



सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX
हैदराबाद 1 आयुक्तालय HYDERABAD-1 COMMISSIONERATE
केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004
KENDRIYA SHULK BHAVAN, L.B.STAIUIM ROAD, BASHEER BAGH, HYDERABAD 500 004.
☎ - 040-23212072 (Telefax)

व्यापार सूचना TRADE NOTICE No.14/2012 (S.Tax)

दिनांक Date : 09.11.2012

विषय: पुराने सेवा लेखा कोड की पुनः स्थापना - व नए लेखा कोड आरंभ करना- संबन्धित।
Sub: Restoration of old Service-wise Accounting Code and opening of new Accounting Codes-Reg .

उपर्युक्त विषय पर प्रधान मुख्य लेखा नियंत्रक, केन्द्रीय उत्पाद व सीमा शुल्क बोर्ड के पत्र सं. Coord/13-G / H/A/ cs/ Vol. VII/ 62 दिनांक 30.10.2012 की प्रतिलिपि सूचना, मार्गदर्शन और आवश्यक कार्यवाही हेतु अग्रेषित हैं।

A Copy of Pr. Chief Controller of Accounts, CBEC's Letter No. Coord/13-G/H/A/cs/Vol.VII/62 dated 30.10.2012 on the above subject is communicated herewith for information, guidance and necessary action.

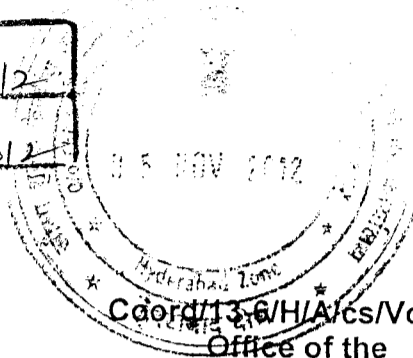
इस सूचना की विषय-वस्तु सभी संबंधितों की जानकारी में लाई जाए।
Contents of the communication may be brought to the notice of all concerned.

Recd
16/11/2012
Compt. Secy

संजय राठी
(संजय राठी / SANJAY RATHI)
अपर आयुक्त (तक)
ADDITIONAL COMMISSIONER (Tech)

वितरण सूची-I के अनुसार As per Distribution List-I
(फ़ाइल सं. Issued from file C.No.IV/16/58/2012-C.Ex.,Tech.II / Hyd.I से जारी)

Copy No 2510/2012
Date 05/11/2012



IMJ
DE circulate to all
Commissioners for taking
together action.

PR
As Cell - MOST URGENT
SPEED POST

Coord/13.6/H/A/cs/Vol.VII/162
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.

Dated: 30.10.2012

To,
Shri Vivek Johri
Joint Secretary (TRU)
Tax Research Unit,
CBEC, North Block,
New Delhi.

Sub: - Restoration of old Service-wise Accounting Code and opening of
new Accounting Codes-reg.

Sir,

I am to refer to your D.O. No. 341/21/2012-TRU dated 14.09.2012 and subsequent
D.O. dated 25-09-2012 on the subject mentioned above.

As requested, existing Minor Head "224-All Taxable Services" has been deleted
and new Minor Head "225-Other Taxable Services" has been inserted. Further, a new
Sub-Heads "Penalties" has been inserted in each Minor Head under Major Head "0044-
Service Tax".

Accordingly, Accounting Codes have been allotted by the O/o the Controller
General of Accounts for the new Minor Head "225-Other Taxable Services" and new
Sub-Heads "Penalties" under each Minor Head under Major Head "0044-Service Tax.
Details of the accounting code are enclosed as Appendix.

It is requested that the accounting code may please be intimated to all the
Commissionerates (Customs, Central Excise & Service Tax) with the advice to issue a
Trade Notice for information of the assesseees.

Yours faithfully

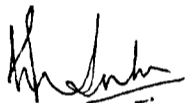
(P.L. Sahu)
Controller of Accounts

Encls: As stated above.

