



File No: DGSYS/APP/CZU/RGMO/1/2025-ACES/GST O/o-ADG-DGS-ZU-CHENNAI-Part(1) Date: 29.01.2026

### ADVISORY NO. 02 /2026 – HSNS CESS - ACCOUNTING HEAD FOR PAYMENT

Sub: HSNS Cess - Accounting Head for Payment – Regarding.

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Kind reference is invited to the levy of “The Health Security se National Security Cess (HSNS Cess)”, under The Health Security se National Security Cess Act,2025 in respect of notified goods under Schedule I of the said Act w.e.f. 1st February 2026.

2. For the purpose of payment of HSNS Cess, Interest, Penalty and other payments, as need be, the following Accounting Head Codes shall be used :

SR.NO	SUBORDINATE HEAD	8 DIGIT ACCOUNTING CODE
1.	<b>HSNS-CESS</b>	<b>00450207</b>
2.	<b>HSNS- INTEREST</b>	<b>00450208</b>
3.	<b>HSNS- PENALTY</b>	<b>00450210</b>
4.	<b>HSNS-OTHERS</b>	<b>00450212</b>

3. The above Accounting Codes may be widely circulated to sensitize the Field Formations, Trade and Public.

साहिल इनामदार | Sahil Inamdar  
 अतिरिक्त महानिदेशक | Additional Director General,  
 प्रणाली प्रधान निदेशालय, चेन्नई | DG Systems, Chennai

To

1. All the Pr. Chief Commissioners/Chief Commissioners of GST Zones.
2. The Pr. DG/DG, DGGI/DGGST/DG (Audit)/DG (TPS).
3. The Commissioner, GST (Policy Wing).
4. The Commissioner, Central Excise (Policy Wing).
5. All the Pr. Commissioners/Commissioners of GST.
6. The Pr ADG /ADGs of Systems, New Delhi/ Bengaluru / Kolkata/Mumbai
7. The Pr.ADG ICEGATE--- with request to kindly circulate among all Stake Holders for ICEGATE e-payment gateway portal functionality.
8. The Joint Secretary, TRU 1
9. The Joint Secretary, DOR
10. Web master, CBIC

Copy submitted to.

1. The Pr. Director General, Systems & Data Management, New Delhi -----for information
2. PS to the Member (IT) ----- for information.