भारतसरकार GOVERNMENT OF INDIA
वित्तमंत्रालय MINISTRY OF FINANCE
राजस्वविभाग DEPARTMENT OF REVENUE
केंद्रीयअप्रत्यक्षकरऔरसीमाशुल्कबोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER
केंद्रीयकरऔरकेंद्रीयउत्पादशुल्क CENTRAL TAX AND CENTRAL EXCISE
कोच्चिआयुक्तालय KOCHI COMMISSIONERATE
सी.आर. बिल्डिंग, आई.एस. प्रेस रोड, कोच्चि C.R. BUILDING, I.S. PRESS ROAD, KOCHI – 682 018
E-mail:cex15tech.ker@nic.in Phone: 0484-2390404

व्यापार सूचना सं. 02/2026 दिनांक 17.02.2026
Trade Notice No.02/2026 dated 17.02.2026

विषय : स्वास्थ्य सुरक्षा और राष्ट्रीय सुरक्षा उपकर (HSNS Cess) – संबंधित|
Subject: The Health Security and National Security Cess (HSNS Cess) – regarding.

स्वास्थ्य सुरक्षा और राष्ट्रीय सुरक्षा उपकर अधिनियम, 2025 की के तहत उक्त अधिनियम की धारा I में विनिर्दिष्ट अधिसूचित वस्तुओं के संबंध में "**स्वास्थ्य सुरक्षा और राष्ट्रीय सुरक्षा उपकर (HSNS Cess)**" पर लगाए शुल्क की ओर ध्यान आकर्षित किया जाता है, जो **1 फरवरी, 2026** से प्रस्तावित हो चुकी है।

Attention is invited to the levy of "**The Health Security and National Security Cess (HSNS Cess)**" under the Health Security and National Security Cess Act, 2025 in respect of notified goods specified in Schedule I of the said Act, introduced with effect from **1st February, 2026**.

इस संबंध में सी बी आई सी करदाताओं के पोर्टल में नए पंजीकरण हेतु लॉगिन करने एवं आवेदन भरने के विवरण सहित एच एस एन एस उपकर पर जारी **परामर्श सं. 1/2026 दिनांकित 28.01.2026,** एच एस एन एस उपकर के भुगतान हेतु लेखा शीर्ष पर जारी **परामर्श सं. 2/2026 दिनांकित 29.01.2026** एवं एच एस एन एस घोषणा भरने की प्रक्रिया पर जारी **परामर्श सं. 4/2026 दिनांकित 09.02.2026** को इसके साथ सूचना एवं आवश्यक कार्रवाई हेतु संलग्न किया गया है।

In this regard, **Advisory No. 1/2026 dated 28.01.2026** issued on HSNS Cess detailing the login procedure and filing of application for new registration and payment in the CBIC Taxpayers' Portal, **Advisory No. 2/2026 dated 29.01.2026** issued on the Accounting Head for payment of HSNS Cess, and **Advisory No. 4/2026 dated 09.02.2026** issued on the HSNS Declaration Filing Procedure in the CBIC Taxpayers' Portal are enclosed herewith for information and necessary action.

इस व्यापार सूचना की विषय-वस्तु को व्यापार और उद्योग के सभी घटक सदस्यों के ध्यान में लाया जाए।

The contents of this Trade Notice may be brought to the notice of all the constituent members of Trade and Industry.

संलग्न / Encl : **यथोपरि** / As above.

Digitally signed by
Farah Zachariah
Date: 18-02-2026

फ़राह ज़कारिया / FARAH ZACHARIAH
संयुक्त आयुक्त / JOINT COMMISIONER

सेवा में /To

संलग्न सूची के अनुसार सभी संघ।
The Associations as per the list in Annexure I.

प्रति / Copy to:

1. **सूचना हेतु मुख्य आयुक्त, केंद्रीय कर एवं केंद्रीय उत्पाद शुल्क, तिरुवनंतपुरम क्षेत्र।**
1. **The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, for kind information.**
2. **अधीक्षक, ईडीपी/ सिस्टम्स, कोच्चि - व्यापार सूचना वेबसाइट में अपलोड करने हेतु।**
3. **Superintendent, EDP/Systems, Kochi for uploading the Trade Notice in the Website.**

ANNEXURE I

LIST OF CHAMBERS AND TRADE ASSOCIATIONS		
Sl No.	Designation & Organization	E-mail
1	Federation of Indian Chambers of Commerce & Industry (FICCI)	ficci@ficci.com
2	The Indian Chamber of Commerce and Industry	Secretary@iccicochin.com
3	Kerala Chamber of Commerce and Industry	info@keralachamber.in
5	Kerala Vyapari Vyavasayi Ekopana Samithi (KVVES)	kvvesstate@gmail.com , ssmanojrules@gmail.com
6	Federation of Indian Export Organizations	rajeev@fieo.org
7	The Kerala State Small Industries Association (KSSIA) MSME	kssiastate@gmail.com
8	President,TCPAK State Committee	anpuramesskay@gmail.com
9	Confederation of All India Traders (CAIT)	caitkerala@gmail.com
10	Kerala Startup Mission	athul@startupmission.in
11	Consumer Goods Distributor's Association	Chev.chakkunny@gmail.com
12	Chairman, CREDAI Kerala	credaikerala@gmail.com
13	Calicut Chamber of Commerce and Industry	sirajudheen@popularonline.in secretary@calicutchamber.com
14	Chairman, CAI Thiruvananthapuram Branch, Institute of Chartered Accountants of India	trivandrum@icai.org
15	State President, Kerala Tax Practitioner's Association	psjoss@gmail.com
16	State President, The Kerala State Small Industries Association	kssiastate@gmail.com
17	State Secretary, Kerala Samsthana Vyapari Vyavasayi Samithi	vyaparimandiramtvpm@gmail.com
18	State President, Govt Contractors Association	vkannampally@gmail.com

19	State President, All Kerala Gold and Silver Merchants Association (AKGSMA)	josephpc03@gmail.com
20	Vice President, Kerala State Cement Dealers Welfare Association	kscdwa@gmail.com
21	President, Trivandrum Chamber of Commerce and Industry	chambertvm@gmail.com
22	Secretary-Taxation Convenor, Kerala Merchant's Chamber of Commerce (KMCC)	keralamerchants@gmail.com
23	South India Motor Transporters Association (SIMTA)	sundarraj@subham.co.in
24	State Chairman, Builders Association of India	Bai.keralastate@gmail.com , johnsonka131@yahoo.com
25	The Seafood Exporters Association of India	seaihq@gmail.com
26	Kerala Merchant's Chamber of Commerce	keralamerchants@gmail.com
27	Federation of Indian Coir Exporters' Associations	chairman@ficea.in
28	All India Spices Exporters Forum	admin@aisef.org
29	Kerala Tiles And Sanitaryware Dealers Association	aktisada2008@gmail.com
30	Kerala Master Printers Association	kmpapresident@gmail.com
31	The Kerala Electric Trades Association	ketaekm@gmail.com
32	Council Chair, ASSOCHAM	assocham@nic.in
33	Tax Practitioner's association	gs.ktpa@gmail.com ktpaernakulam@gmal.com

Government of India, Ministry of Finance, Department of Revenue
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
Central Board of Indirect Taxes and Customs (CBIC)
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड (सीबीआईसी)
Office of the Additional Director General of Systems
प्रणाली प्रधान निदेशालय के अतिरिक्त महानिदेशक का कार्यालय
GST and Central Excise, GST Bhavan, 1st and 5th floor,
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन, पहली और पांचवी मंजिल,
No. 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai -600034
सं. 26/1, महात्मा गाँधी रोड, नुगंबक्कम, चेन्नई-600034

File No: DGSYS/APP/CZU/RGMO/1/2025-ACES/GST O/o-ADG-DGS-ZU-CHENNAI-Part(1) Date:28.01.2026

ADVISORY NO. 01/2026 – HSNS CESS REGISTRATION AND PAYMENT PROCEDURE

Sub: HSNS Cess - Login procedure and Filing Application for New Registration and Payment in the CBIC Taxpayer's portal – Regarding.

*****

Attention is invited to The Health Security *se* National Security Cess (HSNS Cess) 2025 Act, notified on 16.12.2025 and being introduced with effect from 01.02.2026.

2. The HSNS Cess Application functionalities will be developed and hosted on the designated Portal (www.cbic-gst.gov.in) (herein after referred to as 'Portal') and will be functional from 01.02.2026.

3. The step-by-step procedure, for carrying out Login, Enrollment, Registration and Payment activities for taxable person on the portal, with screenshots are enclosed as follows:

ANNEXURE A- REGISTRATION
ANNEXURE B- PAYMENT
ANNEXURE C - HELPDESK

4. Similar Advisory for filing of Declaration(HSNS DEC-01) & filing of Returns (HSNS RET-01) will be issued shortly.

5. The above advisory may be widely circulated to sensitize the field officers and trade.

Encl-As above

Digitally signed by Sahil Inamdar
Date: 28-01-2026 19:02:41

सहिल इनामदार | Sahil Inamdar
अतिरिक्त महानिदेशक | Additional Director General,
प्रणाली प्रधान निदेशालय, चेन्नई | DG Systems, Chennai

To

1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG (Audit)/DG (TPS).
3. The Commissioner, GST (Policy Wing).
4. The Commissioner, Central Excise (Policy Wing).
5. All the Pr. Commissioners/Commissioners of GST.
6. The Pr ADG /ADGs of Systems, New Delhi/ Bengaluru / Kolkata/Mumbai
7. The Joint Secretary, TRU 1
8. The Joint Secretary, DOR.
9. Web master, CBIC

Copy submitted to.

1. The Pr. Director General, Systems & Data Management, New Delhi ------for information
2. PS to the Member (IT) ----- for information.

ANNEXURE A – REGISTRATION

ADVISORY ON HSNS- CESS TAXPAYER REGISTRATION UNDER CBIC-CENTRAL EXCISE TAXPAYER PORTAL

The procedure for new taxpayers to login and register under HSNS CESS is explained as follows:

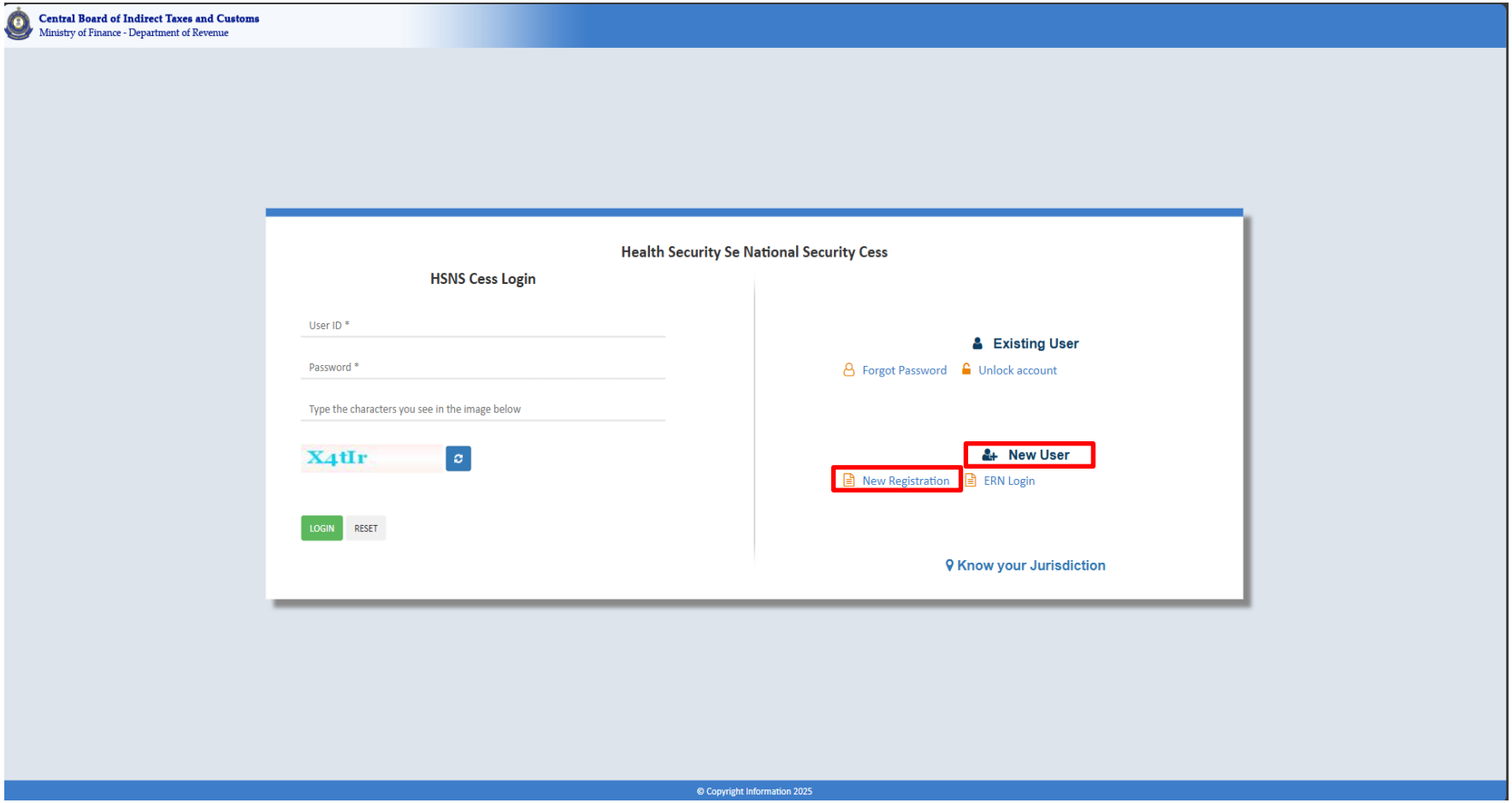
1. The portal for HSNS CESS is www.cbic-gst.gov.in



2. Click on **HSNS> HSNS(CESS) LOGIN** which leads to the relevant Taxpayer Login



3. The applicant needs to click the “New User” > “New Registration” icon as illustrated below:



4. The following particulars are required to be entered by the applicant:

(i) Name as mentioned in PAN

(ii) PAN

(iii) Mobile Number

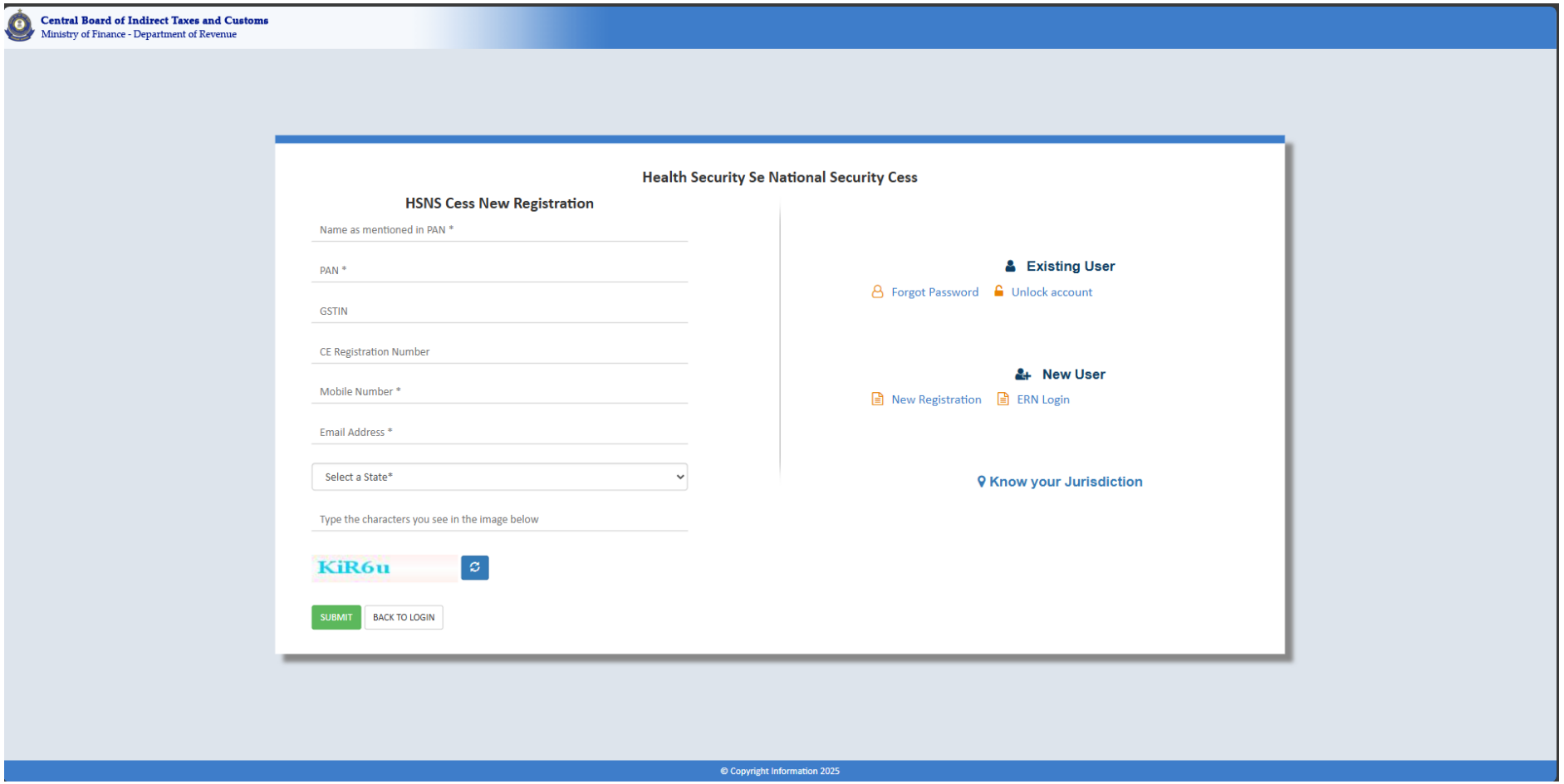
(iv) GSTIN & CE Registration Number if any (Not mandatory)

(v) Email Address

Note: The One Time Password (OTP) and other communication will be sent to the above mobile number and email id.

(vi) State of location of the business premises (to be selected from the dropdown menu)

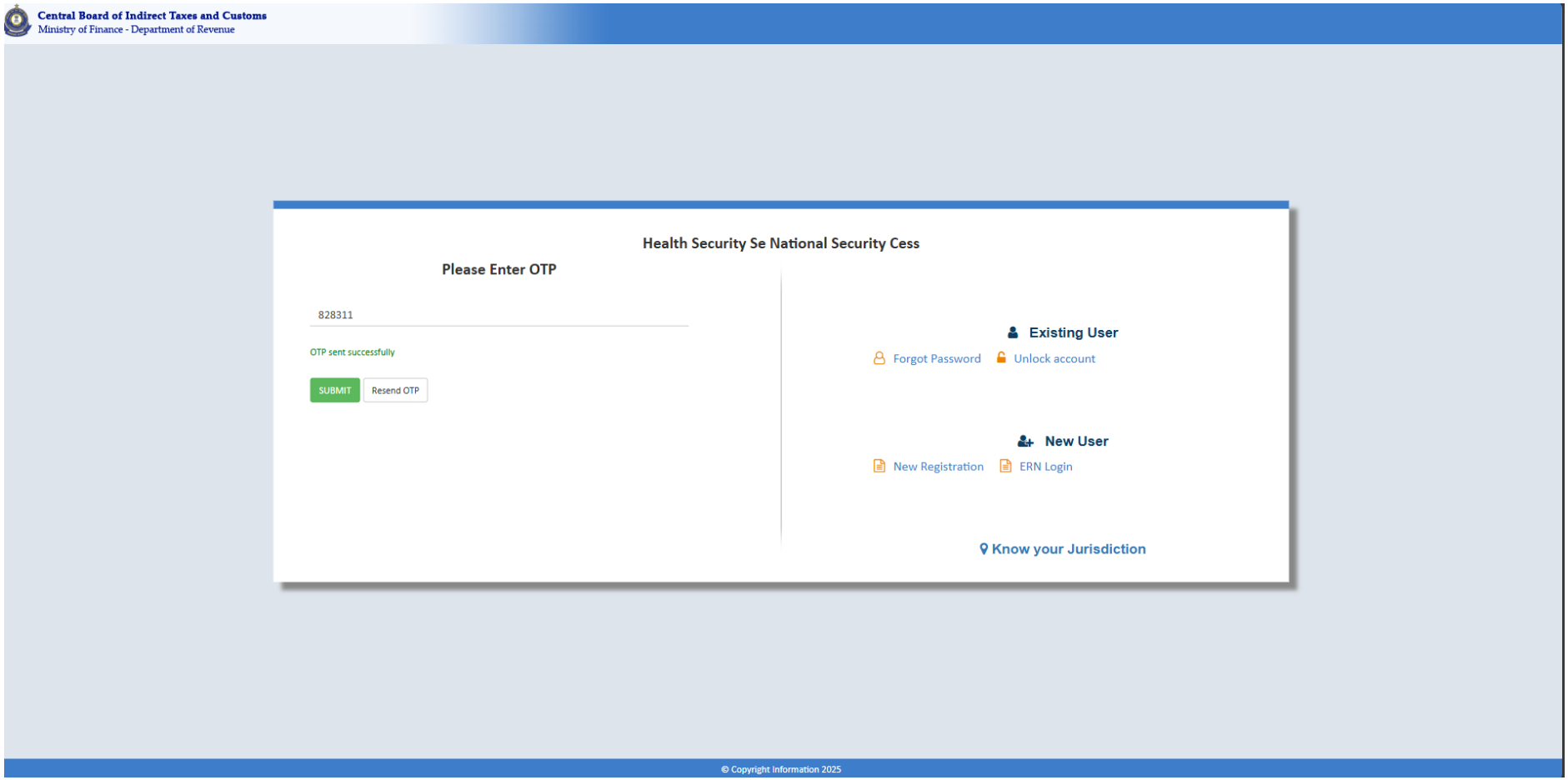
(vii) CAPTCHA



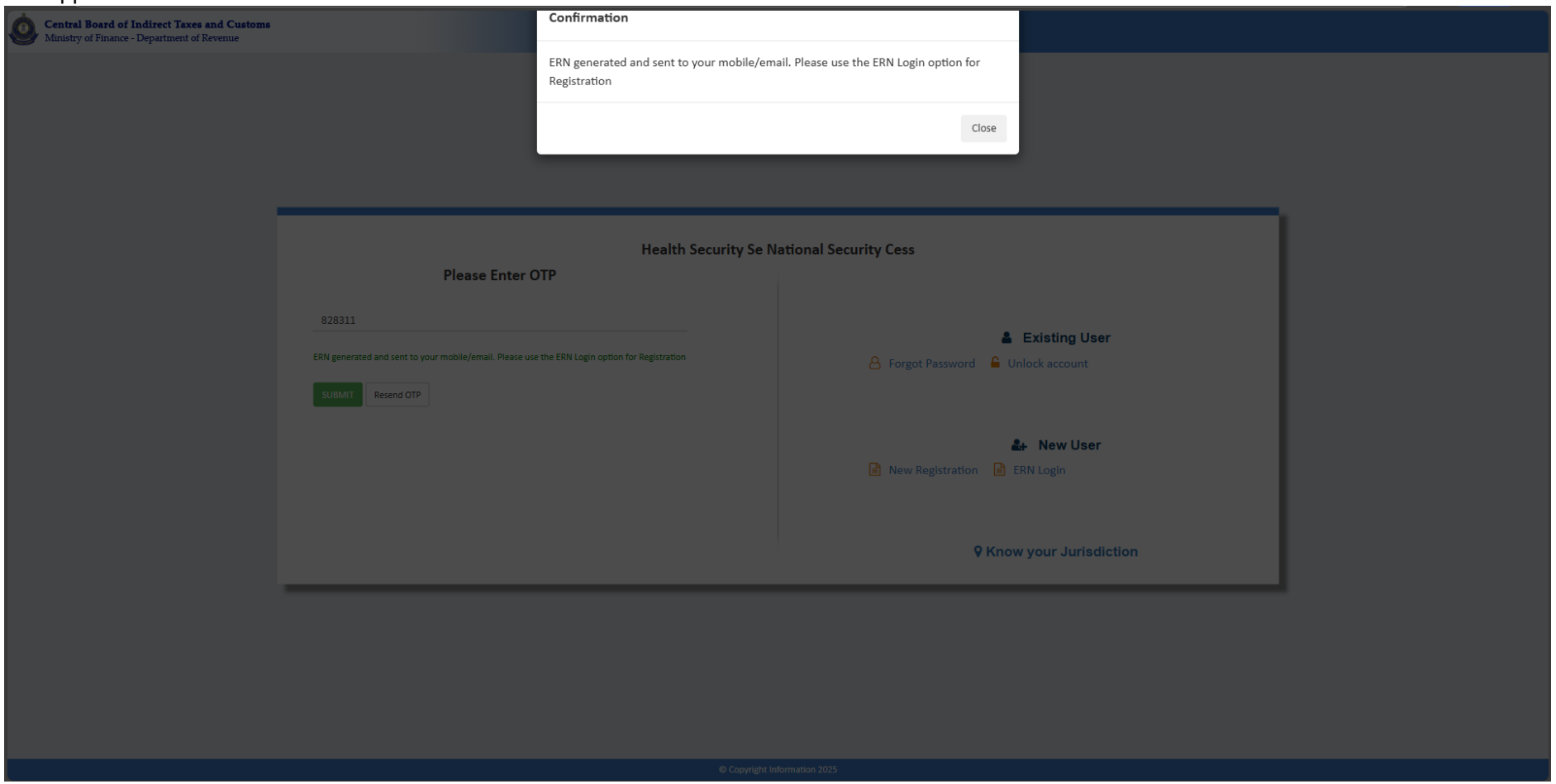
5. PAN details are validated online with Income Tax Portal.

After the PAN details are validated successfully, an OTP will be generated and sent to the Mobile Number and e-mail Id provided by the applicant.

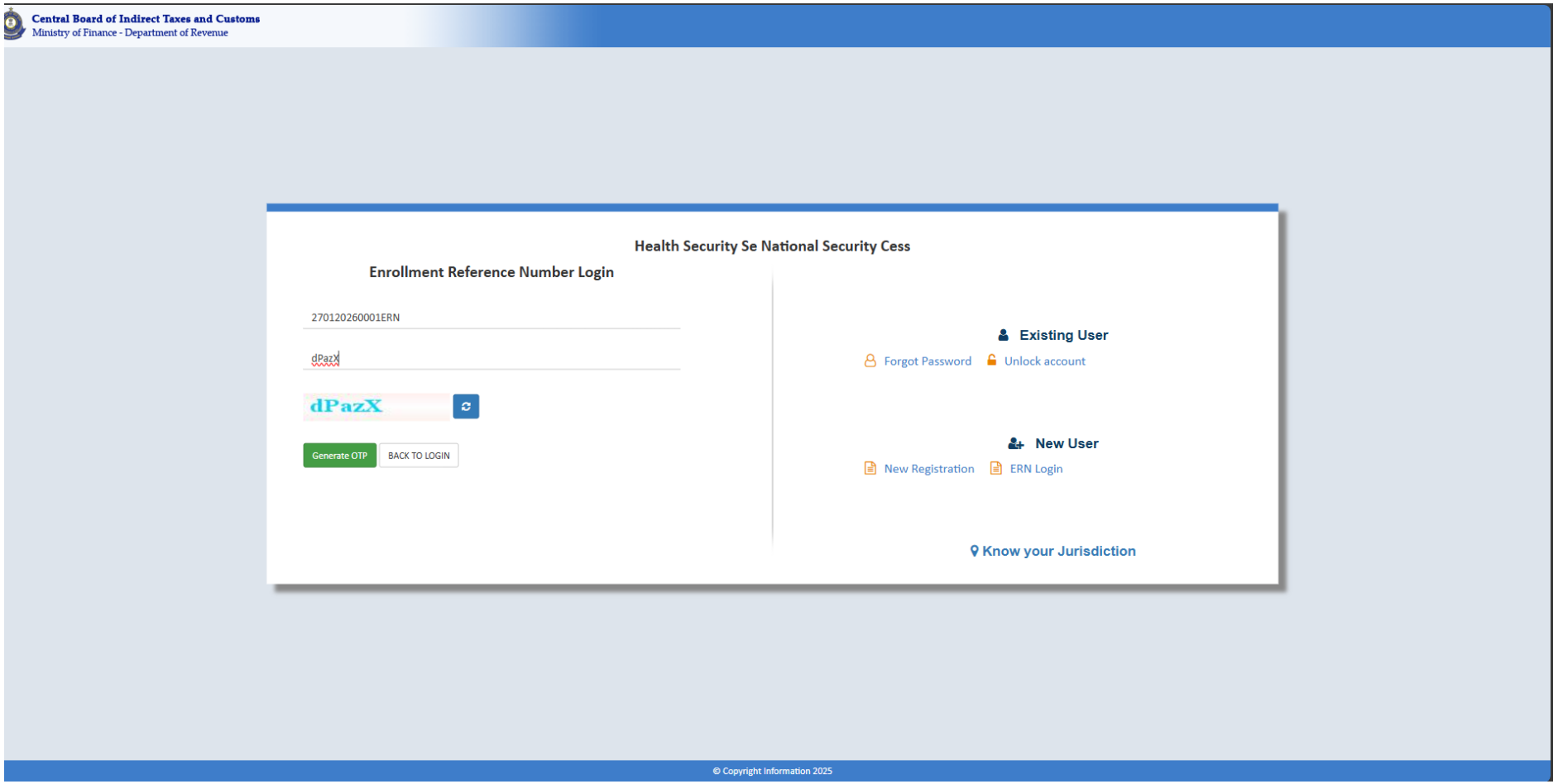
The applicant is required to enter the OTP received.



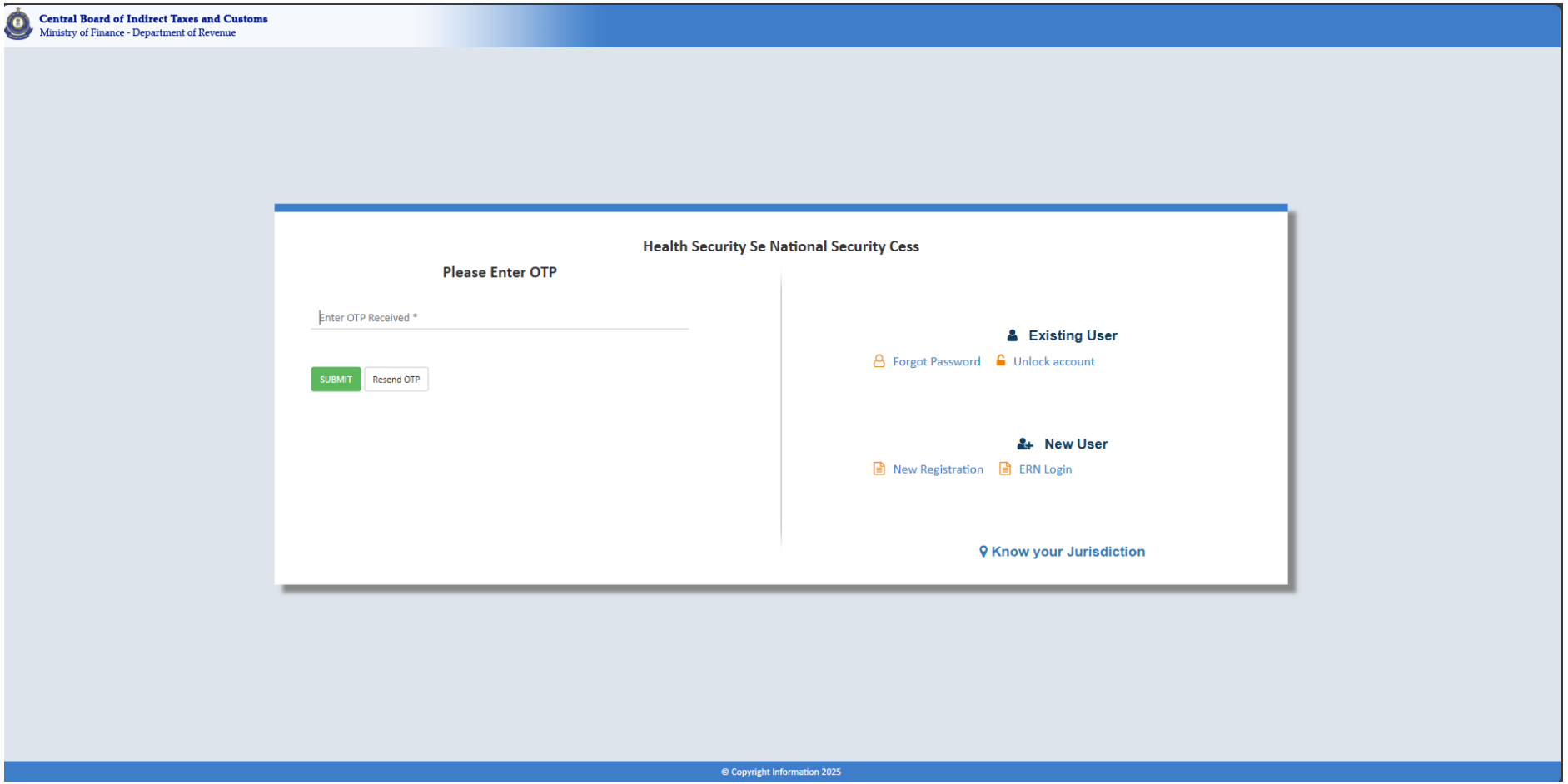
6. After submitting OTP, screen message such as ““Enrollment Reference Number (ERN) generated and sent to your mobile/ email. “ Will appear .



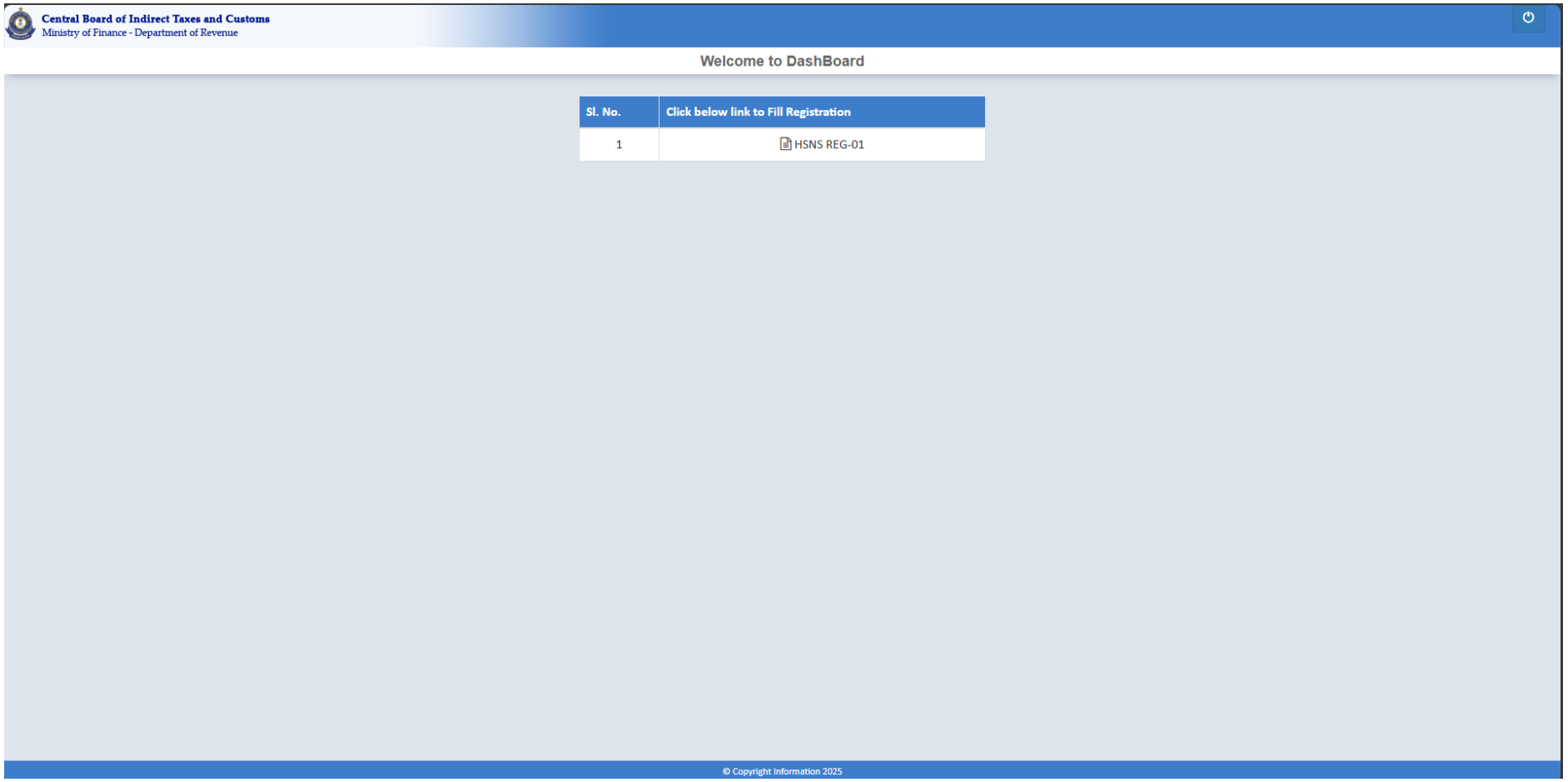
7. A 15-digit(Alphanumeric) Enrollment Reference Number (ERN) will be generated and sent to the registered mobile number and e- mail Id. After that, the applicant should log in using the Enrollment Reference Number (ERN). An OTP will be generated and sent to the Mobile Number and e-mail Id provided by the applicant.



8. The applicant after entering the OTP should click the submit icon as below.



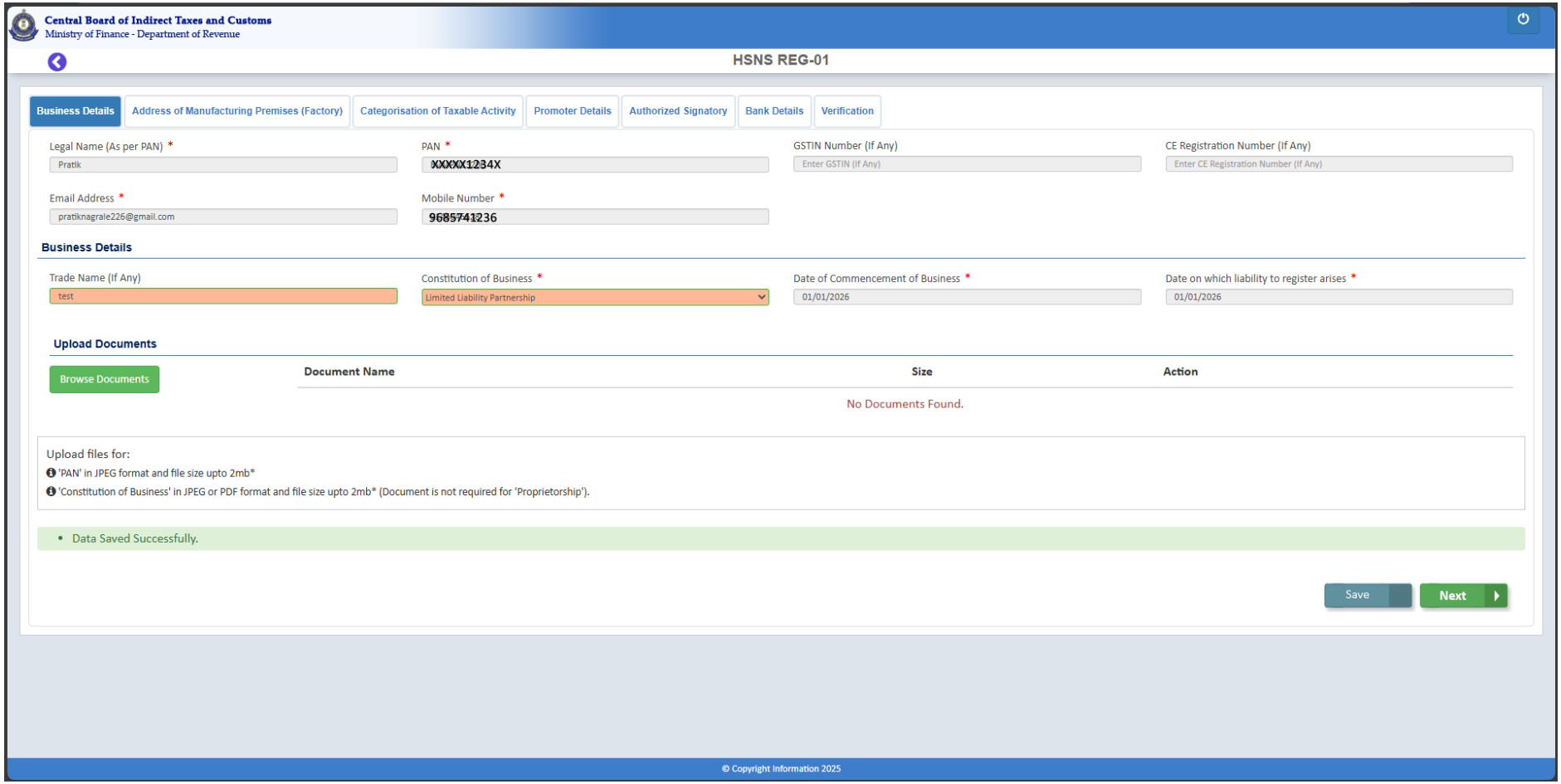
9. After successful submission, the applicant will be able to view the Taxpayer Dashboard as below:



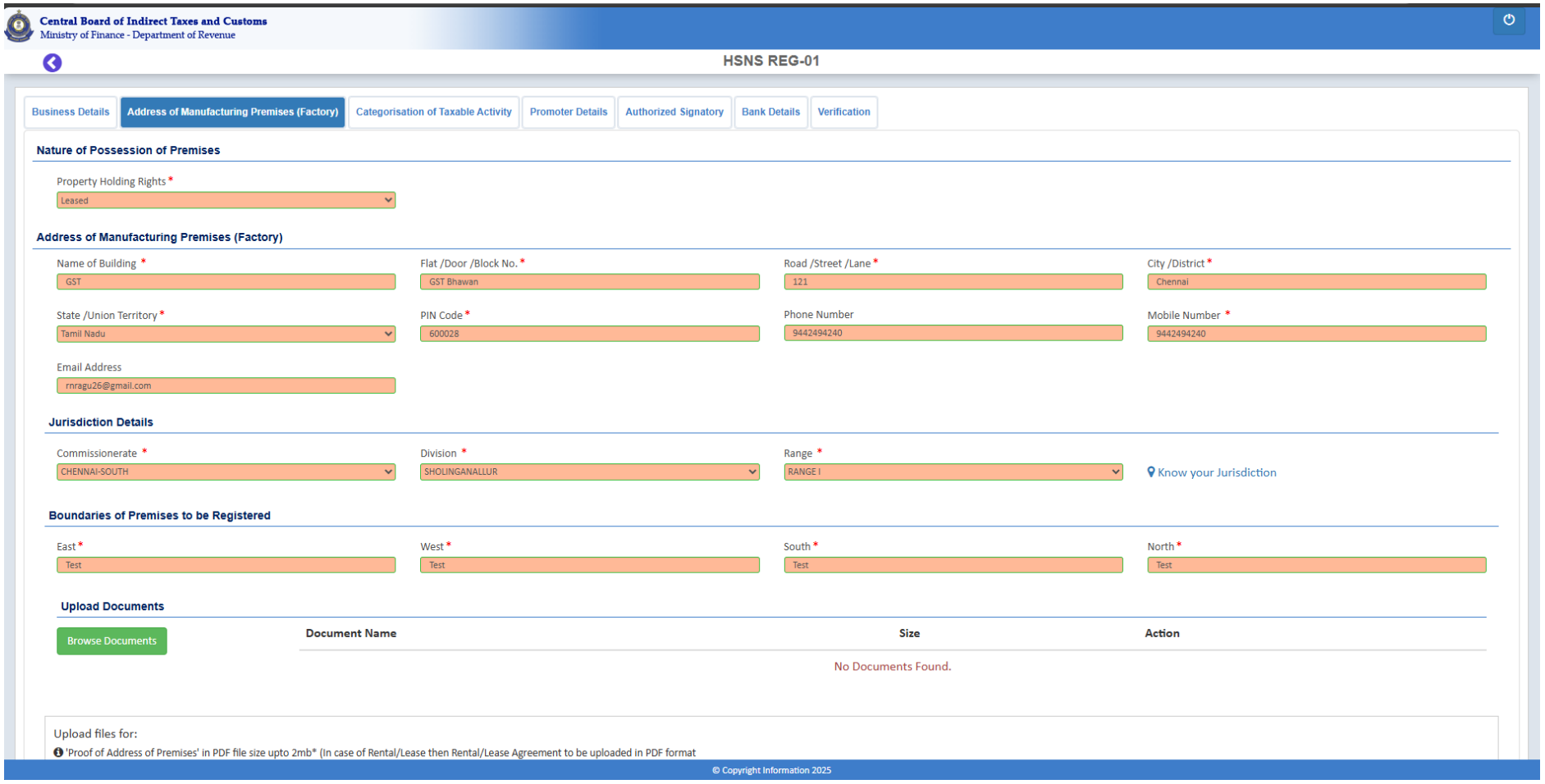
10. The applicant who intends to register under HSNS-CESS in respect of Pan masala falling under Chapter **21069020** and other specified goods to be notified will file “HSNS REG-01 Form”. The applicant can click on the Icon “HSNS REG-01” Form and fill the required details under each tab of the application form, upload relevant documents and submit the same to the Department.

