

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1, WILLIAMS ROAD, CANTONMENT, TRICHY-1.

TRADE NOTICE: 24/2007 – CE(NT)

DATED : 15.10.2007.

Sub: Communication of Corrigendum dated 09.10.2007
issued in file Coord/13–6/98-99/Vol.IV/457 by Principal
Chief Controller of Accounts, CBEC, New Delhi.- Regarding.

Copy of Corrigendum dated 09.10.2007 issued in file Coord/13–6/98-99/Vol.IV/457 by Principal Chief Controller of Accounts, CBEC, New Delhi regarding the change in the serial code under the subhead deduct refund and drawback under union excise duties is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations / Chambers of Commerce

(Issued from file C.No.IV/16/2/2007 – C.Ex.Pol.)

Sd/-
(VASA SESHAGIRI RAO)
ADDITIONAL COMMISSIONER

To

As per mailing list II / III
Copy to file C.No.IV/16/78/2007 Cx. Pol.

Copy of the Corrigendum dated 09.10.2007 issued in file Coord/13–6/98-99/Vol.IV/457

Coord/13-6/98-99/Vol.IV/457
Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
A.G.C.R. Building, Ist Floor,
I.P. Estate, New Delhi.

CORIGENDUM

Sub: - Accounting of Primary Educations Cess - reg.

The Sl code under the sub head deduct refund & drawback under union excise duties as mentioned in table at page 2 may be read as 003800**113** instead of 003800**118**

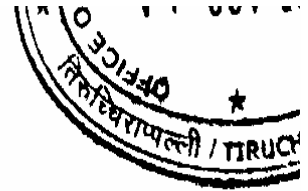
Yours faithfully

(R.P. Jaiswal)

Sr.AccountsOfficer (Coord-Rev)

1. All Pay and Accounts Offices under CBEC.
2. Chief Controller of Accounts, South Zone, Chennai.
3. Dy. Controller of Accounts, East Zone, Kolkata.
4. Dy. Controller of Accounts, West Zone, Mumbai.
5. Sh. Gautam Ray, Jt. Secretary, TRU, CBEC, North Block, New Delhi.
6. All Commissioners of Customs, Central Excise and Service Tax
7. Sr. A.O. Compilation Section.
8. Sr. A.O. EDP Section.

Coord/13-6/98-99/Vol.IV/ 454
 Office of the
 Pr. Chief Controller of Accounts
 Central Board of Excise & Customs
 A.G.C.R. Building, 1st Floor,
 I.P. Estate, New Delhi.



Dt. 04.10.2007

OFFICE MEMORANDUM

Sub: - Accounting of Educations Cess - reg.

Reference is invited to this office O.M. No. Coord/13-6/98-99/Vol.IV/329 dated 13.04.2007 on the above subject advising all the PAOs that pending opening of new Head of Accounts the new levy on account of "Secondary and Higher Education Cess deposited by assesses may be accounted for under Sub Head/ Minor Head of Accounts "Receipt Awaiting Transfer to the other Minor Head etc." under the Major Head "0037- Customs", 0038-Union Excise Duty" & "0044- Service Tax" and the amount kept under RAT could be transferred to the new Head of Accounts as and when opened by CGA's Office.

— Controller General of Accounts has approved operation of new Minor Head "505- Secondary and Higher Education Cess" under the Major Head "0037- Customs", 0038-Union Excise Duty" & "0044- Service Tax" vide Correction Slip Nos. 630, 631 & 632 dated 03.09.2007. Numeric Code, Serial Codes and SCCD Codes are given below:-

Numeric Code	Description	Sl. Code	SCCD Code
0037	Customs		
003700505	Secondary and Higher Education Cess	00370068	116
00370050501	Deduct Refunds	00370069	113
0038	Union Excise Duty		
003803	Non-Shareable Duties		
003803505	Secondary and Higher Education Cess	00380115	110
00380350501	Deduct Refunds & Drawback	00380116	119
0044	Service Tax		
004400505	Secondary and Higher Education Cess		
00440050501	Tax Collection	00440426	110
00440050502	Other Receipts*	00440427	111
00440050503	Deduct Refunds	00440428	118

* The Sub-Head "Other Receipts" is meant for interest/penalty leviable on delayed

Eight digit Serial Codes for the new Heads of Accounts now opened may kindly be intimated to the Commissioners of Customs, Central Excise and Service Tax under your jurisdiction advising them to issue a Trade Notice for the benefit of assesses.

Action may also be taken for transfer of amount lying under "RAT" to the new Head of Accounts as mentioned above.

Further, it is intimated that the nomenclature of the minor head 504-Education Cess inserted vide correction slip No 532 dated 07.12.2004 has been changed as '504-Primary Education Cess' vide the Correction Slips mentioned above. However their accounting codes will remain same as given below:-

Numeric Code	Description	Sl. Code	SCCD Code
0037	Customs		
003700504	Primary Education Cess	00370066	110
00370050401	Deduct Refunds	00370067	111
0038	Union Excise Duty		
003803	Non-Shareable Duties		
003803504	Primary Education Cess	00380111	116
00380350401	Deduct Refunds & Drawback	00380118	118
0044	Service Tax		
004400504	Primary Education Cess		
00440050401	Tax Collection	00440298	117
00440050402	Other Receipts*	00440299	114
00440050403	Deduct Refunds	00440300	119

* The Sub-Head "Other Receipts" is meant for interest/penalty leviable on delayed

This may also be intimated to the Commissioners of Customs, Central Excise and Service Tax under your jurisdiction advising them to issue a Trade Notice for the information of assesses.

Yours faithfully



(R.P. Jaiswal)

Sr. Accounts Officer (Coord-Rev)

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