

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 26<sup>th</sup> 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, 2015 will come into effect from 1<sup>st</sup> 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 Reciepts (Interest)	Deduct Refunds	Penalties
1	0044-00-507	00441509	00441510	00441511	00441512

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

5. 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)