    An overview of “HSNS REG-01 Form” is given below:

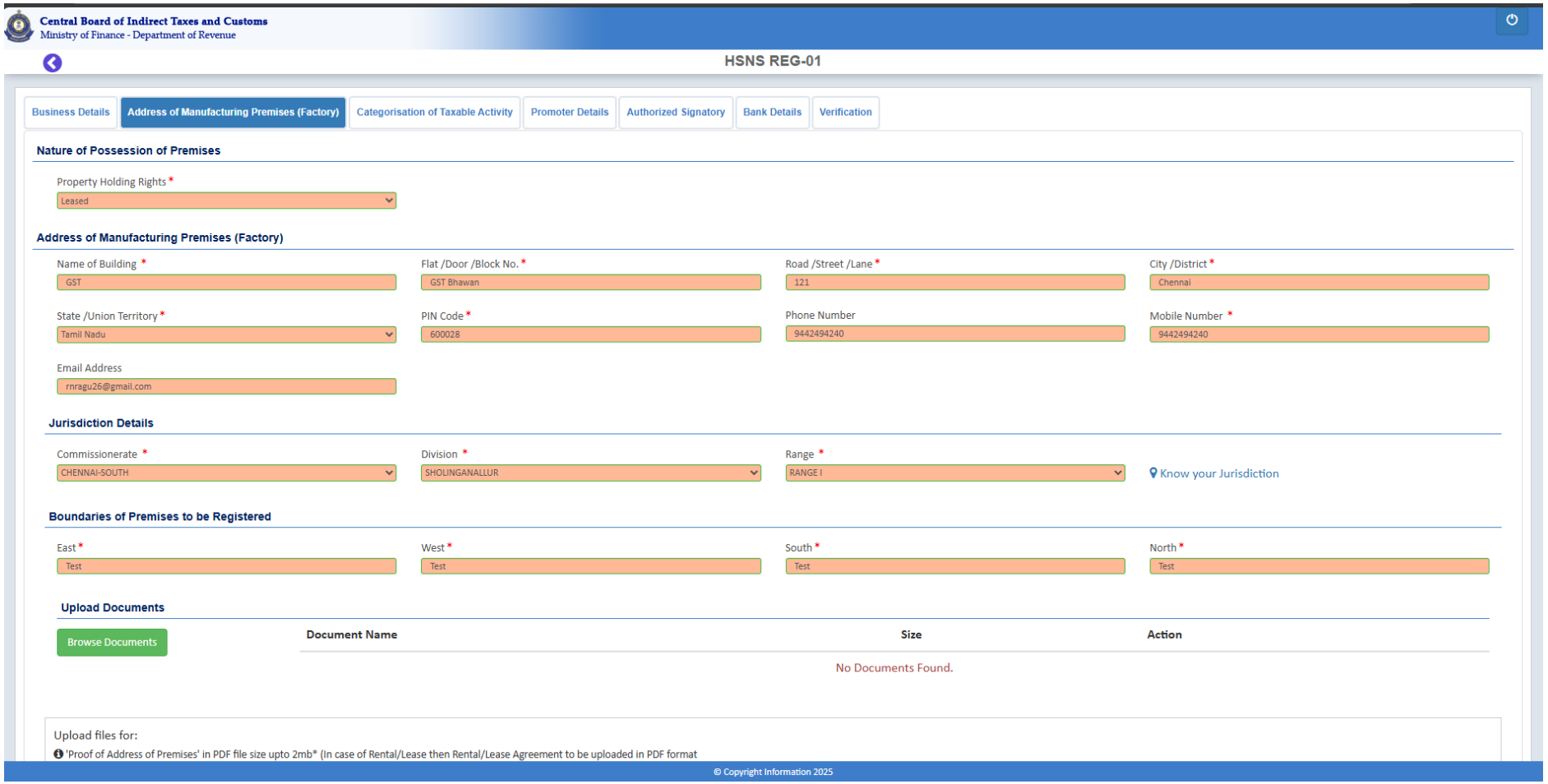
Business details



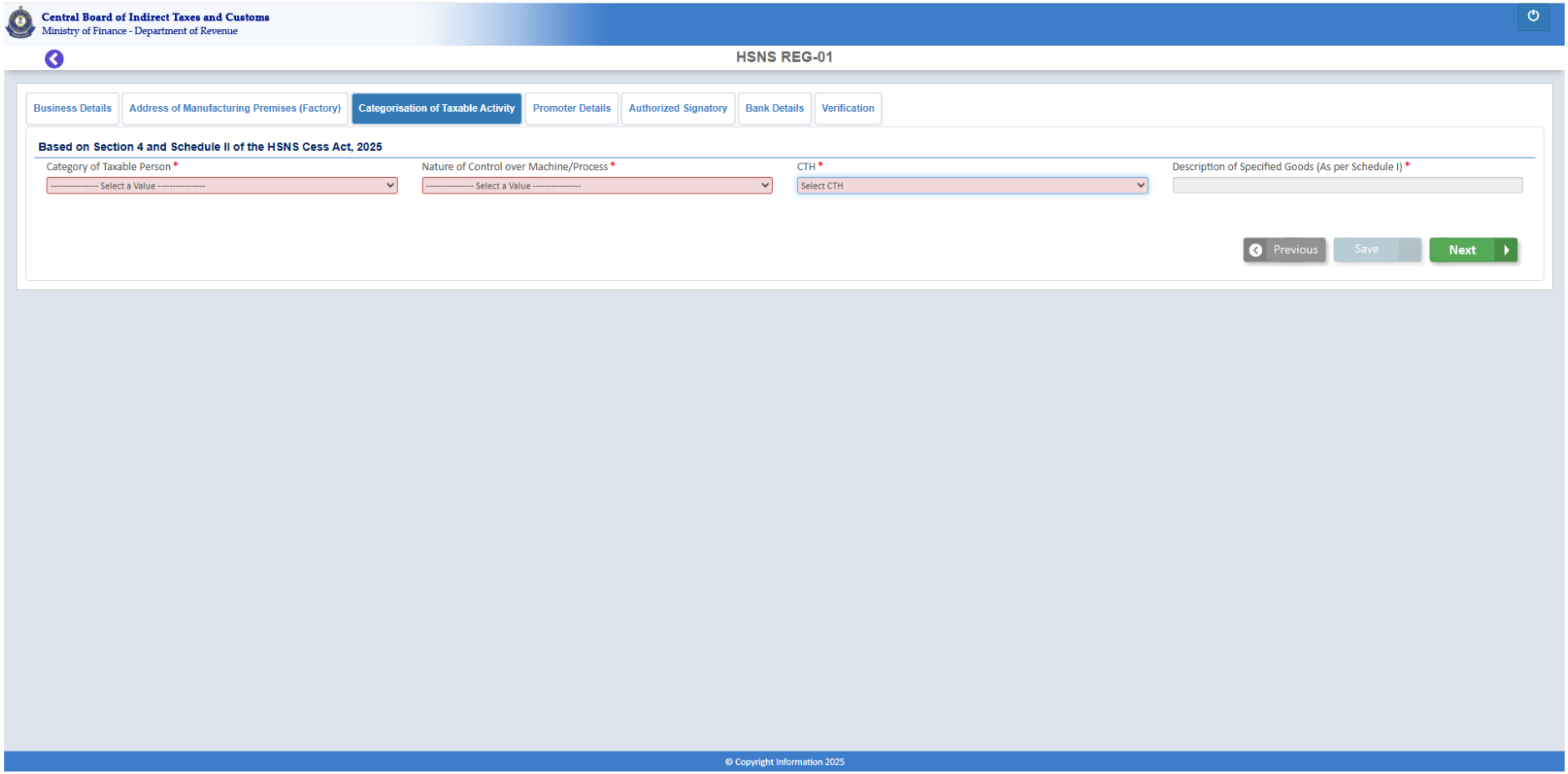
Postal Address of Business Premises



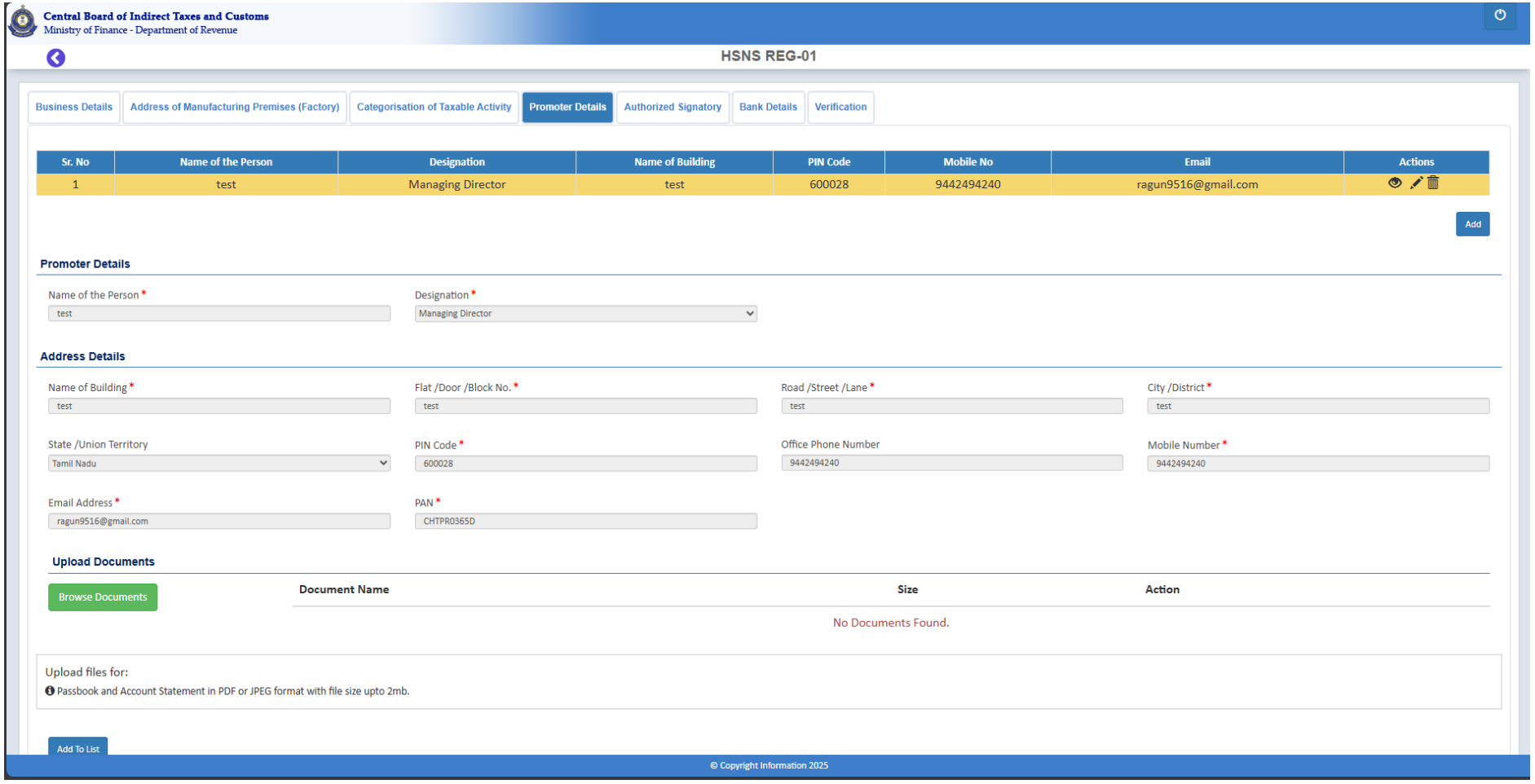
Details of Place of Business



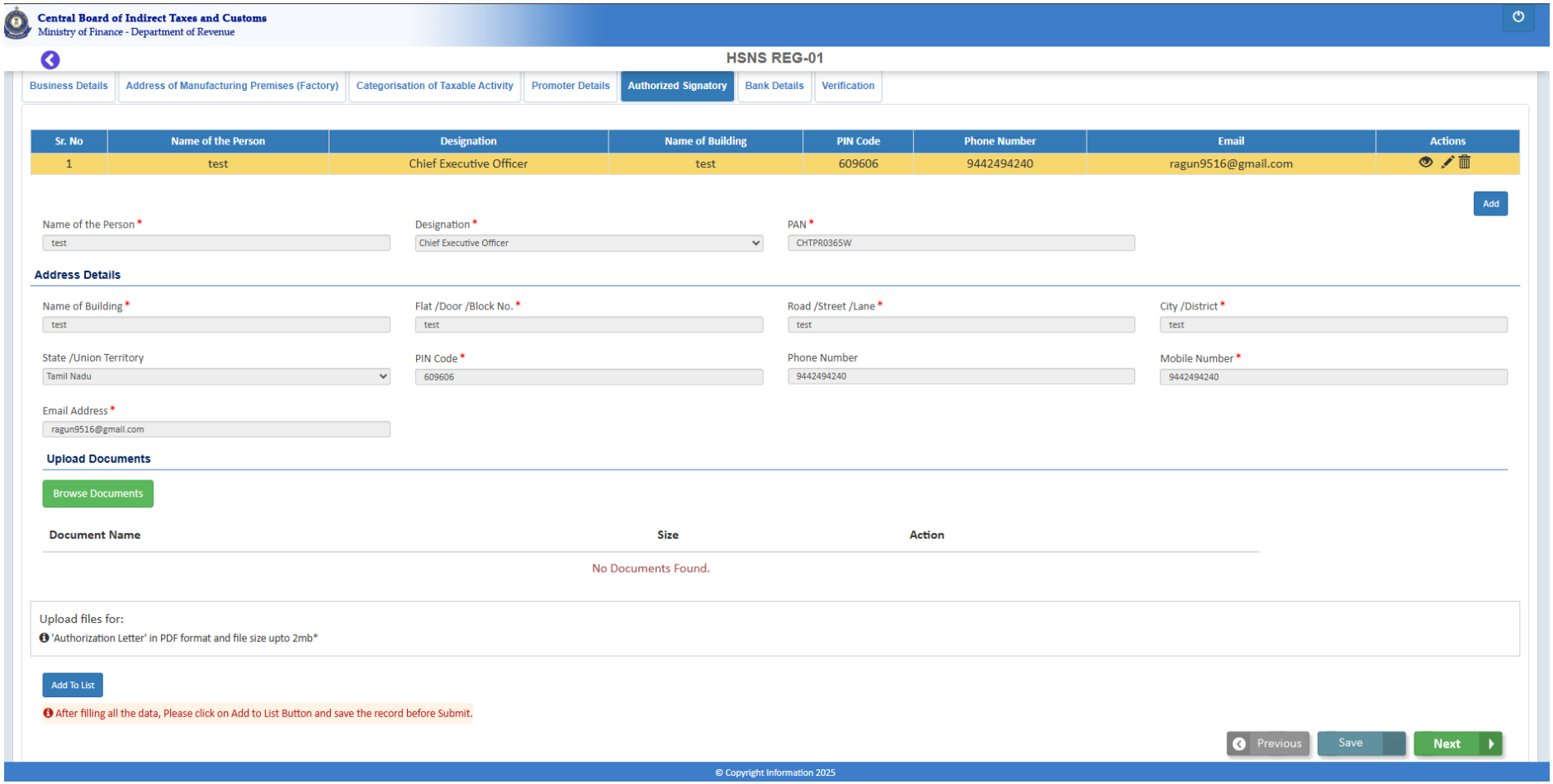
Categorisation of Taxable Activity



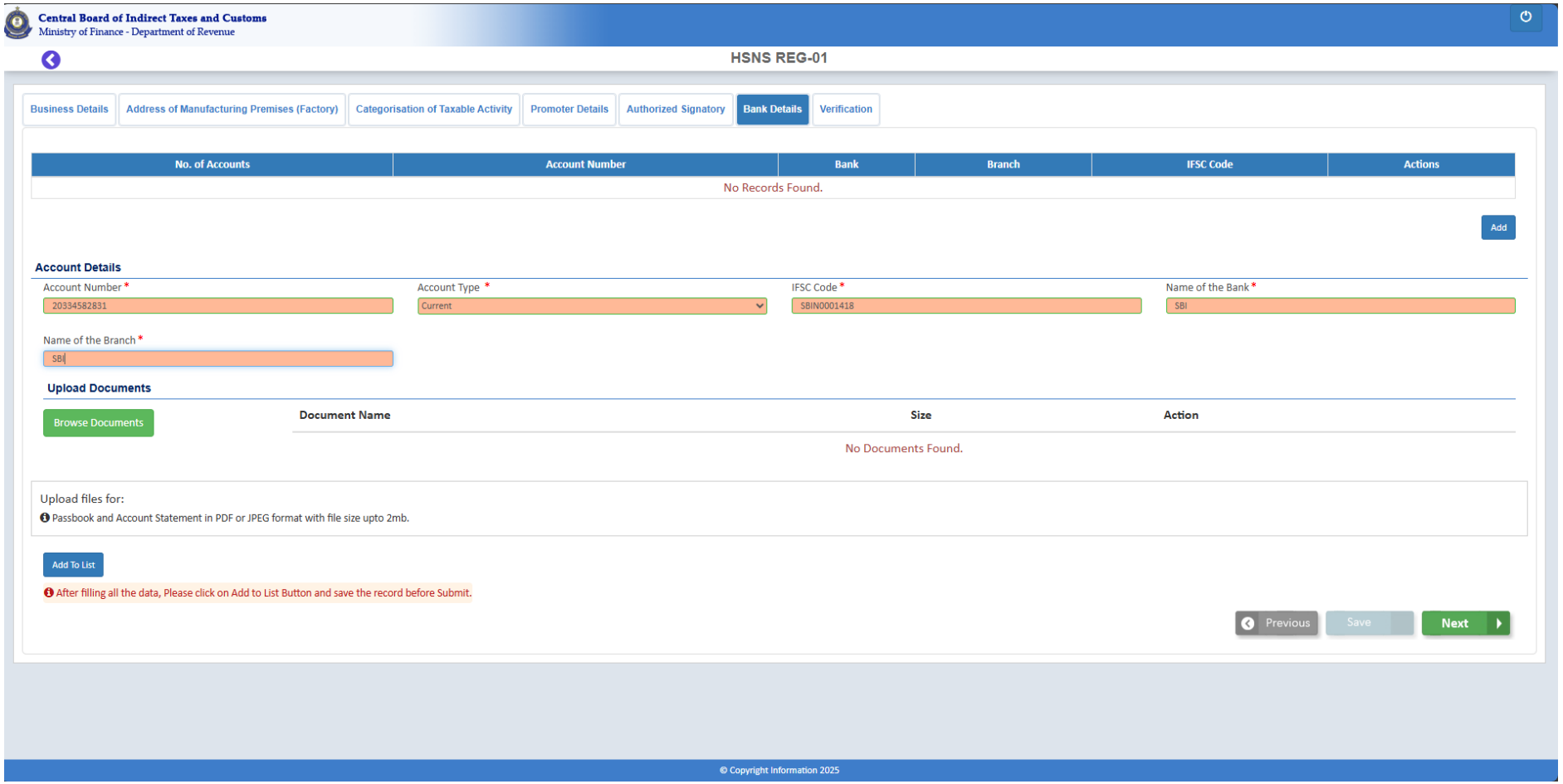
Promoter Details



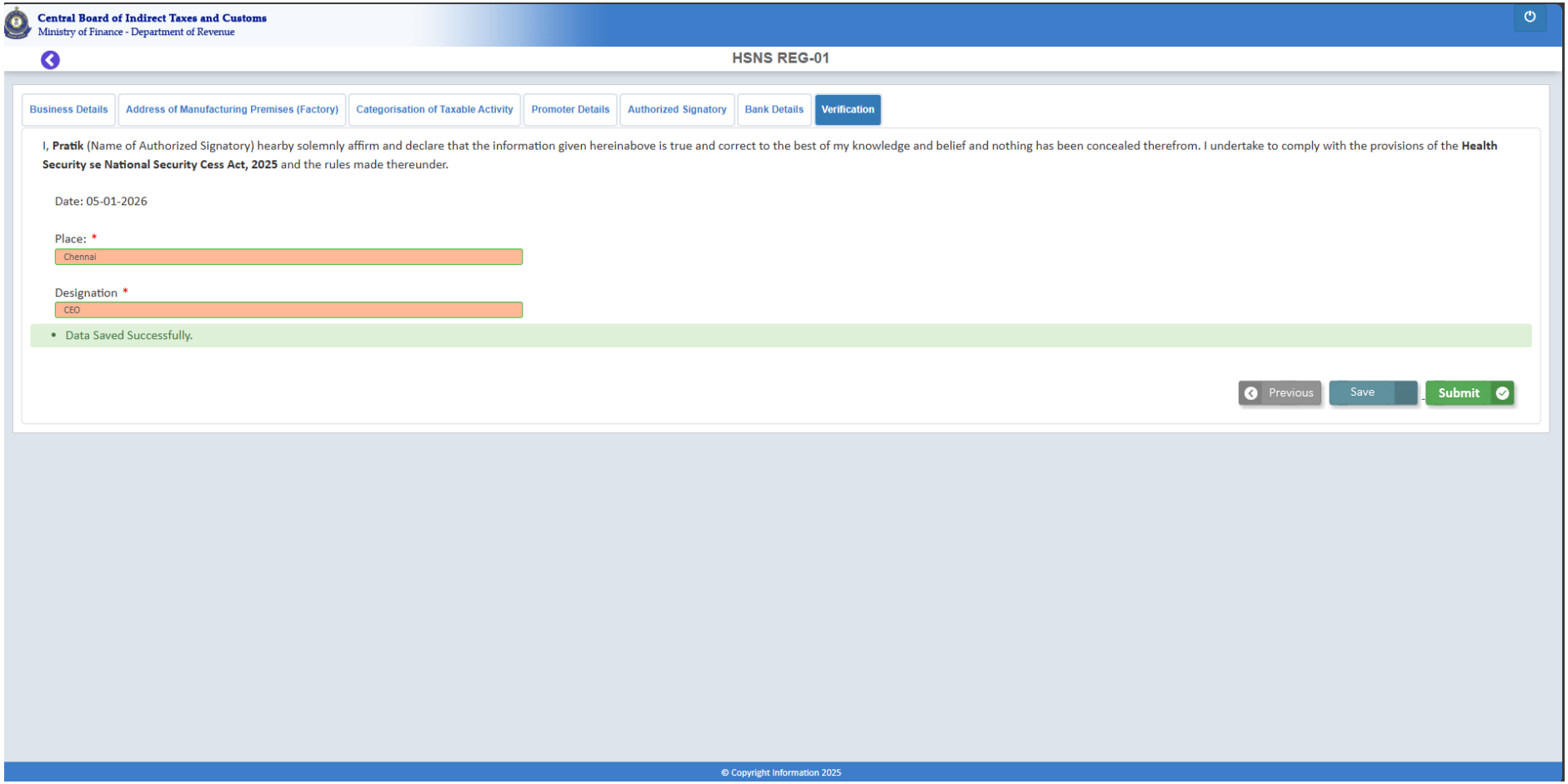
Authorized Signatory



Bank Details



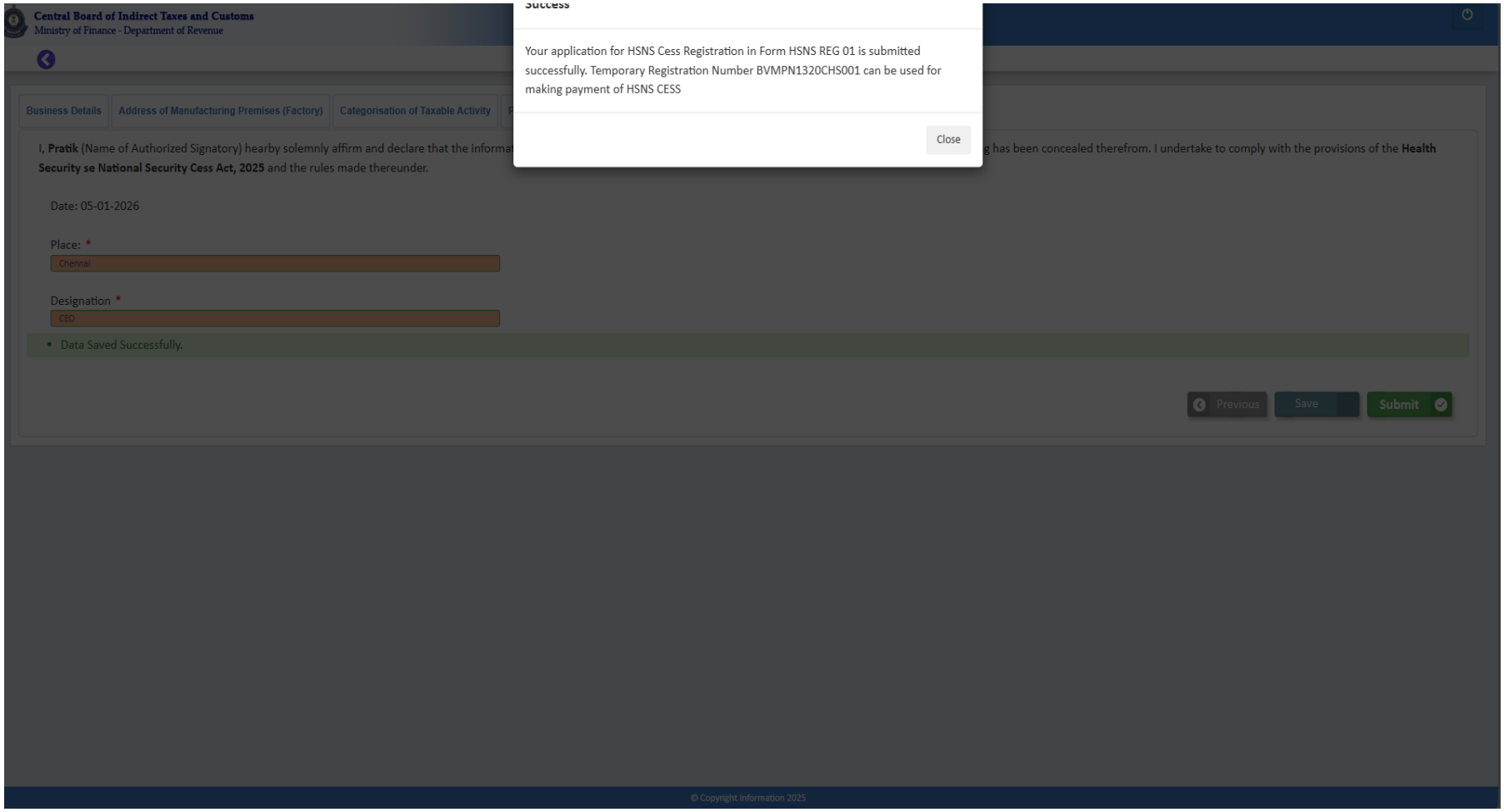
Verification



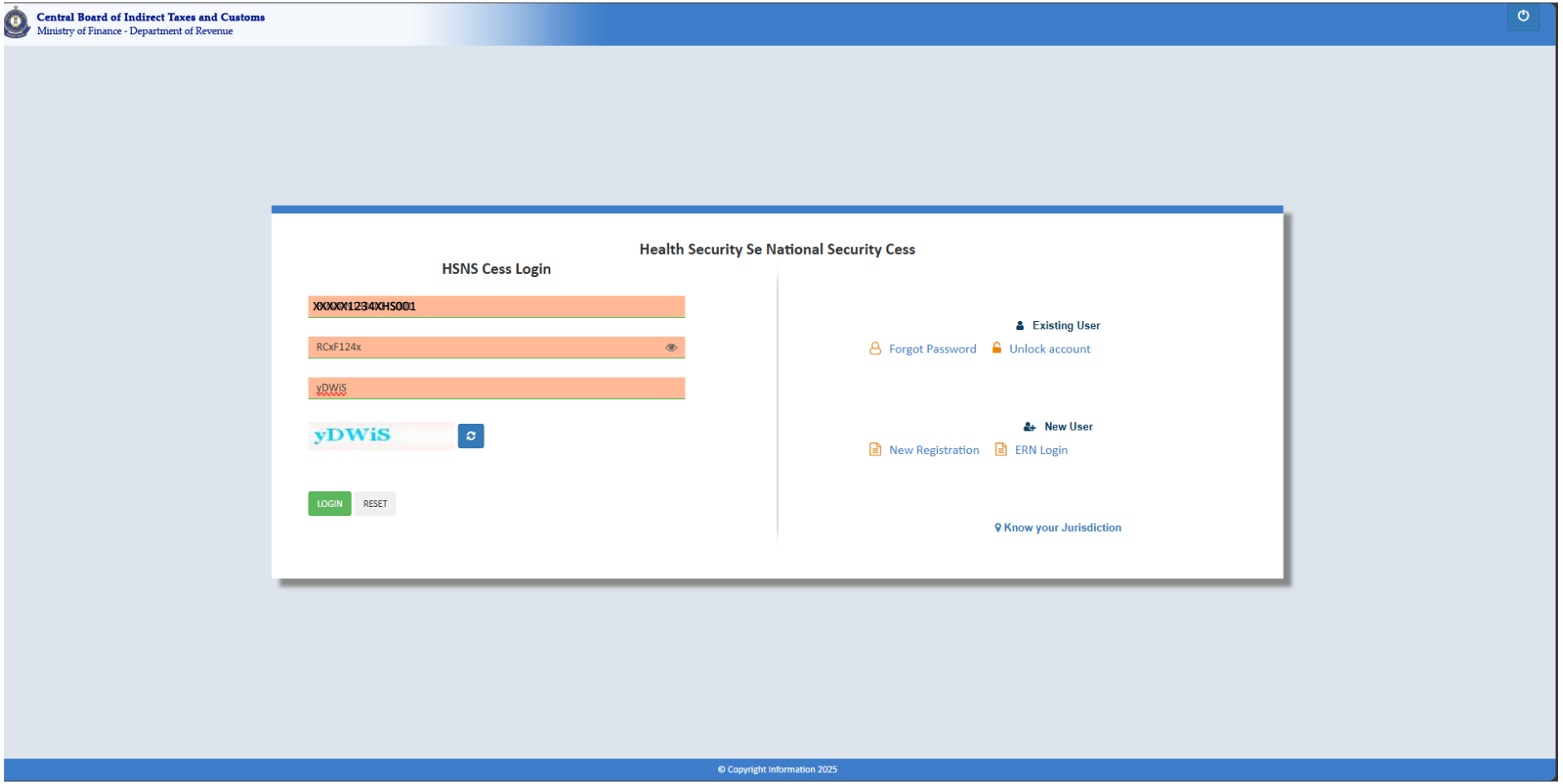
List of Documents to be Uploaded (maximum 5 no. of documents each 2 mb(pdf/jpeg))

1. Proof of Constitution of business: (Partnership Deed, Certificate of Incorporation, etc.) (pdf)
2. Proof of address of premises: (Property Tax Receipt, Electricity Bill, Rent/Lease Agreement) (pdf)
3. Photo of Promoters/Partners/Directors (jpeg)
4. Proof of bank account: (Cancelled cheque or first page of passbook) (pdf)
5. Authorization letter: For the authorized signatory (pdf)

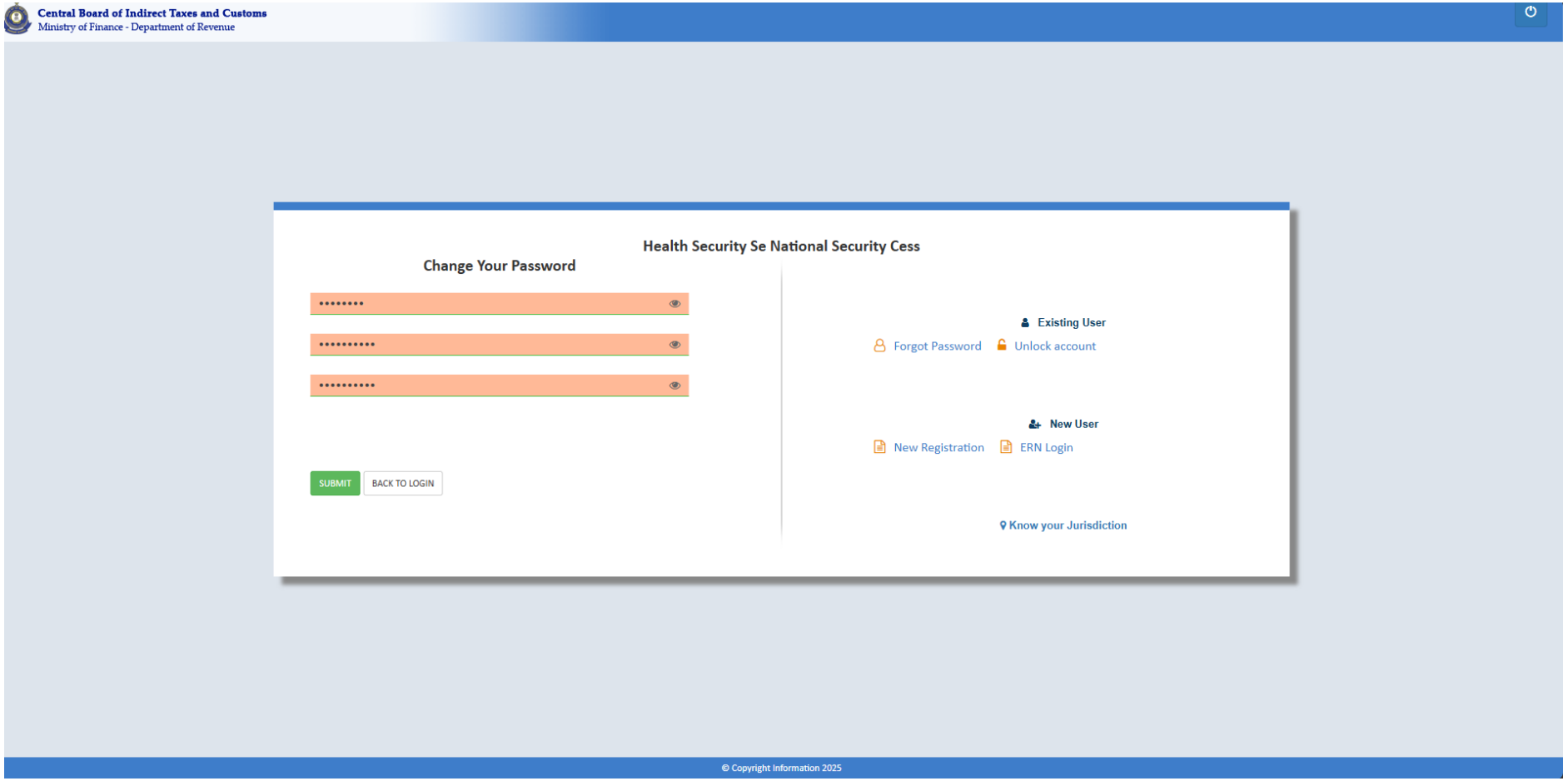
11. On successful submission of the application, Screen message will be displayed as below:
“Your application for HSNS Cess Registration in Form HSNS REG 01 is submitted successfully. Temporary Registration Number ABCDE1234FHS001 can be used for making payment of HSNS CESS “



12. The applicant can login to the portal with Temporary Registration Number as Username and the temporary password which is communicated through email and mobile.



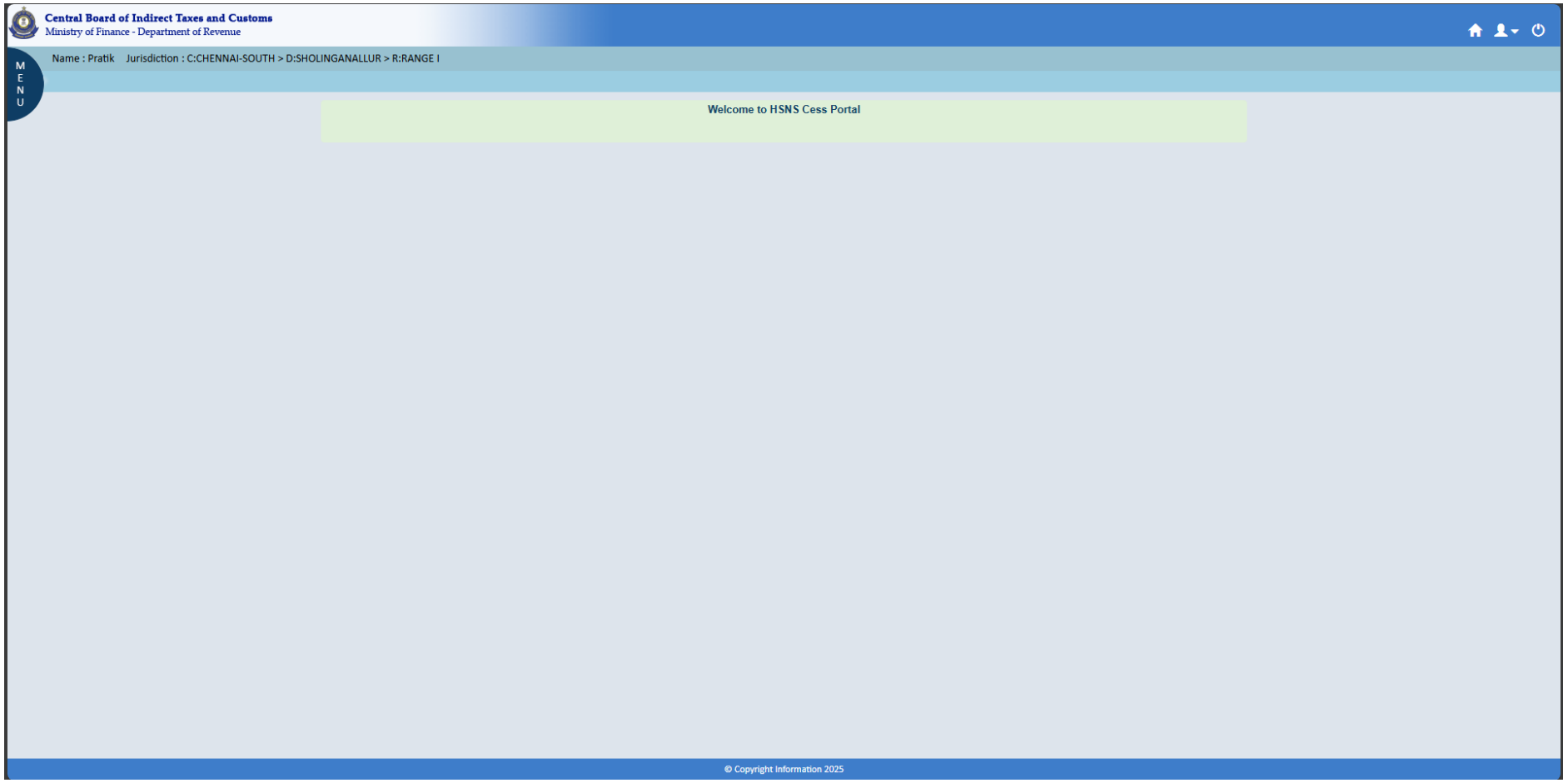
On First such login the applicant will have to change the password



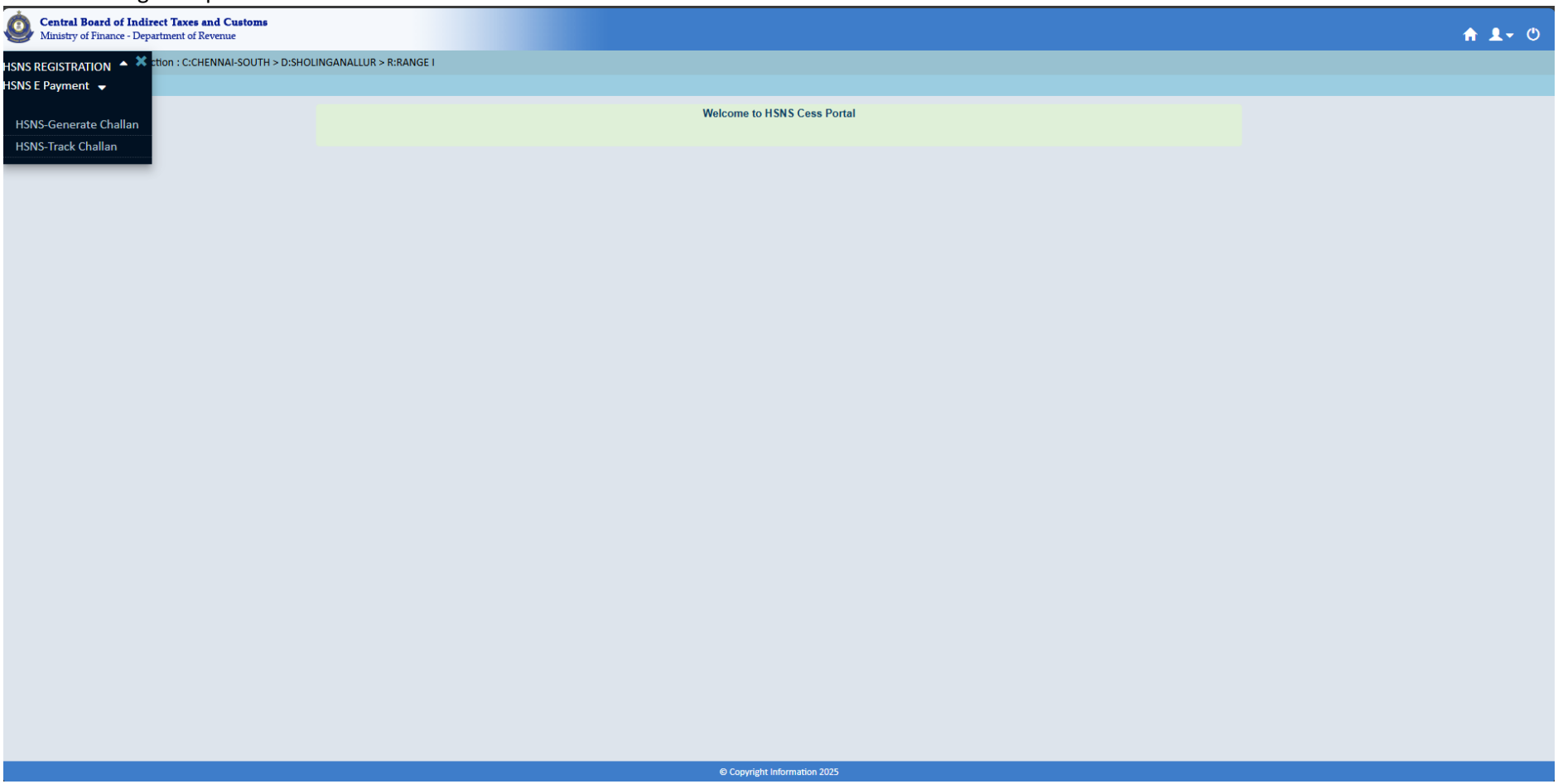
Condition:
“New Password” should consist of minimum 8 to maximum 100 characters (A to Z).
At least one special character(!@#$%^&*_), one numeral (0-9), one Uppercase letter and one Lowercase letter.