Handwritten notes:
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Copy forwarded for information and necessary action to:

1. Smt. Sheila Sangwan, Member (Budget), North Block, New Delhi.
2. Smt. J.M. Shanti Sundharam, Member (Central Excise & Computerisation), North Block, New Delhi.
3. Smt. Lipika Majumdar Roy Choudhury, Member (Service Tax), North Block, New Delhi
4. The Director General, Directorate General of Systems & Data Management, Customs & Central Excise, 4th & 5th Floor, Hotel Samarat, Kautilya Marg, Chanakya Puri, New Delhi – 110021.
5. All Chief Commissioner of Central Excise & Service Tax.
6. The Director General, Service Tax, 9th Floor, Piramal Chamber, Gijibhoy Lane, Lalbaugh, Parel, Mumbai– 400 012.
7. The General Manager, Reserve Bank of India, Deptt. of Govt. & Bank Accounts, Central Office, Byculla Building, Opp. Mumbai Central Station, Mumbai – 400 008.
8. The General Manager, Reserve Bank of India, Central Accounts Section, Additional Office Building, East High Court Road, Nagpur – 440 001.
9. Additional Director General (System), Directorate General of System, CBEC, South Zone, 121 Mahatma Gandhi Salai, Nungambakkam Chennai – 600 034.
10. The Sr. Vice President, National Securities Depository Ltd., Trade World, 'A' Wing, 4th & 5th Floor, Kamla Mills Compound, Lower Parel, Mumbai 400 013.
11. Shri Dipankar Sen Gupta, Sr. Technical Director, NIC, Lok Nayak Bhawan, Khan Market, New Delhi.
12. All Banks Nominated for CBEC revenue collection.


Controller of Accounts

Item wise List of Head of Accounts for which Accounting Codes are to be obtained

<u>S. No.</u>	<u>Name of Service</u>	<u>Sub Head Description</u>	<u>Serial Code</u>
1	TAX ON TELEPHONE BILLING	Penalties	00441296
2	TAX ON GENERAL INSURANCE PREMIA	Penalties	00441297
3	TAX ON STOCK BROKERAGE COMMISSION	Penalties	00441298
4	ADVERTISING SERVICES	Penalties	00441299
5	COURIER SERVICES	Penalties	00441300
6	RADIO PAGING SERVICES	Penalties	00441301
7	CUSTOM HOUSE AGENT SERVICES	Penalties	00441302
8	STEAMER AGENT SERVICES	Penalties	00441303
9	AIR TRAVEL AGENT SERVICES	Penalties	00441304
10	MANDAP KEEPER SERVICES	Penalties	00441305
11	CLEARING AND FORWARDING AGENT SERVICES	Penalties	00441306
12	RENT A CAB SCHEME OPERATOR SERVICES	Penalties	00441307
13	OUTDOOR CATERERS SERVICES	Penalties	00441308
14	PANDAL OR SHAMIANA CONTRACTORS SERVICES	Penalties	00441309
15	CONSULTING ENGINEER SERVICES	Penalties	00441310
16	MAN POWER RECRUITMENT SERVICES	Penalties	00441311
17	TOUR OPERATOR SERVICES	Penalties	00441312
18	GOODS TRANSPORT OPERATOR SERVICES	Penalties	00441313
19	ARCHITECT SERVICES	Penalties	00441314
20	INTERIOR DECORATION/DESIGNERS SERVICES	Penalties	00441315
21	MECHANISED SLAUGHTER HOUSE SERVICES	Penalties	00441316
22	UNDER WRITER SERVICES	Penalties	00441317
23	CREDIT RATING AGENCY SERVICES	Penalties	00441318
24	CHARTERED ACCOUNTANT SERVICES	Penalties	00441319
25	COST ACCOUNTANT SERVICES	Penalties	00441320
26	COMPANY SECRETARY SERVICES	Penalties	00441321
27	REAL ESTATE AGENT/CONSULTANT SERVICES	Penalties	00441322
28	SECURITY/DETECTIVE AGENCY SERVICES	Penalties	00441323
29	MARKET RESEARCH AGENCY SERVICES	Penalties	00441324
30	MANAGEMENT CONSULTANT SERVICES	Penalties	00441325
31	SCIENTIFIC AND TECHNICAL CONSULTANCY SERVICE	Penalties	00441326
32	PHOTOGRAPHY SERVICES	Penalties	00441327

