



INDIAN INDUSTRIES ASSOCIATION

AN APEX BODY OF MICRO, SMALL & MEDIUM ENTERPRISES

(IN THE SERVICE OF MSME SINCE 1985)

From: sethtaxgroup@googlegroups.com [<mailto:sethtaxgroup@googlegroups.com>] **On Behalf Of** Dhruv Seth
Sent: Friday, December 28, 2012 5:08 PM
To: sethtaxgroup@googlegroups.com
Subject: [Seths_tax] Service Tax Accounting Codes

Dear Assessee,

There has been a change in the accounting codes to be used while depositing service tax. Hence the service tax to be deposited on 5th January, 2012 pertaining to previous quarter would be deposited according to the accounting code as mentioned in the attached chart under the column of "Code".

If your particular service is not listed in the chart then you should use the residual code of 00441480 for depositing the tax.

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Regards

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Accounting head Service Tax	Code	Interest Tax	Penalties
ADVERTISING AGENCY	00440013	00440016	004401299
ADVERTISING SPACE OR TIME	00440354	00440355	004401443
AIR TRANSPORT OF PASSENGER	00440362	00440363	004401445
AIR TRAVEL AGENCY	00440032	00440033	004401304
AIRPORT SERVICES	00440258	00440259	004401391
ARCHITECTS SERVICES	00440072	00440073	004401314
ASSET MANAGEMENT	00440418	00440419	004401459
ATM OPERATIONS	00440346	00440347	004401441
AUCTIONEERS SERVICES	00440370	00440371	004401448
BANKING AND FINANCIAL	00440173	00440174	004401339
BEAUTY PARLOURS	00440209	00440210	004401361
BROADCASTING SERVICE	00440165	00440166	004401336
BUSINESS AND EXHIBITION SERVICES	00440254	00440255	004401390
BUSINESS AUXILIARY SERVICES	00440225	00440226	004401371
BUSINESS SUPPORT SERVICES	00440366	00440367	004401447
CAB OPERATORS	00440048	00440049	004401307
CABLE OPERATORS	00440217	00440218	004401366
CARGO HANDLING SERVICES	00440189	00440190	004401348
CHARTERED ACCOUNTANTS	00440092	00440093	004401319
CLEANING SERVICES	00440318	00440319	004401434
CLEARING AND FORWARDING AGENCY	00440045	00440046	004401306
COMMERCIAL TRAINING & COACHING	00440229	00440230	004401374
COMPANY SECRETARIES	00440100	00440101	004401321
CONSTRUCTION OF RES. COMPLEX	00440334	00440335	004401438
CONSTRUCTION SERVICES IN RESPECT OF COMMERCIAL OR INDUSTRIAL BUILDINGS AND CIVIL STRUCTURES	00440290	00440291	004401399
CONSULTING ENGINEER	00440057	00440058	004401310
CONVENTION SERVICE	00440133	00440134	004401328
COSMETICS AND PLASTIC SURGERY SERVICE	00440460	00440463	004401467
COST ACCOUNTANTS	00440096	00440097	004401320
COURIER AGENCY	00440014	00440018	004401300
CREDIT CARD RELATED SERVICES	00440394	00440395	004401453
CREDIT RATING AGENCIES	00440088	00440089	004401318
CUSTOM HOUSE AGENT	00440026	00440027	004401302
DESIGN SERVICES	00440422	00440423	004401460
DEVELOPMENT AND SUPPLY OF CONTENT SERVICES	00440414	00440415	004401458
DREDGING SERVICES	00440310	00440311	004401432
DRY CLEANING SERVICES	00440221	00440222	004401369
ERECTION, COMMISSIONING AND INSTALLATION	00440233	00440234	004401376
EVENT MANAGEMENT SERVICE	00440197	00440198	004401353