TAXPAYER DASHBOARD

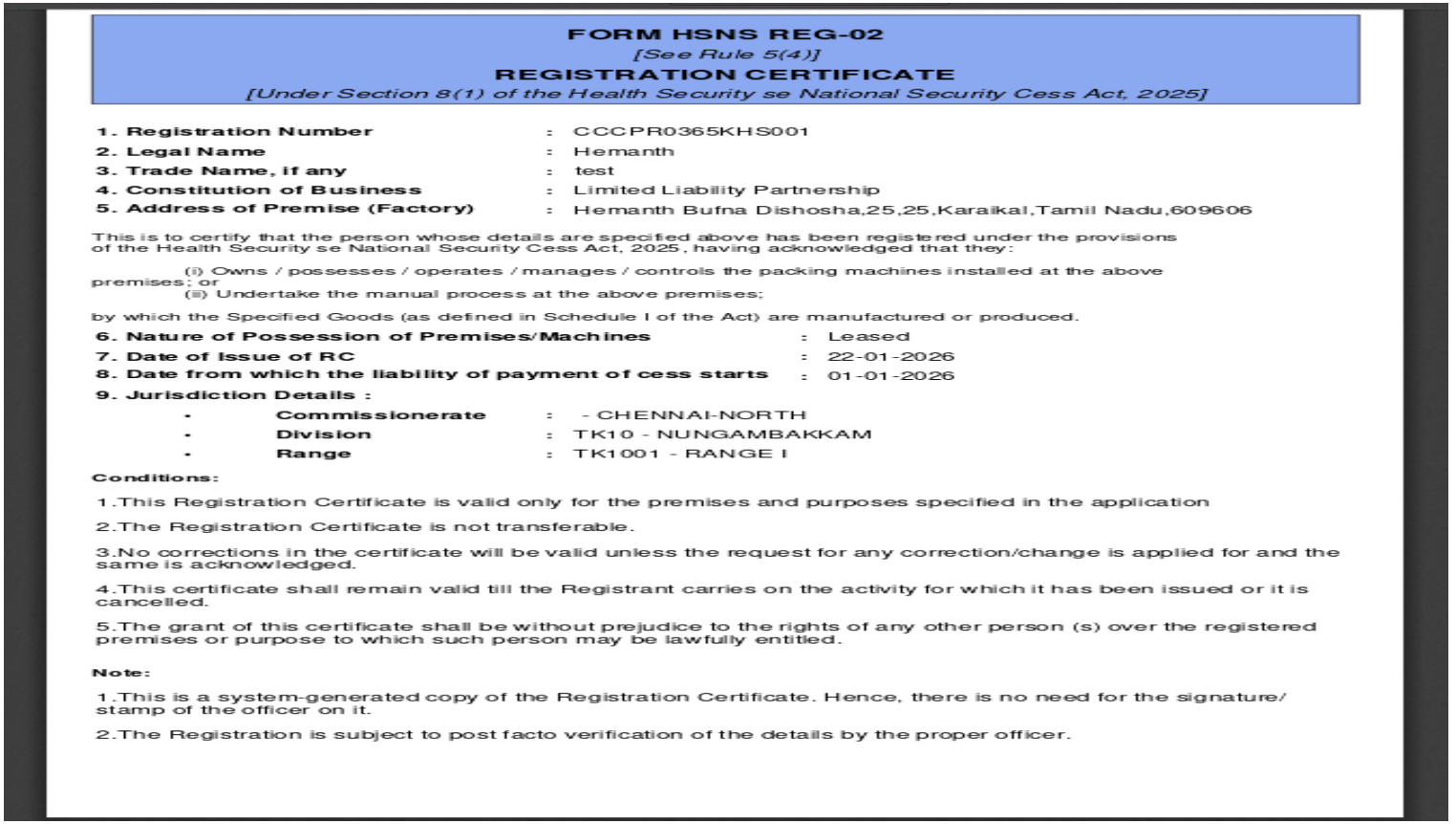
13. After logging in with the username and password, the Taxpayer Dashboard will be as below



14. Thereafter, by clicking the “Menu ” tab, taxpayer is facilitated to pursue any online transactions like e-payment of Cess, e-filing of Declaration, etc. through the portal .



15. REG-01 will be processed by the Proper Officer and Registration will be granted. The Registration Certificate in form HSNS REG-02 will be generated by system. The Registration Number syntax will be same as Temporary Registration Number.



FORM HSNS REG-02

[See Rule 5(4)]

REGISTRATION CERTIFICATE

[Under Section 8(1) of the Health Security se National Security Cess Act, 2025]

1. Registration Number	:	CCCPR0365KHS001
2. Legal Name	:	Hemanth
3. Trade Name, if any	:	test
4. Constitution of Business	:	Limited Liability Partnership
5. Address of Premise (Factory)	:	Hemanth Bufna Dishosha,25,25,Karaikal,Tamil Nadu,609606

This is to certify that the person whose details are specified above has been registered under the provisions of the Health Security se National Security Cess Act, 2025, having acknowledged that they:

(i) Owns / possesses / operates / manages / controls the packing machines installed at the above premises; or

(ii) Undertake the manual process at the above premises;

by which the Specified Goods (as defined in Schedule I of the Act) are manufactured or produced.

6. Nature of Possession of Premises/Machines	:	Leased
7. Date of Issue of RC	:	22-01-2026
8. Date from which the liability of payment of cess starts	:	01-01-2026

9. Jurisdiction Details :

- **Commissionerate**	:	- CHENNAI-NORTH
- **Division**	:	TK10 - NUNGAMBAKKAM
- **Range**	:	TK1001 - RANGE I

Conditions:

1.This Registration Certificate is valid only for the premises and purposes specified in the application

2.The Registration Certificate is not transferable.

3.No corrections in the certificate will be valid unless the request for any correction/change is applied for and the same is acknowledged.

4.This certificate shall remain valid till the Registrant carries on the activity for which it has been issued or it is cancelled.

5.The grant of this certificate shall be without prejudice to the rights of any other person (s) over the registered premises or purpose to which such person may be lawfully entitled.

Note:

1.This is a system-generated copy of the Registration Certificate. Hence, there is no need for the signature/ stamp of the officer on it.

2.The Registration is subject to post facto verification of the details by the proper officer.

If Proper Officer raises any query, Taxable person will receive it offline and reply for the same has to be submitted offline only.

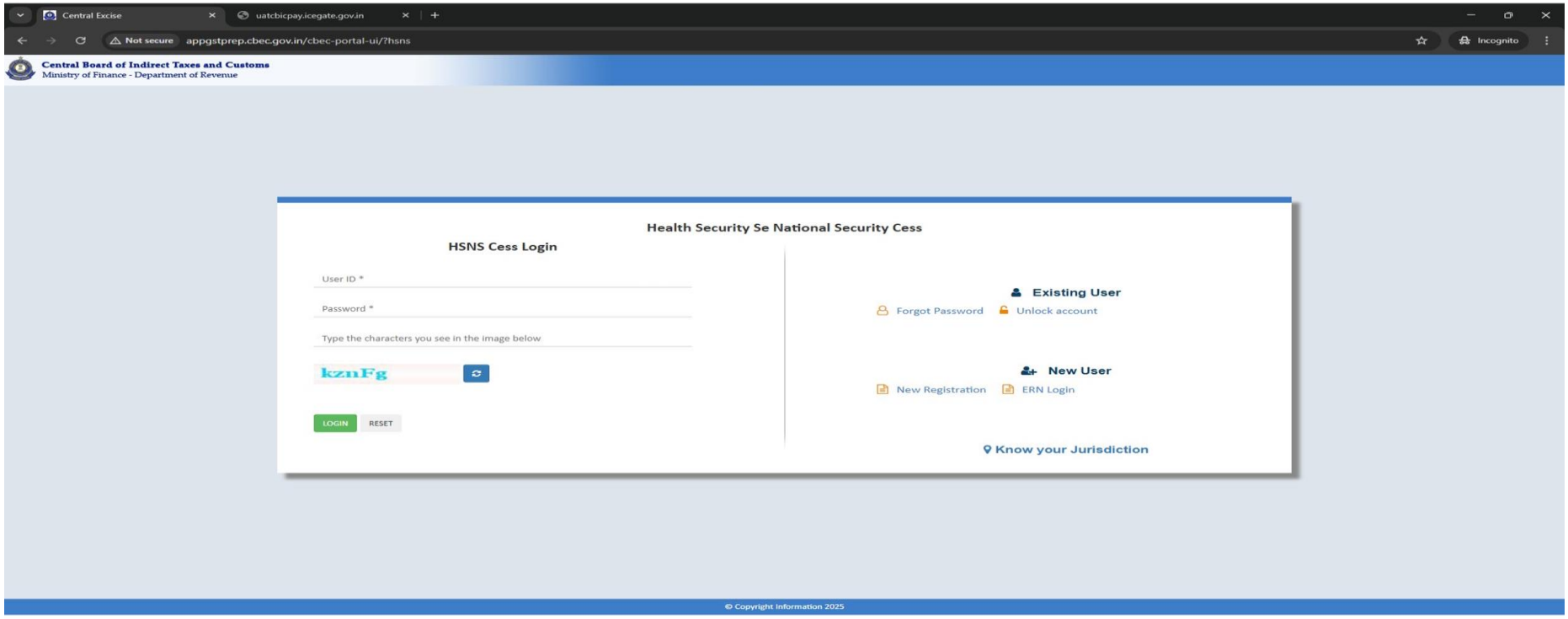
If the Proper Officer Rejects the REG-01 on the grounds that the application is found to be deficient or reply to query is not satisfactory, fresh application has to be submitted by the taxable person. Rejection intimation will be sent to the Taxable person through Email.

ANNEXURE B- PAYMENT OF HSNS CESS

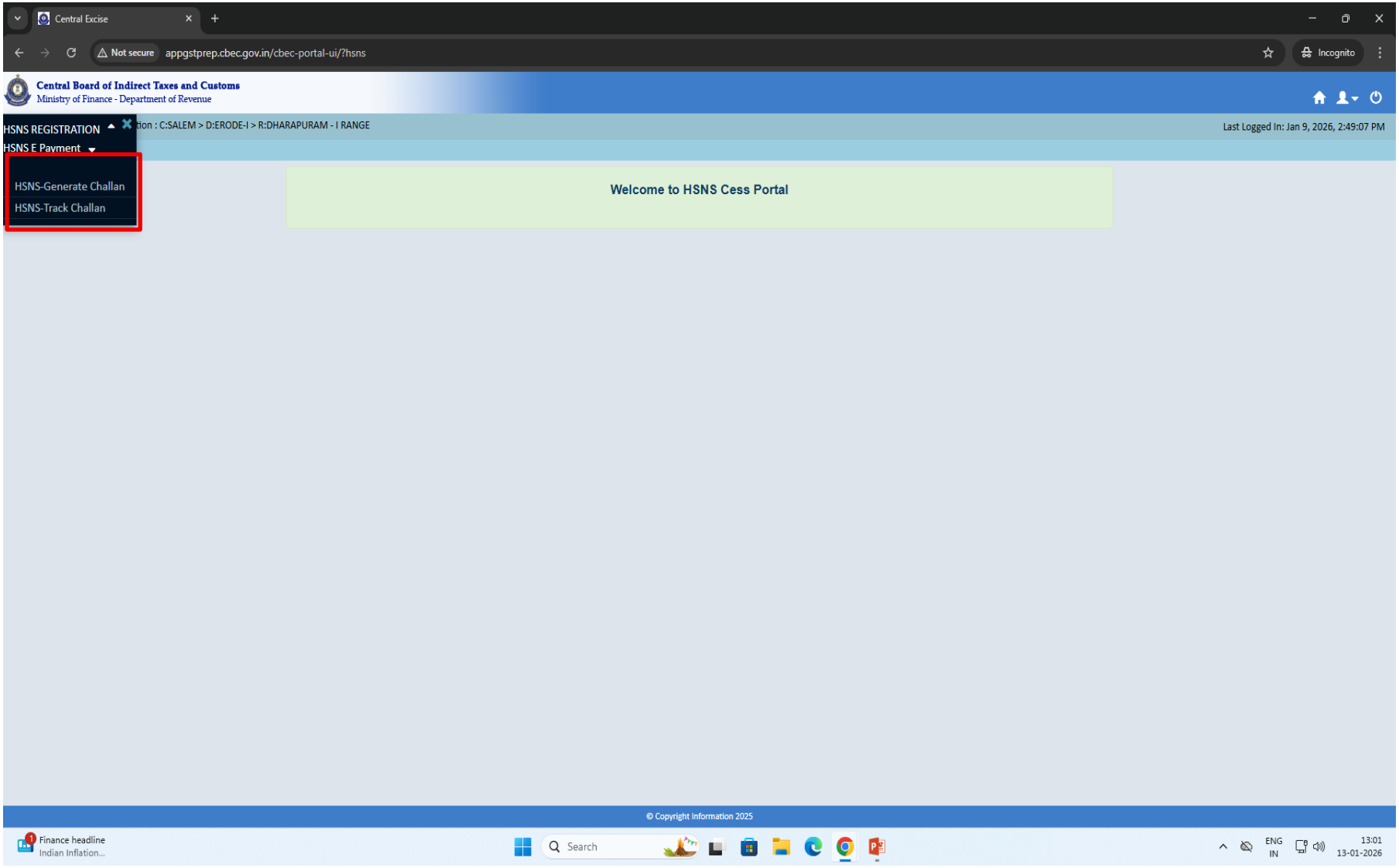
The monthly cess payable under Section 4 shall be paid by the registered person electronically in the Form HSNS PMT-01, **by the 7th day of the same month** for which liability is calculated.

Step by Step Procedure to Login to the Portal to make Payment towards HSNS Cess Liability is as follows.

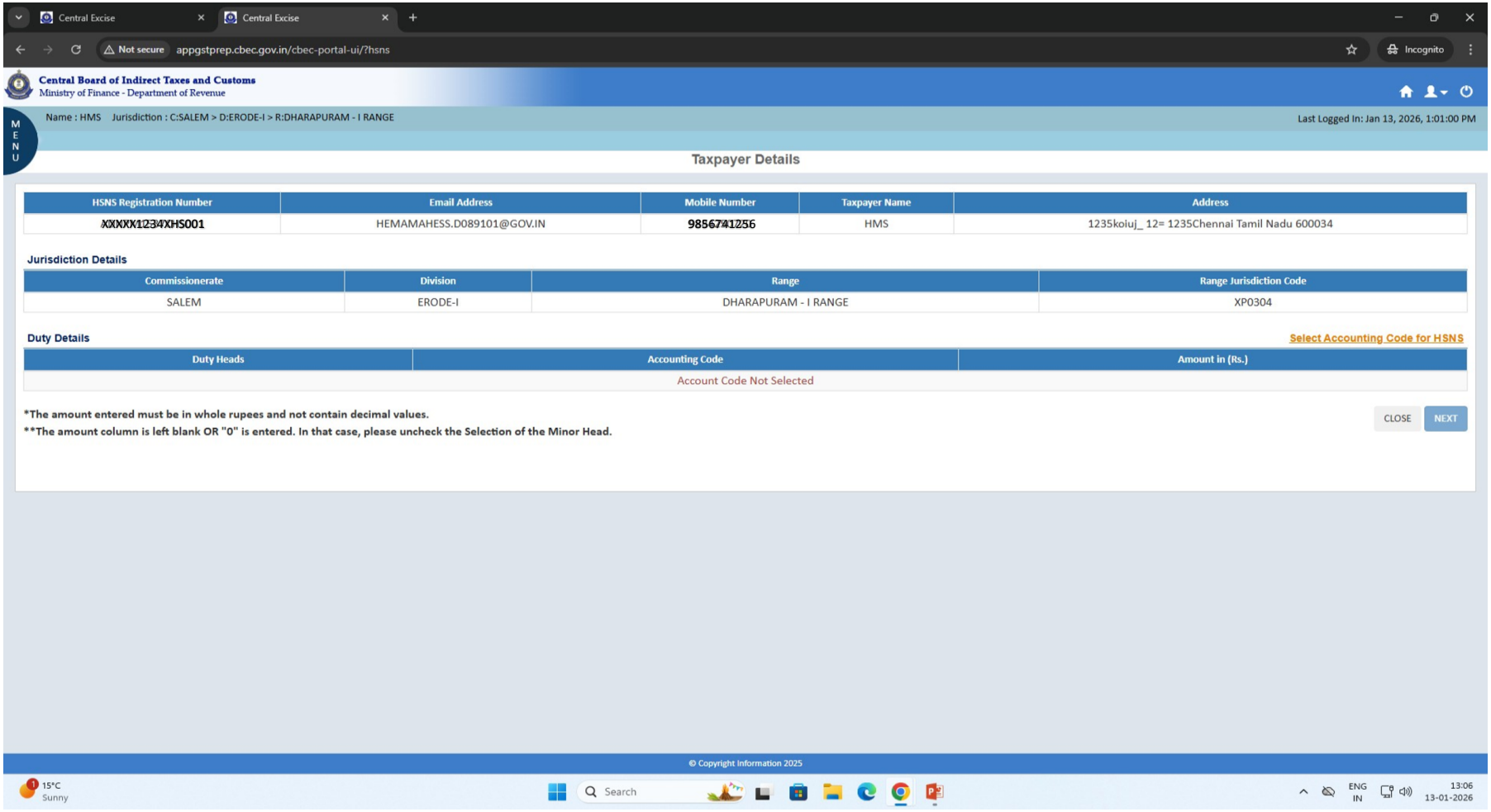
Step 1: Taxpayer needs to log in to portal with existing user id and password



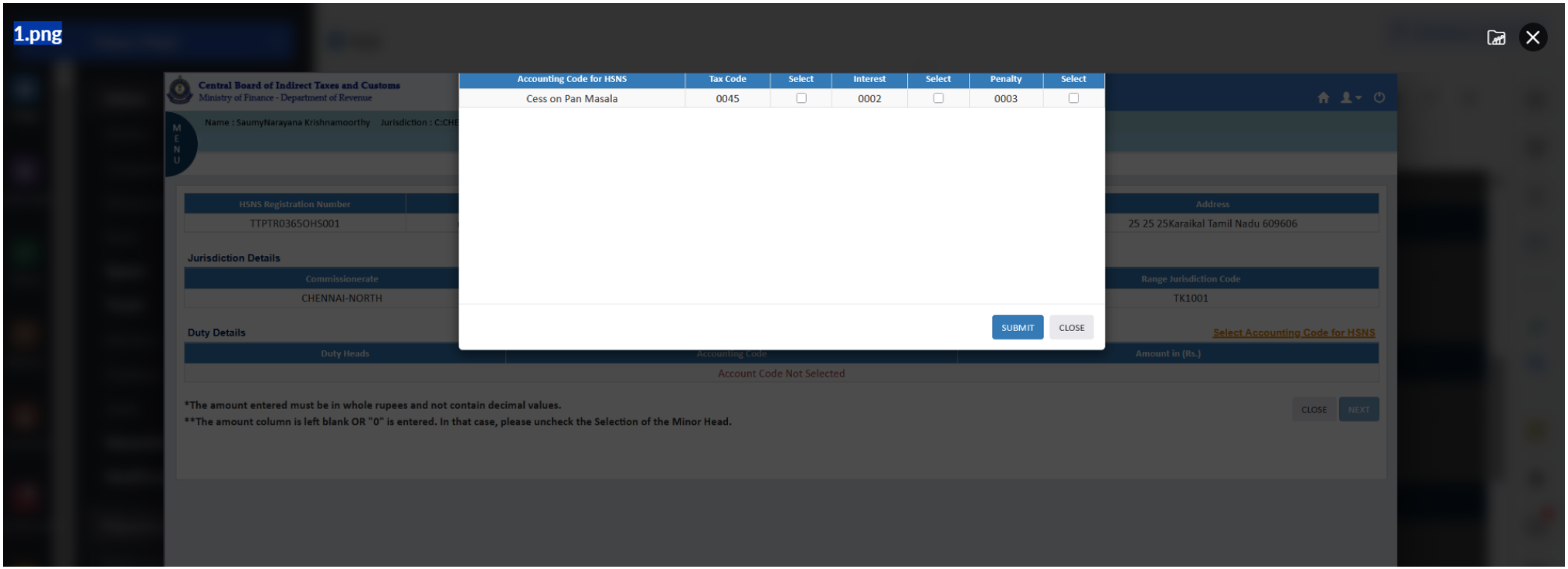
Step 2: Under menu > E-Payment , two options are available viz. “HSNS- Generate Challan” and “HSNS- Track Challan”.



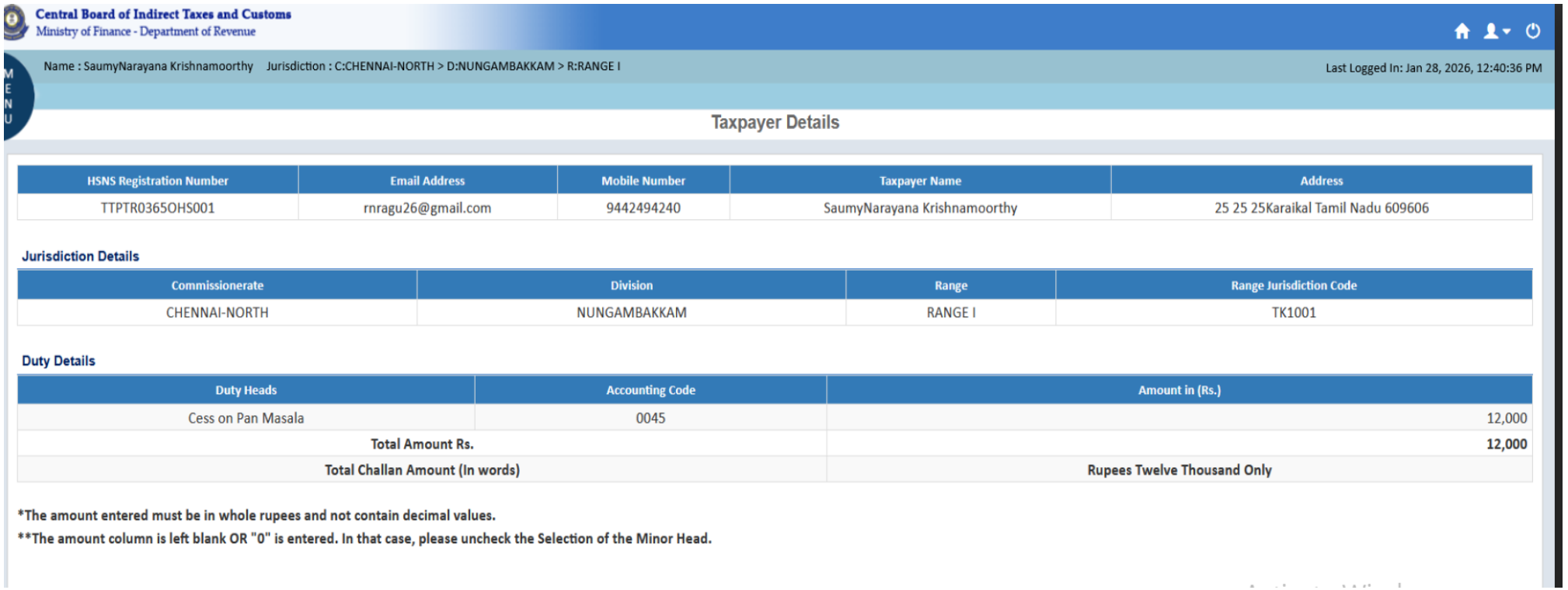
Step 3: On clicking “HSNS- Generate Challan”, system displays new *screen where* taxpayer details such as HSNS Registration Number, email address, mobile number, Taxpayer Name etc. will be displayed.



Step 4: Taxpayer needs to select the appropriate accounting code mentioned against CESS on Pan Masala, Interest (if any) & Penalty (if any). Major Accounting Head code allotted for payment of **HSNS Cess is 0045**. There will be a separate Minor Accounting Head code for HSNS Cess, Interest and Penalty.



Step 5: Now taxpayer needs to enter the amount (only whole number and not in decimals) corresponding to each accounting code and the total amount is auto calculated by the system, then click on next button.

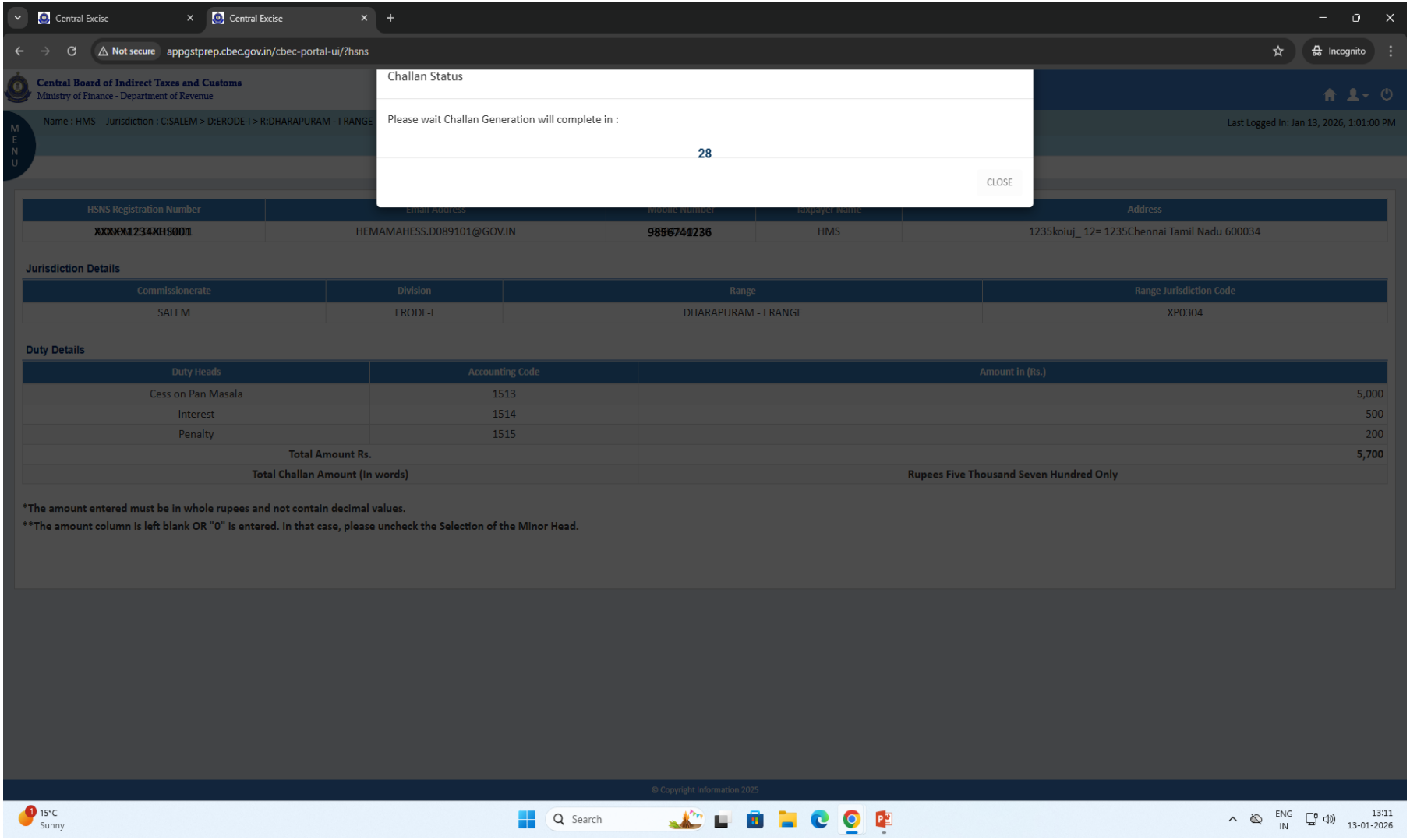


Step 6: Taxpayer will have the option to “Edit” or “Generate Challan”.

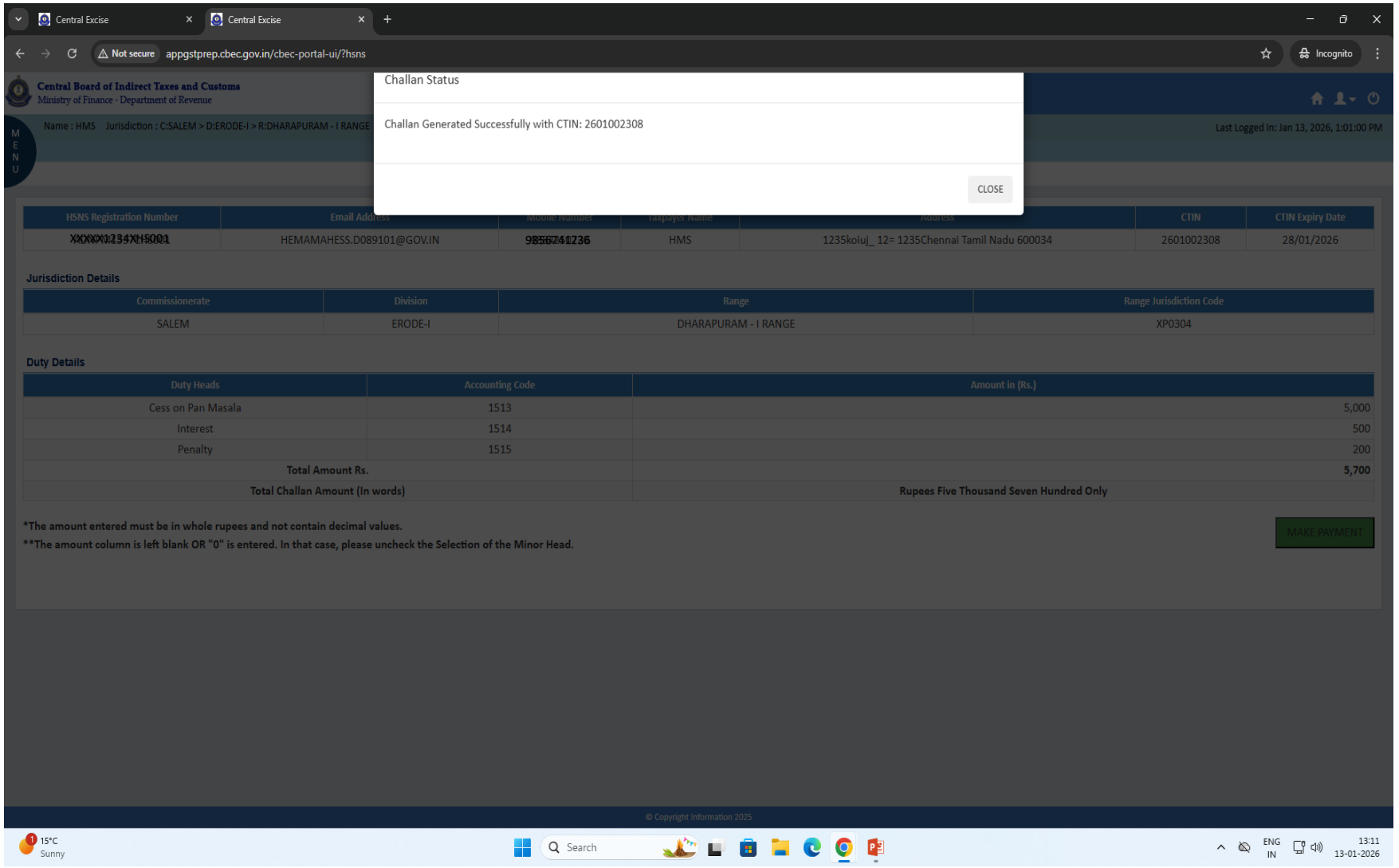
Step 7: If “Edit” is selected, it will be navigated to the previous screen and corrections can be made. After making necessary correction, the taxpayer can click “Generate Challan”.



Step 8: On clicking “Generate Challan”, CTIN (Challan Temporary Identification Number) will be generated within 30 seconds.



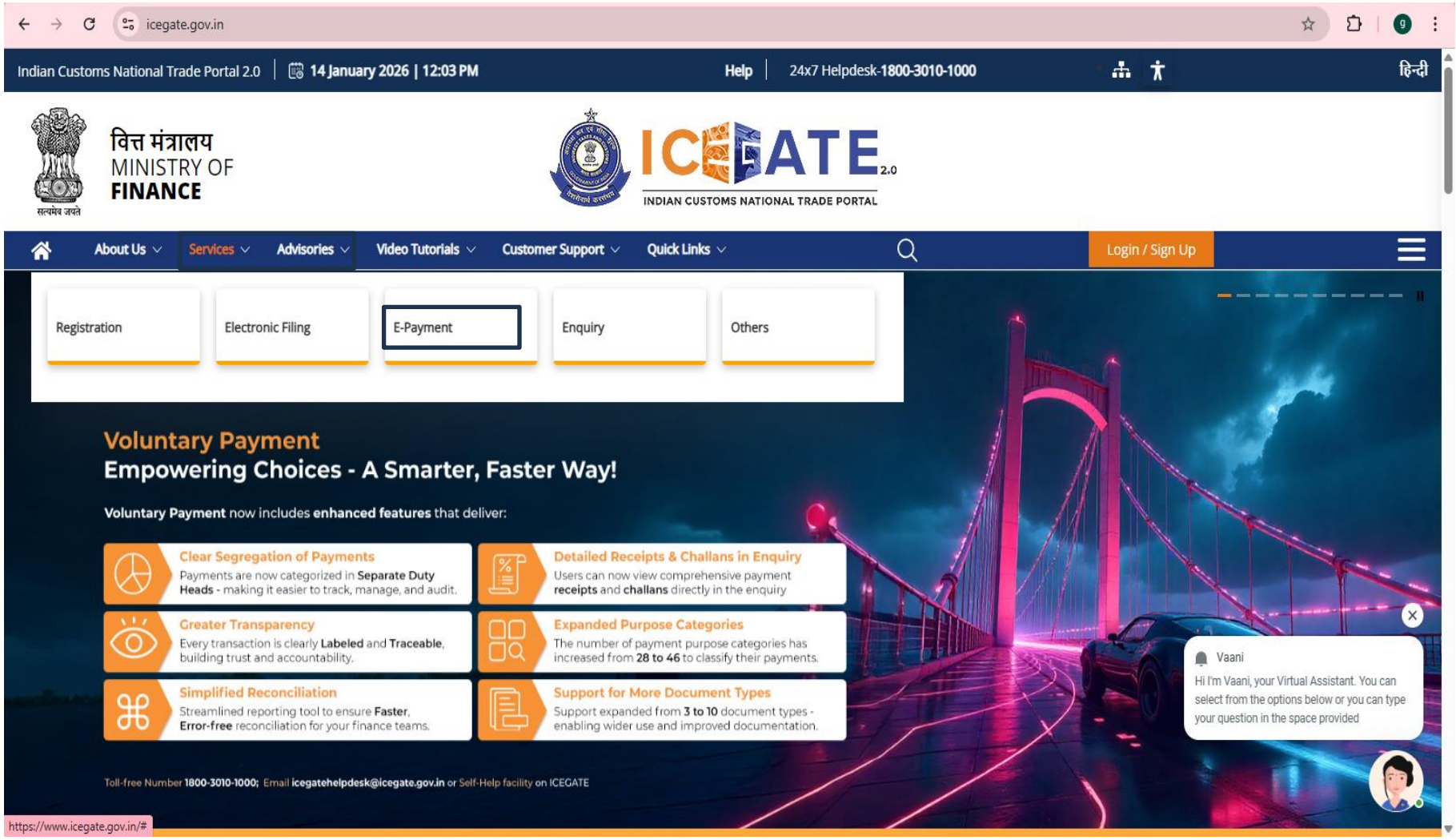
Step 9: Screen will show confirmation message – “Challan generated successfully with CTIN ------”. Generated Challan will be valid only for 15 days.



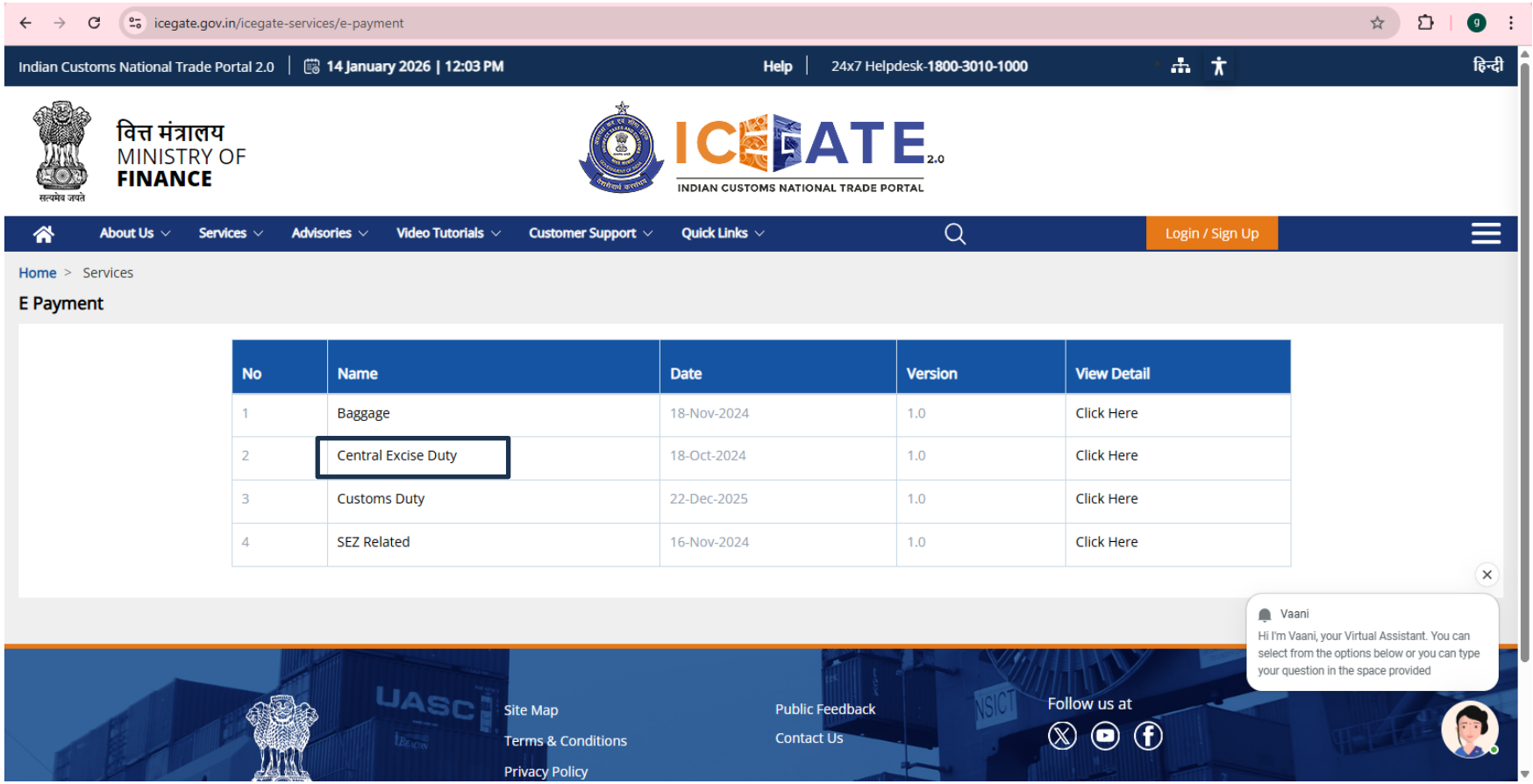
Step 10: Once challan with CTIN creation is confirmed, “click make payment”. **It will navigate to ICEGATE portal from where the taxpayer can make payment or the taxpayer can also log into www.icegate.gov.in**



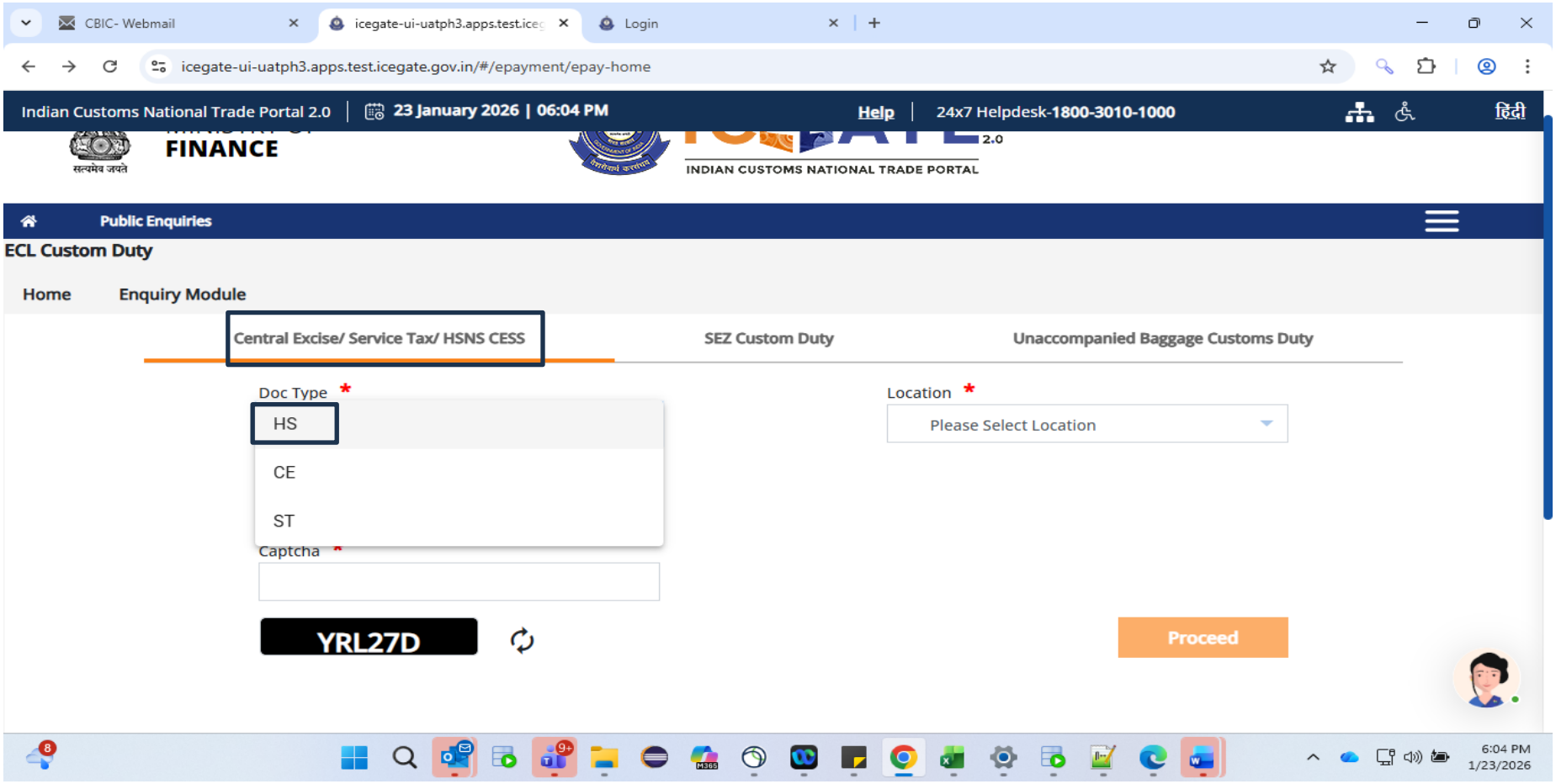
Step11: ICEGATE PORTAL (EXTERNAL)



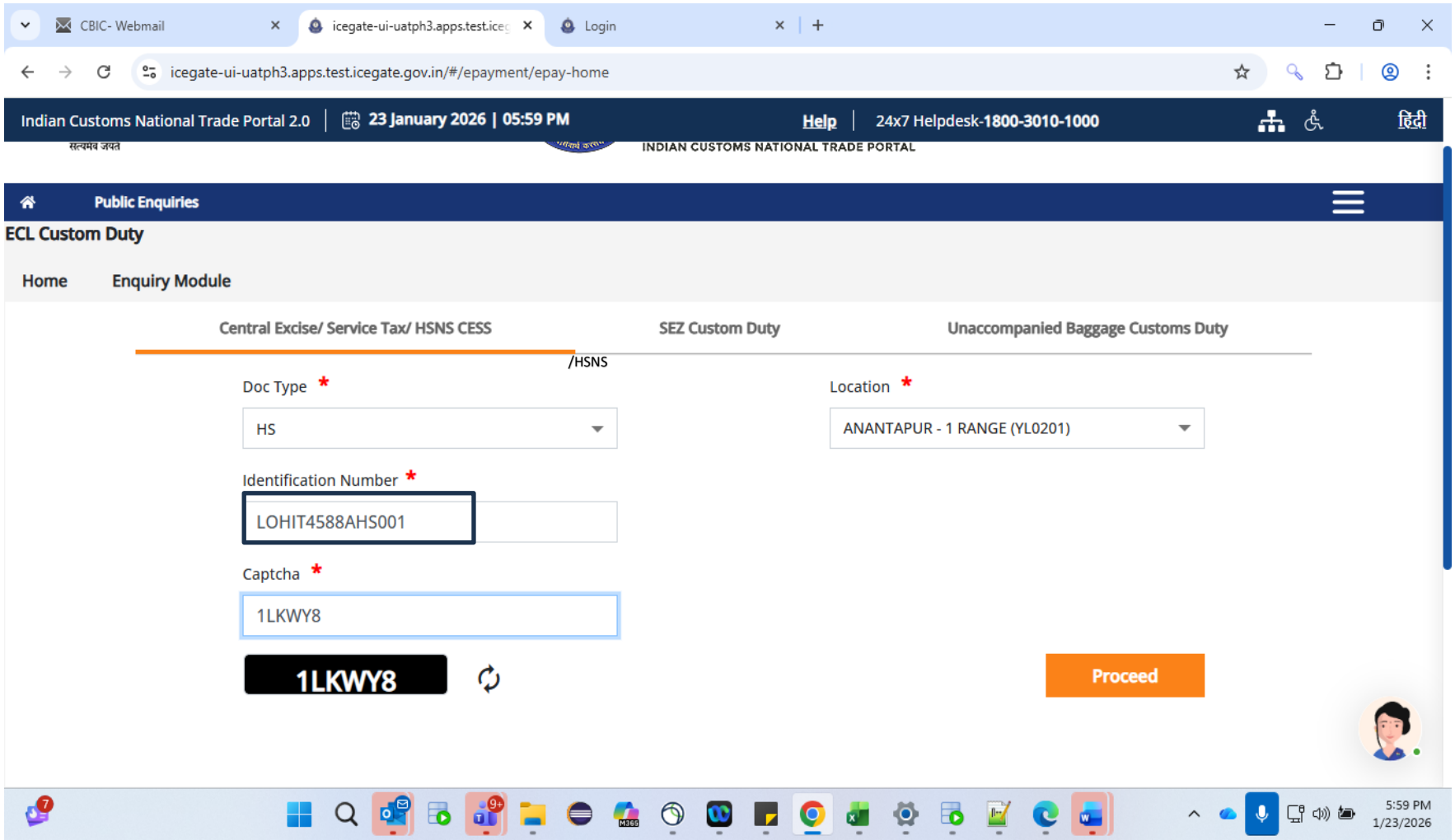
Step 12: Under ICEGATE PORTAL > HOME PAGE, select SERVICES > e-PAYMENT > CENTRAL EXCISE



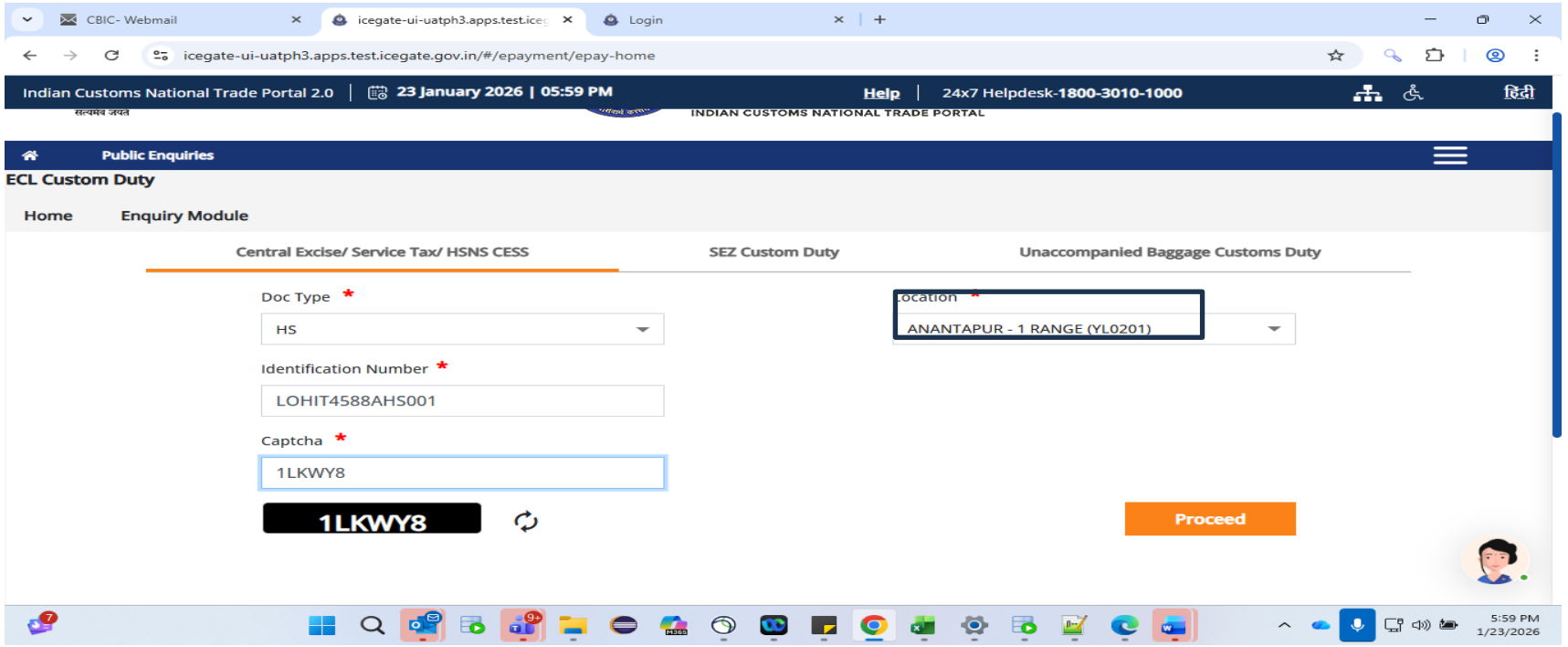
Step 13: Select HOME >Under Central Excise/Service Tax/HSNS Cess > Select Document type HS.



