

F.No.335/5/2006-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax Research Unit

.....

North Block, New Delhi

29<sup>th</sup> June, 2010

To  
Chief Commissioners of Central Excise and Service Tax (All),  
Director General (Service Tax),  
Director General (Central Excise Intelligence),  
Director General (Audit),  
Commissioners of Service Tax (All),  
Commissioners of Central Excise and Service Tax (All).

Madam/Sir,

**Subject: Accounting Codes for the taxable services introduced vide the Finance (No.14) Act, 2010 -- regarding.**

Heads of Account under the Major Head "0044-Service Tax" in respect of the new taxable services have been allotted by the Office of the Principal Chief Controller of Accounts, CBEC.

2. Accounting Codes for the purpose of payment of service tax are as follows:

Sl.No.	Taxable Services	Accounting Code		
		Tax Collection	Other Receipts	Deduct Refunds
(1)	(2)	(3)	(4)	(5)
1.	Service of promoting, marketing or organizing of games of chance, including lottery, Bingo or Lotto [Finance Act 1994, Section 65(105)(zzzzn)]	00440595	00440596	00440597
2.	Health service: (a) health check-up undertaken by hospitals or medical establishments for employees of business entities and (b) health services provided under health insurance schemes offered by insurance companies[Finance Act 1994, Section 65 (105) (zzzzo)]	00440598	00440599	00440600
3.	Service of maintenance of medical records of employees of business entity[Finance Act 1994, Section 65(105)(zzzzp)]	00440601	00440602	00440603
4.	Service of promoting a brand of goods, services, events, business entities, etc[Finance Act 1994, Section 65(105)(zzzzq)]	00440604	00440605	00440606
5.	Service of permitting commercial use or exploitation of any event organized by a person or organization[Finance	00440607	00440608	00440609

	Act 1994, Section 65 (105) (zzzzr)]			
6.	Service provided by electricity exchange [Finance Act 1994, Section 65(105)(zzzzs)]	00440610	00440611	00440612
7.	Service related to (a) transferring temporarily or (b) permitting the right to use or enjoyment of any copyright defined in the Copyright Act, 1957 and services related two types of copyright not covered under Intellectual Property Right(IPR) Service, namely those on (a) cinematographic films and (b) sound recording [Finance Act 1994, Section 65(105)(zzzzt)]	00440613	00440614	00440615
8.	Special service provided by a builder etc, to the prospective tax buyers such as providing preferential location or external or internal development of complexes on extra charges[Finance Act 1994, Section 65(105)(zzzzu)]	00440616	00440617	00440618

Note:

- A. The sub-head "other receipts" is meant for interest, penalty, leviable on delayed payment of service tax
  - B. The sub-head "deduct refunds" is not to be used by the assessees, as it is meant for the Revenue/Commissionerates while allowing refund of tax
  - C. Primary education cess on all taxable services will be booked under 00440298 and Secondary Higher Education Cess will be booked under 00440426
  - D. If NSDL have issued any dummy codes for revenue collection and interest/penalty for the above eight services, all these dummy codes should be treated as void and may be replaced by the correct account codes as stated above
5. Description of taxable services provided at column (2) of the given table for ease of reference, does not limit the scope of the taxable service.
  6. Trade Notice/Public Notice may be issued to the field formations and taxpayers.
  7. Please acknowledge receipt of this Circular. Hindi version follows.

(J. M. Kennedy)  
Director (TRU)  
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