other Receipt	00440483	111
004400213030000	Sub-head - Deduct Refunds	00440486	116

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.

C: It has been observed that NSDL have issued dummy codes for revenue collection and interest/penalty for the above three services. All these codes should be treated as void and may be replaced by the correct account codes as stated above.