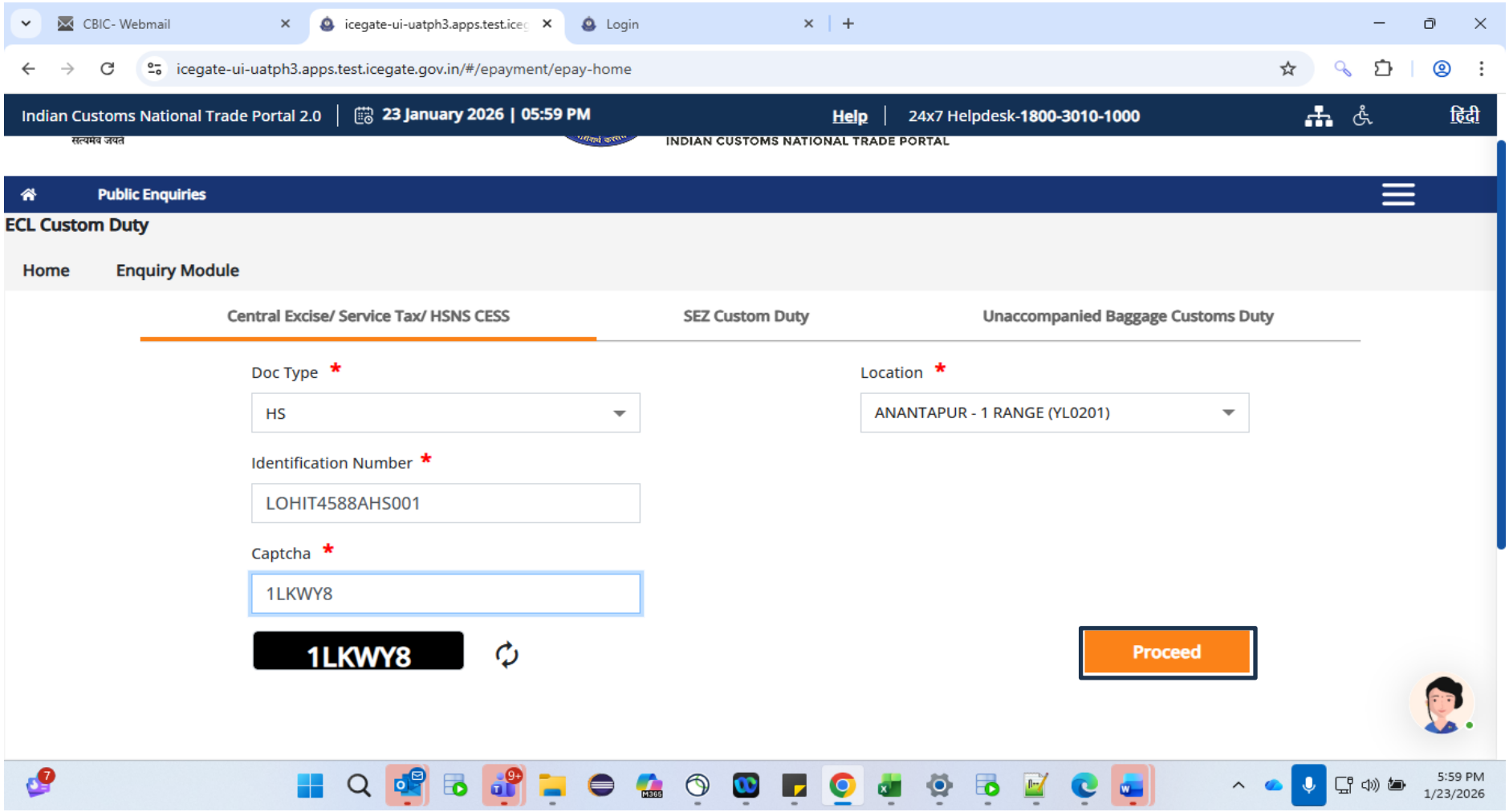
Step 14: Under Identification number, enter 15-digit(Alphanumeric) HSNS Cess Registration Number.



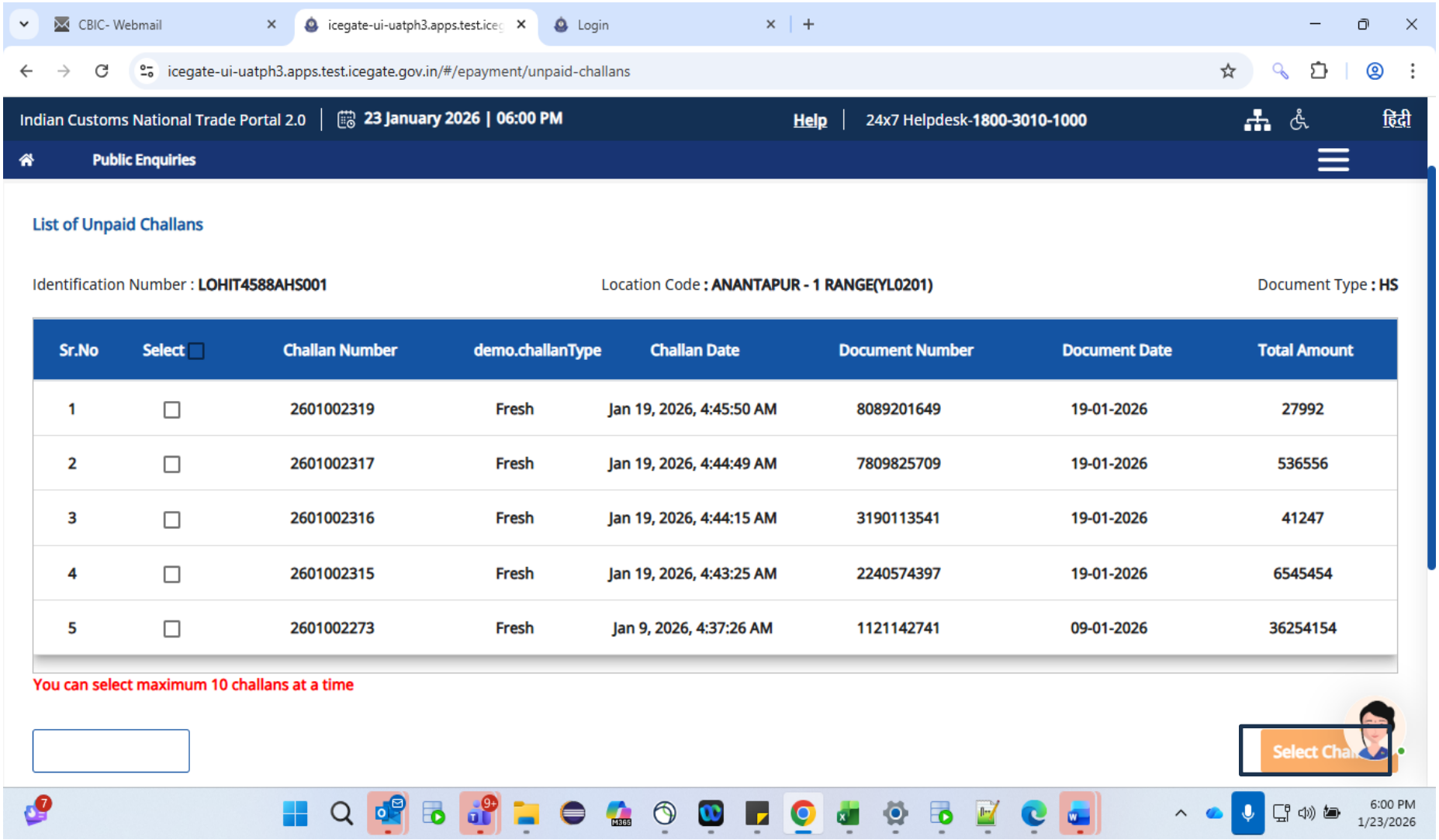
Step 15: Under Location code, enter 6-digit Range Jurisdiction code as mentioned in the Challan generated originally



Step 16: On Clicking “Proceed” button, list of Challans ready for payment will be displayed. Taxpayers can select one or multiple challans to make payment by clicking “Proceed for Payment” button



Select Challan from the list of Unpaid challans

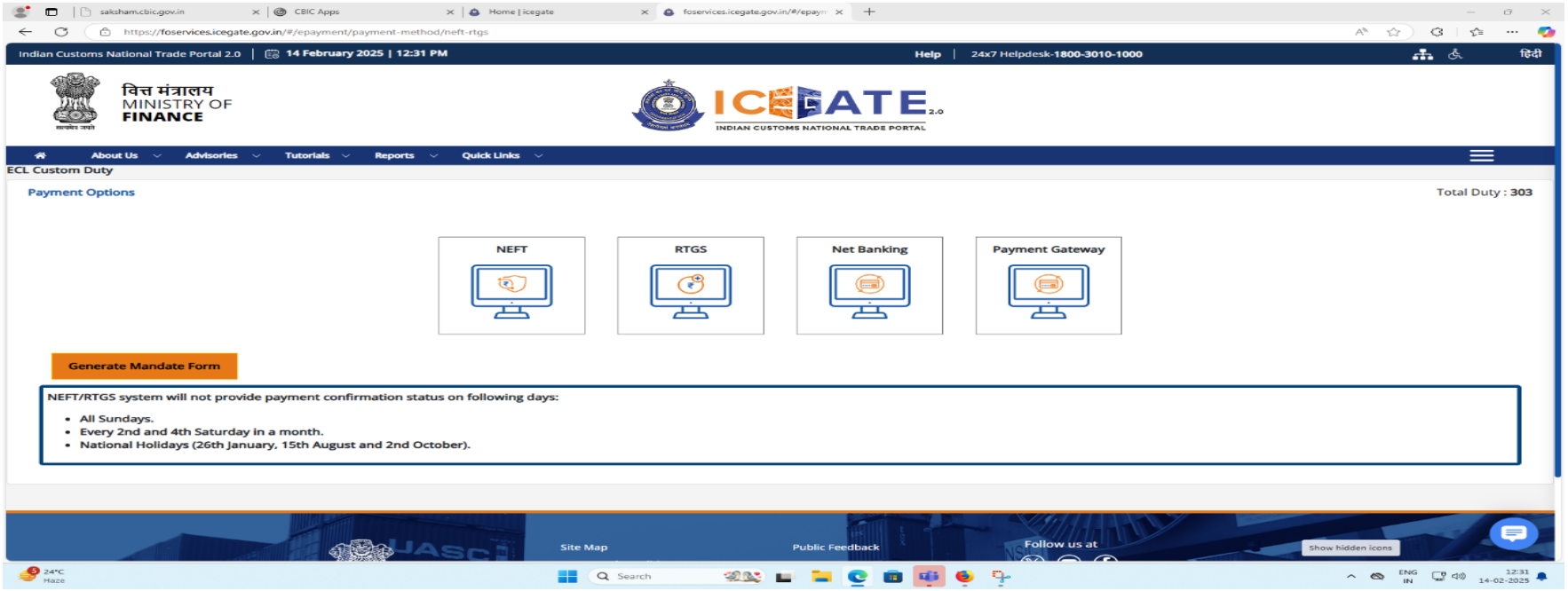


Proceed for Payment

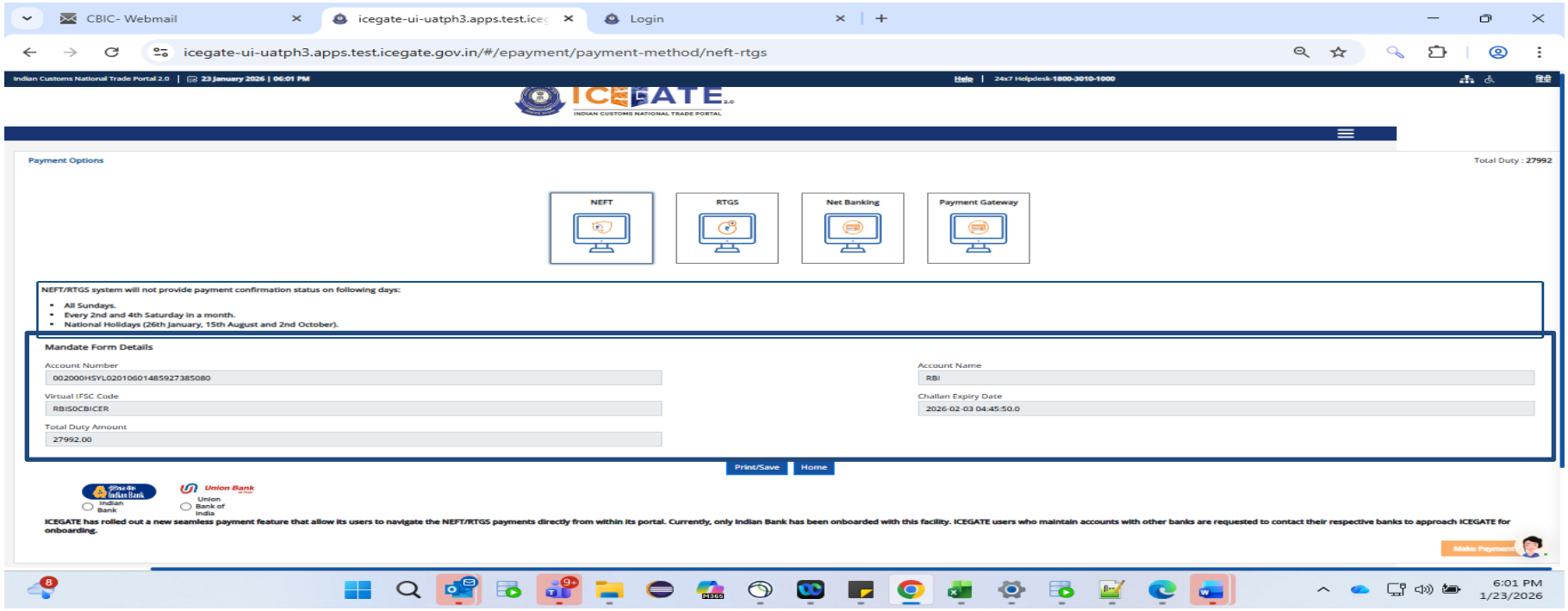


MODE OF PAYMENTS

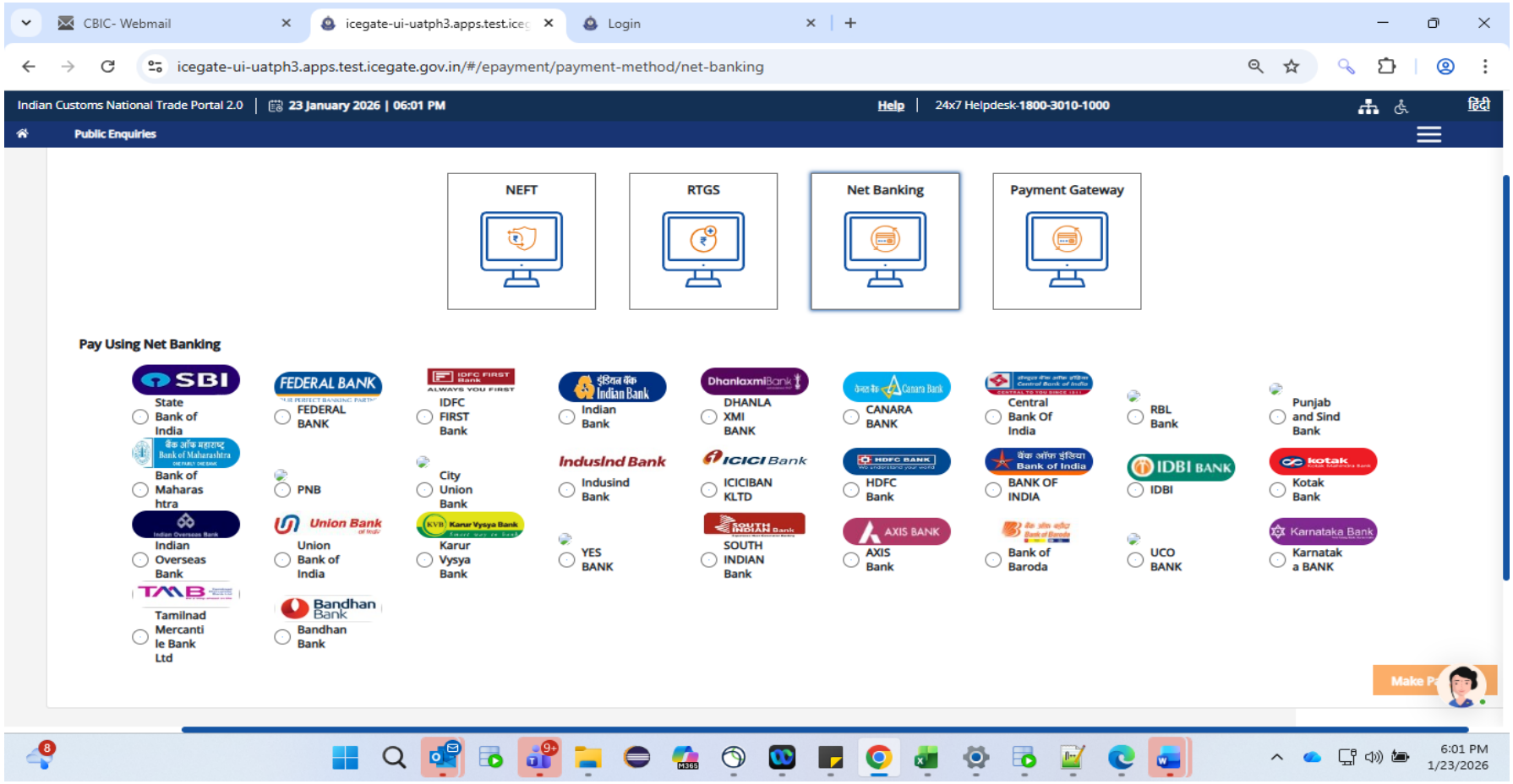
Step 17 : After selecting challans, click MAKE PAYMENT/PROCEED. Then 4 options viz. NEFT, RTGS, Net Banking and Payment Gateway will be available for making payment.



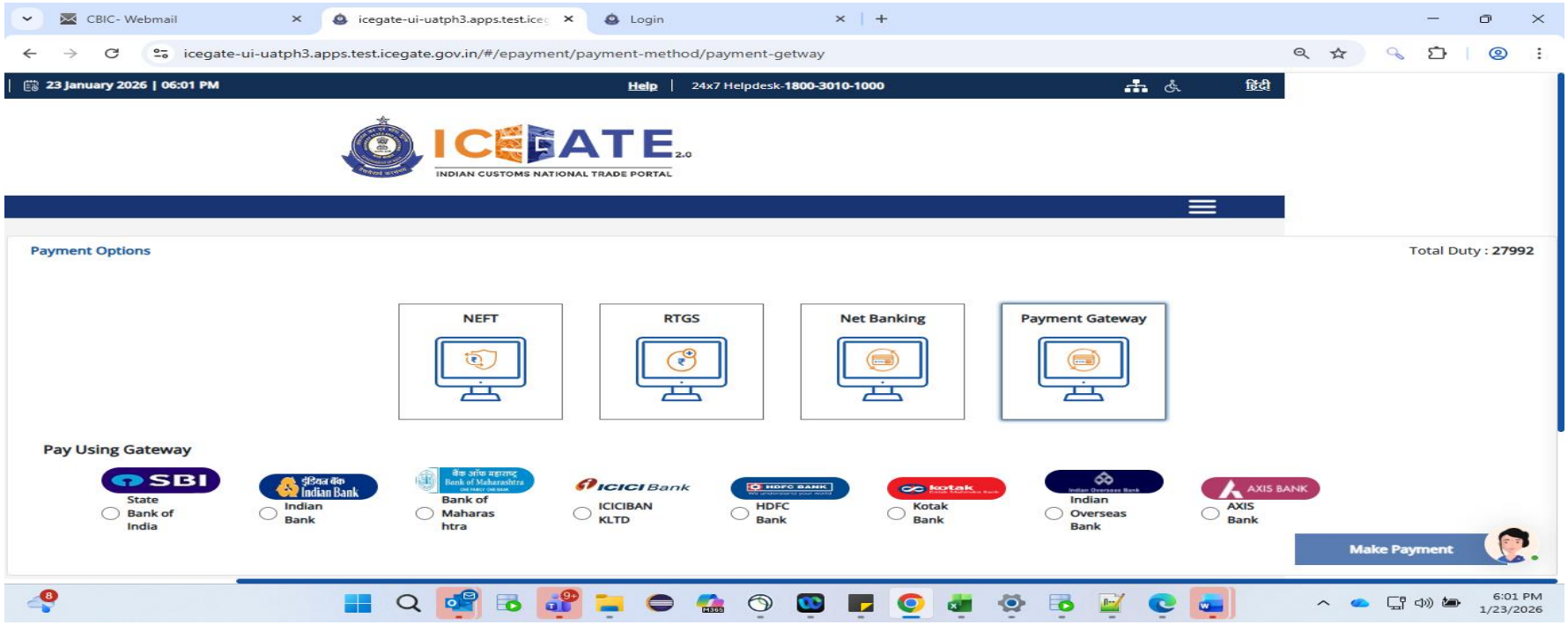
After Generation of Mandate Form, the following screen will appear for making payments under NEFT/RTGS,



On clicking Net banking, the following screen will appear



On clicking Payment Gateway, the following screen will appear



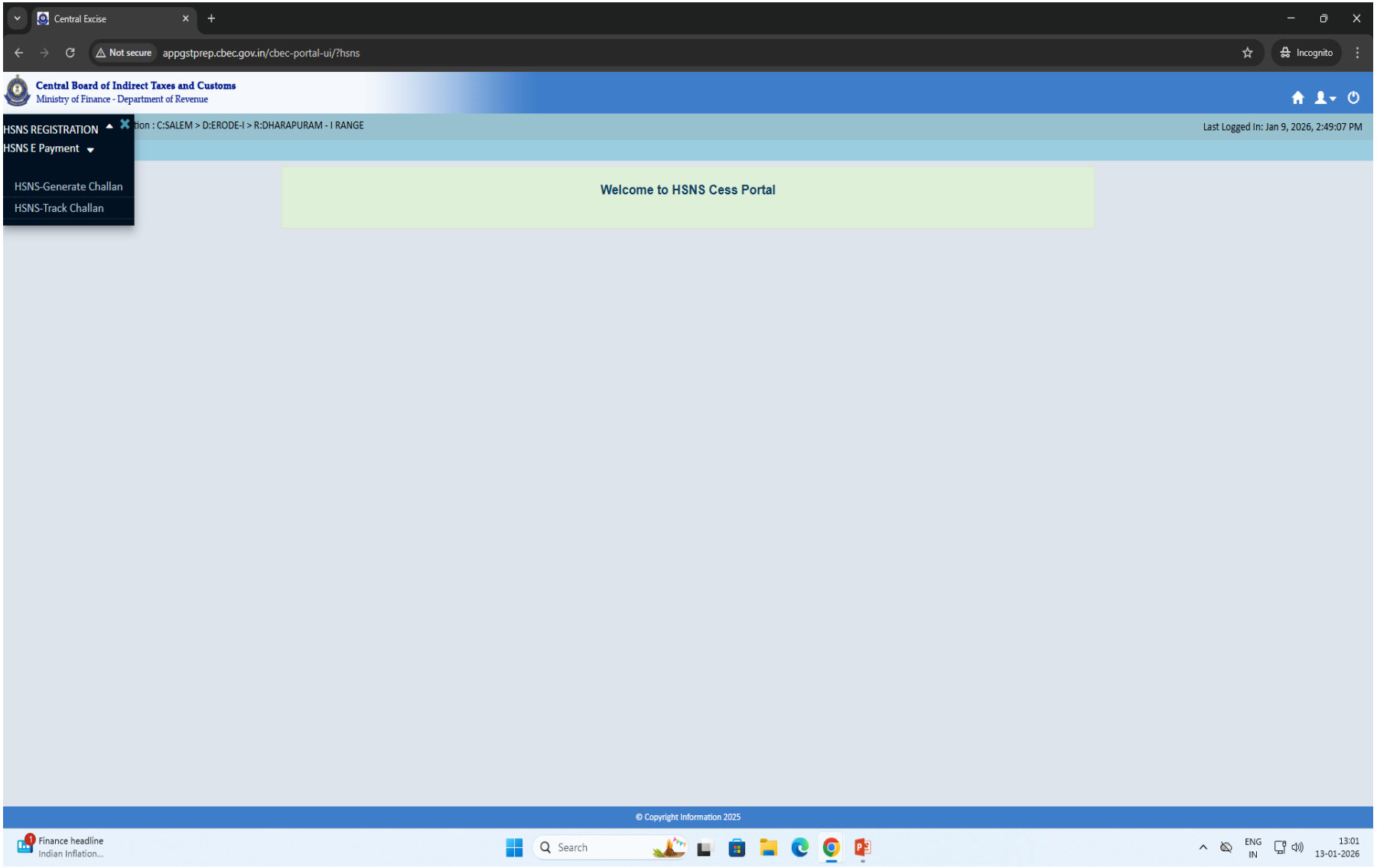
Step 18: Taxpayer can initiate the NEFT/RTGS transactions either online or take a printout of the mandate form and present it and make payment at any authorized bank branch.

Step 19: If payment is initiated online, confirmation of payment message will be displayed in ICEGATE Portal.

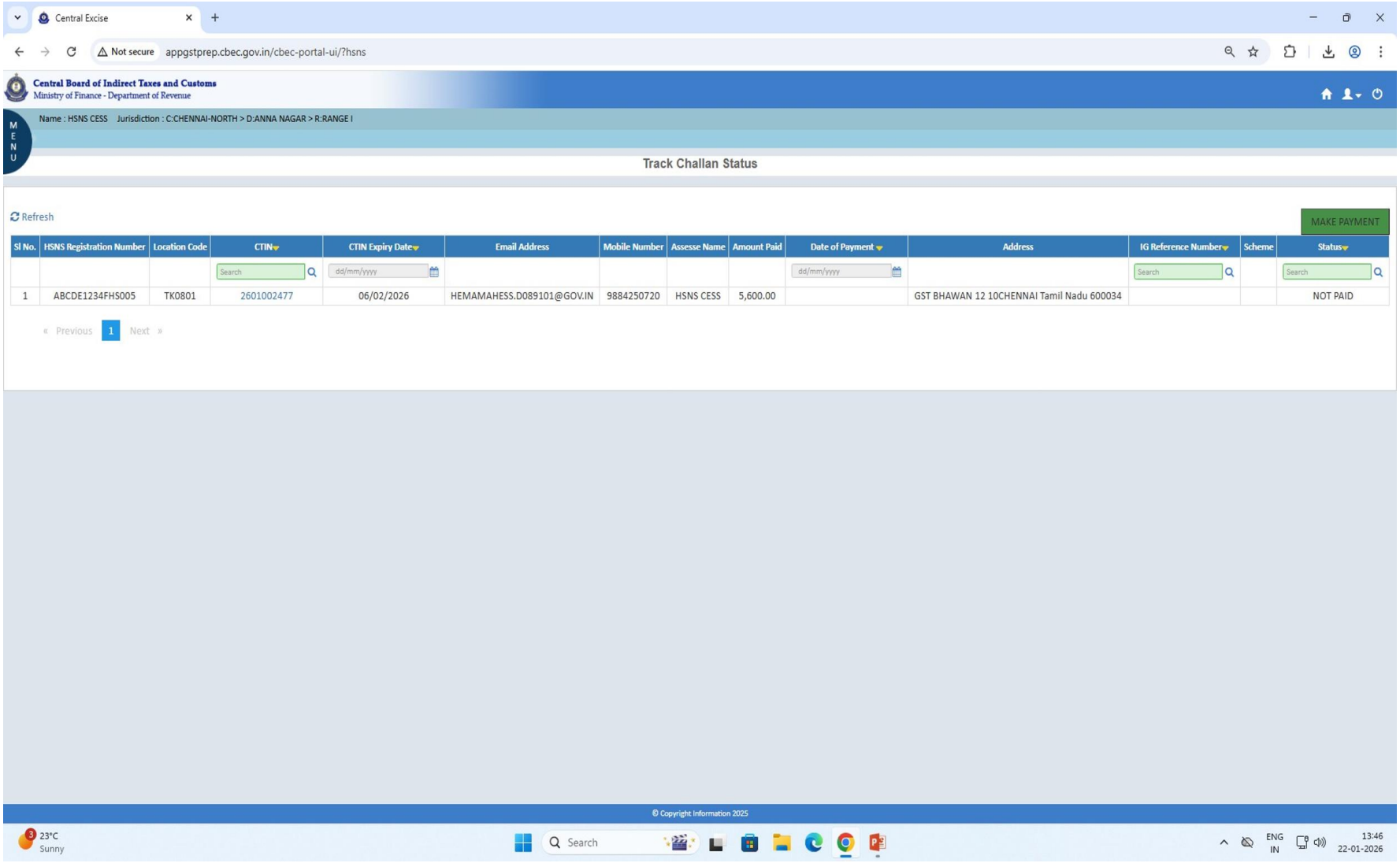
Step 20: If the payment is made successfully by the taxpayer, the taxpayer can check the status in the ICEGATE PORTAL > HOME PAGE, select SERVICES > e-PAYMENT > CENTRAL EXCISE. Select ENQUIRY> Central Excise/Service Tax/HSNS Cess, then follow Step13,14 &15.

TRACKING OF CHALLAN

Step 21: The taxpayer can also check the status of challan Under Menu>HSNS TRACK CHALLAN



Step 22: On clicking “HSNS TRACK CHALLAN”, status of challan will be displayed as “PAID/NOT PAID”


Central Excise
Not secure
appgstprep.cbec.gov.in/cbec-portal-ui/?hsns
Central Board of Indirect Taxes and Customs
Ministry of Finance - Department of Revenue
Name : HSNS CESS Jurisdiction : C:CHENNAI-NORTH > D:ANNA NAGAR > R:RANGE I
MENU
Track Challan Status
Refresh
MAKE PAYMENT
Sl No.
HSNS Registration Number
Location Code
CTIN
CTIN Expiry Date
Email Address
Mobile Number
Assesse Name
Amount Paid
Date of Payment
Address
IG Reference Number
Scheme
Status
Search
dd/mm/yyyy
1
ABCDE1234FHS005
TK0801
2601002477
06/02/2026
HEMAMAHESS.D089101@GOV.IN
9884250720
HSNS CESS
5,600.00
GST BHAWAN 12 10CHENNAI Tamil Nadu 600034
NOT PAID
« Previous
1
Next »
© Copyright Information 2025
23°C
Sunny
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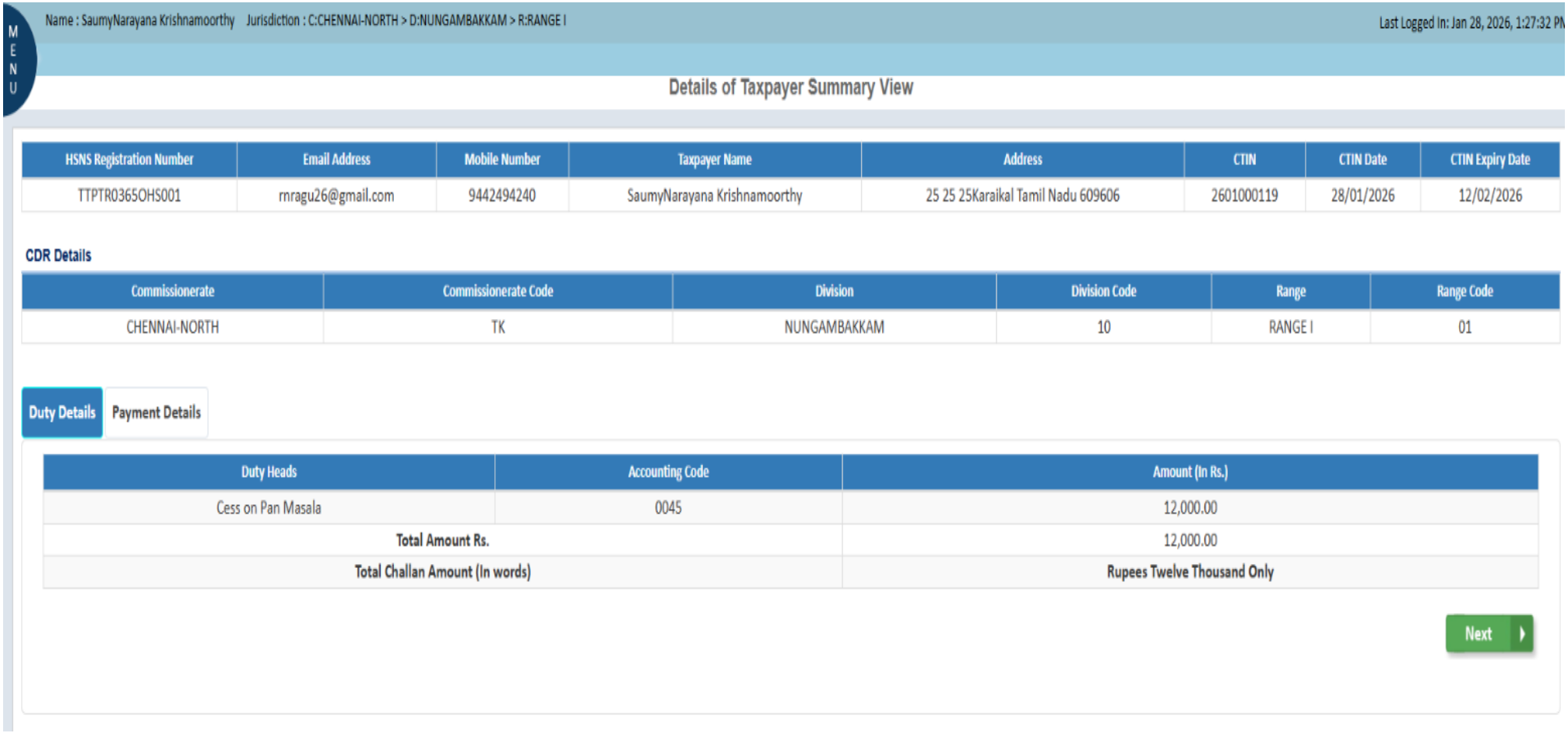
ENG
IN
13:46
22-01-2026

Step 23: On clicking the hyperlink under CTIN, Details of Taxpayers summary view will be displayed.



Step-24- On clicking download payment receipt, e-receipt for HSNS CESS payment will appear similar to Central Excise e-receipt.

Central Board of Indirect Taxes and Customs (CBIC)

e-Receipt for Central Excise & Service Tax Payments

CTIN Number :	2601002354	**CTIN Date:**	19/1/26 5:48 PM	**CTIN Expiry Date:**	3/2/26 12:00 AM

Payment Particulars

Transaction Acknowledgement Number :	**IG201192026054806661752846254 2**		
IG Reference Number :	**002000HSTK1001030338305765787 3**		
CIN :	**C2001261505296599**	**CIN Date :**	**20-01-2026**
Name of the Bank :	**FEDERAL BANK LTD.**	**BSR Code :**	

Details Of the Assessee

Registration Number :	**CHTPE0365IHS001**		**Assessee Name :**	**Kiran**	
Address :	**tets test tsetdtset Andaman and Nicobar Islands 609606**				
Mobile Number :	**9442494240**		**Email Id :**	**rnragu26@gmail.com**	
Commissionerate :	**CHENNAI-NORTH**	**Commissionerate Code :**	**TK**		
Division :	**NUNGAMBAKKAM**	**Division Code :**	**10**		
Range:	**RANGE I**	**Range Code :**	**01**	**Location Code :**	**TK1001**

Details of Deposits

Central Excise/ Service Tax	Description of Duty	Accounting Code	Amount Tendered
HS	Cess on Pan Masala		Rs. 3,256.00/-
HS	Cess on Pan Masala		Rs. 652.00/-
HS	Cess on Pan Masala		Rs. 536.00/-
Total Amount (in Rs.)	Rs. 4,444.00/-		
Total Amount (in Words.)	Rupees Four Thousand Four Hundred and Forty Four Only		
Payment Mode :	Online	Payment Channel :	NB

NOTES :

1. Status of the Transaction can be tracked under "Track Challan" under Menu-->Epayment
2. Payment status will be set as "PAID" for this Transaction
3. This is a system generated Receipt

ANNEXURE C - HELP DESK

Help desk currently used for ACES GST portal will cater to the needs of Taxpayers and Tax officers.
Mail Id: cbicmitra.helpdesk@icegate.gov.in
Toll Free Number: 18004250232

Government of India, Ministry of Finance, Department of Revenue
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
Central Board of Indirect Taxes and Customs (CBIC)
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड (सीबीआईसी)
Office of the Additional Director General of Systems
प्रणाली प्रधान निदेशालय के अतिरिक्त महानिदेशक का कार्यालय
GST and Central Excise, GST Bhavan, 1st and 5th floor,
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन, पहली और पांचवी मंजिल,
No. 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai -600034
सं. 26/1, महात्मा गाँधी रोड, नुगंबक्कम, चेन्नई-600034

File No: DGSYS/APP/CZU/RGMO/1/2025-ACES/GST O/o-ADG-DGS-ZU-CHENNAI-Part(1) Date: 29.01.2026

ADVISORY NO. 02 /2026 – HSNS CESS - ACCOUNTING HEAD FOR PAYMENT

Sub: HSNS Cess - Accounting Head for Payment – Regarding.

*****

Kind reference is invited to the levy of "The Health Security *se* National Security Cess (HSNS Cess)", under The Health Security *se* National Security Cess Act,2025 in respect of notified goods under Schedule I of the said Act w.e.f. 1st February 2026.

2. For the purpose of payment of HSNS Cess, Interest, Penalty and other payments, as need be, the following Accounting Head Codes shall be used :

SR.NO	SUBORDINATE HEAD	8 DIGIT ACCOUNTING CODE
1.	**HSNS-CESS**	**00450207**
2.	**HSNS- INTEREST**	**00450208**
3.	**HSNS- PENALTY**	**00450210**
4.	**HSNS-OTHERS**	**00450212**

3. The above Accounting Codes may be widely circulated to sensitize the Field Formations, Trade and Public.

Digitally signed by Sahil Inamdar
Date: 29-01-2026 15:10:43

साहिल इनामदार | Sahil Inamdar
अतिरिक्त महानिदेशक | Additional Director General,
प्रणाली प्रधान निदेशालय, चेन्नई | DG Systems, Chennai

To

1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG (Audit)/DG (TPS).
3. The Commissioner, GST (Policy Wing).
4. The Commissioner, Central Excise (Policy Wing).
5. All the Pr. Commissioners/Commissioners of GST.
6. The Pr ADG /ADGs of Systems, New Delhi/ Bengaluru / Kolkata/Mumbai
7. The Pr.ADG ICEGATE--- with request to kindly circulate among all Stake Holders for ICEGATE e-payment gateway portal functionality.
8. The Joint Secretary, TRU 1
9. The Joint Secretary, DOR
10. Web master, CBIC

Copy submitted to.

