



राष्ट्रीय इलेक्ट्रॉनिकी एवं सूचना प्रौद्योगिकी संस्थान (रा.इ.सू.प्रौ.सं.)  
National Institute of Electronics and Information Technology (NIELIT)

(पूर्व में डीओईएसीसी सोसायटी/Formerly DOEACC Society)  
(इलेक्ट्रॉनिकी सूचना प्रौद्योगिकी विभाग, संचार और सूचना प्रौद्योगिकी मंत्रालय, भारत सरकार की एक स्वायत्त वैज्ञानिक संस्था)  
(An Autonomous Scientific Society of Department of Electronics and Information Technology (DeitY),  
Ministry of Communications & Information Technology, Govt. of India)

कोलकाता  
Kolkata

NIELIT/KOL/141/1072/255  
Date: 30.05.16

**NOTICE**

*Sub: Service Tax*

This is to bring notice to all concerned that w.e.f. 01.06.2016, service tax rate will be 15% [0.5% increased as Krishi Kalyan Cess] vide circular no. 194/04/2016-ST dated 26.05.2016 (copy attached).

  
Susovan Chaudhuri  
AD (Finance)

- Copy to:
1. PA to Director, for information
  2. Director Gangtok
  3. Madhusudan Nandi (for NIELIT Ranchi)
  4. AC/ JC/ GS/ TT/ CM/ KB (for uploading in our website) / BB/ SB/ KS
  5. Notice Board
  6. Reception – For intimating students concerned
  7. Accounts Office
  8. Guard File

Circular No. 194/04/2016-ST

F. No. 354/31/2016-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax Research Unit)

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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, 2016 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

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

4. 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)