



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवा कर आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX  
केन्द्रीय राजस्व भवन, आई.एस.प्रेस रोड, कोचिन -682018  
C.R.BUILDING, I.S.PRESS ROAD, COCHIN-682018

प.सं.सं. No. IV/16/02/2015-Tech

दिनांक/Date: 01.04.2016

व्यापार सूचना सं./ TRADE NOTICE NO.: 01/2016 Central Excise

**Subject: Opening of New Minor Head "506-Infrastructure Cess" below Sub-Major Head "03-Non-Sharable Duties" under Major Head "0038-Union Excise Duties"- regarding.**

Following corrections/changes have been made in Major Head "0038-Union Excise Duties" under 'Sub-Major Head: 03-Non Shareable' by office of the Controller General of Accounts vide correction Slip 796 dated 28.03.2016:

- I. New Minor Head "506-Infrastructure Cess" has been inserted.
- II. New Sub-heads "Cess Collection", "Other Receipts", "Deduct Refunds", "Penalties" have been inserted under above Minor Head.

Accordingly, the following Accounting Codes have been allotted by the O/o The Controller General of Accounts:

Sl. No.	Minor Head	Sub-Head description	Head of Accounts	Major Head Serial Code	SCCD Code
1	2	3	4	5	6
1	0038-03-506 Infrastructure Cess	01-Cess Collection	0038.03.506.01	00380387	119
2		02-Other Receipts	0038.03.506.02	00380388	110
3		03-Deduct Refunds	0038.03.506.03	00380389	111
4		04-Penalties	0038.03.506.04	00380390	111

The new accounting code has been added in the EASIEST website (NSDL) <https://cbec-casicst.gov.in>. However, if due to technical reasons at the collection bank's end, the same could not be paid, the assessee may tender the payments against "Receipt Awaiting Transfer" under accounting code "00380086" with an intimation to the jurisdictional officer for subsequent transfer and accounting under new head by PAO.

All the trade associations are requested to bring the **Eight digit reduced accounting codes (Major Head Serial Codes) as mentioned under Column No. 5** of this Trade Notice to the attention of their members in particular and the trade in general.

*Reshma Lakhani*

रेश्मा लखानी / RESHMA LAKHANI  
आयुक्त / COMMISSIONER

सेवा में/ To

1. प्रेषण सूची -1 व 2 के अनुसार / As per DL-I & II of Cochin Commissionerate  
प्रति प्रस्तुत है / Copy submitted to :-  
मुख्य आयुक्त कार्यालय / The Chief Commissioner's office