



आयुक्त, केंद्रीय उत्पाद शुल्क कार्यालय, थाने-II
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, THANE-II
नवप्रभात चेंबर्स, रानाडे रोड, दादर (पश्चिम), मुंबई-28
NAVPRABHAT CHAMBERS, RANADE ROAD, DADAR (W), MUMBAI-28
PHONE:022-24229436 FAX:022-24318351 Email: tech

TRADE NOTICE NO. 05 /2015

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

1 Attention of the trade is invited to Circular No.188/7/2015-ST dated 16th November 2015 issued by Ministry of Finance, Department of Revenue, Tax Research Unit, New Delhi vide F.No.354/129/2015-TRU(Pl.)

2 Chapter VI of the Finance Act, 2015 has been brought into effect from 15th November, 2015 [notification Nos. 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].

3 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 the Trade notice to the notice of the trade in general and their member manufacturers/ Service Tax Payers in particular.


(SEEMA JERE BISHT)
COMMISSIONER

F.No.V/Tech/40/Trade Notice/2015/TH-II
Mumbai, the 31.12.2015

Copy to:-

- 1) The Principal Chief Commissioner of Central Excise, Mumbai Zone-I.
- 2) The Chief Commissioner of Central Excise, Mumbai Zone-I
- 3) Additional Commissioner of Central Excise, Thane-II of (P&V)/Aodit/Tech.
- 4) All Assistant / Deputy Commissioner of Central Excise, Thane-II.
- 5) Manager, State Bank of India, Naigaon Branch, Dadar East, Mumbai.
- 6) Palghar Taluka Industries Federation, Madhuban Devisha Road, Palghar-401404.
- 7) Maharashtra Chamber of Commerce, Industry & Agriculture, Orion House, 6th Floor, 12, K. Dubash Marg, Fort, Mumbai-400001.
- 8) Mira Bhayander Small Scale Industries Association, 104, Saraswati Apts., Mansarowar Complex, Kashimira, Mira Road, District Thane-401107.
- 9) Hindustan Chamber of Commerce, 342, 1st Floor, Kalbadevi Road, Mumbai-400002.
- 10) Tarapur Industrial Manufacturers Association, Recreation Centre, MIDC, Tarapur Ind. Area, District Thane-401506.
- 11) Bombay Metal Exchange Ltd., 88/90, Kika Street, Gulal Wadi, Mumbai-400004.
- 12) Vasai Industries Association, First-Aid Centre, Navghar-Vasai Road (E), District Thane-401201.
- 13) PRO / ACAO / PAO / AO (Establishment)
- 14) Notice Board.