1/702708/2022



OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT

प्रणालीएवंआंकडाप्रबंधन

प्रधान

निदेशालयकेप्रमखअतिरिक्तमहानिदेशककाकार्यालय

GST & CENTRAL EXCISE, GST BHAVAN,

जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन

NO. 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI - 34

26/1 महात्मागाँधीरोड, नुगंबक्कम,चेन्नई-34

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dgschennai@icegate.gov.in

ADVISORY NO. 16/2022 - ACES-GST (CE&ST)

Sub:- Selection of proper Accounting Head at the time of making e-payment of various duties of Central Excise-reg

Please refer to Advisory No 12/2022 dated 18.05.2022 issued by DGS, Chennai on the above subject.

Vide Notification 05/2022-Central Excise dated 30.06.22, Special Additional Excise Duty (SAED) has been levied under Section 147 of the Finance Act, 2002 (No. 20 of 2002) on Petroleum crude, and Aviation Turbine Fuel falling under heading 2709 and 2710.

Taxpayers are advised to use the existing Accounting Head Code 0107 (Special Additional Duty on Motor Spirit) for payment of Special Additional Excise Duty on Petroleum crude, and Aviation Turbine Fuelin addition to Motor Spirit and High Speed Diesel.

5.k. 1 3/8/22

(S.K.VIMALANATHAN)

PRINCIPAL ADDITIONAL DIRECTOR GENERAL

Copy submitted to:

- 1. Member(IT), CBIC, New Delhi.
- 2. Member(Tax Policy), CBIC, New Delhi.
- 3. The Principal Director General, Systems & Data Management, New Delhi.
- 4. All the Pr. Chief Commissioner/ Chief Commissioners of CGST Zones.
- 5. The Pr. Chief Controller of Accounts, New Delhi

Copy to:

- 6. All the Pr. ADGs/ADG, DGGI, DGGST, DG(Audit), DGT (TPS).
- 7. All the Pr.Commissioners/Commissioners of Central Tax.
- 8. Joint Secretary (TRU-I), CBIC, New Delhi