



(13)

सीमा शुल्क आयुक्त का कार्यालय  
नव सीमा शुल्क गृह, पणंबूर, मंगलूर - 10  
**OFFICE OF THE COMMISSIONER OF CUSTOMS**  
**NEW CUSTOM HOUSE: PANAMBUR: MANGALORE-10**

C.No.S-26/01/2007 CUS TECH

Dated: 12-04-2007

**PUBLIC NOTICE NO. 10/2007**

Sub: Collection of Ed. Cess - Secondary &  
Higher Education Cess manually and payments  
Involved through e-payment - Reg.  
@@@

Attention of the Trade/Public/Importer/Exporter/CHA and other concerned is invited to the new levy of Secondary and Higher Education Cess of 1 % imposed in the Budget 2007. In this regards the following instruction/procedure should be followed until further arrangements are made: -

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 that wherever collections is made manually, the amounts may be shown separately in the challans reflecting Education Cess and Secondary & Higher Education Cess. Against the amount shown as Secondary & Higher Education Cess it may be mentioned that the Account code is yet to be allotted.

Further, with regard to payment 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 & Higher Education Cess may be shown separately.

The above procedure should be followed strictly & until further arrangements are made.

(Dr. JOHN JOSEPH)  
COMMISSIONER