		Penalties	00441328
	LEASED CIRCUIT SERVICE	Penalties	00441329
35	TELEGRAPH SERVICE	Penalties	00441330
36	TELEX SERVICE	Penalties	00441331
37	FACSIMILE SERVICE	Penalties	00441332
38	ON-LINE INFORMATION AND DATABASE ACCESS AND/OR RETRIEVAL SERVICE	Penalties	00441333
39	VIDEO TAPE PRODUCTION SERVICE	Penalties	00441334
40	SOUND RECORDING SERVICE	Penalties	00441335
41	BROADCASTING SERVICE	Penalties	00441336
42	INSURANCE AUXILLARY SERVICES	Penalties	00441338
43	BANKING AND OTHER FINANCIAL SERVICES	Penalties	00441339
44	PORT SERVICES	Penalties	00441341
45	SERVICE OR REPAIR PROVIDED BY AUTHORISED SERVICE STATION FOR MOTOR CAR AND TWO WHEELED MOTOR VEHICLE	Penalties	00441343
46	LIFE INSURANCE SERVICES INCLUDING INSURANCE AUXILLARY SERVICES RELATING TO LIFE INSURANCE	Penalties	00441346
47	CARGO HANDLING SERVICES	Penalties	00441348
48	STORAGE AND WAREHOUSE SERVICES	Penalties	00441350
49	EVENT MANAGEMENT SERVICES	Penalties	00441353
50	RAIL TRAVEL AGENT SERVICES	Penalties	00441356
51	HEALTH CLUB AND FITNESS CENTERS SERVICES	Penalties	00441358
52	BEAUTY PARLOURS SERVICES	Penalties	00441361
53	FASHION DESIGNING SERVICES	Penalties	00441363
54	CABLE OPERATORS SERVICES	Penalties	00441366
55	DRYCLEANING SERVICES	Penalties	00441369
56	BUSINESS AUXILIARY SERVICES	Penalties	00441371
57	COMMERCIAL TRAINING AND COACHING CENTRE	Penalties	00441374
58	COMMISSIONING AND INSTALLATION AGENCY	Penalties	00441376
59	FRANCHISE SERVICE	Penalties	00441384
60	INTERNET CAFE	Penalties	00441386
61	MAINTENANCE AND REPAIR SERVICE	Penalties	00441388
62	A TECHNICAL TESTING AND ANALYSIS: TECHNICAL INSPECTION AND CERTIFICATION AGENCY	Penalties	00441389
63	BUSINESS EXHIBITION SERVICES	Penalties	00441390
64	AIRPORT SERVICES	Penalties	00441391
65	TRANSPORT OF GOODS BY ROAD	Penalties	00441392
65	TRANSPORT OF GOODS BY AIR	Penalties	00441393
67	SURVEY AND EXPLORATION OF MINERALS	Penalties	00441394
68	OPINION POLL SERVICES	Penalties	00441395

	INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	Penalties	00441396
70	FORWARD CONTRACT SERVICES	Penalties	00441397
71	TV RADIO PROGRAMME PRODUCTION	Penalties	00441398
72	CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES	Penalties	00441399
73	TRAVEL AGENTS (OTHER THAN AIR/TRAVEL AGENTS)	Penalties	00441400
74	TRANSPORT OF GOODS THROUGH PIPELINE OR OTHER CONDUIT	Penalties	00441430
75	SITE FORMATION AND CLEARANCE, EXCAVATION AND EARTH MOVING AND DEM OLITION SERVICES OTHER THAN THOSE PROVIDED TO AGRICULTURE IRRIGATION & WATERSHED DEVELOPMENT	Penalties	00441431
76	DREDGING SERVICE OF RIVER, PORT, HARBOUR, BACKWATER OR ESTUARY	Penalties	00441432
77	SURVEY AND MAP MAKING OTHER THAN THOSE BY GOVERNMENT DEPARTMENTS	Penalties	00441433
78	CLEANING SERVICES OTHER THAN IN RELATION TO AGRICULTURE, HORTICULT URE, HORTICULTURE, ANIMAL HUSBANDRY OR DAIRYING	Penalties	00441434
79	MEMBERSHIP OF CLUB OR ASSOCIATION WITH SPECIFIED EXCLUSIONS	Penalties	00441435
80	PACKAGING SERVICES	Penalties	00441436
81	MAILING LIST COMPILATION AND MAILING	Penalties	00441437
82	CONSTRUCTION OF RESIDENTIAL COMPLEXES HAVING MORE THAN TWELVE RESIDENTIAL HOUSES OR APARTMENTS TOGETHER WITH COMMON AREAS & OTHER APURTENANCES	Penalties	00441438
83	SERVICE PROVIDED BY A REGISTRAR TO AN ISSUE	Penalties	00441439
84	SERVICE PROVIDED BY A SHARE TRANSFER AGENT	Penalties	00441440
85	AUTOMATED TELLER MACHINE OPERATIONS, MAINTENANCE OR MANAGEMENT	Penalties	00441441
86	SERVICE PROVIDED BY A RECOVERY AGENT	Penalties	00441442
87	SALE OF SPACE OR TIME FOR ADVERTISEMENT OTHER THAN THE IN PRINT MEDIA	Penalties	00441443
88	SPONSORSHIP SERVICES PROVIDED TO ANYBODY CORPORATE OR FIRM OTHER THAN SPONSORSHIP OF SPORTS EVENTS	Penalties	00441444

89	ON INTERNATIONAL JOURNEY BY AIR OTHER THAN THE ECONOMY CLASS PASSENGERS	Penalties	00441445
90	TRANSPORT OF GOODS IN CONTAINERS BY RAIL BY ANY PERSON OTHER THAN GOVERNMENT RAILWAY	Penalties	00441446
91	BUSINESS SUPPORT SERVICES	Penalties	00441447
92	AUCTIONERS SERVICE OTHER THAN AUCTION OF PROPERTY UNDER DIRECTIONS OR ORDERS OF A COURT OF LAW OR AUCTION BY THE CENTRAL GOVERNMENT	Penalties	00441448
93	PUBLIC RELATIONS SERVICE	Penalties	00441449
94	SHIP MANAGEMENT SERVICES	Penalties	00441450
95	INTERNET TELEPHONY SERVICE	Penalties	00441451
96	TRANSPORT OF PERSONS BY CRUISE SHIP	Penalties	00441452
97	CREDIT CARD,DEBIT CARD,CHANGE CARD OR PAYMENT CARD RELATED SERVICES	Penalties	00441453
98	SERVICES PROVIDED BY A TELEGRAPH AUTHORITY IN RELATION TO TELECOMMUNICATION SERVICES	Penalties	00441454
99	SERVICES PROVIDED IN RELATION TO MINING OF MINERAL, OIL OR GAS	Penalties	00441455
100	SERVICES PROVIDED IN RELATION TO RENTING OF IMMOVABLE PROPERTY FOR USE IN COURSE OR FURTHERANCE OF BUSINESS OR COMMERCE	Penalties	00441456
101	SERVICES PROVIDED IN RELATION TO EXECUTION OF A WORKS CONTRACT	Penalties	00441457
102	SERVICES PROVIDED IN RELATION TO DEVPT SUPPLY OF CONTENT FOR USE TELECOM SERVICES, ADVERTISING AGENCY SERVICES & DATABASE SERVICES OR RETREIVAL SERVICES	Penalties	00441458
103	SERVICES PROVIDED BY ANY PERSON EXCPT BANKING CO. OR FI INCLDNG A NBFC OR ANY OTHER BODY CORPORATE OR COMM. CONCERN IN RELATIO TO ASSET MGMT INCLUDING PORTFOLIO MGMT & ALL FORMS OF FUND MGMT	Penalties	00441459
104	SERVICE PROVIDED IN RELATION TO DESIGN SERVICES	Penalties	00441460
105	SERVICES PROVIDED BY ANY PERSON IN RELATION TO INFORMATION TECHNOLOGY SOFTWARE FOR USE IN THE COURSE OR FURTHERANCE OF BUSINESS OR COMMERCE	Penalties	00441461

