

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

Trade Notice No.17/2005 S Tax

Dated : 8-7-2005.

Sub: Service Tax - Communication of Heads of accounts for newly
notified taxable services w.e.f. 16-6-2005-regarding.

A copy of Ministry's letter F.No.341/27/2005-TRU dtd 7-7-2005 regarding Heads of Accounts for newly notified 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/16/905/2005 S.Tax)

Encl.: As above.

Attested

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

SUPERINTENDENT,
SERVICE TAX CELL (HQ).

To
The Mailing list I / II / III

Contents of Ministry's F.No.341/27/2005-TRU dtd 7-7-2005 regarding Heads of Accounts for newly notified services under Service Tax and for Education Cess.

HEADS OF ACCOUNTS FOR VARIOUS SERVICES UNDER SERVICE TAX

S.No.	Name of Service	Accounting Code		
		Tax Collection	Other Receipts*	Deduct refunds**
1.	Transport of goods through pipeline or other conduit	00440302	00440303	00440304
2.	Site formation and clearance, excavation and earth moving and demolition services, other than those provided to agriculture, irrigation and watershed development	00440306	00440307	00440308
3.	Dredging service of river, port, harbour, backwater or estuary	00440310	00440311	00440312
4.	Survey and map making other than those by Government departments	00440314	00440315	00440316
5.	Cleaning services other than in relation to agriculture, horticulture, animal husbandry or dairying	00440318	00440319	00440320
6.	Membership of club or association with specified exclusions	00440322	00440323	00440324
7.	Packaging services	00440326	00440327	00440328
8.	Mailing list compilation and mailing	00440330	00440331	00440332
9.	Construction of residential complexes having more than twelve residential houses or apartments together with common areas and other appurtenances	00440334	00440335	00440336

Note: A. *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 Assesseees, it is meant for the Excise department while allowing refund of Tax.

B. Education Cess on all taxable services : 00440252