Accounting head Service Tax	Code	Interest Tax	Penalties
FACSIMILE SERVICES FAX)	00440149	00440150	004401332
FASHION DESIGNER SERVICES	00440213	00440214	004401363
FORWARD CONTRACT SERVICES	00440282	00440283	004401397
FRANCHISE SERVICES	00440237	00440238	004401384
GENERAL INSURANCE BUSINESS	00440005	004406	004401297
GOODS TRANSPORT OPERATORS	00440067	00440068	004401313
HEALTH CLUB AND FITNESS CENTER	00440205	00440206	004401358
HEALTH SERVICES	00440598	00440599	004401471
INFORMATION TECHNOLOGY SOFTWARE SERVICE	00440452	00440450	004401461
INSURANCE AUXILIARY	00440169	00440170	004401338
INTELLECTUAL PROPERTY SERVICES OTHER THAN COPYRIGHT	00440278	00440279	004401396
INTERIOR DECORATORS/ DESIGNER'S SERVICE	00440076	00440077	004401315
INTERNET CAFE	00440241	00440242	004401386
INTERNET TELECOMMUNICATION/ (TELEPHONY) SERVICE	00440382	00440383	004401451
LEASED CIRCUITS	00440137	00440138	004401329
LEGAL CONSULTANCY SERVICE	00440480	00440483	004401469
LIFE INSURANCE SERVICES	00440185	00440186	004401346
MAILING LIST COMPILATION	00440330	00440331	004401437
MAINTENANCE OF MEDICAL RECORDS OF EMPLOYEES OF A BUSINESS ENTITY	00440601	00440602	004401472
MAINTENANCE OR REPAIR SERVICE	00440245	00440246	004401388
MANAGEMENT CONSULTANTS	00440116	00440117	004401325
MANAGEMENT OF INVESTMENT UNDER UNIT LINKED INSURANCE PLAN (ULIP) SERVICE	00440430	00440431	004401462
MANDAP KEEPER	00440035	00440036	004401305
MANPOWER RECRUITMENT AGENCY	00440060	00440061	004401311
MARKET RESEARCH AGENCY	00440112	00440113	004401324
MEMBERSHIP OF CLUBS	00440322	00440323	004401435
MINING SERVICES	00440402	00440403	004401455
ONLINE INFORMATION AND DATA	00440153	00440154	004401333
OPINION POLL SERVICES	00440274	00440275	004401395
OUTDOOR CATERING	00440051	00440052	004401308
PACKAGING SERVICES	00440326	00440327	004401436
PAGER SERVICES (RADIO PAGING)	00440015	00440020	004401301
PANDAL OR SHAMIANA SERVICES	00440054	00440055	004401309
PHOTOGRAPHY SERVICE	00440129	00440130	004401327
PORT SERVICES	00440177	00440178	004401341
PREFERENTIAL LOCATION OR EXTERNAL / INTERNAL DEVELOPMENT OF COMPLEXES	00440616	00440617	004401477
PROCESSING AND CLEARINGHOUSE SERVICE	00440442	00440443	004401465
PUBLIC RELATIONS SERVICE	00440374	00440375	004401449
RAIL TRAVEL AGENT	00440201	00440202	004401356

