



Government of India, Ministry of Finance, Department of Revenue
भारत सरकार, वित्त मंत्रालय, राजस्व विभाग
Central Board of Indirect Taxes and Customs (CBIC)
केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड (सीबीआईसी)
Office of the Additional Director General of Systems
प्रणाली प्रधान निदेशालय के अतिरिक्त महानिदेशक का कार्यालय
GST and Central Excise, GST Bhavan, 1st and 5th floor,
जीएसटी और केंद्रीय उत्पाद शुल्क, जीएसटी भवन, पहली और पांचवी मंजिल,
No. 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai -600034
सं. 26/1, महात्मा गाँधी रोड, नुंगंबक्कम, चेन्नई-600034

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

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

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.	HSNS-CESS	00450207
2.	HSNS- INTEREST	00450208
3.	HSNS- PENALTY	00450210
4.	HSNS-OTHERS	00450212

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.