



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD-Taxation/STC/12-13

29th November 2012

Supp. ST Circular # 66

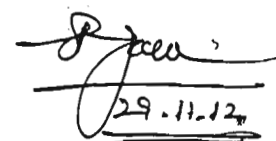
Subject = ST Circular # 66 - Restoration of Service Specific Accounting Codes for payment of Service Tax.

Reference is invited to CO's Service Tax Circular # 66 of even number sent through E-mail on 26.11.2012 forwarding therewith a copy of Circular No. 165/16/2012-ST (F.No. 341/21/2012-TRU) dated 20.11.2012 issued by the Govt. of India, Ministry of Finance, Deptt. of Revenue, Central Board of Excise & Customs, Tax Research Unit restoring the Service Specific Accounting Codes for payment of Service Tax together with the relevant Annexure detailing such Accounting Codes, which would have by now been read by all concerned and further necessary action initiated at their end.

However, to obviate any ambiguity in the matter, it is clarified that the Field Units viz. ROs & CCs would now be required to discharge their Service Tax Liability by mentioning the Old Service Specific Accounting Codes as detailed in the enclosed Annexure, instead of Code No. 00441089 assigned for the Head "All Taxable Services" applicable uniformly to all Taxable Services including those under the Reverse Charge Mechanism. For this purpose, the Old Service Specific Endorsements are required on the Service Tax Registration Certificate in Form ST-2.

Accordingly, such of the Field Units (ROs & CCs), who have got their Service Tax Registration in Form ST-2 amended after the implementation of the Negative List & the Mega Exemption List of Services in the Post-2012 Budget Scenario by getting the "All Taxable Services" endorsed thereon, would therefore have to apply again online and get all the Output Services being rendered by them as well as the Input Services for which they are required to deposit Service Tax under the Reverse Charge Mechanism, endorsed again on their Service Tax Registration Certificate in Form ST-2 at the earliest, since now onwards they would be required to discharge their Service Tax Liability by indicating the respective Service Specific Accounting Codes. Those of the Units, who have applied for such Endorsement, which has not yet been granted, may request the concerned Service Tax Authority to abandon such action.


All the 119 Taxable Services notified in the Pre-2012 Budget Regime would continue to have the old Service Specific Code allotted during the Pre-2012 Budget Regime, while the remaining Taxable Services would be treated as the 120th Service "Other Taxable


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Services" with Code No. 00441480 as detailed in the enclosed CBEC Circular & Annexure.

Receipt of this Circular may be acknowledged and its Contents brought to the Notice of all concerned for strict and scrupulous compliance.

This issues with the approval of General Manager (F&A).


(Sushil K Jain)
AGM (Finance)
29.11.2012

Distribution to:

1. All Regional Managers of CWC.
2. All Superintending/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. PS to Managing Director, CWC, CO, New Delhi.
4. PS to Director (Pers)/Director (MCP)/Director (Fin), CWC, CO, New Delhi.
5. PS to CVO/ OSD (Recovery)/GM (F&A)s, CWC, Corp. Office, New Delhi.
6. PS to GM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.