Accounting head Service Tax	Code	Interest Tax	Penalties
REAL ESTATE AGENTS	00440104	00440105	004401322
RECOGNISED ASSOCIATION OR REGISTERED ASSOCIATION COMMONLY KNOWN AS COMMODITY EXCHANGE SERVICE	00440438	00440439	004401464
RECOVERY AGENT	00440350	00440351	004401442
REGISTRAR TO AN ISSUE	00440338	00440339	004401439
RENTING OF IMMOVABLE PROPERTY SERVICES	00440406	00440407	004401456
SCIENTIFIC AND TECHNICAL CONSULTANCY	00440125	00440126	004401326
SECURITY / DETECTIVE AGENCIES	00440108	00440109	004401323
SERVICES OF AIR-CONDITIONED RESTAURANTS HAVING LICENSE TO SERVE ALCOHOLIC BEVERAGES IN RELATION TO SERVICE OF FOOD OR BEVERAGES	00441067	004401068	004401478
SERVICES OF PERMITTING COMMERCIAL USE OR EXPLOITATION OF ANY EVENT ORGANIZED BY A PERSON OR ORG.	00440607	00440608	004401474
SERVICES OF PROMOTING A .BRAND. OF GOODS, SERVICES, EVENTS, BUSINESS ENTITY ETC.	00440604	00440605	004401473
SERVICES OF PROMOTING, MARKETING OR ORGANIZING OF GAMES OF CHANCE	00440595	00440596	004401470
SERVICES OF PROVIDING OF ACCOMMODATION IN HOTELS/INNS/CLUBS/ GUEST HOUSES/CAMPSITE FOR A CONTINUOUS PERIOD OF LESS THAN THREE MONTHS	00441070	004401071	004401479
SERVICES PROVIDED BY ELECTRICITY EXCHANGE.	00440610	00440611	004401475
SERVICES RELATED TO 2 TYPES OF COPYRIGHTS (A) CINEMATOGRAPHIC FILMS AND (B) SOUND RECORDING.	00440613	00440614	004401476
SERVICING OF MOTOR VEHICLES	00440181	00440182	004401343
SHARE TRANSFER AGENT	00440342	00440343	004401440
SHIP MANAGEMENT SERVICE	00440378	00440379	004401450
SITE PREPARATION AND CLEARANCE	00440306	00440307	004401431
SOUND RECORDING SERVICE	00440161	00440162	004401335
SPONSORSHIP SERVICE	00440358	00440359	004401444
STEAMER AGENT	00440029	00440030	004401303
STOCK BROKER	00440008	004409	004401298
STOCK EXCHANGE SERVICE	00440434	00440435	004401463
STORAGE AND WAREHOUSE SERVICE	00440193	00440194	004401350
SUPPLY OF TANGIBLE GOODS FOR USE SERVICE	00440445	00440447	004401466
SURVEY AND EXPLORATION OF MINERAL	00440270	00440271	004401394
SURVEY AND MAP MAKING	00440314	00440315	004401433
TECHNICAL TESTING,INSPECTION, CERTIFICATION	00440249	00440250	004401389
TELECOMMUNICATION SERVICES	00440398	00440399	004401454
TELEGRAPH SERVICE	00440141	00440142	004401330
TELEPHONE SERVICES	00440003	00440119	004401296
TELEX SERVICES	00440145	00440146	004401331
TOUR OPERATOR	00440063	00440064	004401312
TRANSPORT BY CRUISE SHIPS	00440386	00440387	004401452
TRANSPORT OF COASTAL GOODS AND GOODS THROUGH NATIONAL WATERWAYS AND INLAND WATER	00440470	00440473	004401468
TRANSPORT OF GOODS BY AIR	00440266	00440267	004401393

Accounting head Service Tax	Code	Interest Tax	Penalties
TRANSPORT OF GOODS BY PIPELINE OR OTHER CONDUIT	00440302	00440303	004401430
TRANSPORT OF GOODS BY RAIL	00440390	00440391	004401446
TRANSPORT OF GOODS BY ROAD	00440262	00440263	004401392
TRAVEL AGENTS (OTHER THAN AIR/RAIL TRAVEL AGENTS)	00440294	00440295	004401400
TV OR RADIO PROGRAMME PRODUCTION	00440286	00440287	004401398
UNDER WRITERS	00440084	00440085	004401317
VIDEO TAPE PRODUCTION	00440157	00440158	004401334
WORKS CONTRACT SERVICES	00440410	00440411	004401457

Accounting head Service Tax	Code	Interest Tax	Penalties
OTHER TAXABLE SERVICES	00441480	1481	1485
PRIMARY EDUCATION CESS	00440298	299	1486
SECONDARY AND HIGHER EDUCATION CESS	00440426	427	1487