



GOVERNMENT OF INDIA

OFFICE OF THE PRINCIPAL COMMISSIONER OF SERVICE TAX-I COMMISSIONERATE, KOLKATA,
KENDRIYA UTPAD SHULK BHAWAN, 2ND FLOOR,
180, SHANTIPALLY, RAJDANGA MAIN ROAD, KOLKATA- 700107

C. No. V(30) 1/TN/Tech/ST-I/Kol/16/

Dated:

Trade Notice No. 12/2016 Dated:

Attention of the Trade, Field formations, Industry, Departmental Officers and all other concerned is invited to the following Circular issued by the Central Board of Excise and Customs, Department of Revenue, Ministry of Finance, Govt. of India, copies of which are enclosed for information, guidance and compliance.

Sl. No.	Circular No. & Date	Issuing Authority	Subject
1.	194/04/2016- Service Tax dated 26.05.2016	CBEC	Accounting code for payment of Krishi Kalyan Cess- regarding.

It may be noted that the said Circular is also available on official website of Central Board of Excise and Customs at www.cbec.gov.in.

For full text and legal interpretation, the aforesaid circular may be referred to.

Enclo.: As sated above.


(BIJAY KUMAR)
22/2/16
PRINCIPAL COMMISSIONER,
SERVICE TAX-I, KOLKATA.

Authority: Board's letter F. No. 354/31/2016-TRU dated 26.05.2016.

Circular No. 194/04/2016-ST

F. No. 354/31/2016-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

Dated the 26th May, 2016.

To

Principal Chief Commissioners of Customs and Central Excise(All)
Principal Chief Commissioners of Central Excise & Service Tax (All)
Principal Director Generals of Goods and Service Tax/System/CEI
Director General of Audit/Tax Payer Services,
Principal Commissioners/ Commissioners of Customs and Central Excise (All)
Principal Commissioners/Commissioners of Central Excise and Service Tax (All)
Principal Commissioners/Commissioners of Service Tax (All)
Principal Commissioners/Commissioners LTU/Central excise/Service Tax (Audit)

Madam/Sir,

Subject: Accounting code for payment of Krishi Kalyan Cess - regarding.

Chapter VI of the Finance Act, 2016 will 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 the new Minor Head "507-Krishi Kalyan Cess" and new Sub-heads as under:

S.No	Krishi Kalyan Cess (Minor Head)	Tax Collection	Other Receipts (Interest)	Deduct Refunds	Penalties
1	0044-00-507	00441509	00441510	00441511	00441512

3. All concerned are requested to acknowledge the receipt of this circular.

4. Trade Notice/ Public Notice to be issued. Wide publicity through local news media including vernacular press may be given. Hindi version shall follow.

Yours faithfully,

(Abhishek Chandra Gupta)
Technical Officer (TRU)

22 JUN 2016

Copy forwarded for information to:-

1. The Chief Commissioner, Service Tax, Kolkata Zone, Kolkata
2. The Commissioner of Service Tax-II Commissionerate & Service Tax Audit Commissionerate, Kolkata.
3. The Commissioner of Central Excise, Kolkata- I/II/III/IV/V/Bolpur/Durgapur/Haldia/Siliguri /Audit-I/Audit-II Commissionerate.
4. The Additional Commissioner, Service Tax-I Commissionerate, Kolkata.
5. The Assistant Commissioner (P & V), Service Tax – I Commissionerate, Kolkata.
6. Shri Santanu Basu, Superintendent (Tech).
7. The Deputy/Assistant Commissioner, Shyambazar/Burrabazar/BBD Bag-I/BBD Bag-II/Chowringhee-I/Chowringhee-II/North Division, Service Tax-I Commissionerate, Kolkata. He is directed to circulate the said Trade Notice to all the Trade Associations, various local Chambers of Commerce and Commercial Establishment under his jurisdiction. Also directed to circulate to all Range Officers under his jurisdiction.
8. The Manager, Website, D. G. System 5th Floor, Hotel Samrat Chanakyapuri, New Delhi, 110021. He is requested to upload this information in website.
9. The Superintendent, Computer Cell, service Tax-I Kolkata. He is requested to upload this information in the website at the earliest.
10. Notice Board.

A. Sarkar
(A Sarkar) 22/6/16
Assistant Commissioner (Tech)
Service Tax-I Comm'te