1. The Pr. Director General, Systems & Data Management, New Delhi ------for information
2. PS to the Member (IT) ----- for information.

Government of India, Ministry of Finance, Department of Revenue
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
Central Board of Indirect Taxes and Customs (CBIC)
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड (सीबीआईसी)
Office of the Additional Director General of Systems
प्रणाली महानिदेशालय के अतिरिक्त महानिदेशक का कार्यालय
GST and Central Excise, GST Bhavan, 1st and 5th floor,
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन, पहली और पांचवी मंजिल,
No. 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai -600034
सं. 26/1, महात्मा गाँधी रोड, नुगंबक्कम, चेन्नई-600034

File No: DGSYS/APP/CZU/RGMO/1/2025-ACES/GST O/o-ADG-DGS-ZU-CHENNAI-Part(1) Dated 09-02-2026

ADVISORY No. 04/2026 – Procedure for filing HSNS Declaration in Form HSNS DEC-01

Sub: HSNS Cess - HSNS Declaration Filing Procedure in the CBIC Taxpayer's portal – Regarding.

*****

Attention is invited to The Health Security se National Security Cess (HSNS Cess) Act, 2025 notified on 16.12.2025 and introduced with effect from 01.02.2026.

2. The HSNS Cess Application functionalities are developed and hosted on the designated Portal (www.cbic-gst.gov.in) (herein after referred to as the 'Portal').

3. The step-by-step procedure for Filing Initial Declaration in FORM HSNS DEC-01 on the taxpayer portal i.e., 'www.cbic-gst.gov.in' with screenshots is detailed in ANNEXURE-A.

4. Similar Advisory for filing fresh declaration in case of any change in the parameters relevant for the computation of Cess, or in case of installation, addition or commencement of any machine or process will be issued shortly.

5. The above advisory may be widely circulated to sensitize the field officers and trade.

Digitally signed by Sahil Inamdar
Date: 09-02-2026 18:12:50

साहिल इनामदार | Sahil Inamdar
अतिरिक्त महानिदेशक | Additional Director General,
प्रणाली महानिदेशालय, चेन्नई | DG Systems, Chennai

To

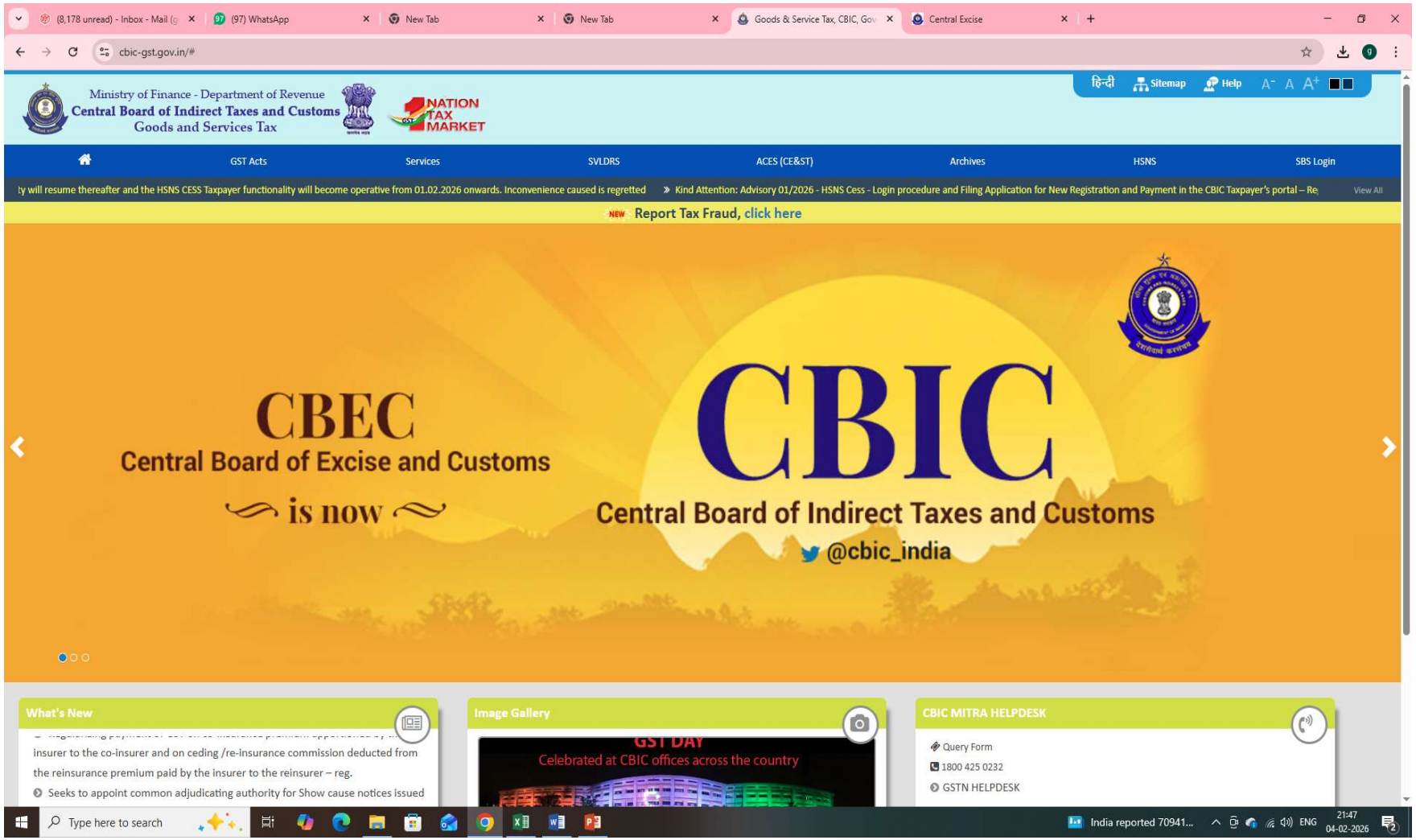
1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG (Audit)/DG (TPS).
3. The Commissioner, GST (Policy Wing).
4. The Commissioner, Central Excise (Policy Wing).
5. All the Pr. Commissioners/Commissioners of GST.
6. The Pr. ADG /ADGs of Systems, New Delhi/ Bengaluru / Kolkata/ Mumbai
7. The Joint Secretary, TRU 1
8. The Joint Secretary, DOR.
9. Web master, CBIC

Copy submitted to.

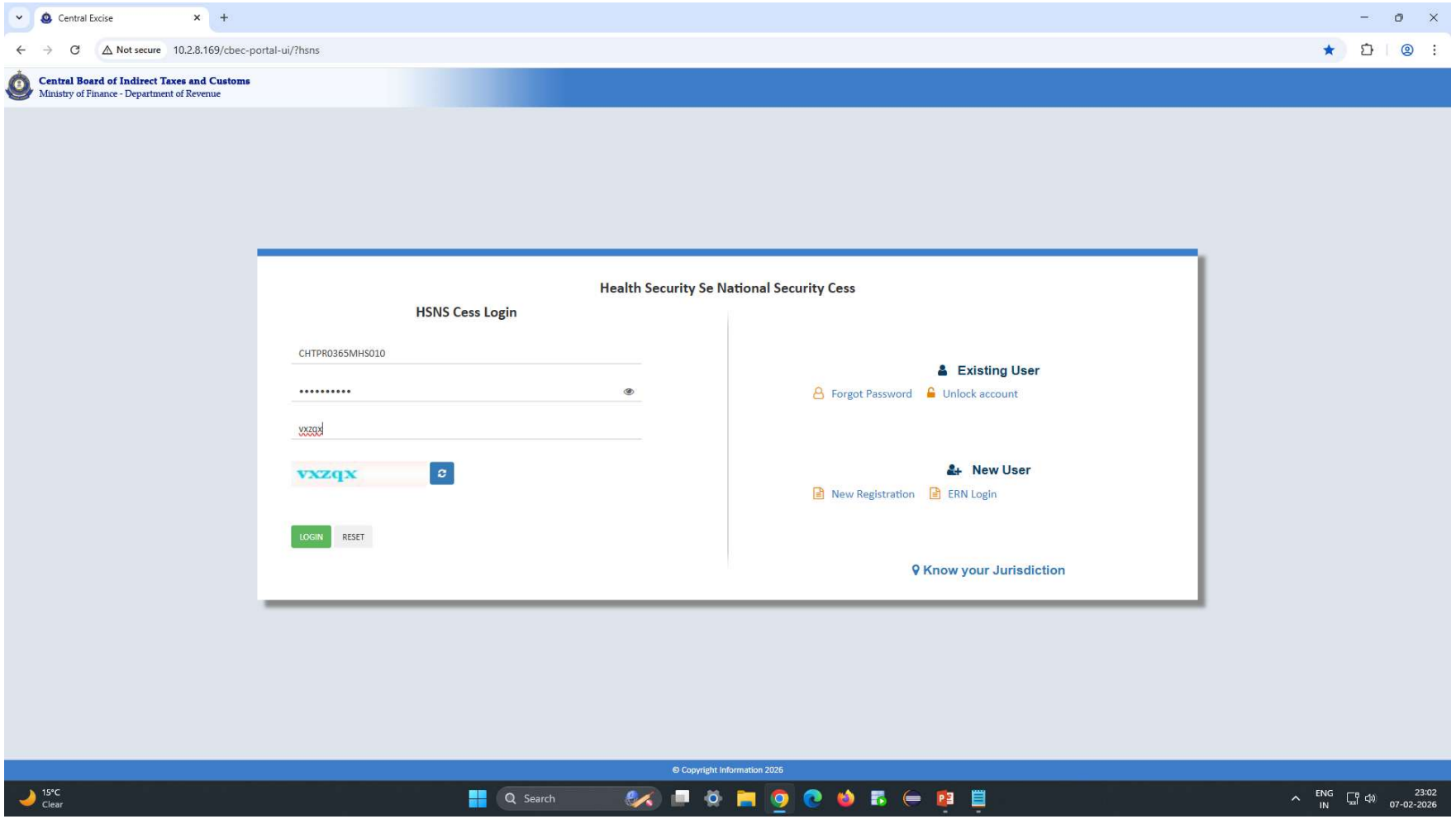
1. The Pr. Director General, Systems & Data Management, New Delhi ------for information
2. PS to the Member (IT) ----- for information.

ANNEXURE-A: STEP BY STEP PROCEDURE FOR FILING FORM HSNS DEC-1

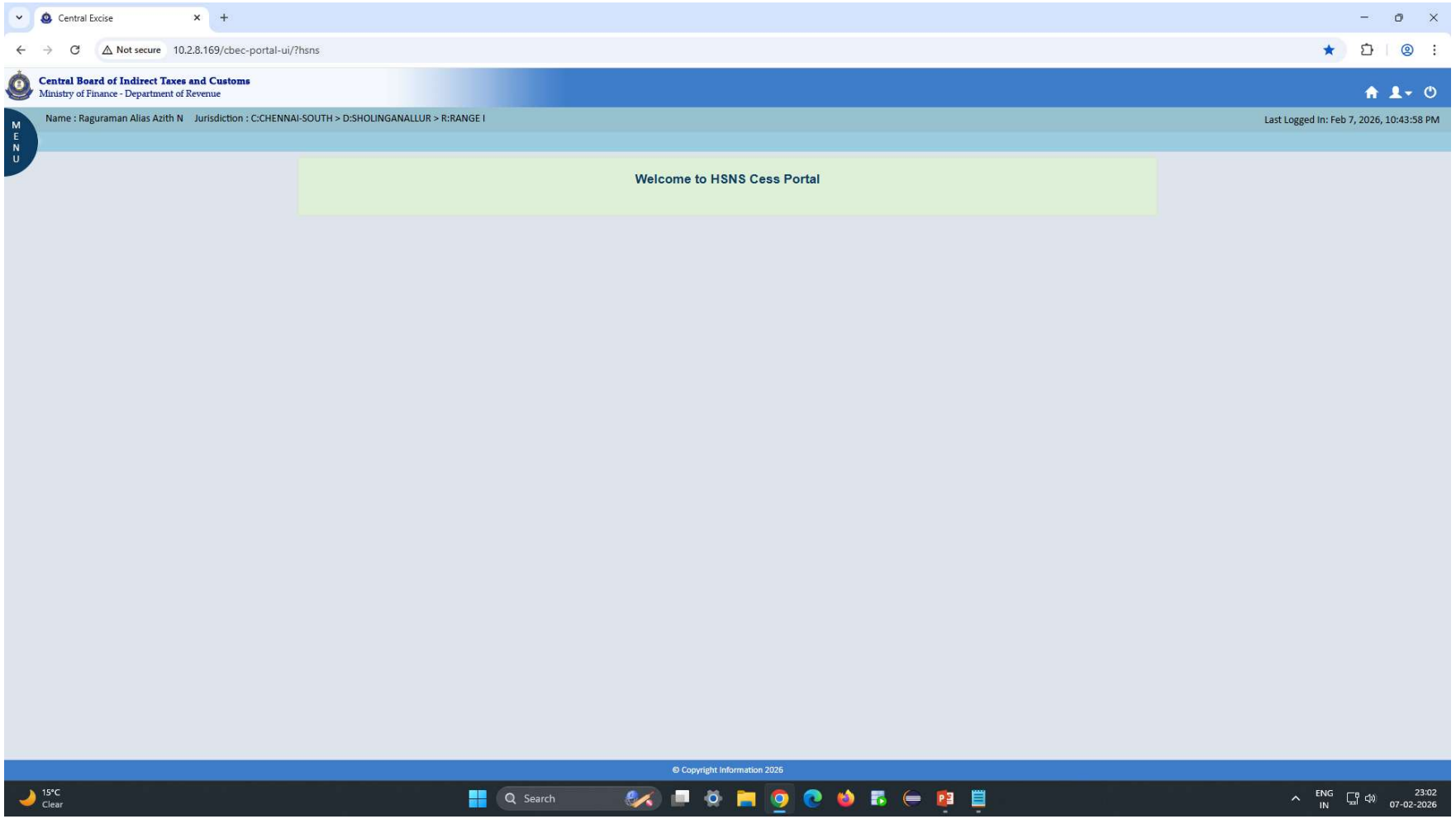
1. The portal for HSNS cess is www.cbic-gst.gov.in.



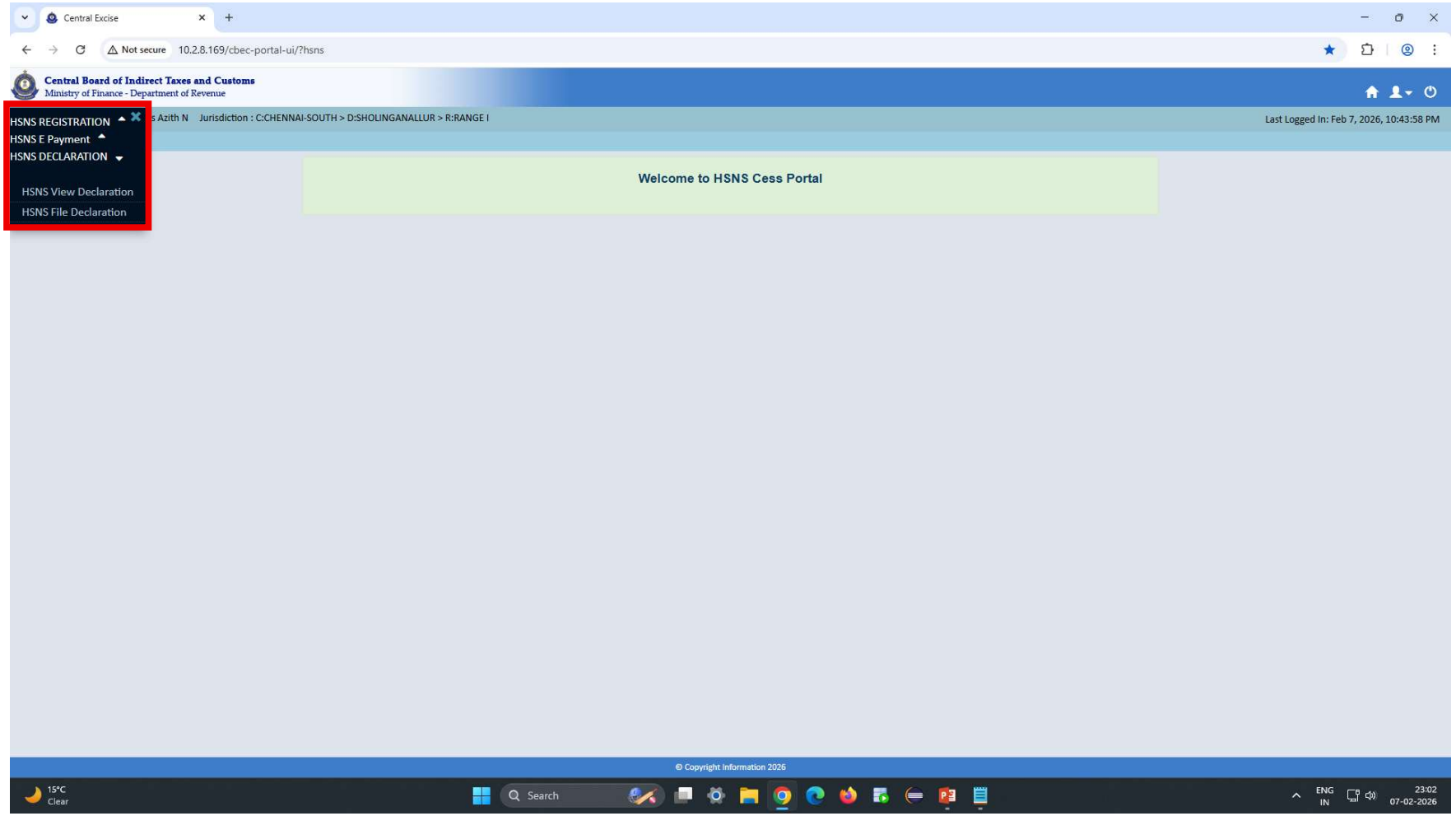
2. Click on HSNS**> HSNS CESS Login** which leads to the relevant Taxpayer Login



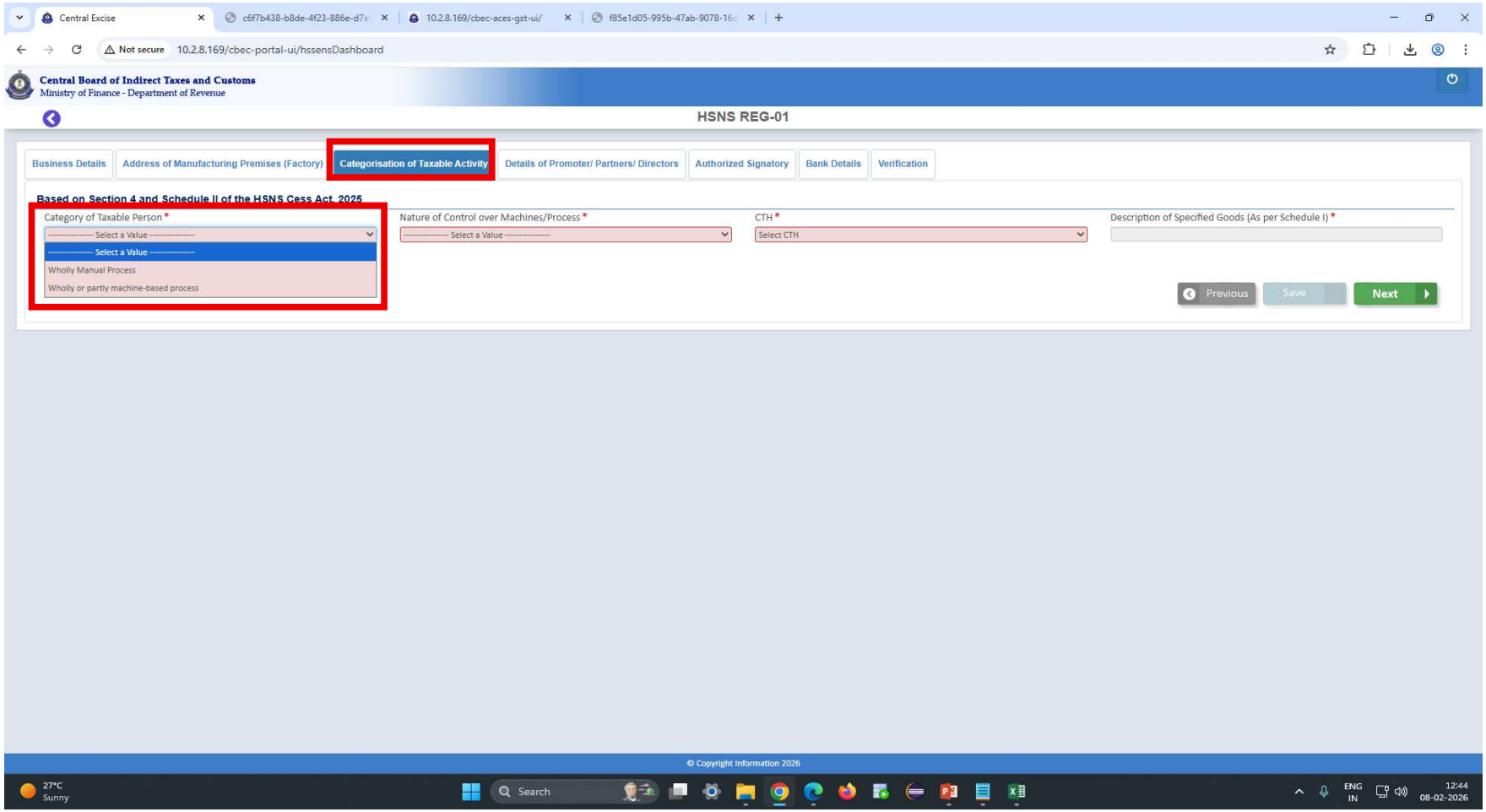
3. Taxpayer needs to enter login credentials and click on submit button after which the Taxpayer dashboard will appear.



4. To file HSNS declaration, go to Menu > HSNS DECLARATION > HSNS File Declaration.

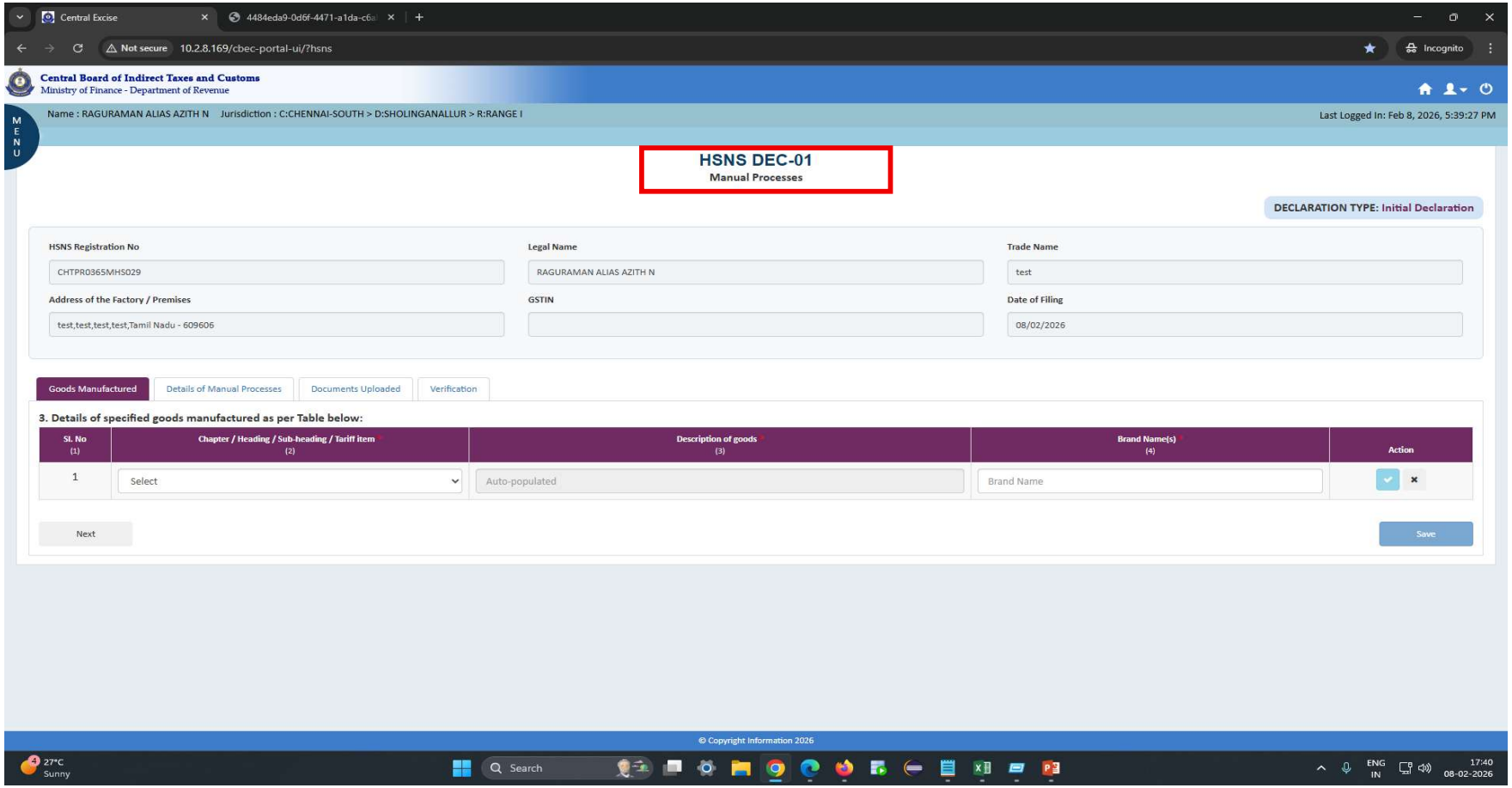


5. On clicking "HSNS File Declaration", the following page namely HSNS DEC-01 will be displayed on the screen. During the **Registration,** the taxpayer had to select the "Category of Taxable Person" under "Categorisation of Taxable Activity" among the two options, namely 1. Wholly or Partly Machine-based process , and 2. Wholly Manual Process.

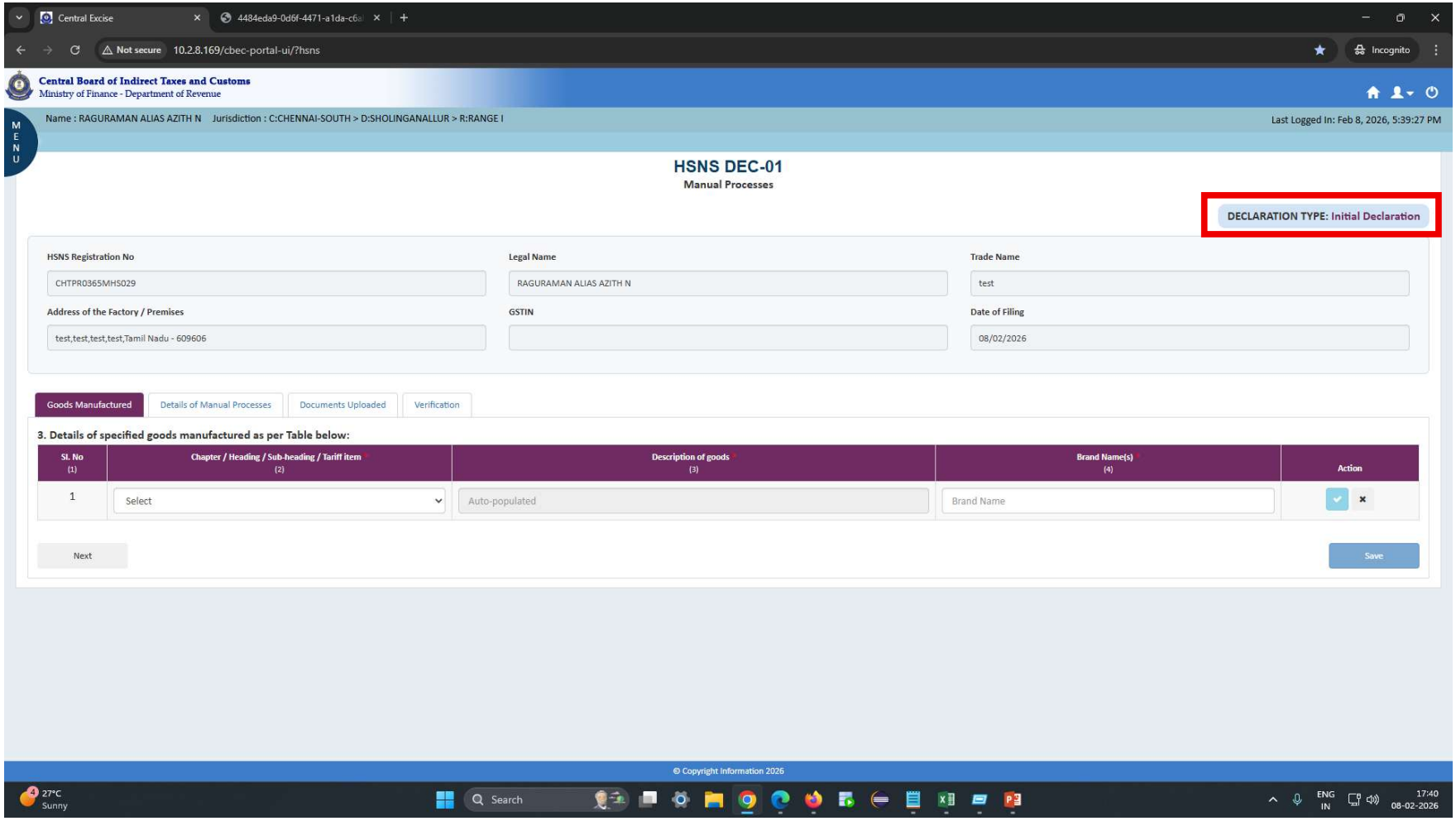


PROCEDURE FOR FILING DECLARATION: MANUAL PROCESS

6. If the Taxpayer had selected "Category of Taxable Person" under "Categorisation of Taxable Activity" as "Wholly Manual Process" in the form HSNS REG-01, the following screen (manual process) will appear.

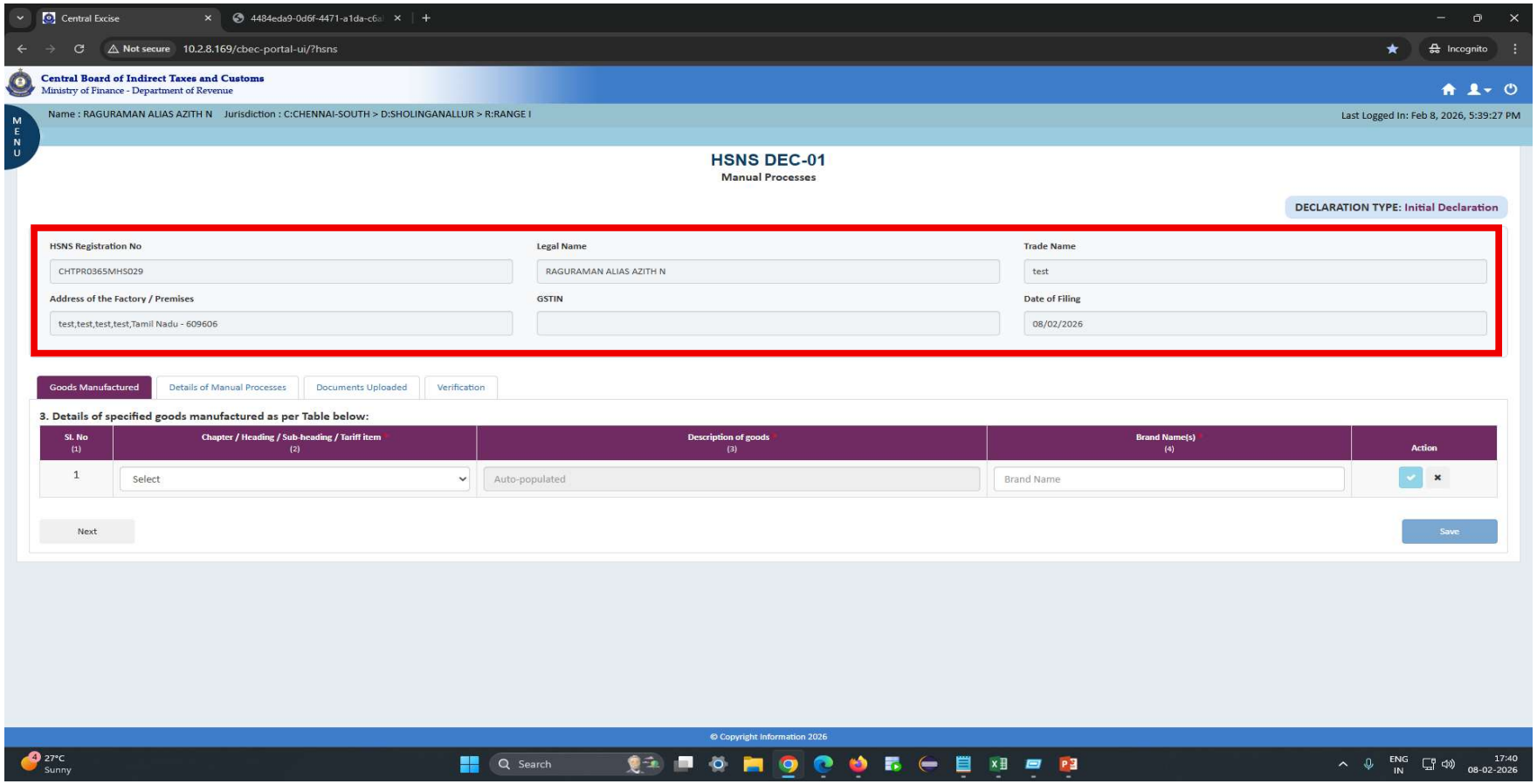


7. As this is the Initial Declaration, the Declaration Type is displayed as **Initial Declaration** at the top corner on the right side of the Form.

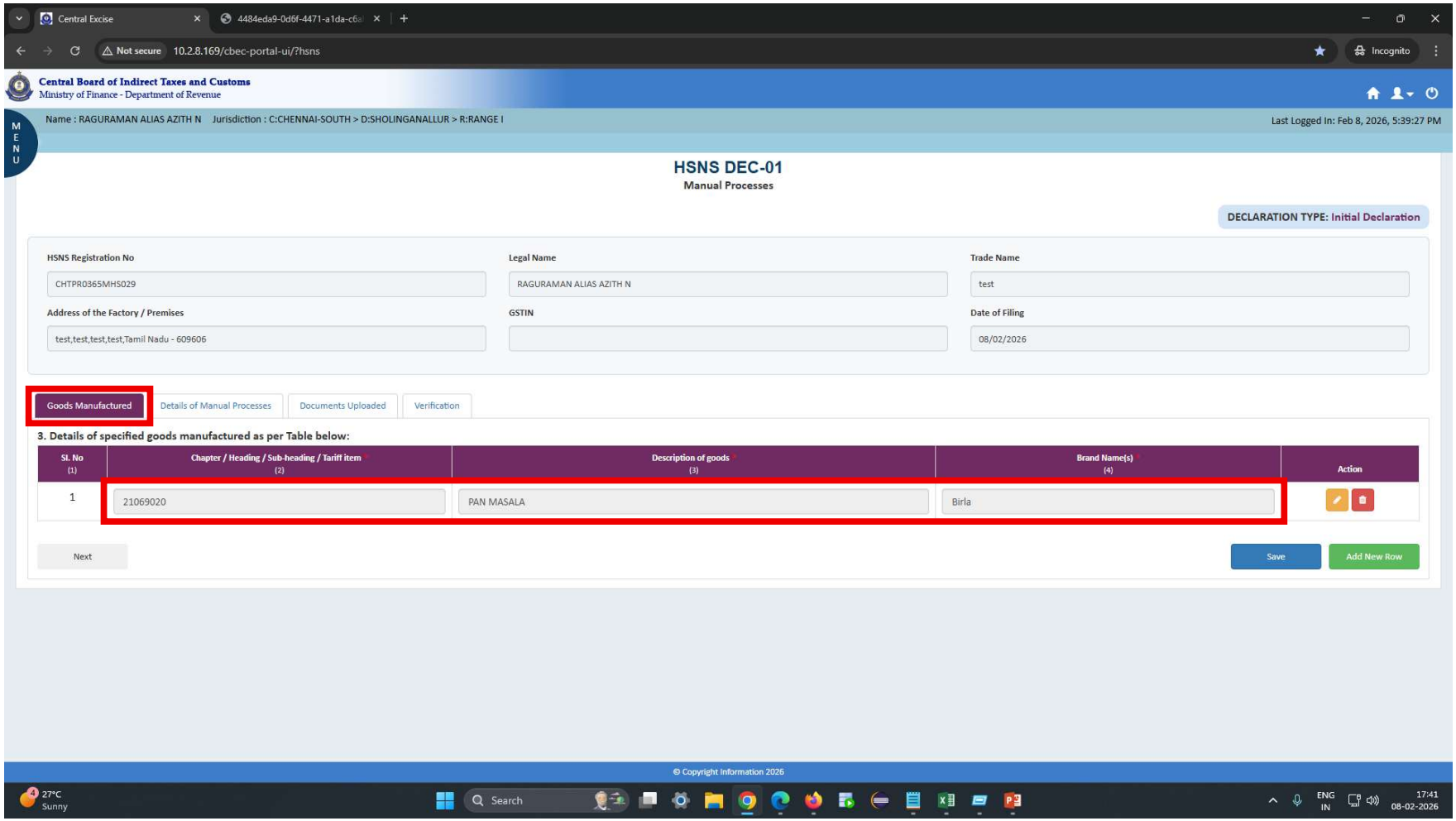


8. Click on the relevant tables to enter the details

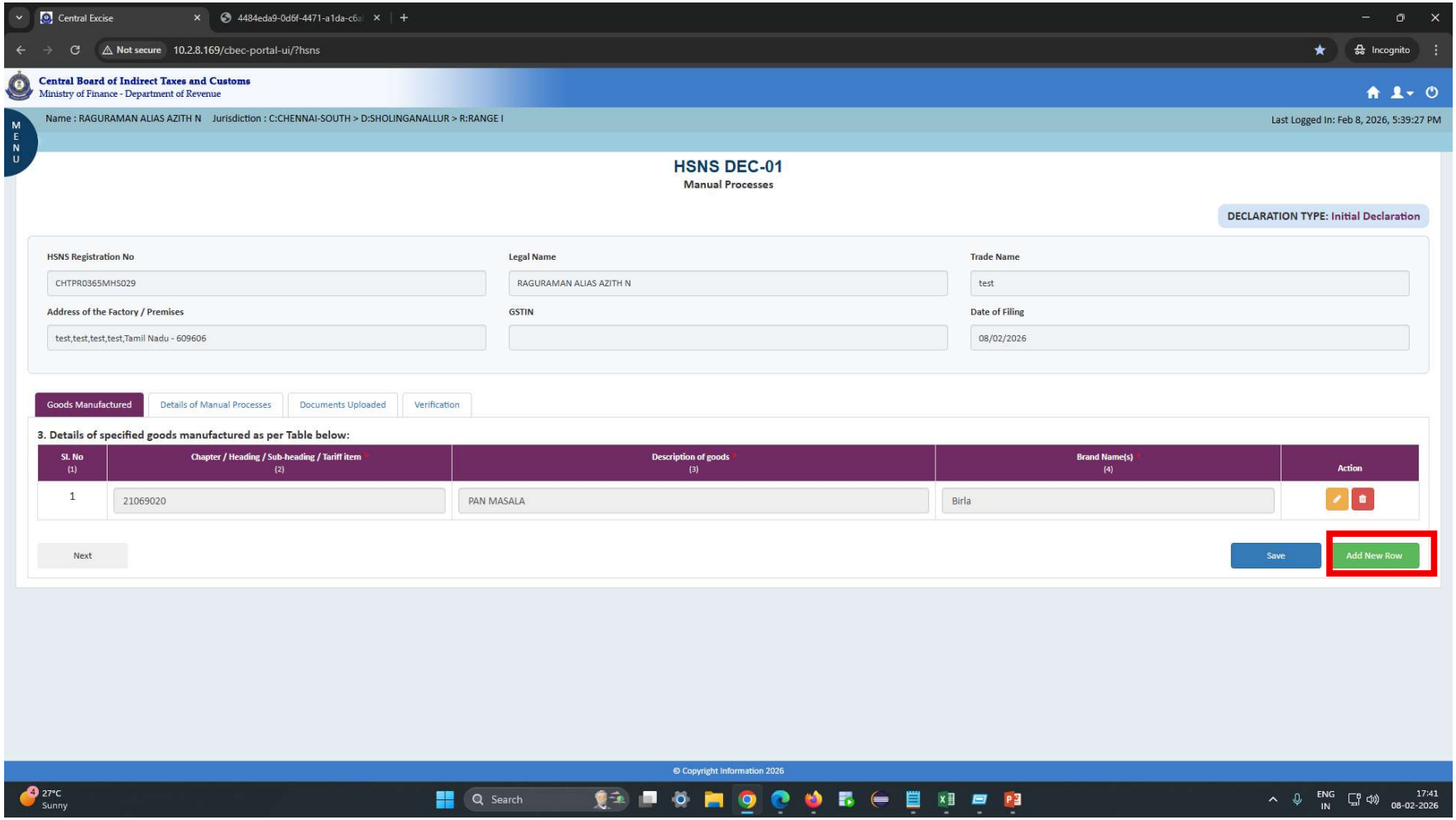
8.1. Step 1: "Basic Information" under Table 1, viz., HSNS Registration No, Legal Name, Trade Name if any and Address of the factory / premises will be auto fetched from the System. Other details such as Address of other premises manufacturing the same products, GSTIN (if any) should be filled by the taxpayer.



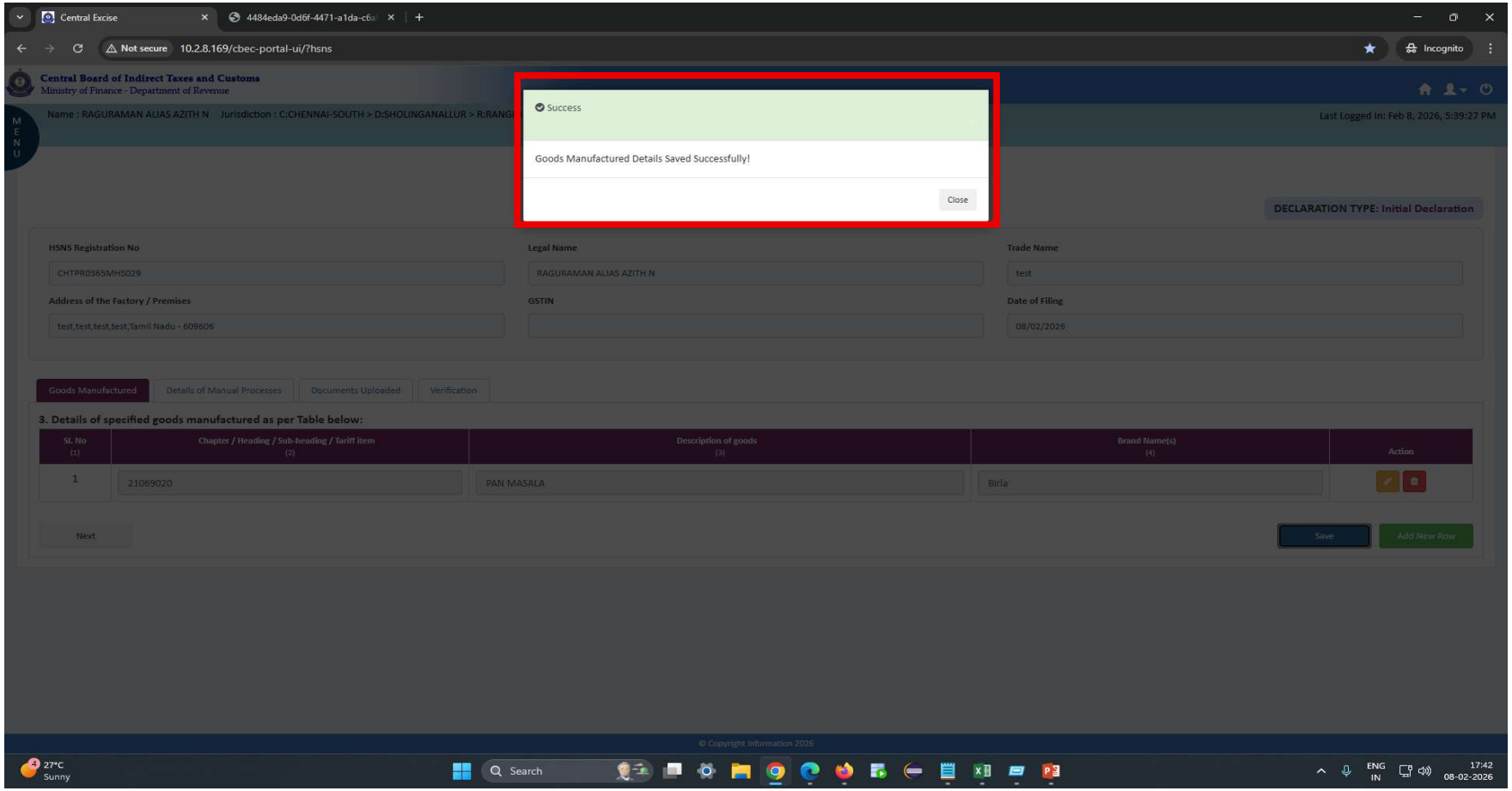
8.2. Step 2: On clicking the tab "Goods Manufactured", a table namely **"Details of Specified Goods manufactured"** will appear. The Registered person needs to select '21069020' under the column "Chapter/Heading/Sub heading/Tariff item" then the "Description of goods" will be auto populated as "PAN MASALA" and the Brand Name is to be entered by the Registered person.