106	SERVICES PROVIDED BY AN INSURER ON LIFE INSURANCE BUSINESS, IN RELATION TO MANAGEMENT OF INVESTMENT, UNDER UNIT LINKED INSURANCE BUSINESS, COMMONLY KNOWN AS UNIT LINKED INSURANCE PLAN-ULIP- SCHEME	Penalties	00441462
107	SERVICES PROVIDED BY A RECONIZED STOCK EXCHANGE IN RELATION TO ASSISTING, REGULATING OR CONTROLLING THE BUSINESS, SELLING OR DEALING IN SECURITIES	Penalties	00441463
108	SERVICES PROVIDED BY A RECONIZED/REGISTERED ASSOCIATION IN RELATION TO ASSISTING, REGULATING OR CONTROLLING	Penalties	00441464
109	SERVICES PROVIDED BY A PROCESSING AND CLEARING HOUSE IN RELATION TO PROCESSING, CLEARING AND SETTLEMENT OF TRANSACTION IN SECURITIES	Penalties	00441465
110	SERVICES PROVIDED BY ANY PERSON IN RELATION TO SUPPLY OF TANGIBLE GOODS INCLUDING MACHINERY, EQUIPMENT AND APPLIANCES FOR USE	Penalties	00441466
111	COSMETIC SURGERY OR PLASTIC SURGERY SERVICE	Penalties	00441467
112	TRANSPORT OF COASTAL GOODS & GOODS THROUGH NATIONAL WATERWAYS OR GOODS THROUGH INLAND WATER	Penalties	00441468
113	LEGAL CONSULTANCY SERVICE	Penalties	00441469
114	SERVICES OF PROMOTING MARKETING OR ORGANIZING OF GAMES OF CHANCE INCLUDING LOTTERY, BINGO OR LOTTO	Penalties	00441470
115	HEALTH SERVICES LIKE (A) HEALTH CHECK UP UNDERTAKEN BY HOSPITALS OR MEDICAL ESTABLISHMENTS FOR EMPLOYEES	Penalties	00441471
116	SERVICES PROVIDED MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES BUSINESS ENTITY	Penalties	00441472
117	SERVICES OF PROMOTING A BRAND OF GOODS SERVICES EVENTS BUSINESS ENTITY ETC.	Penalties	00441473
118	SERVICES OF PERMITTING COMMERCIAL USE OR EXPLOITATION OF ANY EVENT ORGANIZED BY A PERSON OR ORGANIZATION	Penalties	00441474

119	EXCHANGE		00441475
120	SERVICES RELATED TO (A) TRANSFERRING TEMPORARILY OR (B) PERMITTING THE USE OR ENJOYMENT OF ANY COPYR	Penalties	00441476
121	SPECIAL SERVICES PROVIDED BY A BUILDER ETC. TO THE PROSPECTIVE BUYERS SUCH AS PROVIDING PREFERENTIAL	Penalties	00441477
122	SERVICES OF AIRCONDITONED RESTURANTS	Penalties	00441478
123	SERVICES OF PROVIDING OF ACCOMODATIONS IN HOTELS	Penalties	00441479
124	PRIMARY EDUCATION CESS	Penalties	00441486
125	SECONDARY AND HIGHER EDUCATION CESS	Penalties	00441487
126	OTHER TAXABLE SERVICES	Tax Collections	00441480
127		Other Receipts	00441481
128		Deduct Refunds	00441482
129		Penalties	00441485

Note: Service tax in respect of services other than those mentioned at Sl. No. 1 to 123 above will be booked under the new Accounting Code "**Other Taxable Services**"