

F.No.335/5/2006-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
Tax Research Unit

New Delhi, 20<sup>th</sup> April, 2011

To,

Chief Commissioners of Central Excise and Customs (All),  
Director General (Service Tax),  
Director General (Central Excise Intelligence),  
Director General (Audit),  
Commissioners of Service Tax (All)  
Commissioners of Central Excise (All)  
Commissioners of Central Excise and Customs (All).

Madam/Sir,

**Subject: Accounting Codes for the taxable services introduced vide the Finance Act, 2011 -- regarding.**

Heads of Account under the Major Head "0044-Service Tax" in respect of the new taxable services have been allotted by the Office of the Principal Chief Controller of Accounts, CBEC.

2. Accounting Codes for the purpose of payment of service tax are as follows:

Sl.No.	Taxable Services	Accounting Code		
		Tax Collection	Other Receipts	Deduct Refunds
(1)	(2)	(3)	(4)	(5)
1.	Service provided by a restaurant having air-conditioning and license to serve alcoholic beverages in relation to serving of food or beverage, including alcoholic beverages or both, in its premises [Finance Act 1994, Section 65(105) (zzzzv)]	00441067	00441068	00441069
2.	Service provided by a hotel, inn, guest house, club or campsite in relation to providing of accommodation for a continuous period of less than three months [Finance Act 1994, Section 65(105) (zzzzw)]	00441070	00441071	00441072

Note:

- A. The sub-head "other receipts" is meant for interest, penalty, leviable on delayed payment of service tax
- B. The sub-head "deduct refunds" is not to be used by the assessee, as it is meant for the Revenue/Commissioner while allowing refund of tax
- C. Primary education cess on all taxable services will be booked under 00440298 and Secondary Higher Education Cess will be booked under 00440426
- D. If NSDL have issued any dummy codes for revenue collection and interest/penalty for the above services, all these dummy codes should be treated as void and may be replaced by the correct account codes as stated above

3. Description of taxable services provided at column (2) of the table for ease of reference, does not restrict the scope of the taxable service.

4. Trade Notice/Public Notice may be issued to the field formations and taxpayers.

5. Please acknowledge receipt of this Circular. Hindi version follows.

(J. M. Kennedy)  
Director (TRU)  
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