

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE
NO.1 WILLIAMS ROAD, CANTONMENT, TRICHIRAPPALLI-620 001.

Trade Notice No.15/2004 S Tax

Dated : 20-9-2004.

Subject: Service Tax- Heads of Accounts for various services under
to Service Tax –Regarding.

A copy of letter received from the PCCAs office (e-mail) regarding Heads of Accounts for various services under Service Tax and for Education Cess is enclosed herewith for information, guidance and necessary action.

The contents of this Trade Notice may be brought to the knowledge of all constituent members of the Trade Associations and Chamber of Commerce.

(Issued from C.No.IV/16/902/2004 S.Tax)

Sd./-
(V. JAYARAMAN)
JOINT COMMISSIONER (T).

To
The mailing list –I / II / III.

Contents of letter received from the PCCAs office (e-mail) regarding Heads of Accounts for various services under Service Tax and for Education Cess.

A. HEADS OF ACCOUNTS FOR VARIOUS SERVICES UNDER SERVICE TAX

Sr No.	Name of Service	Accounting Code		
		Tax collection	Other Receipts*	Deduct refunds**
1.	Outdoor Caterers Services	00440051	00440052	00440053
2.	Pandal or Shamiana Services	00440054	00440055	00440056
3.	Business Exhibition Services	00440254	00440255	00440256
4.	Airport Services	00440258	00440259	00440260
5.	Transport of goods by air	00440266	00440267	00440268
6.	Survey and exploration of mineral	00440270	00440271	00440272
7.	Opinion poll services	00440274	00440275	00440276
8.	Intellectual property services other than copyright	00440278	00440279	00440280

9.	Forward contract services	00440282	00440283	00440284
10.	TV or Radio programme production	00440286	00440287	00440288
11.	Construction services in respect of commercial or industrial buildings and civil structures	00440290	00440291	00440292
12.	Travel agents (other than air/rail travel agents)	00440294	00440295	00440296

Note: *The sub-head "Other Receipts" is meant for interest, penalty, leviable on delayed payment of Service Tax.

**The sub-head "Deduct Refunds" is not to be used by The Assesses, it is meant for the Excise Deptt. while allowing refund of Tax.

B. Education Cess on all taxable services : 00440252