

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, नुगंबक्कम, चेन्नई-34</p> <p style="text-align: center;">Tele: 044-29515378; Fax:044-28331104 Mail: dgschennai@icegate.gov.in</p>
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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.

Signed by
(S.THIRUNAVUKKARASU)
Thirunavukkarasu.s
ADDITIONAL DIRECTOR GENERAL
Date: 27-02-2021 12:50:59
Reason: Approved

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).

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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 Adms of Zones/Commissionerates/Division.

Coord/13-6/H.Ac/Vol.IX/88/2020-21/ 493
Office of the Pr. Chief Controller of Accounts
Central Board of Indirect Taxes & Customs
A.G.C.R. Building, 1st Floor,
I.P. Estate, New Delhi-110002. Ph: 011-23702300.

Office Memorandum

Subject: Opening of temporary Minor head for booking of Agriculture Infrastructure and Development Cess as levied vide the Finance Bill 2021.

In terms of Clause 116 of Chapter V of the Finance Bill 2021, the GoI has imposed **Agriculture Infrastructure and Development Cess (AIDC)** to be levied and collected as an additional duty of excise for the purpose of Union for financing the agriculture infrastructure and other development expenditure. The new levy has come into force from the midnight of 1st Feb 2021 by virtue of Provisional Collection of Taxes Act 1931 vide Page 137 of Finance Bill 2021.

2. Consequent upon the introduction of new Cess, a new Minor Head will be required to be opened below 'Major Head 0038 – Union Excise Duty' for booking of the related Cess amount. This office has forwarded the proposal for opening of the new Minor Head to the IFU of the Ministry of Finance for approval. Once approved, the matter will be taken up with the O/o CGA for opening of the new Minor Head.

3. In view of the fact that the Cess has come in to effect w.e.f. 1st February 2021, and that the process of approval and opening of new Head will take some time, it has been decided with the approval of competent authority to book the Cess amount under the '0038 0210' (the reduced code against the functional head 0038.03.101.00 – Regulatory Excise Duty). It may be noted that this head is transitory in nature and is to be used till a permanent minor head for AIDC booking is approved and opened by the O/o CGA. Once formal approval for opening of Minor head for AIDC is available, the same will be intimated by this office to all the stakeholders for collection and final booking of the amount.


(Rakesh Babbar) 25/02/2021

Sr. Accounts Officer (Revenue Coordination)
gstcell-hq@gov.in

Copy to:

1. Joint Secretary (TRU), Ministry of Finance, North Block, New Delhi
2. ADG, O/o Pr. ADG of Systems and Data Management. GST & Central Excise, GST Bhawan, Chennai
3. Sr. Accounts Officer, e-PAO (Central Excise and Service Tax), Chennai