



**प्रधान आयुक्तालय, केंद्रीय माल एवं सेवाकर का कार्यालय,
Office of the Principal Commissioner of Central Goods and Services Tax,
केंद्रीय माल एवं सेवाकर आयुक्तालय दिल्ली दक्षिण / CGST Delhi South Commissionerate
द्वितीय एवं तृतीय तल, ई.आई.एल एनेक्सी बिल्डिंग / 2nd & 3rd Floor, EIL Annexe Building
भीकाजी कामा प्लेस, नई दिल्ली - 110066 / Bhikaji Cama Place, New Delhi - 110066**

फ.स. GEXCOM/TECH/TN/9/2025-TECH-O/o/PR COMM-R-CGST-DELHI(S)

दिनांक:- .01.2026

TRADE NOTICE NO. 17/2026

Attention of the Trade, Industries & field officers is invited to the **Trade Notice No. 02/2026-GST dated 28.01.2026** issued by the Central Board of Indirect Taxes & Customs (CBIC), Additional Director General of Systems regarding **“HSNS Cess – Accounting Head for Payment”**.

2. King 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.

3. 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

4. This issues with approval of Principal Commissioner CGST Delhi South.

Additional Commissioner (Tech)
CGST, Delhi South

Copy to:-

- 1) PS to Chief Commissioner, Central Tax, Delhi Zone.
- 2) PS to Principal Commissioner, CGST, Delhi North, Delhi West, Delhi South, Delhi East.
- 3) PS to Additional Commissioner, CGST, Delhi South.
- 4) All Divisional ACs/DCs of CGST Delhi South.
- 5) AC (Systems) for getting it uploaded on Commissionerate website
- 6) Notice Board/Guard File.