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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE: CHENNAI-III  
26/1: Mahatma Gandhi Road: Nungambakkam: Chennai 600 034.

TRADE NOTICE NO.1/2015

DATED:10.12.2015

Sub :- Service Tax-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 15<sup>th</sup> November, 2015 (notification no. 21/2015-ST, dated 6<sup>th</sup> November,2015 refers). Swachh Bharat Cess is leviable on all taxable services, other than services which are fully exempted 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 22/2015-ST, dated 6<sup>th</sup> 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

3. The contents of this Trade Notice may be brought to the notice of all the members of trade.

( ISSUED IN FILE C.NO IV/16/88/2015 -S.Tax.Pol )

  
10.12.15  
**(K.B.RAJU)**  
**ADDL.COMMISSIONER**

To

- TRADE/DEPARTMENT as per Mailing List.
- RAC Members.
- ✓ Superintendent, Computer Section, Chennai I Commissionerate - For uploading on the website