

**Circular No. 188/7/2015-ST**  
Dated the 16<sup>th</sup> November, 2015

**F. No. 354/129/2015-TRU (Pt.)**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**(Tax Research Unit)**  
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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 6<sup>th</sup> 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 6<sup>th</sup> 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:

| Swachh Bharat Cess<br>(Minor Head) | Tax Collection | Other Receipts<br>(Interest) | Penalties | Deduct Refunds |
|------------------------------------|----------------|------------------------------|-----------|----------------|
| 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.

Yours faithfully,  
(Abhishek Chandra Gupta)  
Technical Officer (TRU)