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**Circular - Service Tax**

**Circular No. 188/7/2015-ST**

**Government of India**

**Ministry of Finance**

**Department of Revenue**

**(Tax Research Unit)**

**Dated the 16<sup>th</sup> November, 2015.**

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 Swachh Bharat Cess - regarding.**

[Chapter VI](#) of the [Finance Act, 2015](#) has been brought into effect from 15<sup>th</sup> November, 2015 [[notification Nos. 21/2015-ST, dated 6th November, 2015](#) refers]. Swachh Bharat 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% [[notification No.22/2015-ST, dated 6th November, 2015](#) refers].

2. Accordingly, accounting codes have also been allotted by the Office of the Controller General of Accounts for the new Minor Head "506-Swachh Bharat Cess" and new Sub-heads as under:

| <b>Swachh Bharat Cess<br/>(Minor Head)</b> | <b>Tax Collection</b> | <b>Other Receipts<br/>(Interest)</b> | <b>Penalties</b> | <b>Deduct Refunds</b> |
|--|-----------------------|--------------------------------------|------------------|-----------------------|
| 0044-00-506                                | 00441493              | 00441494                             | 00441496         | 00441495              |

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.

**F. No. 354/129/2015-TRU (Pt.)**

**(Abhishek Chandra Gupta)**

**Technical Officer (TRU)**