

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

Trade Notice No.3/2005 S Tax

Dated : 20-1-2005.

Subject: Service Tax-Accounting of Collection of Education Cess
-Regarding.

With reference to this office Trade Notice No. 15/2004 dtd 20-9-04 regarding Heads of Accounts for various services under Service Tax and for Education Cess.

As per letter of Pr. Chief Controller of Accounts, CBEC., New Delhi, under reference No. Coord/13-6/98-99/ Vol.IV dtd 24-12-2004, emphasizing that amount of Education Cess should be shown separately in the TR-6 Challans. The relevant accounting codes for Education Cess are given below:

1. SERVICE TAX -- 00440297
2. CUSTOMS -- 00370066
3. Union Excise Duty-- 00380111

Banks are requested to issue instruction to their collecting branches that while accepting payments it should be ensured that the amounts of the Tax Payment and Education Cess are shown separately and correct accounts codes as mentioned above are given in the TR-6 challans.

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)

Attested

SUPERINTENDENT,
SERVICE TAX CELL (HQ).

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

To
The Mailing list I / II / III
All nominated banks for Central Excise & Service Tax.
