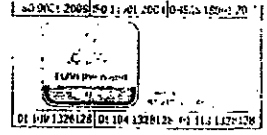




CENTRAL WAREHOUSING CORPORATION
(GOVT. OF INDIA UNDERTAKING)



By Speed Post / Email

No. CWC/FD-Compilation/An. Closing/15-16

1st December, 2015

Accounts Circular # 8

Subject: Accounting Code for Swachh Bharat Cess...reg

Vide notification No. 21/2015 and 22/2015 dated 06.11.2015 issued by Department of Revenue, Ministry of Finance, the Swachh Bharat Cess is required to be charged by the Corporation on the value of all taxable services rendered by the Corporation @ 0.5% (refer service tax circular 88 dated 10.11.2015). In this regard, new accounting head "P 518 Swachh Bharat Cess payable" will be created in part C in case of RO's and Part-II in case of CCs and the amount of Swachh Bharat Cess charged in the bills of output services will be credited to this head and at the time of payment of Swachh Bharat Cess, same account will be debited..

Further, since CENVAT credit of Swachh Bharat Cess on input services shall not be available, the amount paid by Corporation against Swachh Bharat Cess shall be debited to the same revenue head relating to which Swachh Bharat Cess is paid.

The Circular may be brought to the notice of all concerned for scrupulous compliance.


(Vijay Kumar Garg)
SAM(Compilation)

Distribution to:

1. All Regional Managers of CWC.
2. All Executive Engineers in-charge of all the Construction Cells of CWC.
3. All AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs & CCs of CWC.

Copies for information to:

1. All HODs at CWC, Corporate Office, New Delhi.
2. All DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
3. PPS to Managing Director, CWC, CO, New Delhi.
4. AM to Director (Fin), CWC, CO, New Delhi.
5. SAM to Director(Per.), CWC, CO, New Delhi.
6. PS to GM (F&A), CWC, Corp. Office, New Delhi.
7. PS to GM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
8. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

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