

I/122017/2021

	<p style="text-align: center;">OFFICE OF THE PRINCIPAL ADDITIONAL DIRECTOR GENERAL OF SYSTEMS & DATA MANAGEMENT</p> <p style="text-align: center;">प्रणालीएवंआंकड़ाप्रबंधन प्रधान निदेशालयकेप्रमुखअतिरिक्तमहानिदेशककाकार्यालय GST & CENTRAL EXCISE, GST BHAVAN, जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन NO. 26/1, MAHATHMA GANDHI ROAD, NUNGAMBAKKAM, CHENNAI - 34</p> <p style="text-align: center;">26/1 महात्मागाँधीरोड, नुंगंबक्कम,चेन्नई-34</p> <p style="text-align: center;">Tele: 044-29515378; Fax:044-28331104 Mail: dgschennai@icegate.gov.in</p>
---	---

27/02/2021**ADVISORY NO. 05/2021 - ACES-GST (CE&ST)**

Sub: ACES GST (CE&ST) - Issue of Advisory on allotment of Temporary Accounting Code to pay Agriculture Infrastructure and Development Cess (Central Excise) ” – regarding.

Kind reference is invited to Clause 116 of the Finance Bill, 2021 wherein a new levy i.e, additional duty of excise, namely **“Agriculture Infrastructure and Development Cess”**, has been introduced with effect from mid-night of 1st - 2nd February 2021 by virtue of provisions of the Provisional Collection of Taxes Act, 1931 vide Page 137 of Finance Bill, 2021.

2. In this regard attention is invited to Office Memorandum No Coord/13-6/H.Ac/Vol.IX/88/2020-21/493 dated 25.02.2021 (copy attached), whereby the Office of the Principal Chief Controller of Accounts, CBIC, New Delhi have intimated the opening of temporary minor Accounting Code i.e **‘0038 0210’** for payment of the newly levied **“Agriculture Infrastructure and Development Cess”** under Union Excise Duty major Head 0038. This temporary Accounting Code is to be used till the time a permanent Head code for the said levy is allotted by the Controller General of Accounts in due course.

(S.THIRUNAVUKKARASU)
ADDITIONAL DIRECTOR GENERAL

Enclosure: As above

To

1. All the Pr. Chief Commissioner/ Chief Commissioners of CGST Zones.
2. All the Pr. ADGs/ADG, DGGI, DGGST,DG(Audit), DGT (TPS).

I/122017/2021

3. The Principal Director General, Systems & Data Management, New Delhi.
4. All the Pr. Commissioners/Commissioners of Central Tax.
5. Joint Secretary (TRU-I), CBIC, New Delhi
6. Commissioner (Central Excise), CBIC, New Delhi
7. All the Pr ADG's/ADGs of DG Systems, New Delhi, Chennai, Bengaluru & Kolkata.
8. All ACL Admns of Zones/Commissionerates/Division.