

**TUTICORIN PORT TRUST  
FINANCE DEPARTMENT**

**No. A- 6/1/2008-COST/D.**

**Dated: 19.12.2009.**

**C I R C U L A R**

Sub: Accounting Procedures - New Accounting Codes - Reg.

Ref: This Department's Circular No. A-6/1/2005-COST, dated 18.10.2005.  
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At present the collection of Education Cess at 2% on service tax and Secondary and Higher Education cess at 1% on service tax totalling 3% of cess have been booked under 008 806 L576(Port Services), 008 806 L577(Mandap) & 008 806 L579 (Renting of Immovable properties) along with service tax. As the Department of Central Excise insisted to maintain the amount collected thro' Education Cess & Higher Education Cess separately, six separate liability codes are created as detailed below to account for monitor the collection of both the Cess:-

**UNDER LIABILITIES**  
**VII. CURRENT LIABILITIES.**  
**Miscellaneous Creditors & Credit Balances**

S. No.	Description	Code No.
1	Education Cess on Service Tax on Port Services	008 806 L621
2	Secondary & Higher Education Cess on Service Tax on Port Services	008 806 L622
3	Education Cess on Service Tax on Mandap	008 806 L623
4	Secondary & Higher Education Cess on Service Tax on Mandap	008 806 L624
5	Education Cess on Service Tax on Renting of immovable properties	008 806 L625
6	Secondary & Higher Education Cess on Service Tax on Renting of immovable properties	008 806 L626

2. The above procedure comes into force with effect from 1.1.2010. The relevant suspense ledger will be maintained by the Revenue Section-I & Revenue Section-II respectively.

**FINANCIAL ADVISER AND  
CHIEF ACCOUNTS OFFICER**

To

1. All Heads of Departments and others (as per the list)
2. All Control Copy Holders (as per the list)
3. Accounts Officer/AAB - with a request to create above code in the on line system.
4. Jr. Accounts Officer/Rev.I & Rev.II - for maintaining the suspense ledger of respective codes.
5. E.D.P. Centre - with the request to suitably incorporate in the System and also to insert the above code in the copy available in Intranet.
6. Guard File (New Chart of Accounts)
7. The Resident Audit Officer, TPT.

20/2009-10