

ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION

O/o the VC & MD:
Accounts Wing,
Bus Bhavan: Hyderabad,

No.MA1/4(1)/2013-14-AD.
Date:26.12.3013.

Accounts Circular No. 14 / 2013-14 dt.26.12.2013

Sub: **ACCOUNTS::** Prescribing the New Account Head for "Service Tax"
Collected by the Corporation - Reg. *

With reference to above subject, a New Account Head is prescribed for accountal of Service Tax Collected in case of income relating to Rent on Stalls, Kalyana Mandapam and HSRP etc.,

AH. 1042 - NDR- Service Tax Collected

When ever Service Tax is **COLLECTED** the amount should be Credited to AH 1042 initially and same shall be transferred to Dy.CAO(SP&A)/ HO through Credit Advice every month, along with receipt details in the following proforma.

SI No	Name of the person from whom received	Purpose	Date of receipt	Amount Received	Service Tax collected
1					
2					

The Dy.CAO(SP&A) has to ensure remittance to Service Tax Department every month. Further, the above New Account Head to be implemented w.e.f 01.12.2013.

If any amount of Service Tax was collected earlier and not remitted the same shall be transferred to this Account Head and Credit Advice to be sent for the same to Dy.CAO (SP&A).


Financial Adviser &
Chief Accounts Officer.

To
All EDs / RMs,
All Executive Engineers,
All the Depot Managers,
ATM(MGBS/DBS/PNBS,
All the Dy.CAOs/AOs,
A.P.S.R.T.Corporation.

Copy to CE(IT) & AO(Comp) with a request to make suitable modifications in FACTIS.

Copy to CM(A&S)/ CA / CFM / CTM/ Spl. Officer (Proj) / Dir. Jnnurm / CCE / CCM / CMM for infn.

Copy to Resident Senior Audit Officer, Bus Bhavan, Hyderabad for information.