



**Government of India
Office of the Commissioner of Central Excise
Kolkata – VII Commissionerate, Bamboovilla, 5th Floor
169, A. J. C. Bose Road
Kolkata - 700 014**

Central Excise Trade Notice No. 12/CE/TECH/KOL-VII/2007

Dated 16th April, 2007

Education Cess-Secondary & Higher Education Cess : Manual/e-Payment

Attention of trade, field formations and public in general is invited to the fact that a new levy of Secondary and Higher Education Cess of 1% has been imposed in the Budget-2007. The new Head of accounts to book the same is yet to be opened. Pending finalization of new Head of account, it has been decided by the Office of the Principal Chief Controller of Accounts, Central Board of Excise and Customs that

- (i) Wherever collection is being made through e-payment, existing code (Education Cess) may be operated for accountal of Secondary and Higher Education Cess also; however, in the remarks column of the online challans the bifurcated amount of 2% of Education Cess and 1% of Secondary and Higher Education Cess may be shown separately.
- (ii) Wherever collection is made manually, the amounts may be shown separately in the challans reflecting Education Cess and of Secondary and Higher Education Cess. Against the amount shown as Secondary & Higher Education Cess it may be mentioned that the accounting code is yet to be allotted.

Sd/-
(S. B. MISHRA)
Commissioner
Central Excise
Kolkata-VII Commissionerate