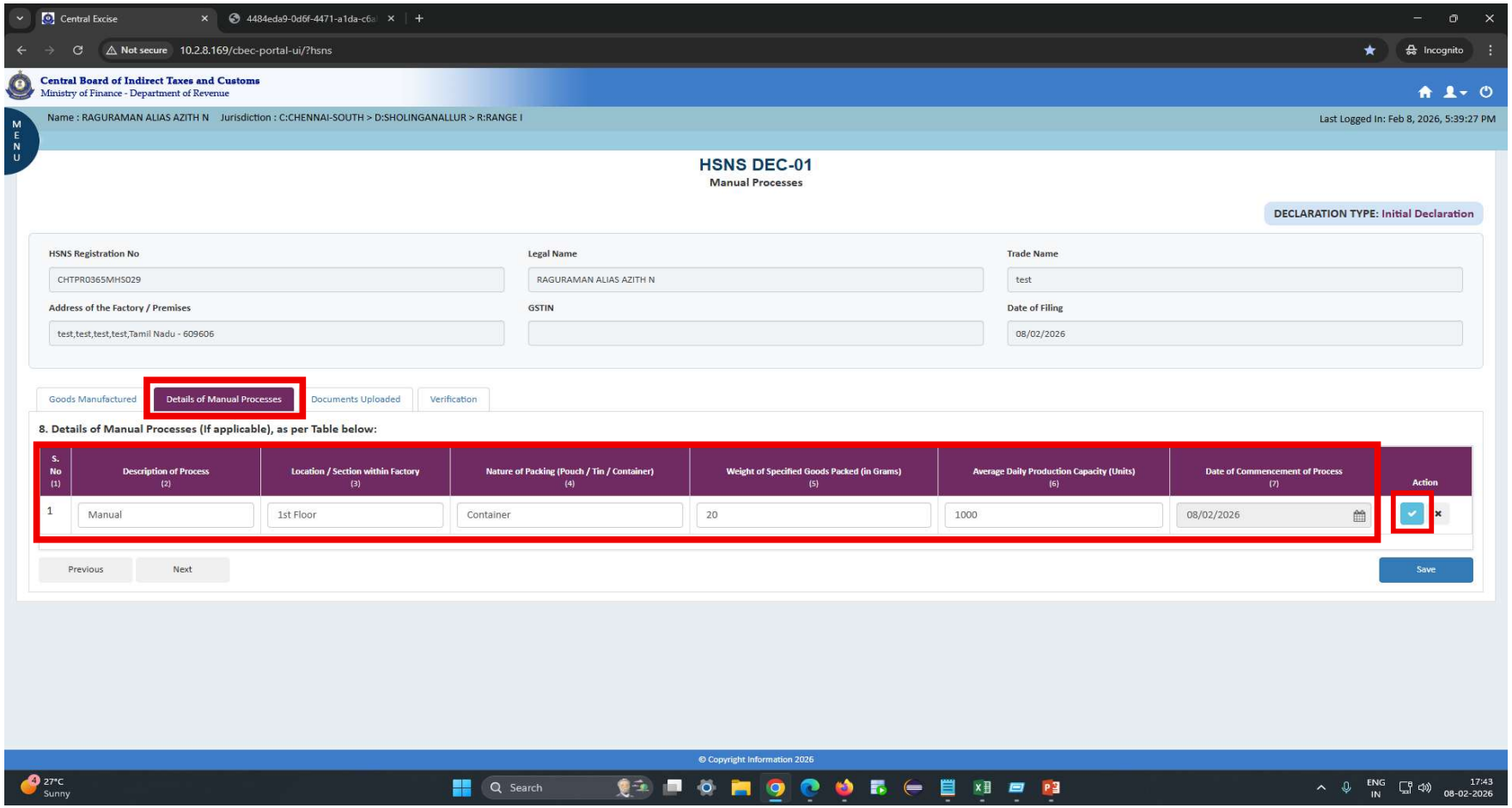
8.3. To add more product(s), taxpayer has to click on "Add New Row" button after which one more rows will be added wherein the taxpayer has to follow the same procedure as mentioned in point no. 8.2. above.



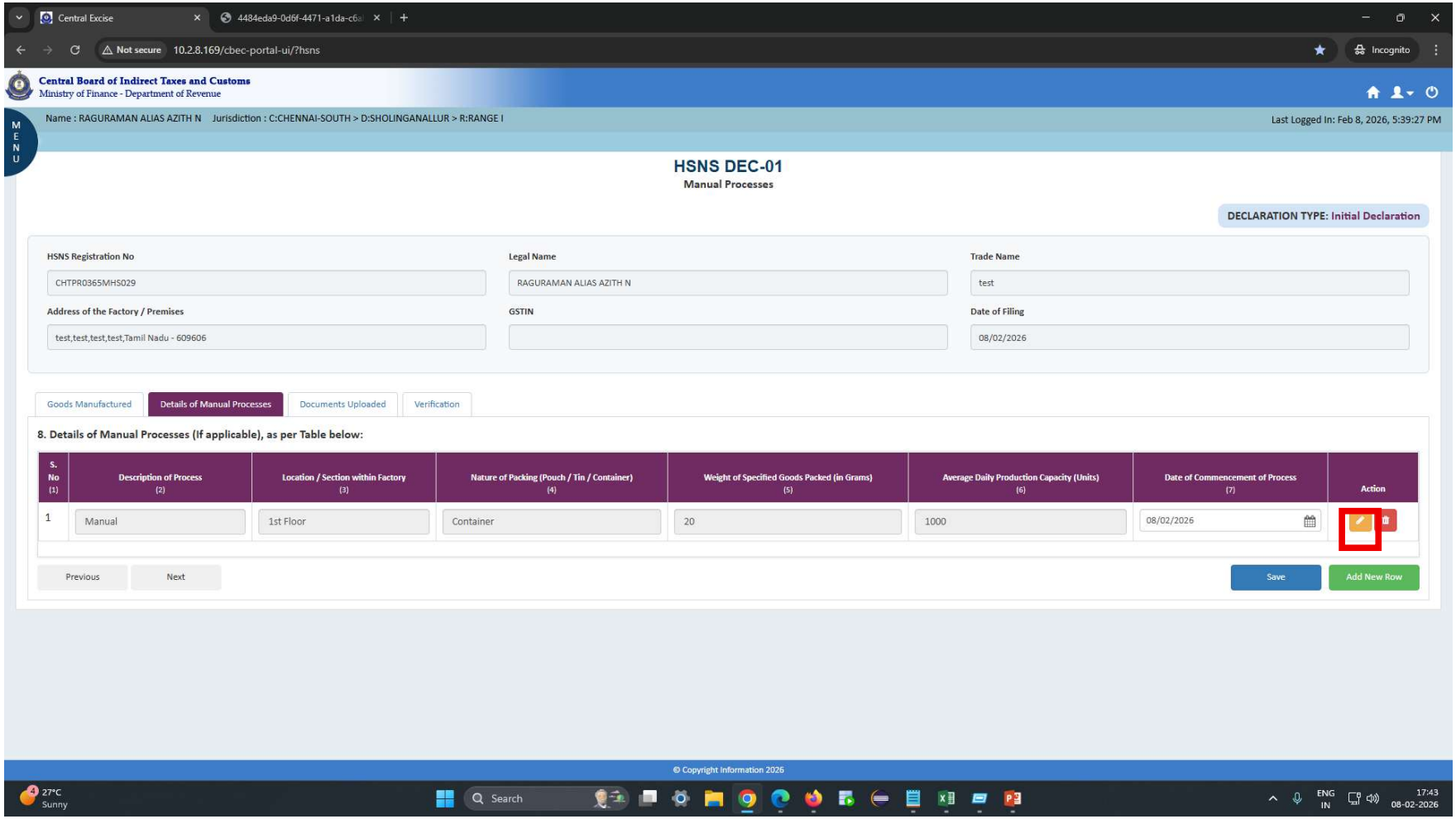
8.4. Once the details are entered in a Row, the Taxpayer should click on the Blue tick under Action Column. Then the entries made will be saved in the system and the Blue tick will change to edit (orange) button. Once the details are entered in subsequent rows, the Taxpayer should click on the 'Save' button before proceeding to the next page. Then the message namely "Goods Manufactured details saved Successfully" will appear as shown below.



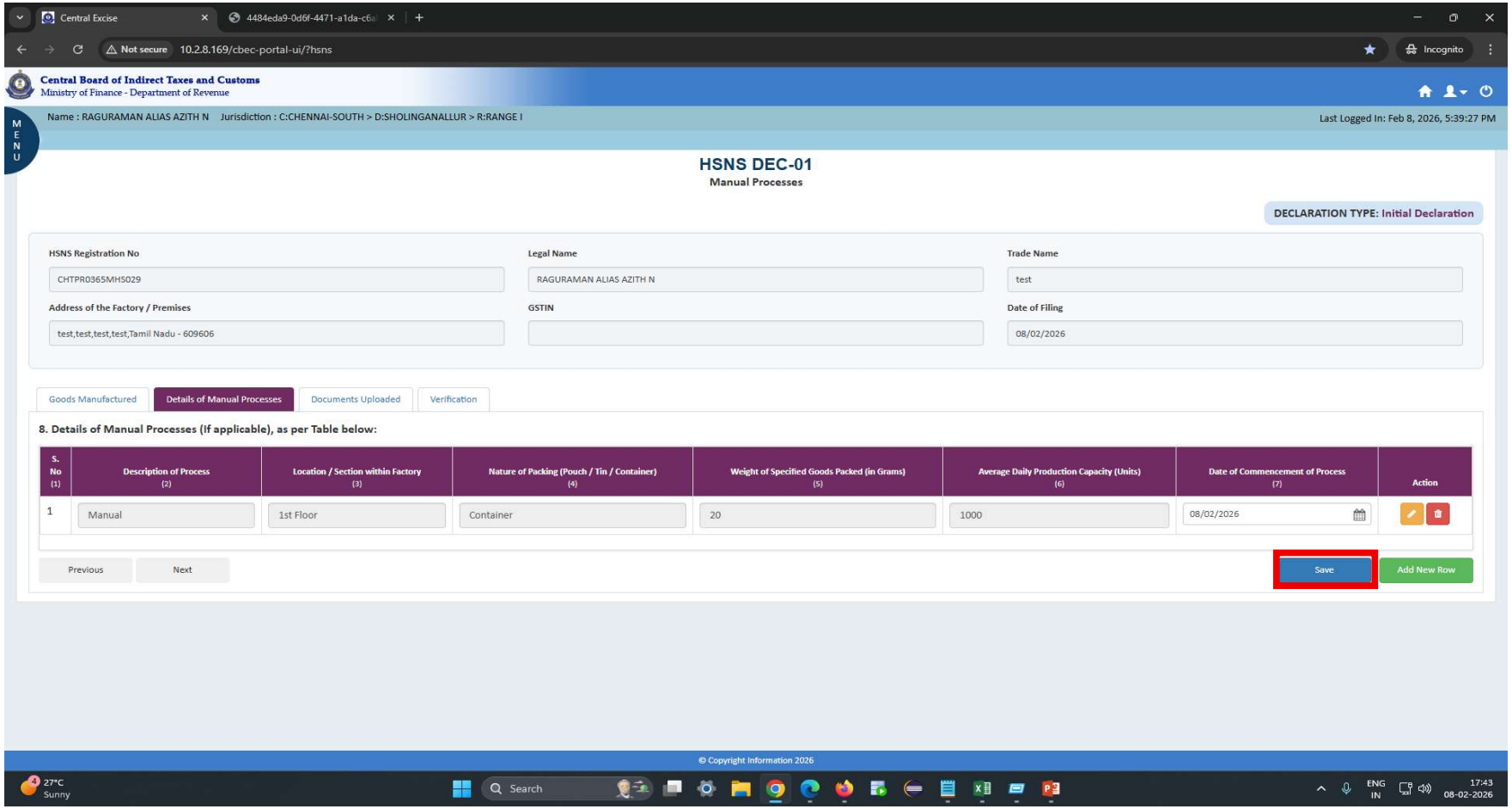
8.5. Step 3: Under the tab "Details of Manual Process" the registered person should enter the details such as Description of Process, Location / Section within Factory, Nature of Packing (e.g., Pouch, Tin, Container), Weight of Specified Goods Packed (in Grams), Average Daily Production Capacity (Units) and Date of Commencement of Process.



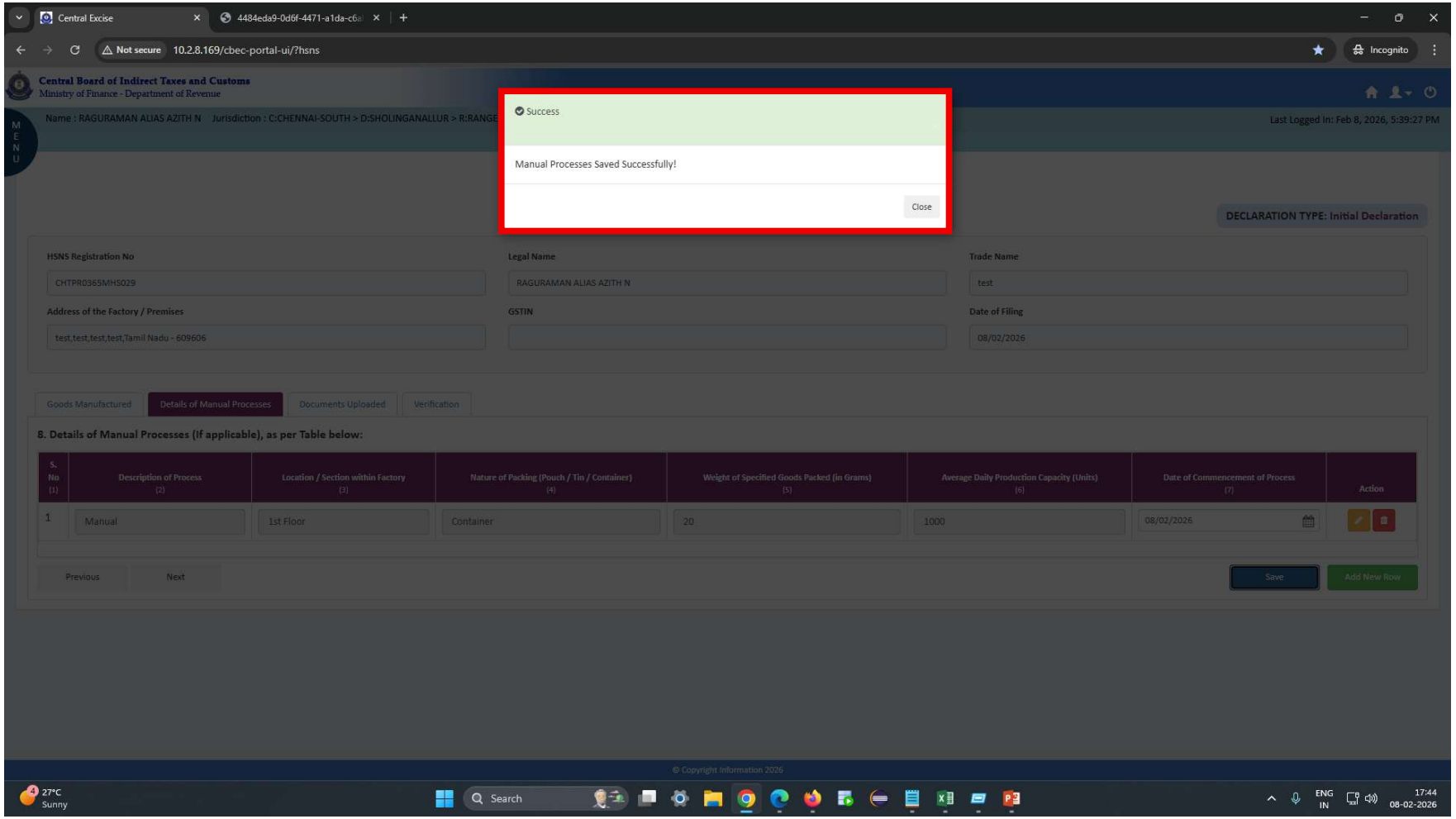
8.6. Once the details are entered in a Row, the Registered person should click on the Blue tick under Action Column (as shown in the point no. 8.5 above). Then the entries made will be saved in the system and the Blue tick will change to edit (orange) button.



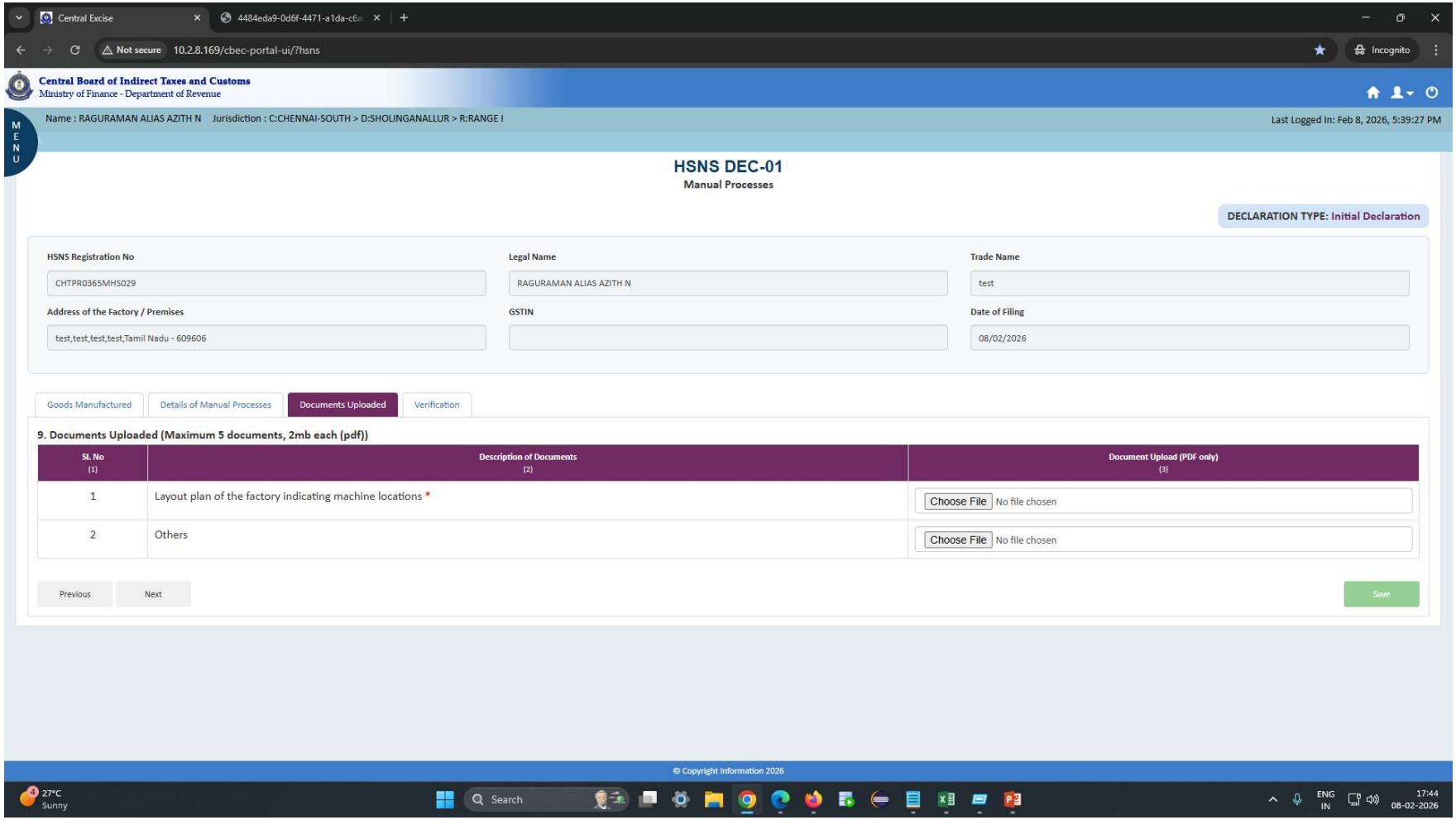
8.7. The Registered person should click on the save button before proceeding to the next page.



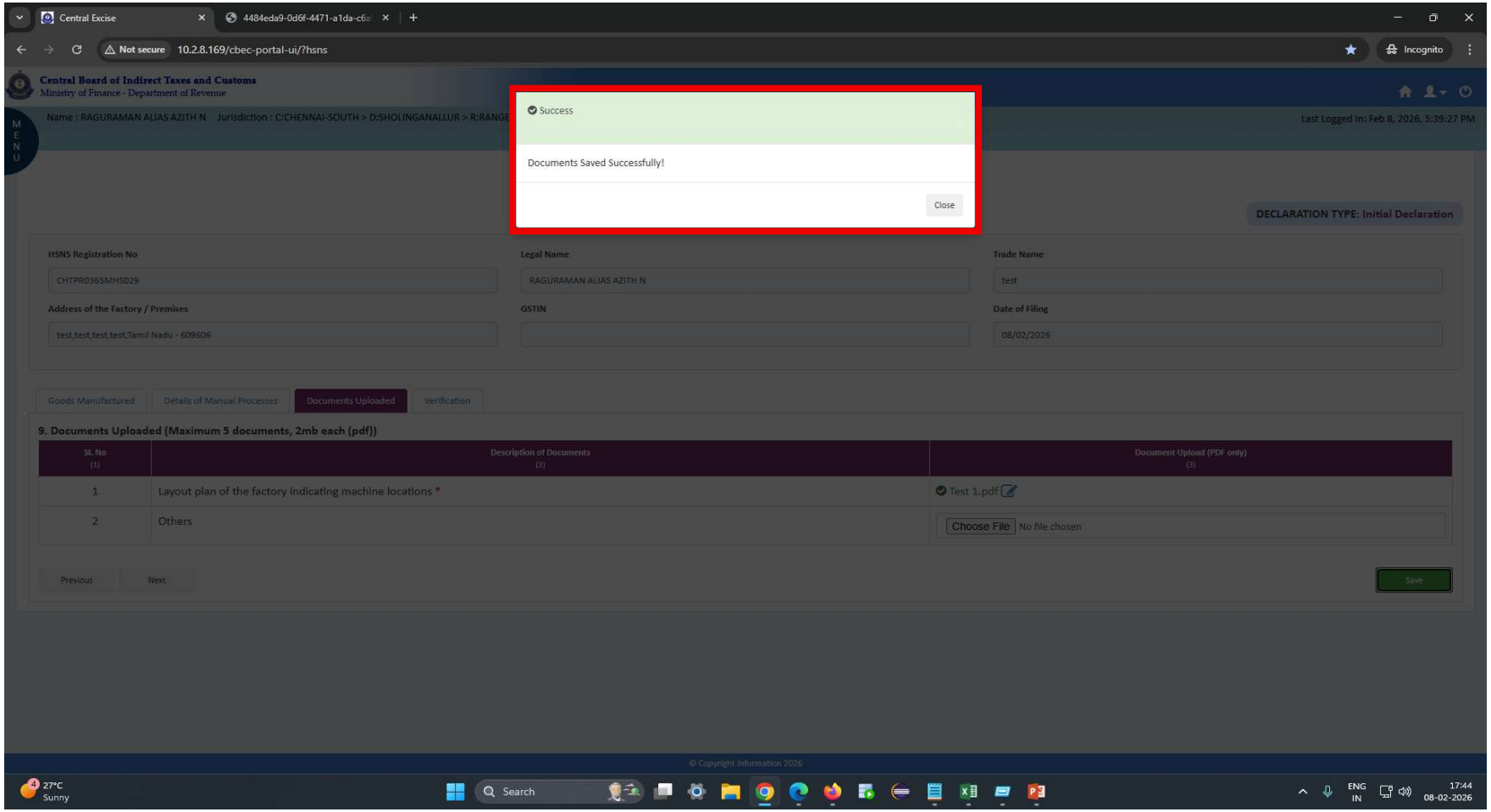
8.8. Then the message namely "Manual Process saved Successfully" will appear as shown below.



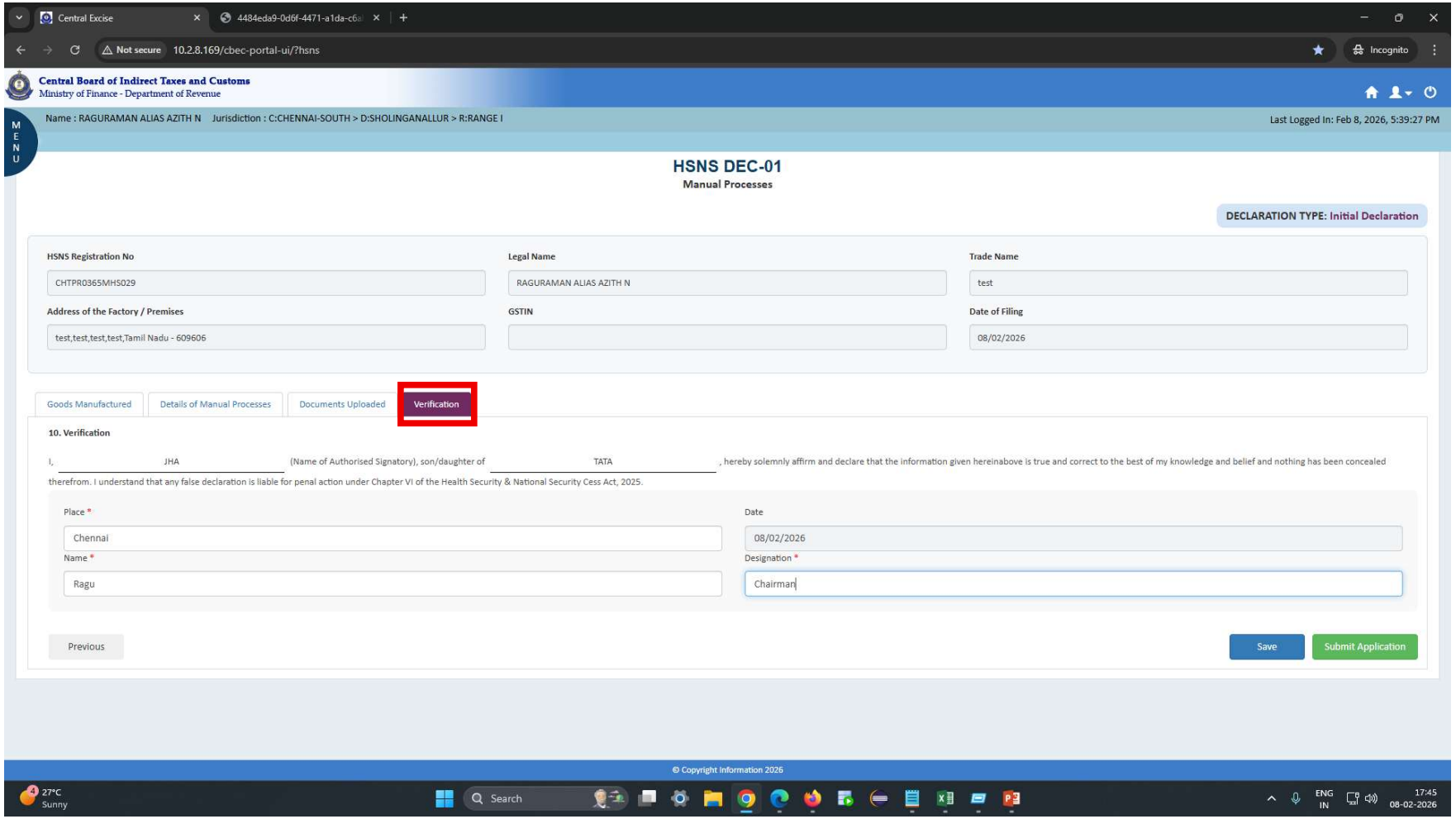
8.9. Step 4: All the required documents are to be uploaded by the Registered person. In respect of documents to be uploaded, a maximum of five documents of up to 2 MB each can be uploaded.



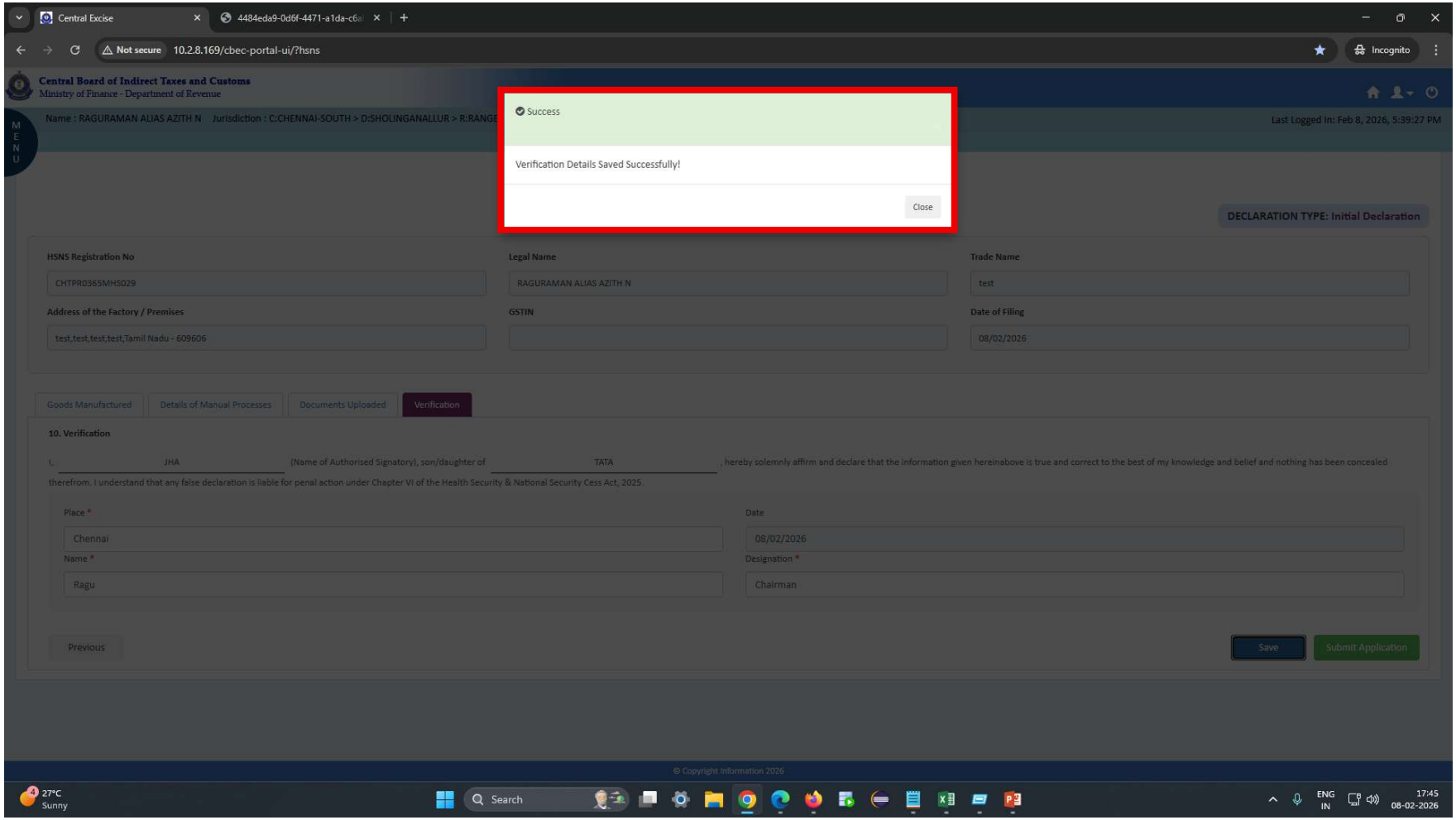
8.10. After the documents are uploaded, the taxpayer should save the details uploaded by clicking on the "Save" button. The following message will appear.



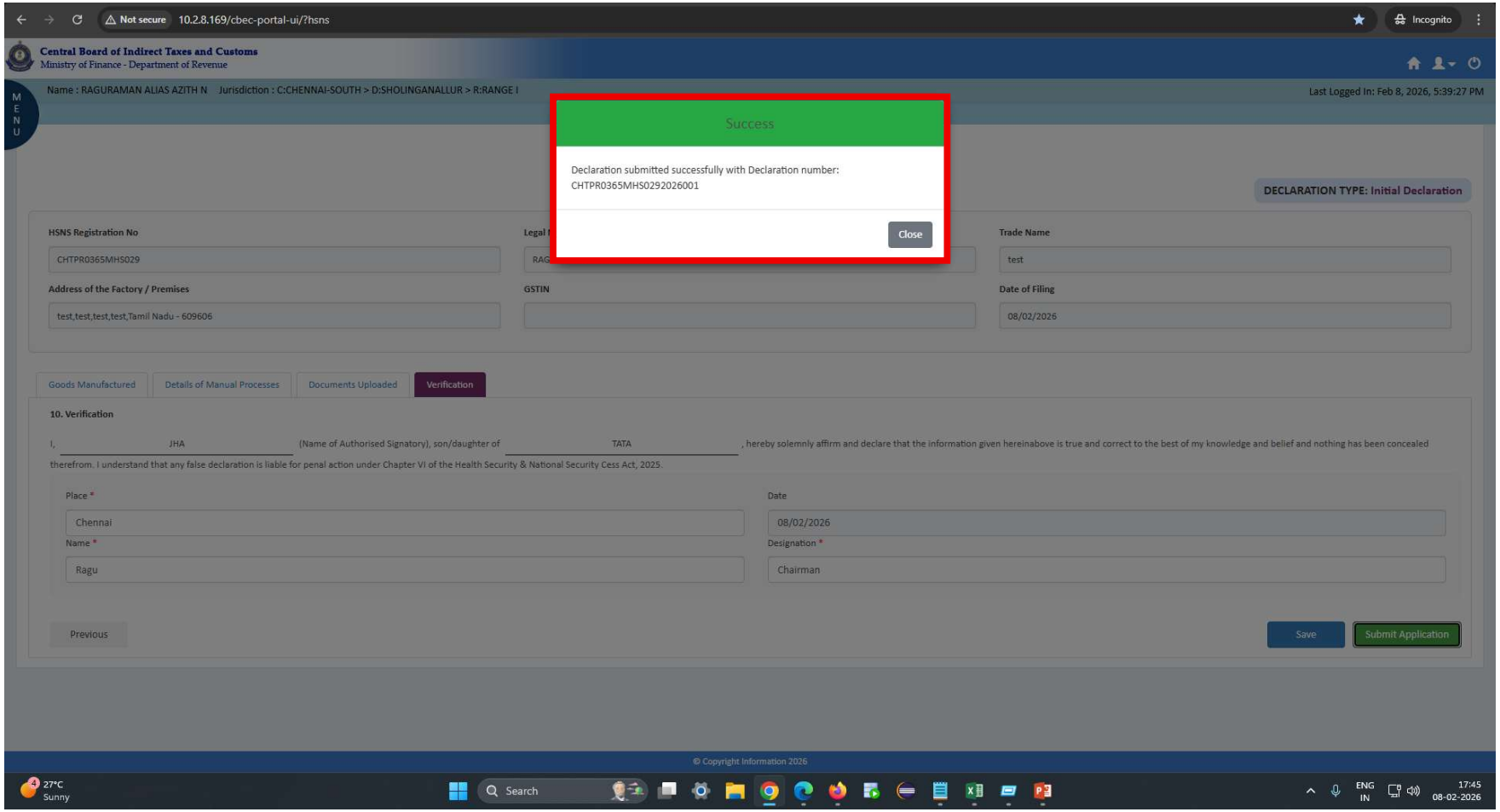
8.11. Step 5: Verification: The Authorized Signatory has to furnish self-declaration with regard to Verification



8.12. Once entries are made, the Registered person should save the data by clicking on the 'Save' button. On saving the data, the following message will appear.



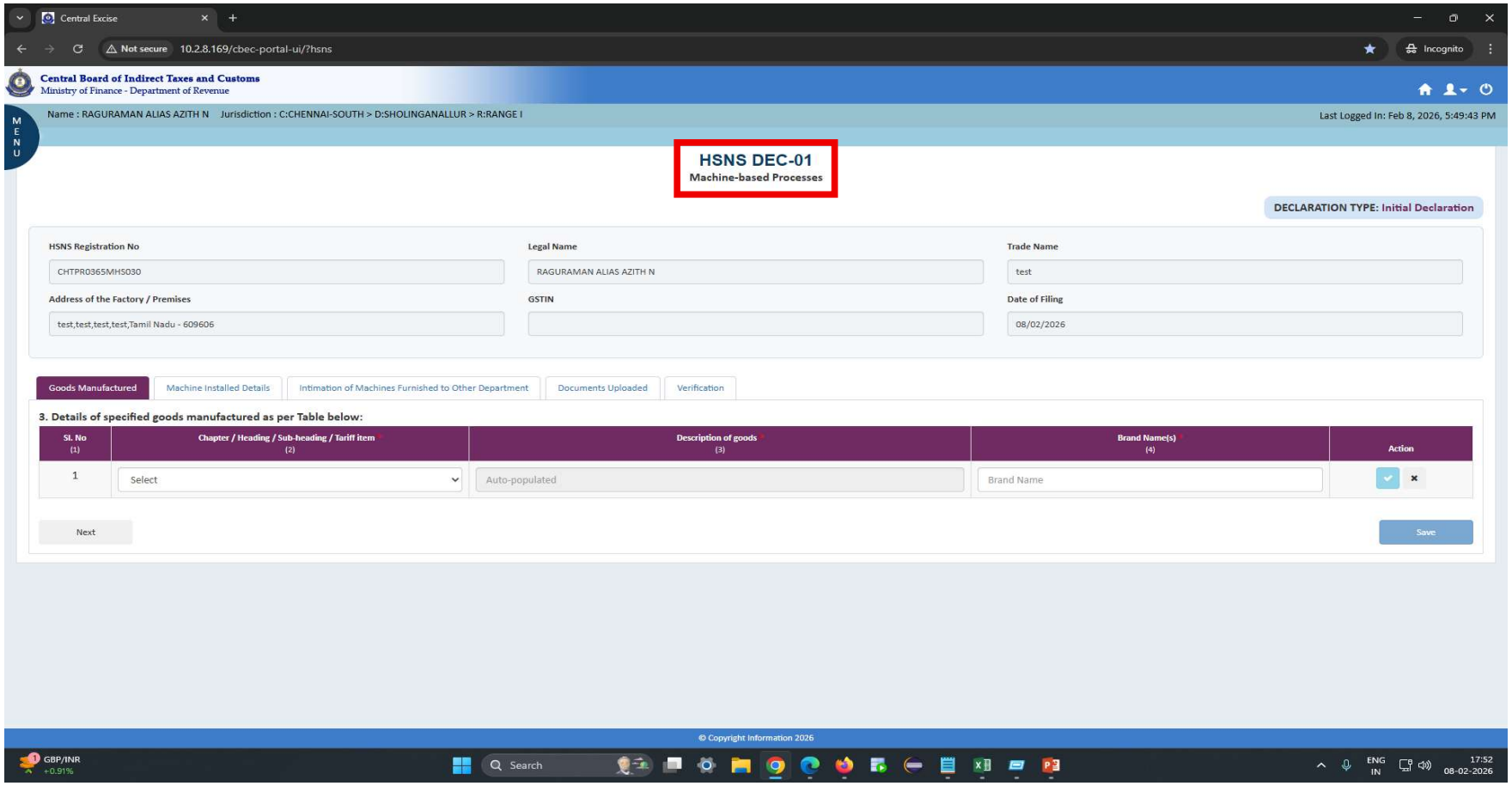
8.13. Now the Registered person can submit the Declaration form by clicking on the 'Submit' button. A message of successful filing of the declaration form along with the "Declaration Number" will be displayed on the screen.



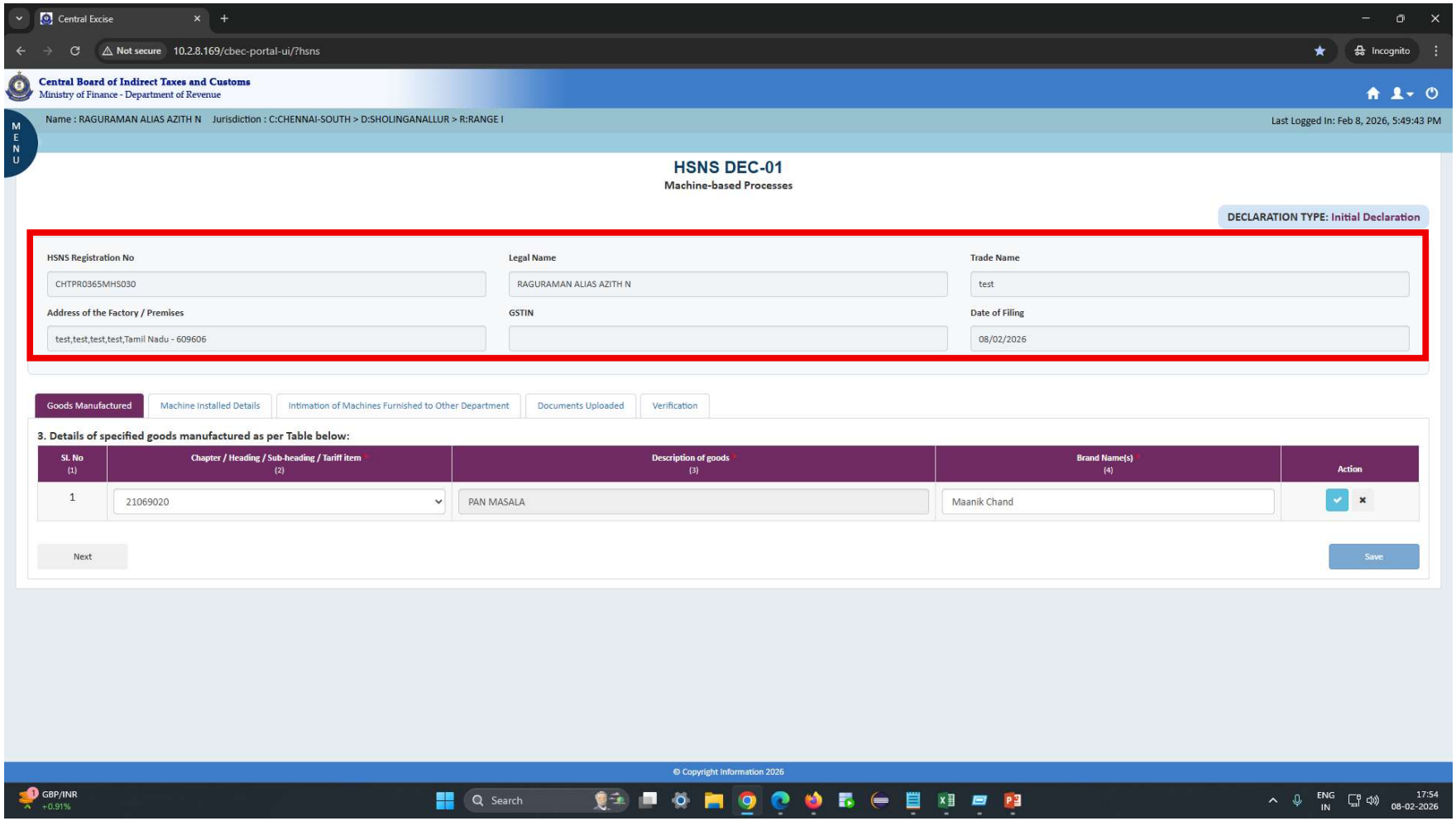
Note: Registered Persons should ensure the correctness of the details filled in the declaration form, as details once filled and submitted cannot be altered or edited later.

