

Accounting Codes for the Secondary and Higher Education Cess for Customs, Central Excise and Service Tax

New Minor Head "505-Secondary and Higher Education Cess"

under the Major Head "0037-Customs", 0038-Union Excise Duty" & "0044 - Service Tax" .

Numeric Code	Description	Serial Code	SCCD Code
0037	Customs	00370068	116
003700505	Secondary and Higher Education Cess	00370069	113
00370050501	Deduct Refunds		
0038	Union Excise Duty	00380115	110
003803	Non-Shareable Duties		
003803505	Secondary and Higher Education Cess	00380116	119
00380350501	Deduct Refunds & Drawback		
0044	Service Tax	00440426	110
004400505	Secondary and Higher Education Cess	00440427	111
	Tax Collection	00440428	118
	Other Receipts		
	Deduct Refunds		

The nomenclature of the minor head '504-Education Cess' inserted vide correction slip No.532 dated 07.12.2004 has been changed as '504-Primary Education Cess'. However their accounting codes will remain same.

(Pr. Chief Controller of Accounts letter COORD/13-6/98-99/Vol.IV/454 Dated : October 4, 2007)