



भारत सरकार/Government of India

प्रधान आयुक्त का कार्यालय /Office of the Principal Commissioner
केन्द्रीय उत्पाद शुल्क एवं सेवा कर / Central Excise & Service Tax, Patna
एनेक्सी भवन, केन्द्रीय राजस्व भवन, बीरचंद पटेल पथ, पटना।
C. R (Annexe) Building, Bir Chand Patel Marg, Patna-800001.



Trade Notice: 04/2016-17

Date: 16/06/2016

व्यापार, उद्योग एवं सम्बंधित प्रतिष्ठान का ध्यान वित्त मंत्रालय, राजस्व विभाग, केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड, नई दिल्ली द्वारा निम्न विषय पर दिनांक 26.05.2016 संचिका सं० 354/25/2016-TRU से जारी किए गए परिपत्र सं० 194/04/2016-ST दिनांक 26.05.2016 की ओर आकर्षित किया जाता है।

Attention of the trade is invited to Circular No. 194/04/2016-ST Dated 26.05.2016 issued vide F. No. 354/25/2016-TRU by Government of India, Ministry of Finance, Department of Revenue, TRU, CBEC, New Delhi regarding accounting code for payment of Krishi Kalyan Cess.

परिपत्र की विषयवस्तु नीचे दी गई है:-

The contents of the aforesaid circular are reproduced below:-

Sub : Accounting code for payment of Krishi Kalyan Cess –reg.

It is bring to your kind notice that Chapter VI of the Finance Act, 2016 has come into effect from 1st June'2016. Krishi Kalyan Cess is leviable on all taxable services, other than services which are fully exempt from Service Tax or services which are otherwise not liable to Service Tax under Section 66B of the Finance Act, 1994, at the rate of 0.5%.

2. Accordingly, accounting codes have also been allotted by the Office of the Controller General of Accounts for new Minor Head "507-Krishi Kalyan Cess" and new sub-heads as under:

Krishi Kalyan Cess (Minor Head)	Tax Collection	Other receipts (Interest)	Deduct Refunds	Penalties
0044-00-507	00441509	00441510	00441511	00441512

3. केन्द्रीय उत्पाद शुल्क एवं सेवाकर आयुक्तालय, पटना, के क्षेत्राधिकार में आनेवाले सभी व्यापार समितियों/वाणिज्य मंडलों/आर.ए.सी. के सदस्यों (संगठित एवं लघु उद्योग), से अनुरोध है की इस व्यापार सूचना के विषयवस्तु की ओर अपने घटक सदस्यों और अन्य सभी सम्बंधित का ध्यान आकृष्ट करें।

(Issued in File C. No. IV(39)38/Tech/CCE/PAT/14/)

16/6/16
(Anand Kumar)
Joint Commissioner

To
As per Mailing List

C. No. IV(39)38/Tech/CCE/PAT/14/

898-9/0

Date: /06/2016

Copy forwarded for information & needful :-

01. The Joint Commissioner (CCO), Central Excise & Service Tax, Ranchi Zone, Patna
02. The Deputy/Assistant Commissioner, Central Excise & Service Tax Division-Patna-I / Patna-II / Service-Tax Patna / Muzaffarpur / Gaya / Bhagalpur for necessary action please.
03. P.S to the Principal Commissioner, Central Excise & Service Tax, Patna
04. The Superintendent(Systems), Central Excise, Patna for taking necessary action to upload the T.N in the Commissionerate website.
05. Notice Board
06. Guard file.

16.6.16
Superintendent (Technical)
Central Excise & Service Tax, Patna

Krishni Kalyan - Cess (Minor Head)	Tax Collection	Other receipts (Interest)	Deduct Refunds	Penalties
0044-00-507	00441507	00441510	00441511	00441512