केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX
केन्द्रीय राजस्व भवन, आई.एस.प्रेस रोड, कोचिन -682018
C.R.BUILDING, I.S.PRESS ROAD, COCHIN-682018

प.सं.C. No. IV/16/08/2014-ST.Pt.I दिनांक/Date: 14 .12.2015

व्यापार सूचना सं./ TRADE NOTICE NO.: 07/2015 ST

Subject: Accounting code for payment of Swachh Bharat Cess - Regarding.

1. 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).

2. 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

4. All the trade associations are requested to bring the contents of this Trade Notice to the attention of their members in particular and the trade in general.

Reshma Lakhani 14/12/15

रेश्मा लखानी /RESHMA LAKHANI
आयुक्त / COMMISSIONER

सेवा में/ To

1. प्रेषण सूची -1 व 2 के अनुसार / As per DL-I & II of Cochin Commissionerate

प्रति प्रस्तुत है / Copy submitted to :-

मुख्य आयुक्त कार्यालय / The Chief Commissioner's office