PROCEDURE FOR FILING DECLARATION: MACHINE PROCESS

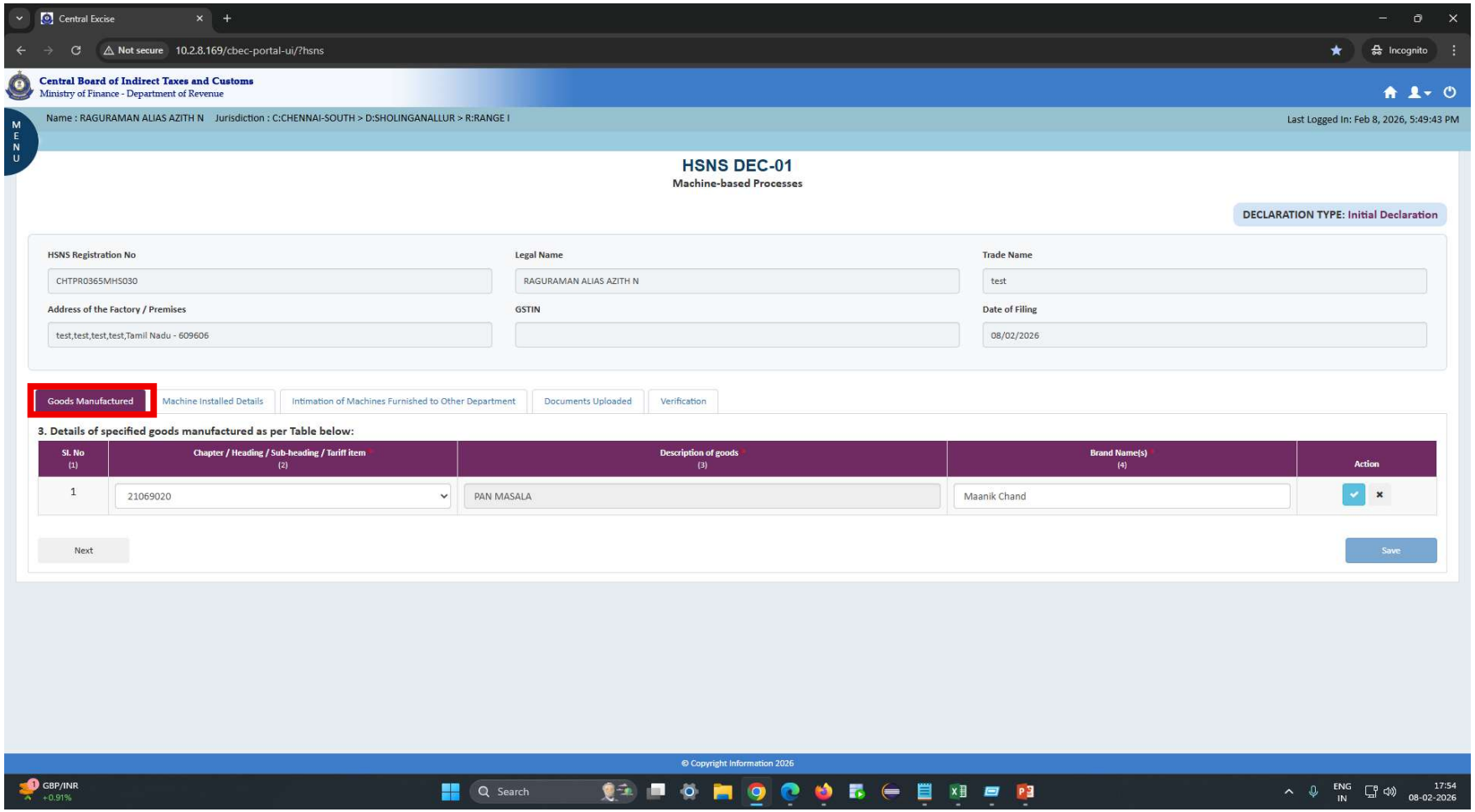
9. If the Taxpayer had selected "Category of Taxable Person" under "Categorisation of Taxable Activity" as "Wholly or Partly Machine Process" in the form HSNS REG-01, the following screen (Machine-based Process) will appear.



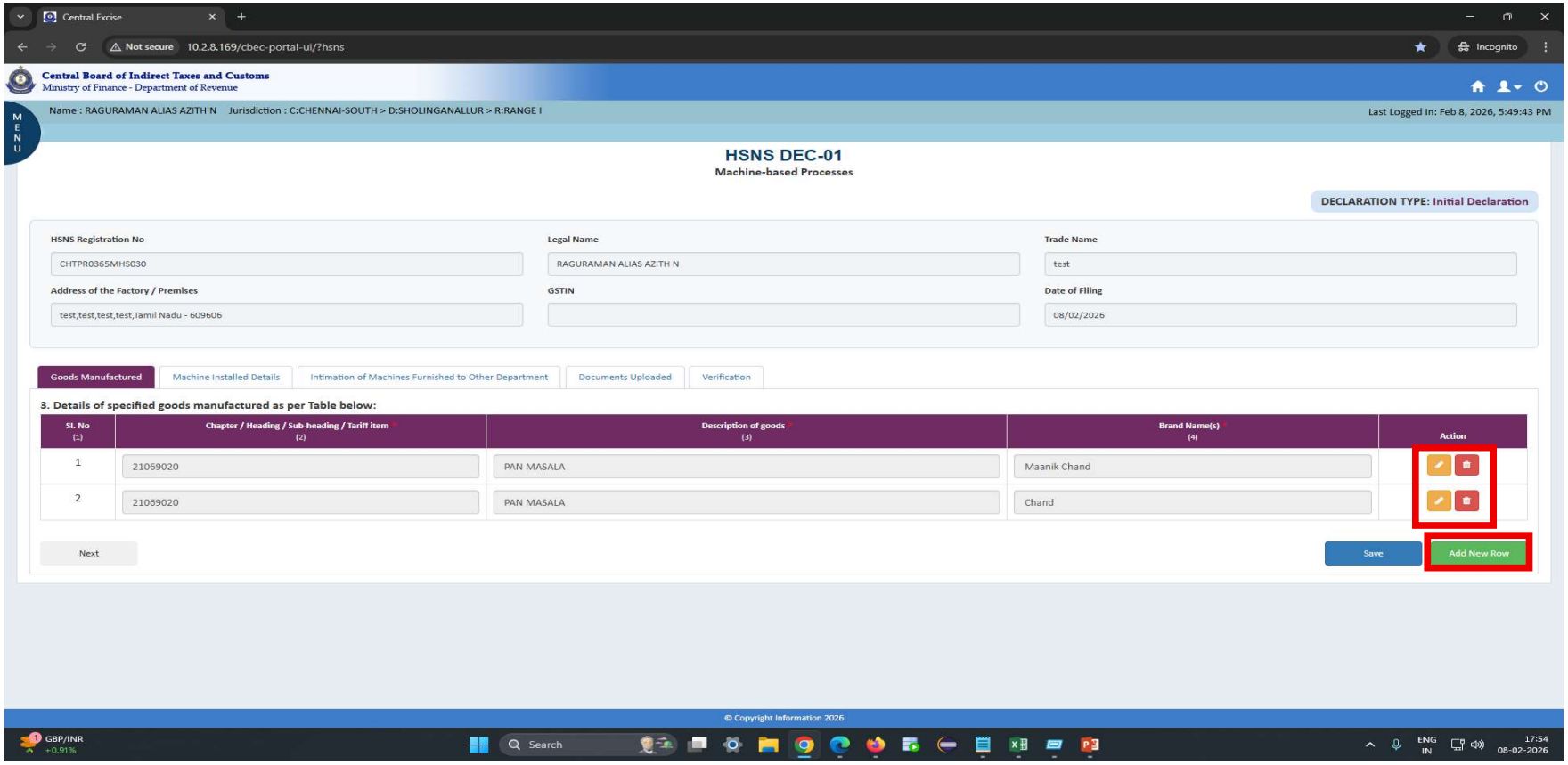
10. "Basic Information" under Table 1, viz., HSNS Registration No, Legal Name, Trade Name if any and Address of the factory / premises will be auto fetched from the System. Other details such as Address of other premises manufacturing the same products, GSTIN (if any) should be filled by the taxpayer.



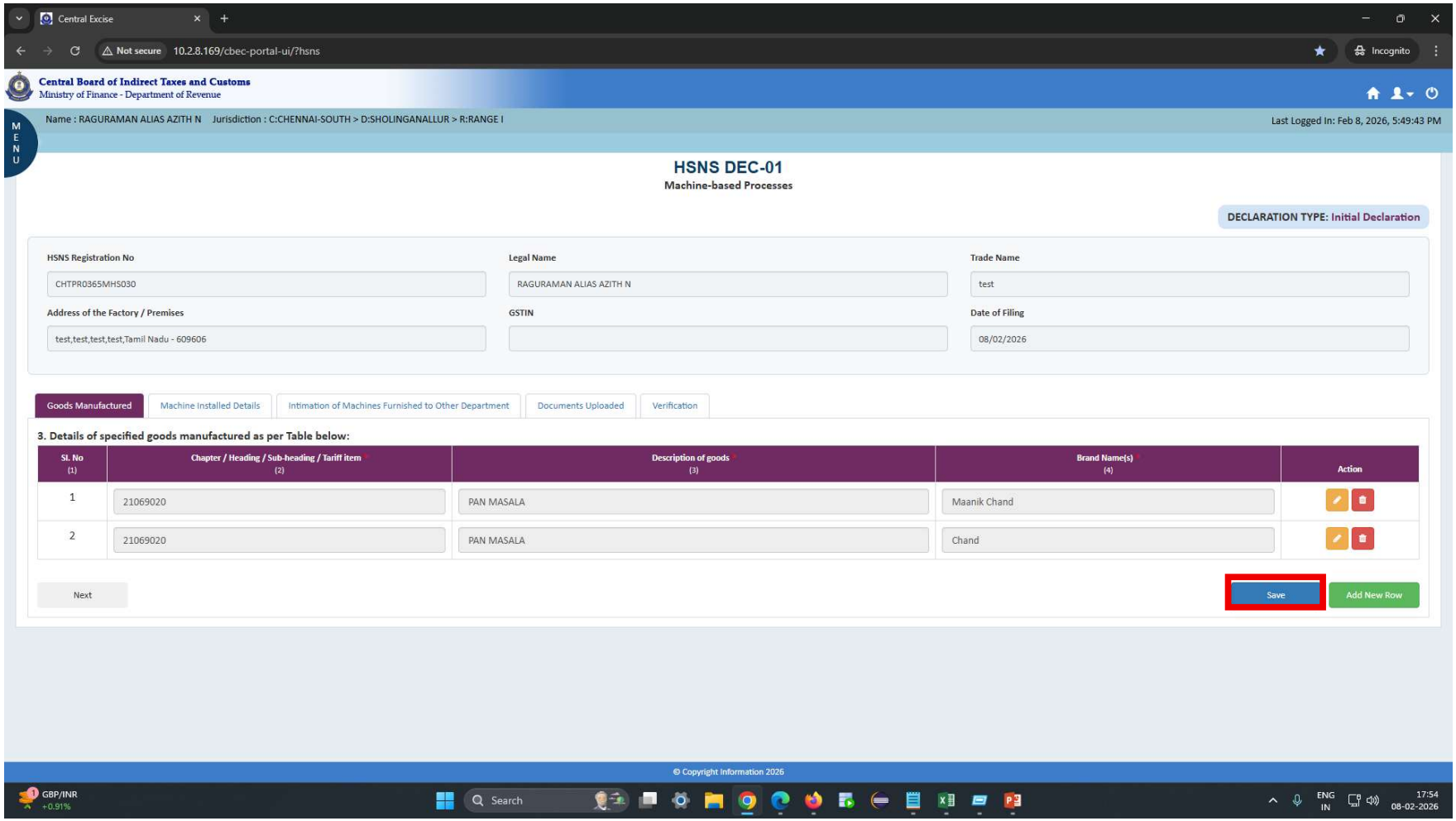
10.1. Step 1: On clicking on the tab "Goods Manufactured", a table namely **"Details of Specified Goods manufactured"** will appear. The Registered person needs to select '21069020' under the column "Chapter/Heading/Sub heading/Tariff item" then the "Description of goods", will be auto populated as "PAN MASALA" and the Brand Name is to be entered by the Registered person.



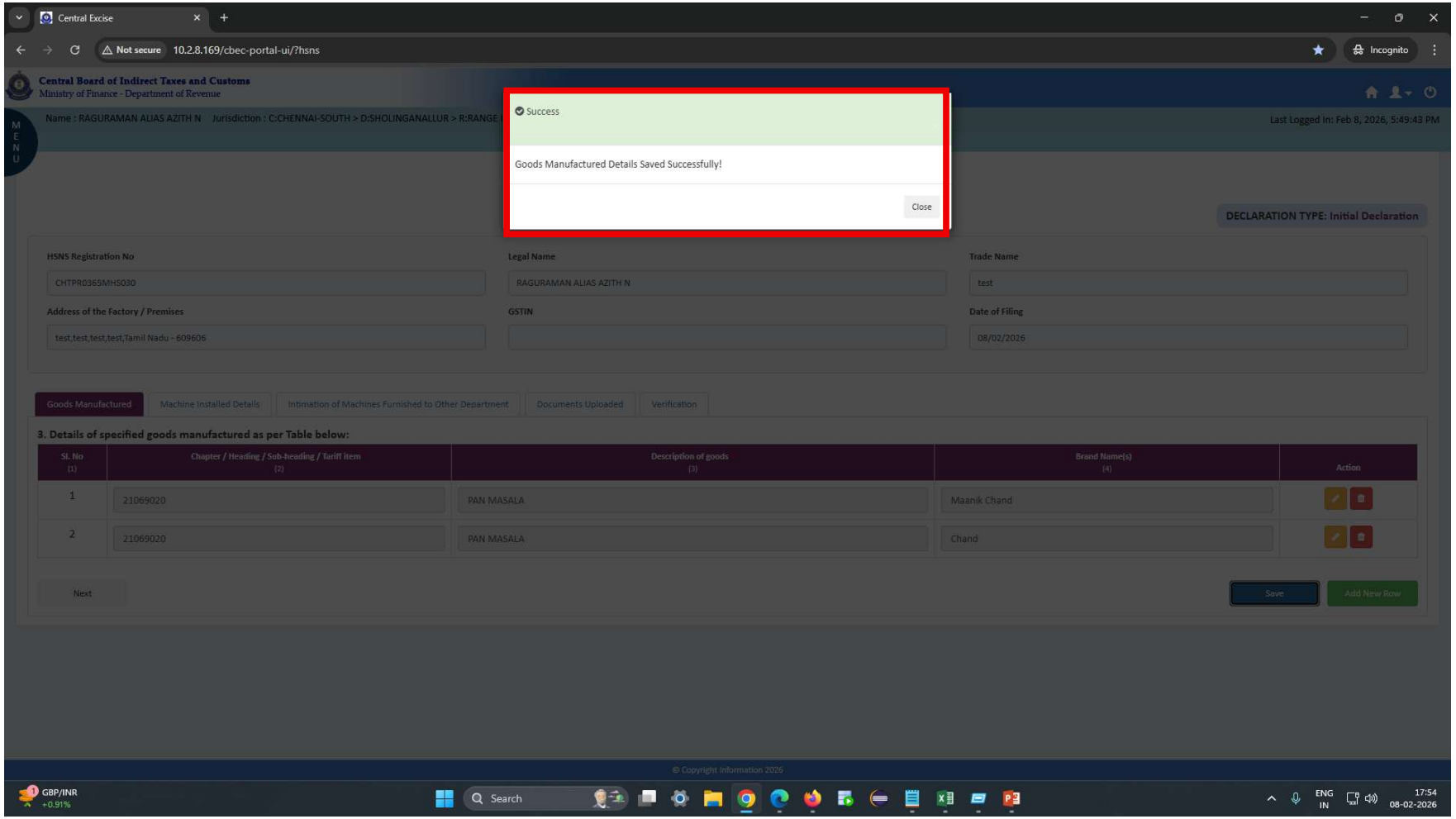
10.2. Once the details are entered in a Row, the Registered person should click on the Blue tick under Action Column. Then the entries made will be saved in the system and the Blue tick will change to edit (orange) button. If the Registered person wants to add more Brands, he/she has to click on "Add New Row" button, then one more row will be added wherein the Registered Person has to follow the same procedure as mentioned above.



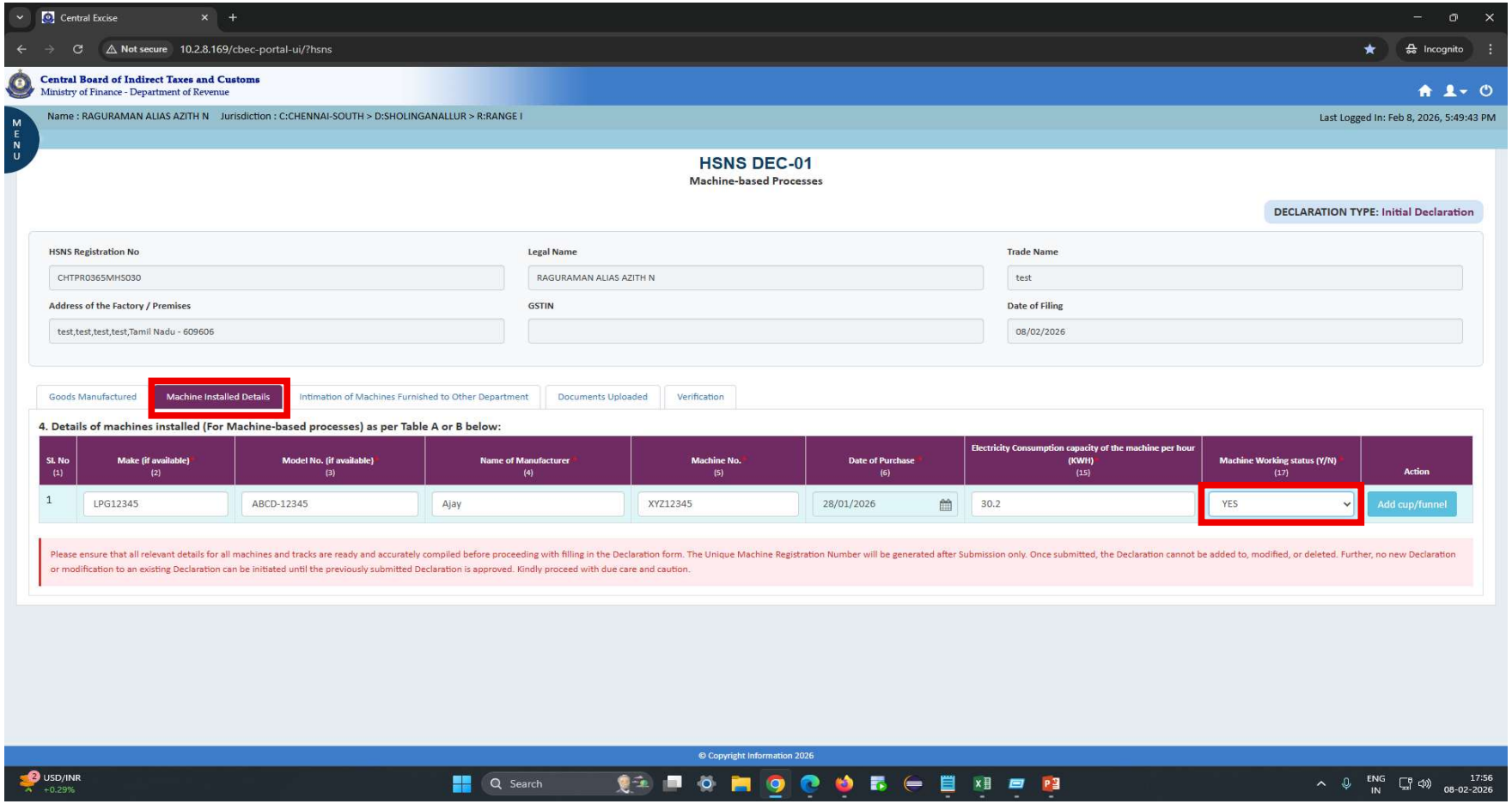
10.3. Once the details are entered in a Row, the Registered person should click on the Blue tick under the Action Column. Then the entries made will be saved in the system and the Blue tick will change to edit (orange) button. Then the Registered person should click on the 'Save' button before proceeding to the next page.



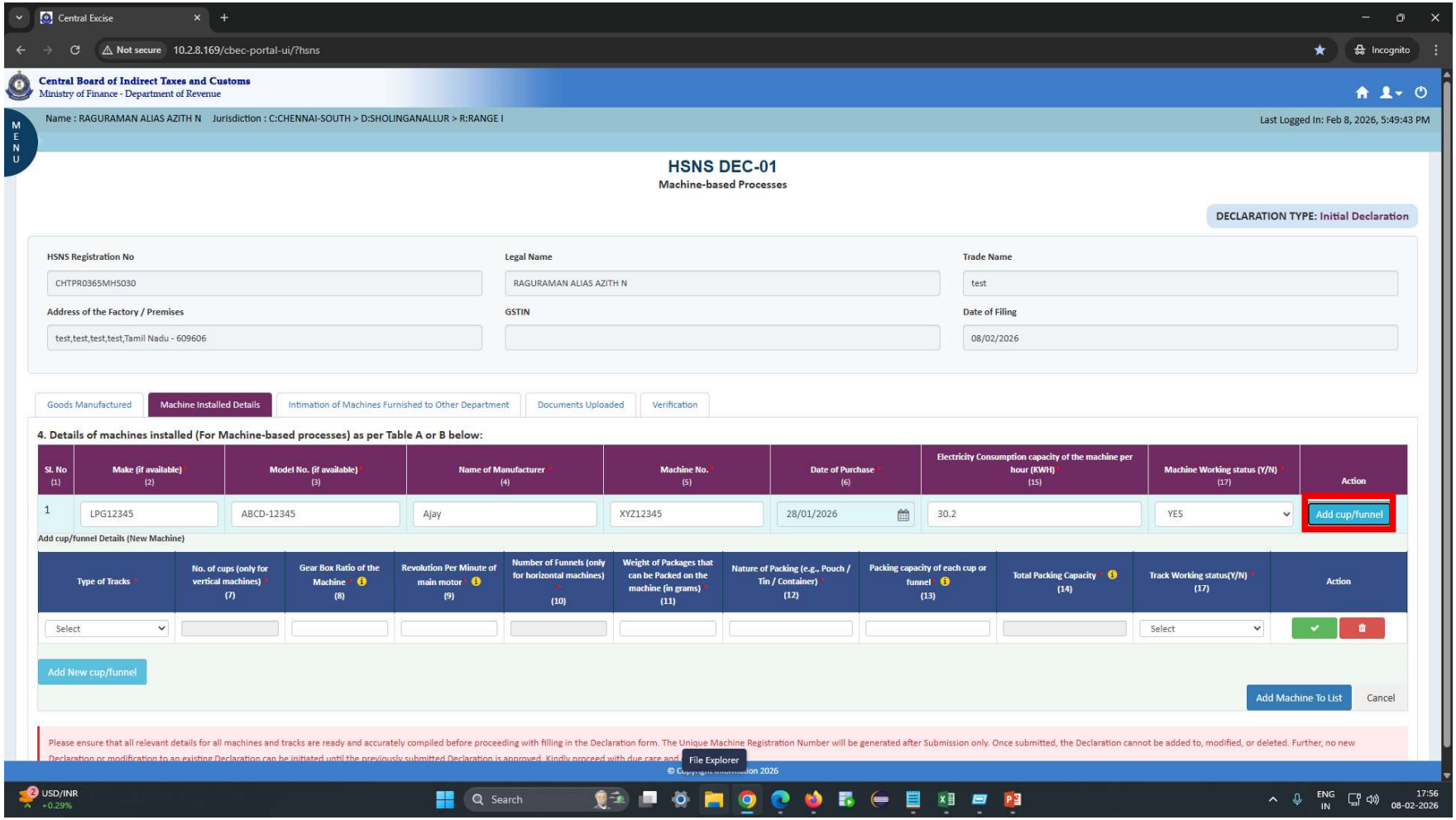
10.4. Once saved, the message, namely "Goods Manufactured details saved Successfully" will appear as shown below.



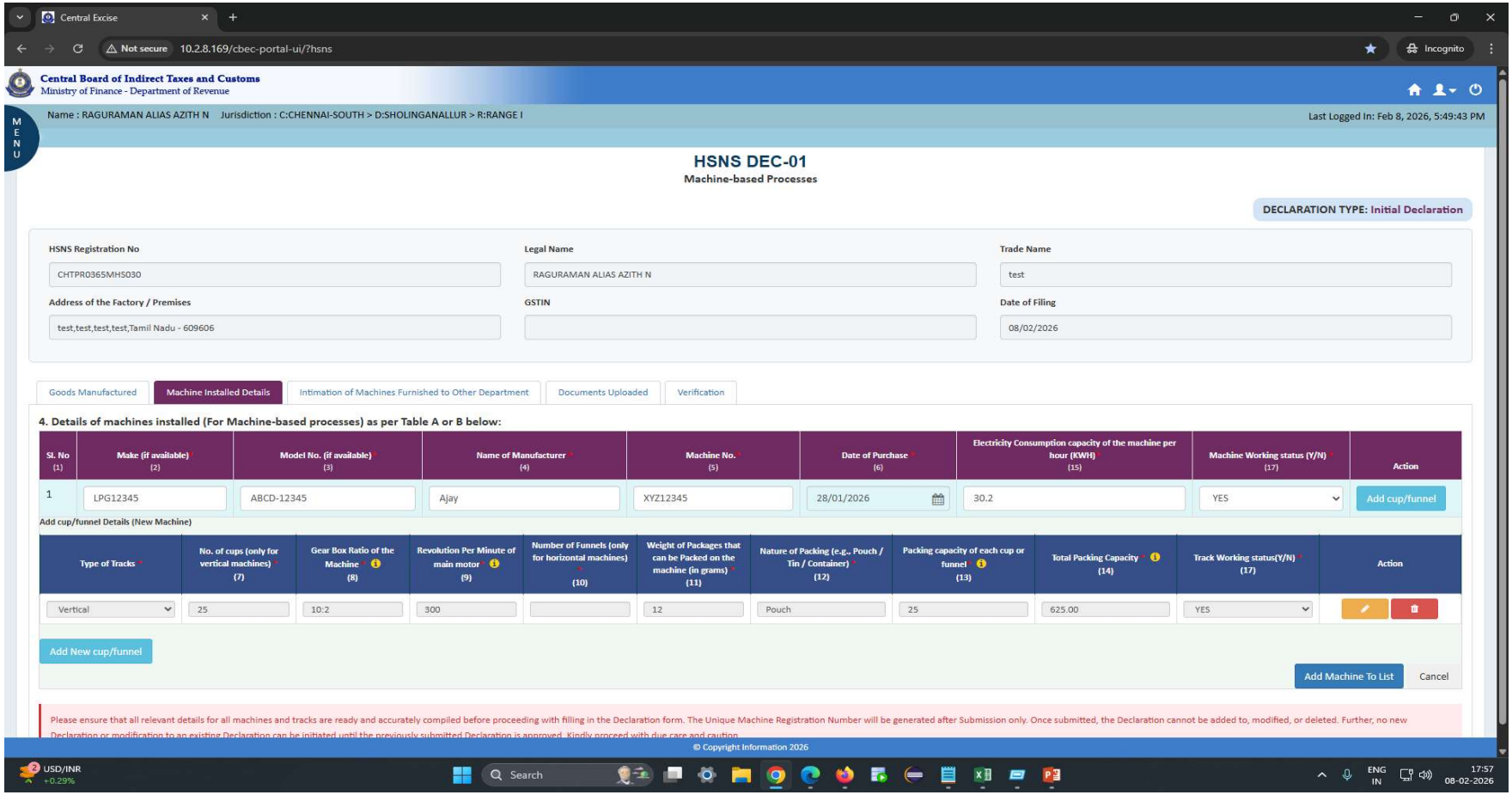
10.5. Step 2: The **Machines Installed Details** should be furnished in Table 4 (**Details of Machine Installed (For Machine-Based Processes**)) as below. The registered person can enter the details of machines such as Make, Model no of the machines, Name of manufacturer, Machine no, Address of the factory or premises, Date of purchase and Electricity Consumption capacity of the machine per hour (KWH). For Machine working Status, taxpayer has to select 'Yes' or 'No' from the dropdown menu.



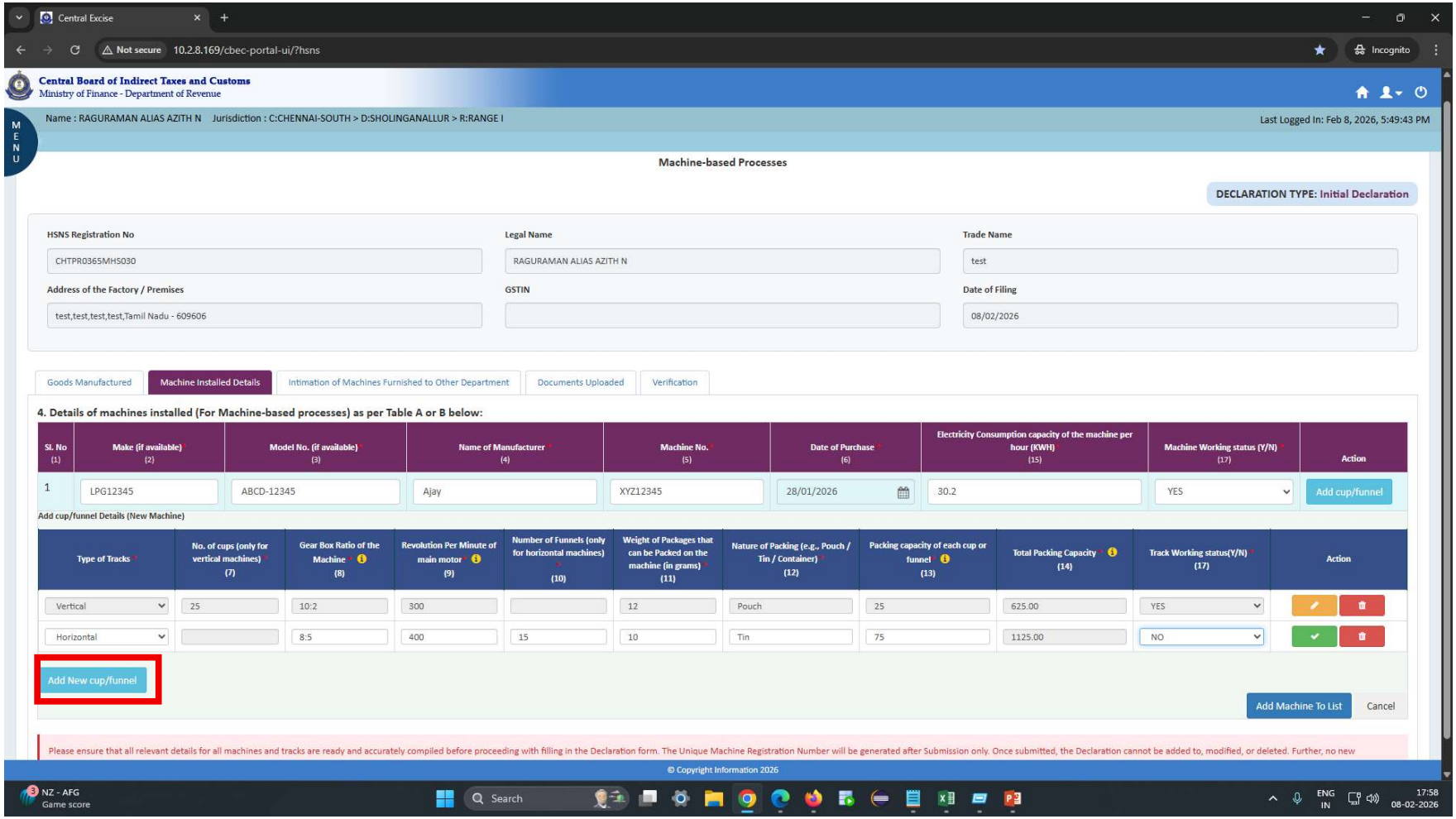
10.6. Then the registered person should click on the "Add Cup/Funnel" button under the Action column to fill further details of the machine. Then the following 11 columns will appear to enable the taxpayer to fill details of the machine.



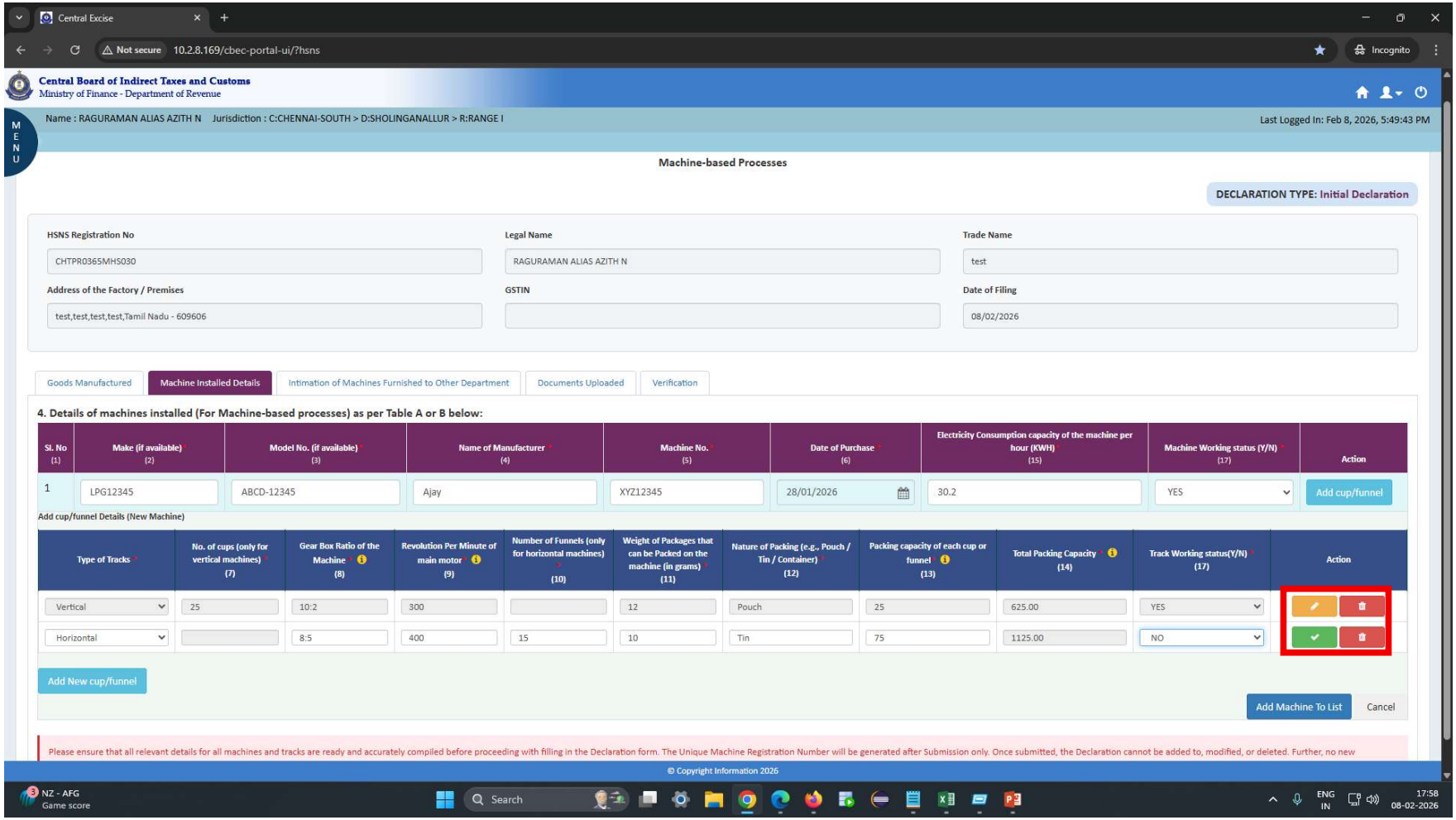
10.7. Under the column "Type of Tracks", there will be a dropdown menu with two options, 1. Vertical, and 2. Horizontal. The fields such as No. of Cups (in case of Vertical Machine), Gear Box Ratio of the machine, Revolution per minute of main motor, No. of Funnels (in case of Horizontal machine) are to be filled by the registered person. Weight of packages that can be packed on the machine (in grams), Nature of packing, Packing capacity of each cup or funnel (No. of packages which can be packed for a particular weight of package in a minute) are to be filled by the registered person.



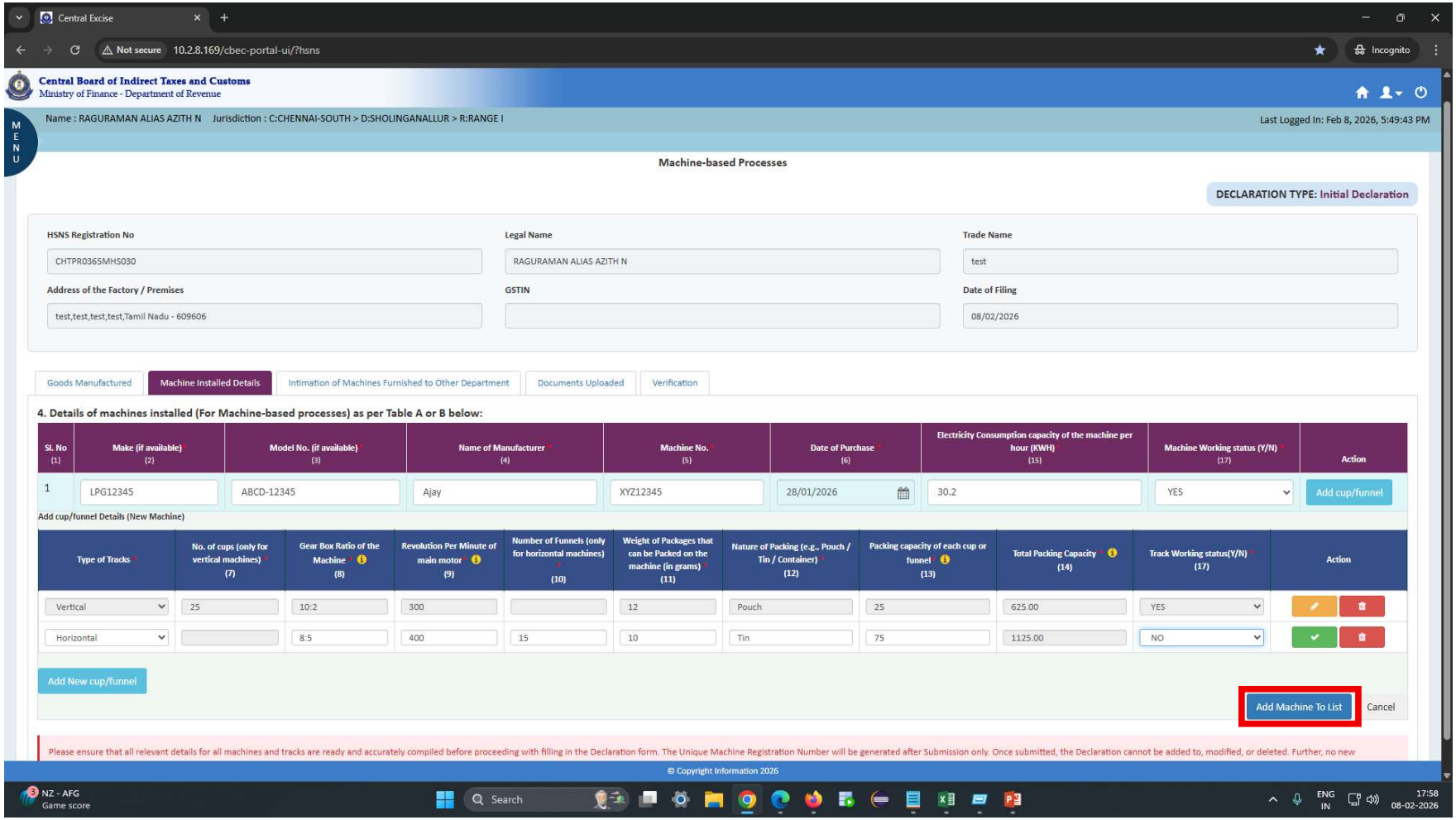
10.8. In case the machine is with multiple tracks, the registered person can add more rows by clicking on the "Add New cup/funnel" option and fill the required particulars by following the procedure detailed above.



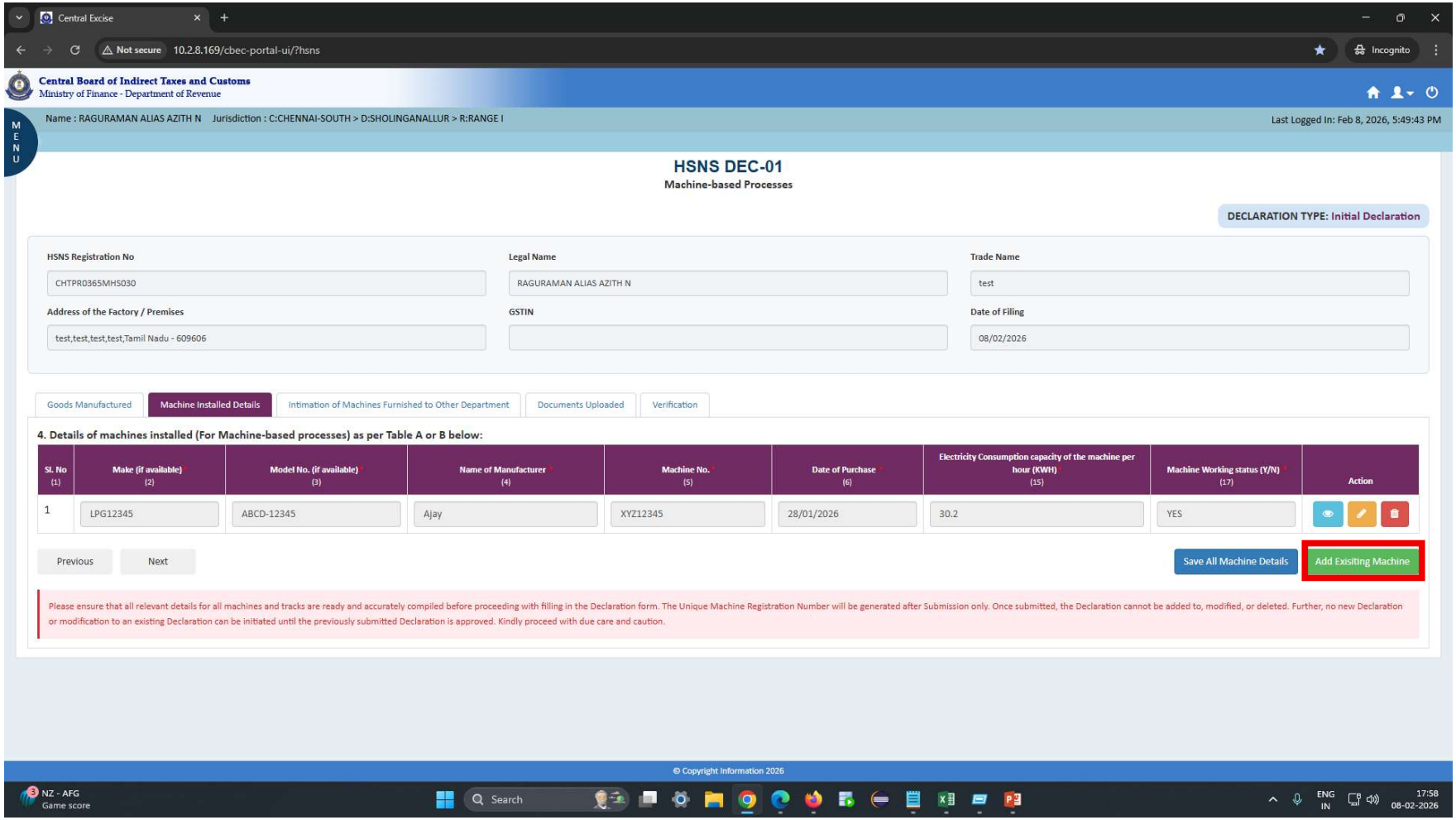
10.9. Once the details are entered in a Row, the Taxpayer should click on the Green tick under Action Column. Then the entries made will be saved in the system and the Green tick will become edit (orange) button.



