

कार्यालय : आयुक्त, केन्द्रीय उत्पाद शुल्क आयुक्तालय, जयपुर-प्रथम

व्यापार सूचना संख्या : 41/2004-के.उ.शु.

विषय : संलग्न पत्रानुसार

इस पत्र के साथ केन्द्रीय उत्पाद एवं सीमा शुल्क बोर्ड/वित्त
पत्रालय, नई दिल्ली के पत्र फा.सं. 333/ Adv. Cess/2004-TRU
दिनांक 29.7.2004 संलग्न है ।

सभी व्यापार संघ, व्यापार व ~~व्यवसाय~~ उद्योग मण्डलों से
निवेदन है कि उक्त पत्र/परिपत्र को विषय सामग्री से अपने सभी सदस्यों को
अवगत कराने की कृपा करें ।

संलग्न : उपरोक्तानुसार

वस्ता./दि. 11.8.2004

॥ जयन्त मिश्र ॥

आयुक्त

फा.सं. : चतुर्थ-16॥79॥पॉलिसी/2004

दिनांक :

डाक सूची के अनुसार प्रेषित सभी को प्रेषित है ।


अधीक्षक ॥ तकनोको ॥

MOST IMMEDIATE
By Speed Post

F.No. 333/21u.Cess/2004-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

New Delhi, the 29th July, 2004

Sub: Accounting of collection of "Education Cess".

Enclosed please find a copy of the letter No. Coord/13-6/98-99/Vol.IV/125 dated 22.7.2004 from Pr. Chief Controller of Accounts, CBEC, on the subject mentioned above.

Since new 'Heads of Accounts' is yet to open by the PrCCA, the duty being deposited by assessee in respect of "Education Cess" may be accounted for the present under Sub-Head/Minor Head of Accounts "Receipt Awaiting Transfer" to the other Minor Head etc., under the Major Head 0037-Customs/0038-U.E.D. The reduced accounting codes are 00370034 (Customs) & 00380086 (U.E.D.). The amount kept under RIF could be transferred to the new Head of Accounts as and when opened by CCA's office.

31./-
(D.K. BANERJEE)
Director (TRU)

Encl : As above

To,
All the Chief Commissioners
of Customs & Central Excise.

No. Coord/13-6/98-99/Vol.IV/125
Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
A.G.C.R. Building, 1st Floor,
I.P. Estate, New Delhi.

Dated : 22.7.2004

OFFICE MEMORANDUM

Subject : Accounting of collection of "Education
Cess".

Govt. has levied an Education Cess @ 2% on the aggregate duties of all excisable goods manufactured in India, on the aggregate import duties (except safeguard duties under section 8B and 8C, countervailing duty under section 9 and Anti dumping duty under section 9A of the Customs Tariff Act) and services subjected to service tax. The Education Cess on excisable goods and imported goods has come into effect from 08.07.2004. The matter has been taken up with CEA's office for opening of new Head of Accounts. Pending opening of new Heads of Accounts which is likely to take time, the duty being deposited by assessee may be accounted for the present under Sub-Head/Minor Head of Accounts "Receipt Awaiting Transfer" to the other Minor Head etc under the Major Head 0037-Customs/0038-U.E.D. The reduced accounting codes are 00370034 (Customs) and 00380086 (U.E.D.). The amount kept under RAT could be transferred to the new Head of Account as and when opened by CEA's office.

As regards Service Tax, which will come into effect on passing of Finance bill (No.2) 2004, separate instruction would follow.

The Commissioner, Central Excise & Customs under your Accounting jurisdiction may please be advised suitably to inform the assessee accordingly.

SA./-

(GOVIND RAY)

Dy. Controller of Accounts

1. All PEO's under CBEC.
2. Dy. Controller of Accounts, North Zone, South Zone, West Zone, East Zone.
3. Sh. Gautam Ray, Jt. Secretary, PRU, CBEC, North Block, w.r.t. his DO F.No. 333/5/2004-PRU dt. 13.07.2004.