



भारत सरकार GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE

राजस्व विभाग DEPARTMENT OF REVENUE

केन्द्रीय उत्पाद शुल्क प्रधान आयुक्त कार्यालय, चेन्नै - I आयुक्तालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CENTRAL EXCISE

CHENNAI - I COMMISSIONERATE

26/1, महात्मा गांधी मार्ग, चेन्नै-600034

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व्यापार सूचना सं./TRADE NOTICE NO: 05/2015

दिनांक/Dated:15.12.2015

Sub: Central Excise- Accounting Code for payment of **Swachh Bharat Cess**  
- Reg.

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1. 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).

2. Accordingly, Accounting codes have also been allotted by the Office of the Principal Chief Controller of Accounts for the new Minor Head **"506-Swachh Bharat Cess"** and new Sub-heads as under:

Sl. No.	Minor Head	Sub Head Description	Head of Accounts	Major Head Serial Code	SCCD Code
(1)	(2)	(3)	(4)	(5)	(6)
	0044-00-506-Swachh Bharat Cess	01: Tax Collection	0044.00.506.01	00441493	114
		02: Other receipts	0044.00.506.02	00441494	117
		03: Deduct Refunds	0044.00.506.03	00441495	119
		04: Penalties	0044.00.506.04	00441496	110

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

(Issued in File C. No. IV/16/238/2015-Cx. Pol.)

(V.SRINIVAS)

JOINT COMMISSIONER

To :

- (i) Trade / Department (as per mailing list)
- (ii) RAC Members
- (iii) The Superintendent, Computer Section, Chennai- I... for uploading on the website.