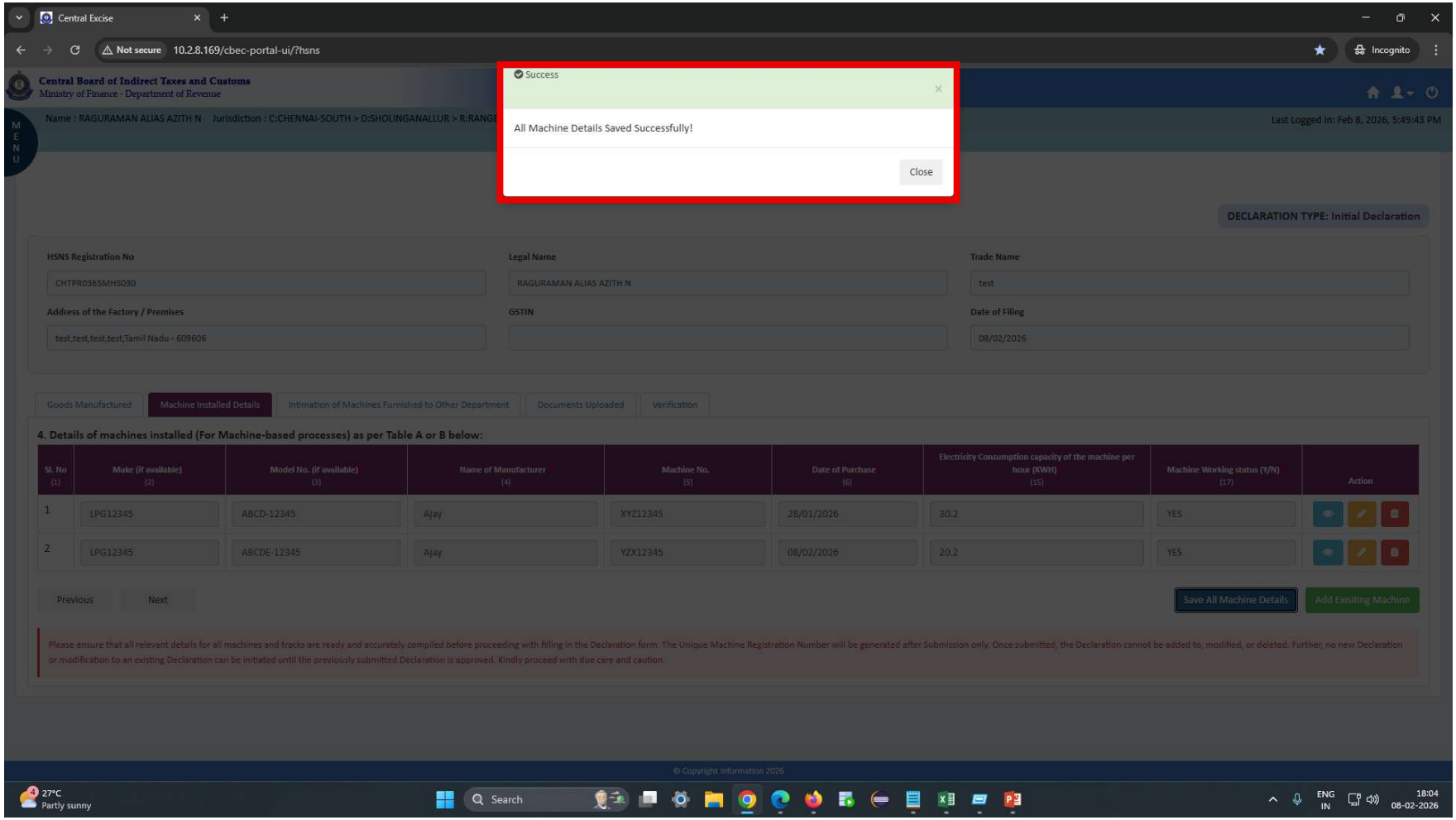
10.10. By clicking on "Add Machine to List", entries made in respect of a particular machine will be saved.



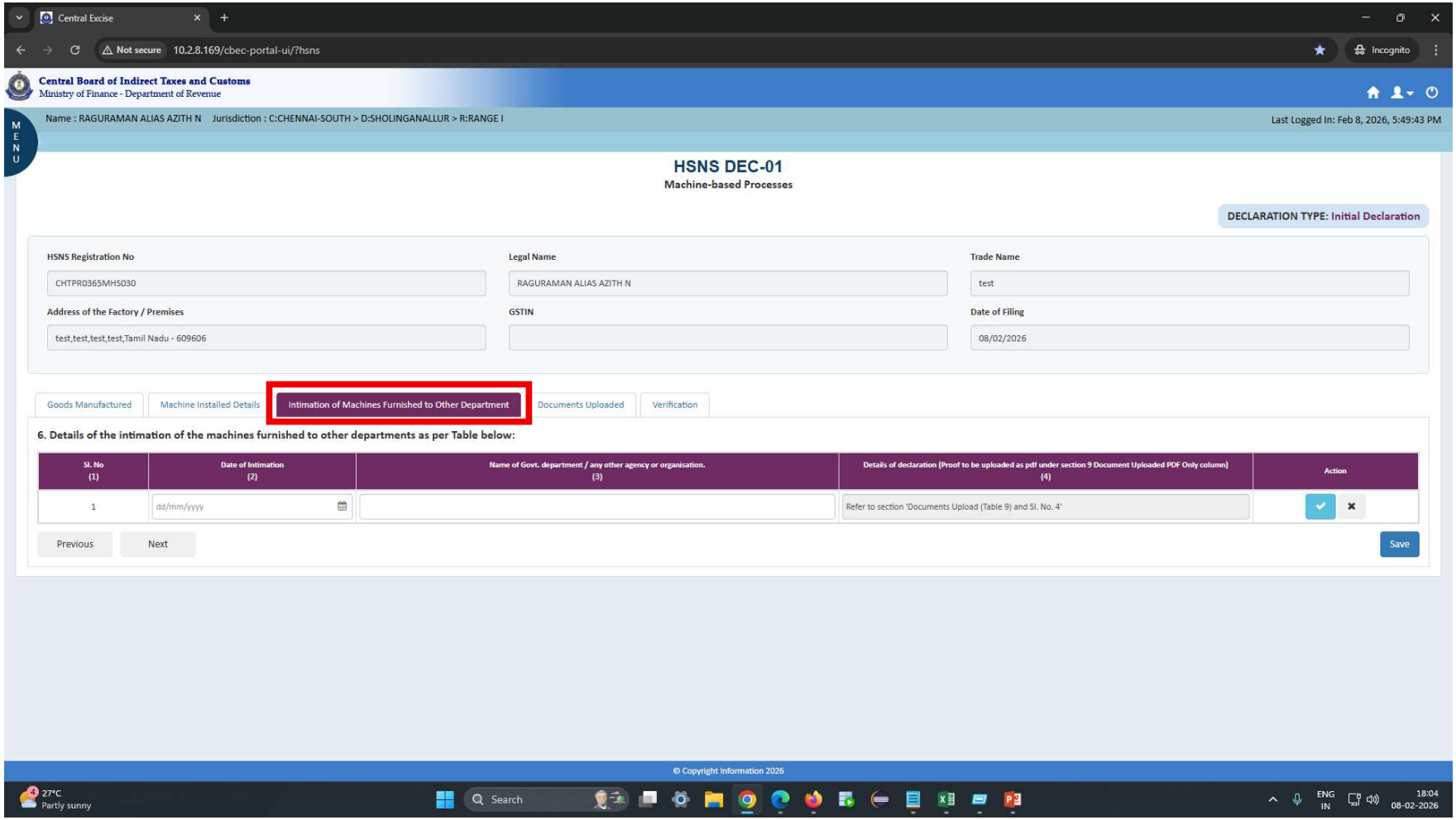
10.11. If the taxpayer has more than one machine, he should furnish the details of all the machines by clicking on "Add Existing machine" and enter details of the machines one by one.



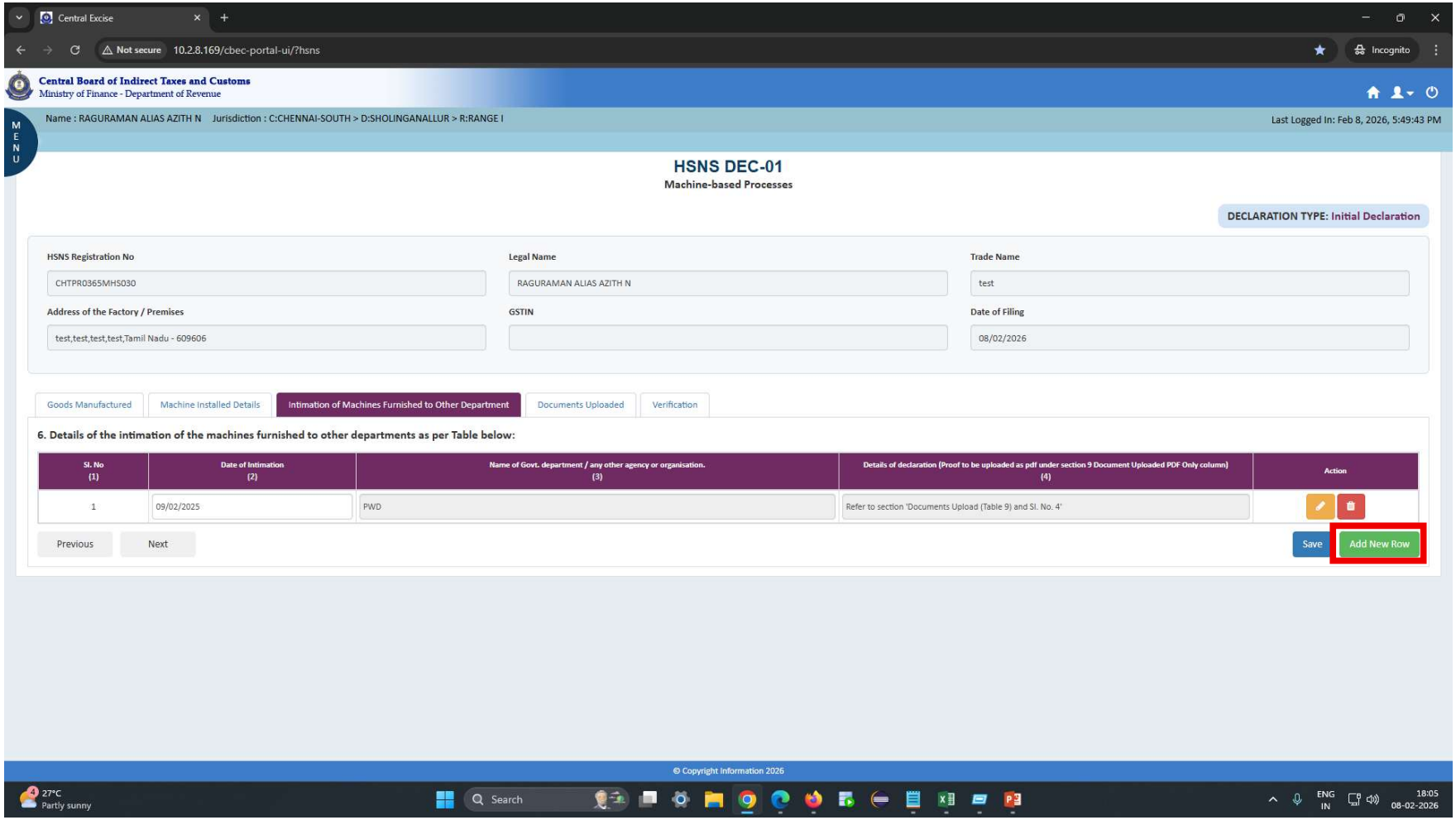
10.12. Once the details are entered in subsequent rows, the Taxpayer should click on "Save all Machine Details" button before proceeding to the next page. Then the message, namely "All Machine Details Saved Successfully" will appear as shown below.



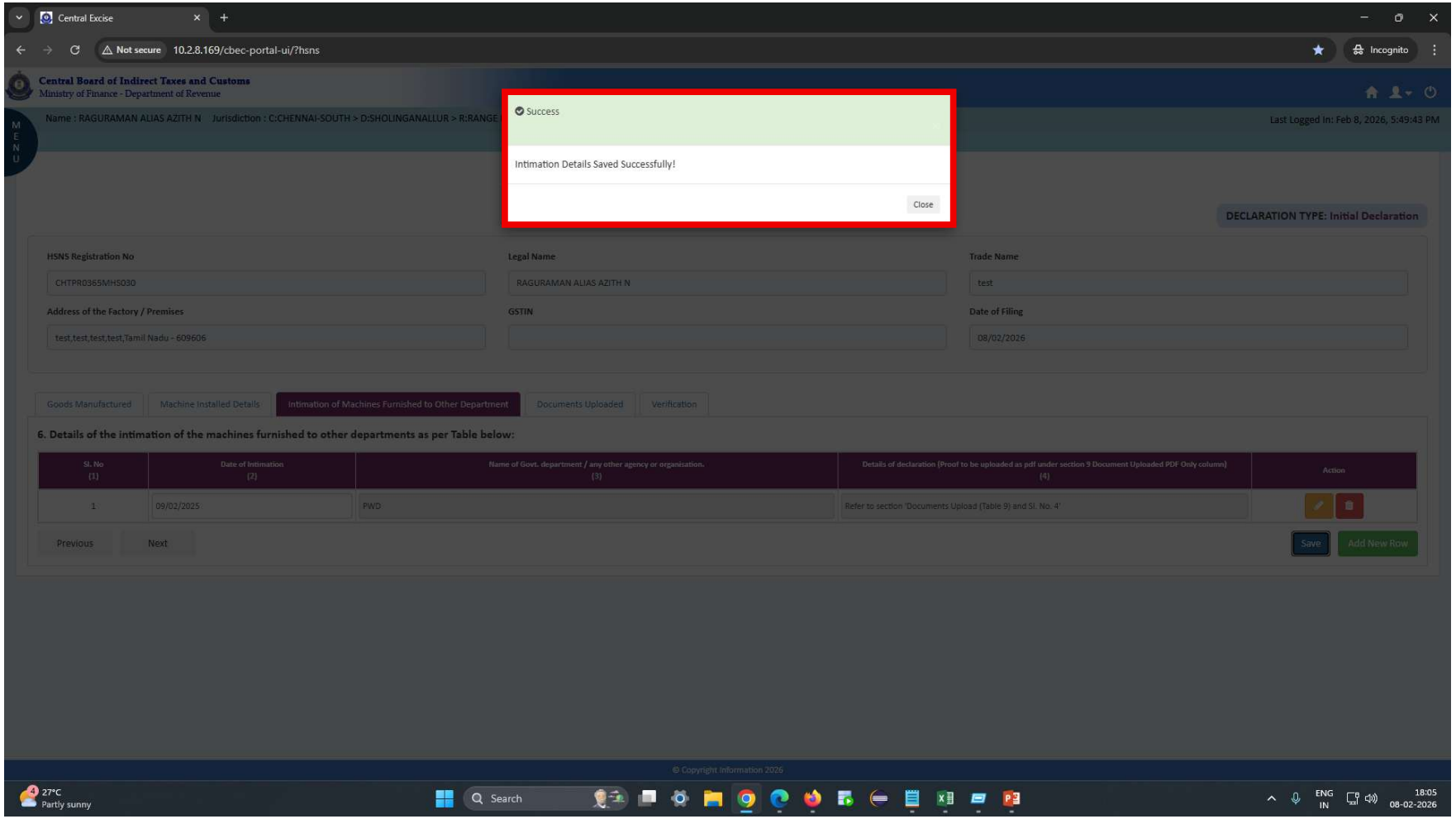
10.13. Step 5: The details of intimation of the machines furnished to other departments should be furnished in Table 6.



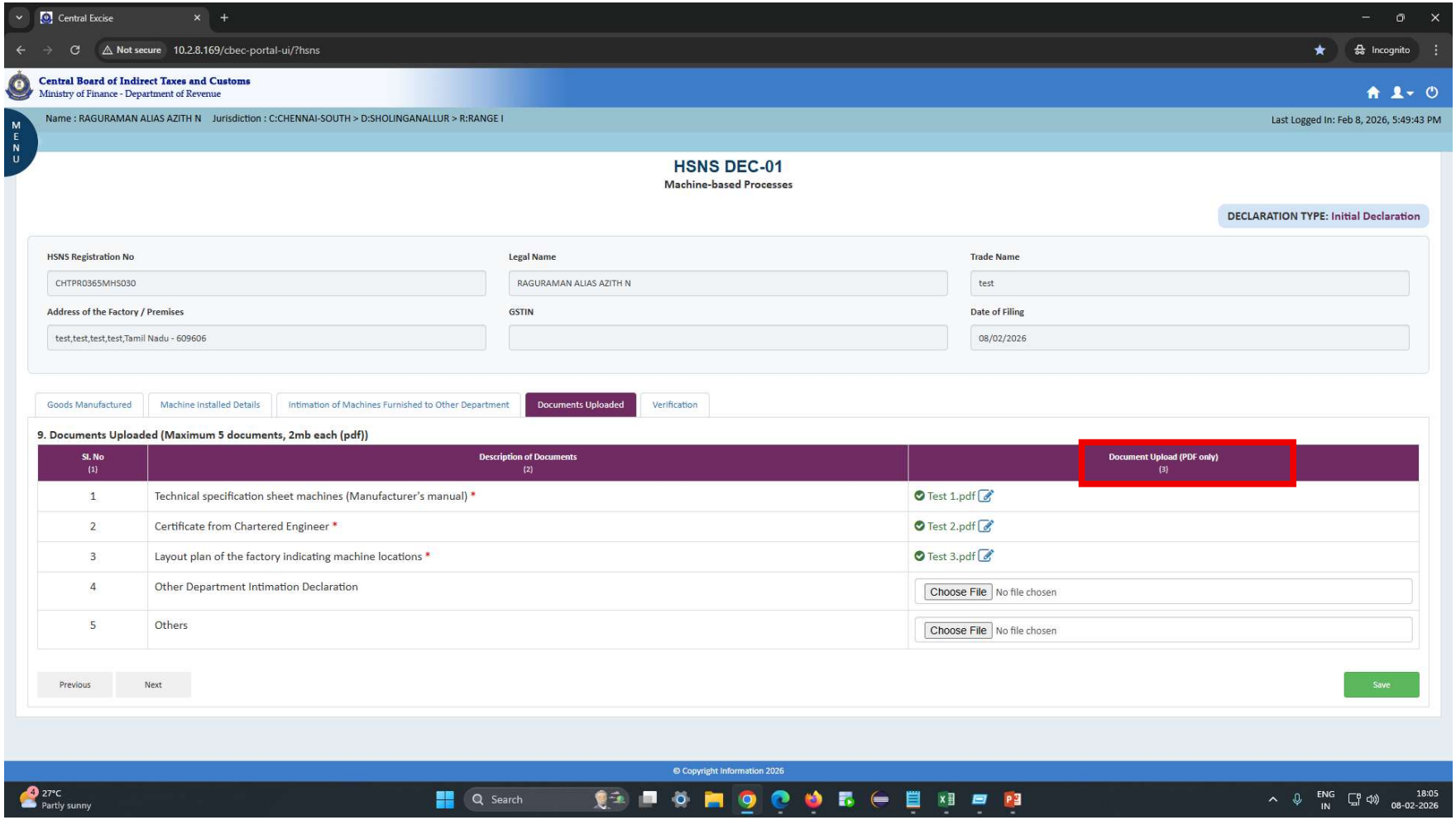
10.14. Taxpayer can add more rows by clicking on "Add New Row" button to enter the details of the intimation given to other departments in connection with the machines.



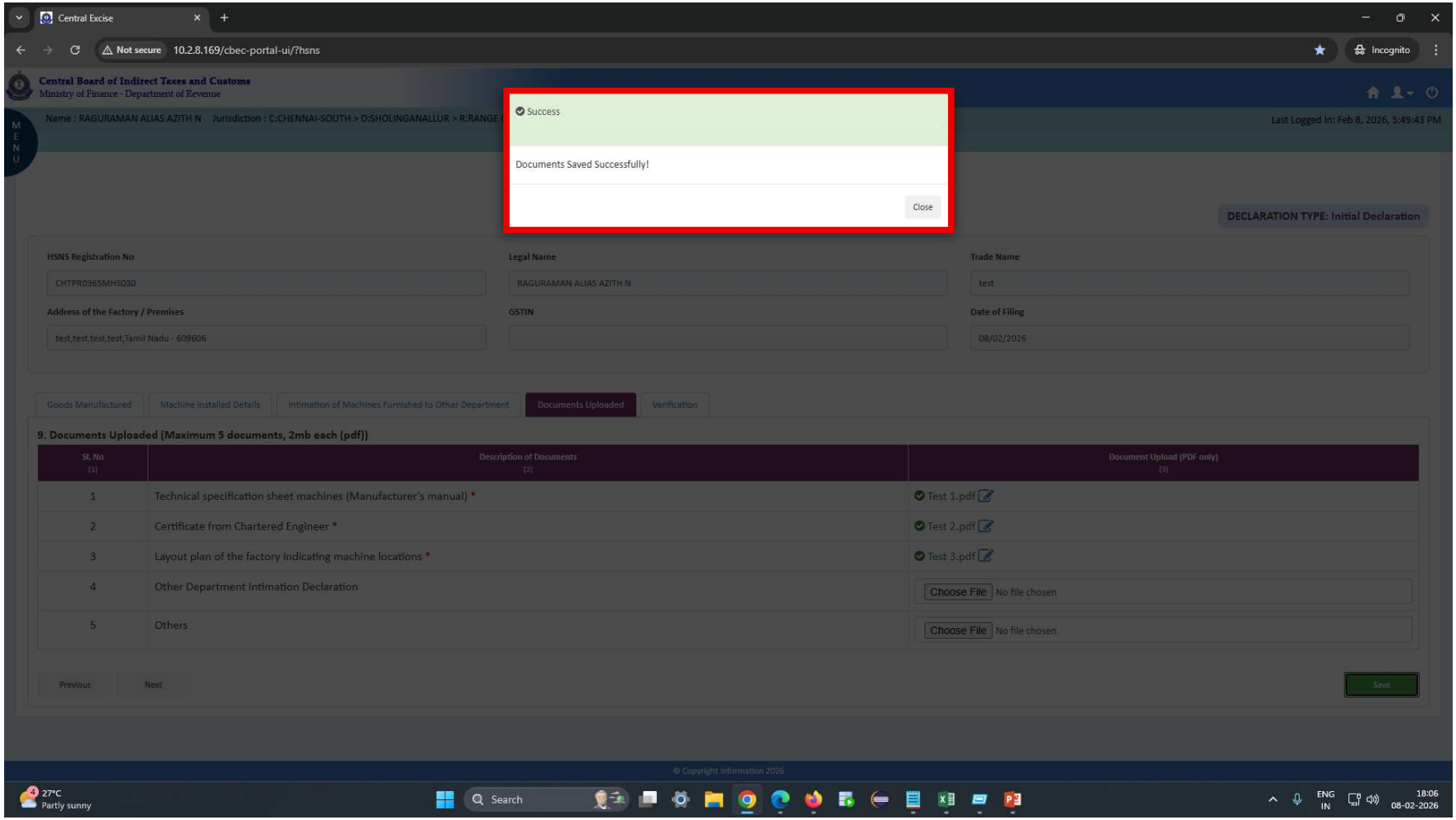
10.15. Once the details are entered and saved, the following message will appear.



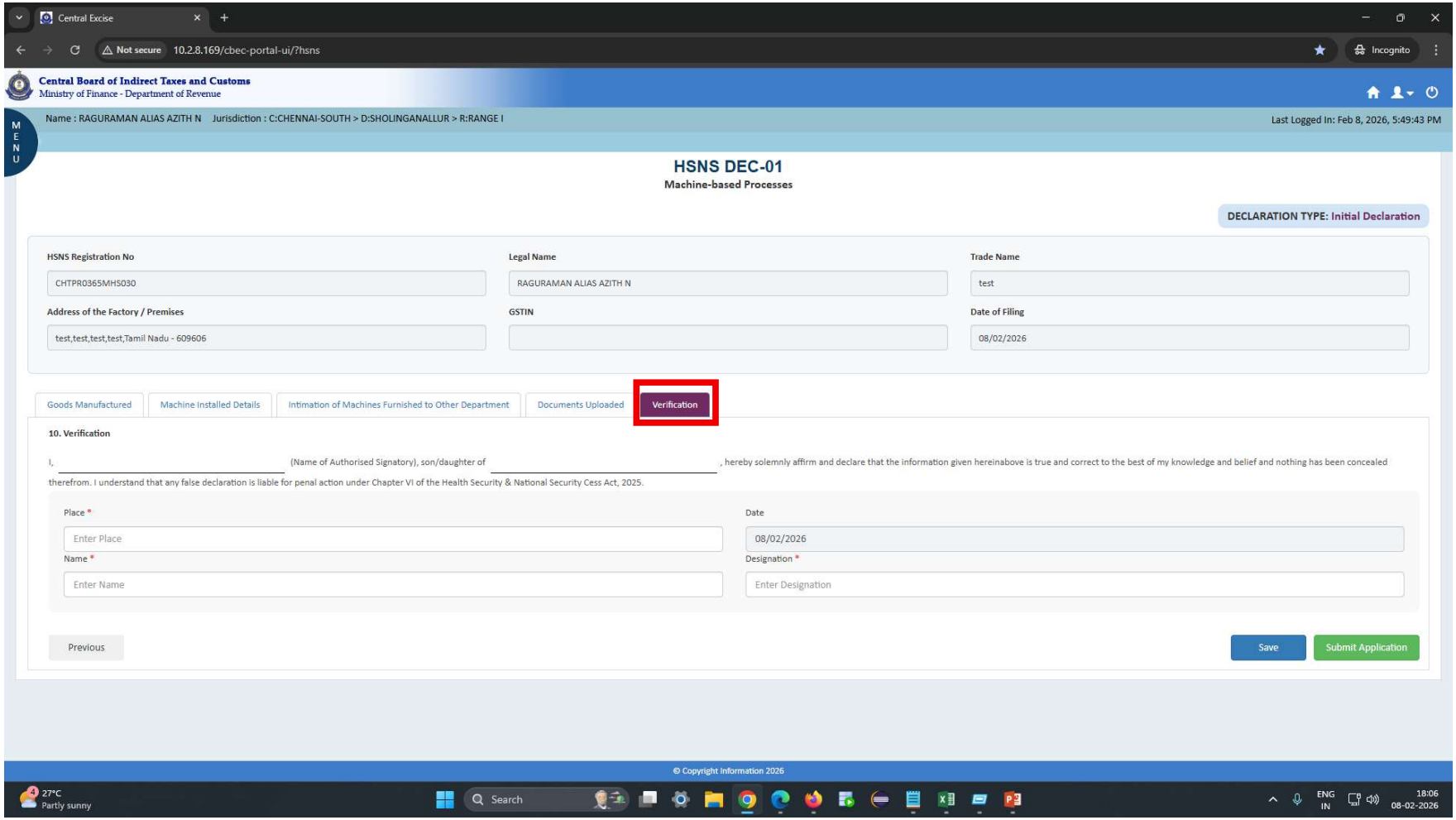
10.16. Step 8: All the required documents are to be uploaded by the Taxpayer. In respect of documents to be uploaded, a maximum of five documents of up to 2 MB each can be uploaded.



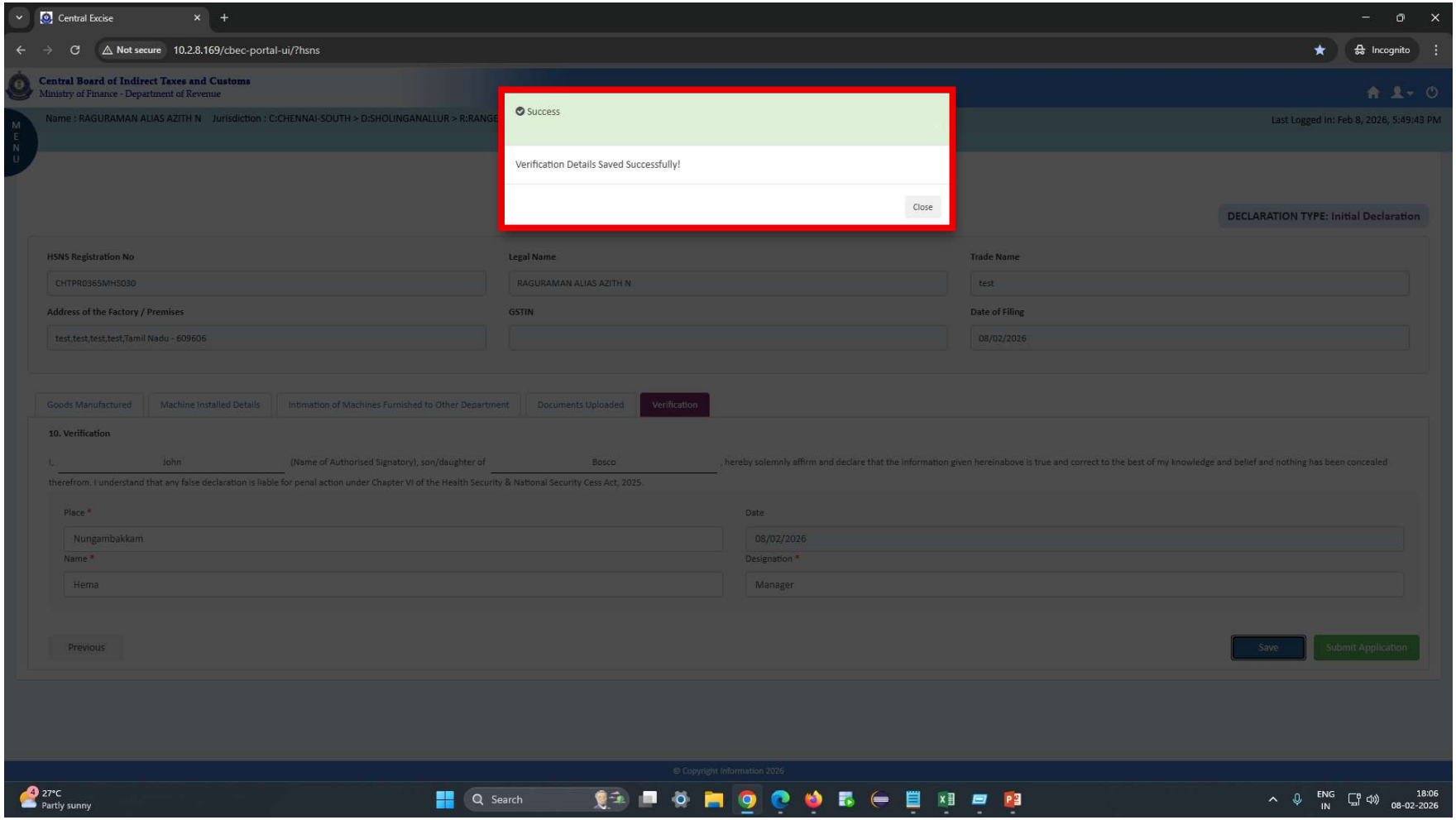
10.17. After the documents are uploaded, the taxpayer should save the uploaded details by clicking on the "Save" button. The following message will appear.



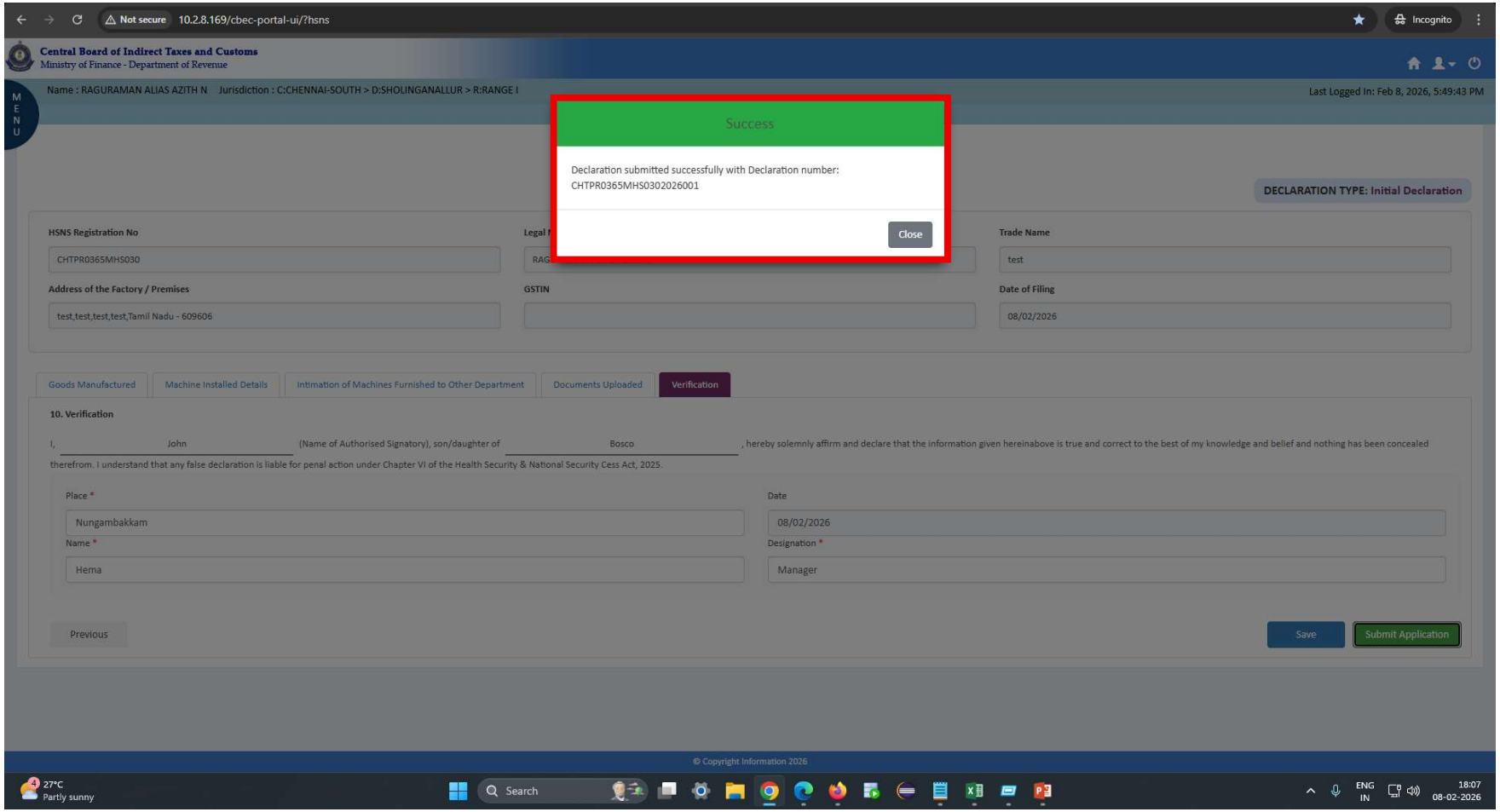
10.18. Step 9: Verification: The Authorized Signatory has to furnish self-declaration with regard to Verification.



10.19. Once entries are made, the registered person should save the data by clicking on the 'Save' button. On saving the data, the following message will appear.



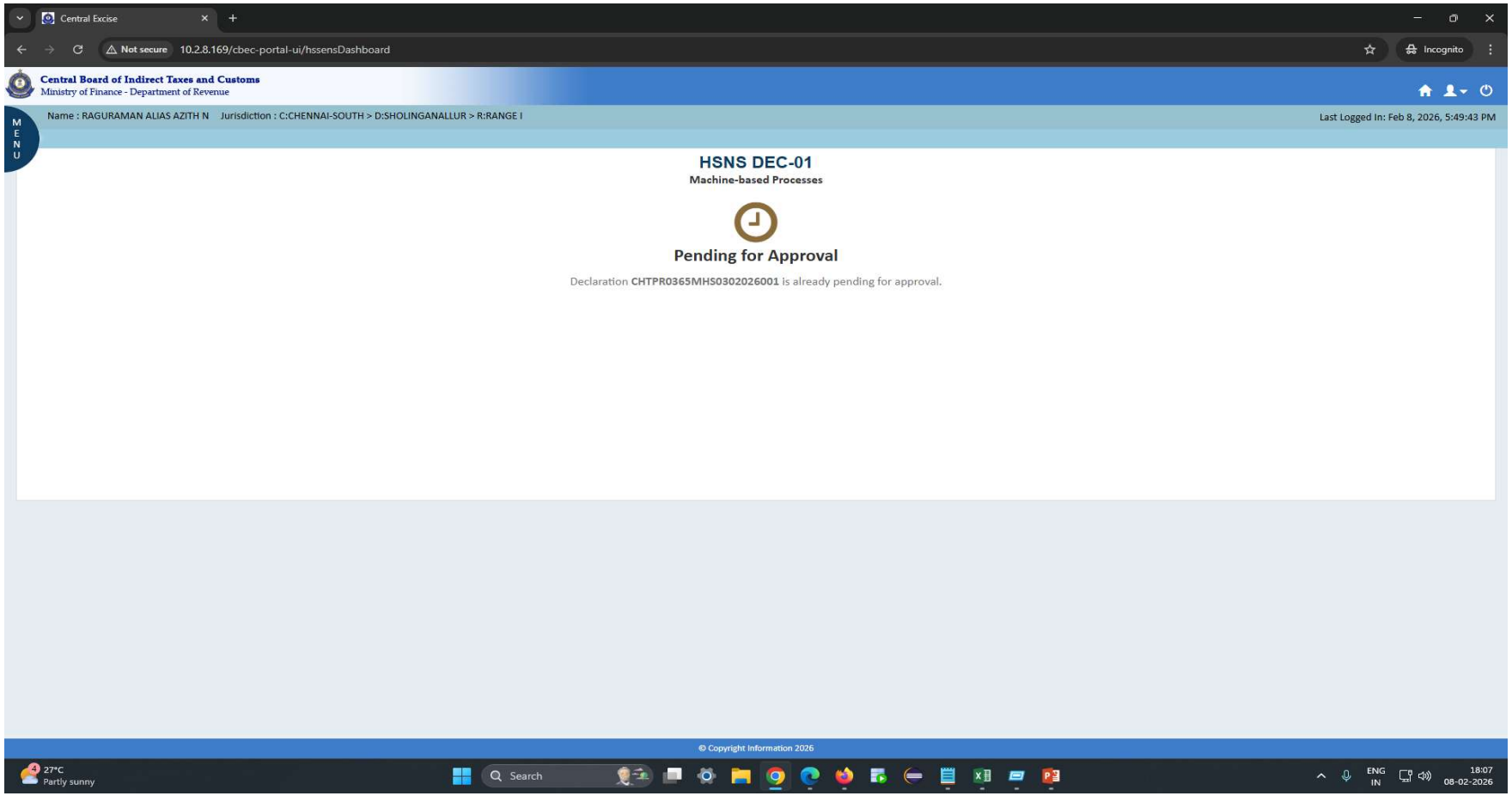
10.20. Now the registered person can submit the Declaration form by clicking on "Submit Application" Button. A message of successful filing of form along with the "Declaration Number" will be displayed on the screen.



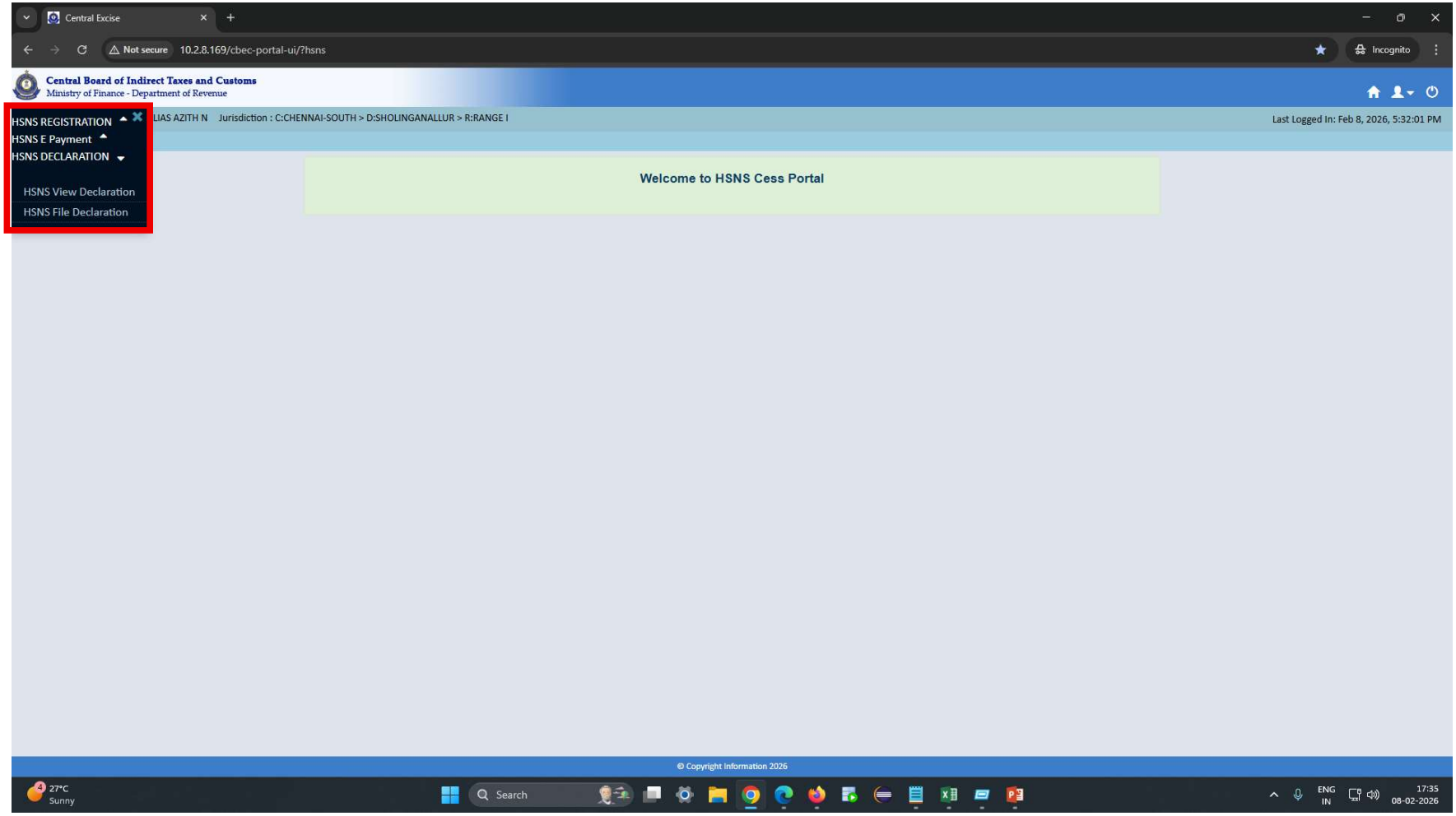
Note: The Registered Persons should ensure the correctness of the details filled in the declaration form, as details once filled and submitted cannot be altered or edited later.

NOTE: It is pertinent to mention here that as per Rule 11(3) of HSNS Rules, 2026, no fresh declaration shall be filed under sub-rule (2) of rule 9 until an order of confirmation has been passed by the proper officer **in respect of declaration filed earlier.**

11. In case the registered person tries to file another declaration before approval of the earlier declaration filed, the following message will appear.



12. On successful submission of the declaration, the registered person can view the Declaration Form filed by clicking on MENU > HSNS DECLARATION > HSNS VIEW DECLARATION.



13. On clicking 'view Declaration', registered person can view the details entered. The registered person can now view the "Unique Machine Registration Number "generated by the system under the tab "Machine Installed Details" and under column Registration No. of the Machine.

