Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
MahaLekha Niyantrak Bhawan,
E Block, GPO Complex, INA,
New Delhi-23

No. T-14018/09/2015/GST/Code/461-470 Dated 19-06-2017

To

CCA, O/o Pr. CCA, CBEC,
Department of Revenue,
DGACR Building,
I.P. Estate, New Delhi

Subject: Opening of new Major, Minor and Sub-Heads for accounting of Goods & Services Tax (GST).

Sir,

I am to enclose herewith Correction Slip Numbers from 845 to 857 dated 19-06-2017 for opening of new Major, Minor and Sub-Heads for accounting of Goods & Services Tax (GST) in the LMMHA and correction in the General Direction 8 of the LMMHA.

Yours faithfully,

(Vinay Singhal)
Sr. Accounts Officer (Code)

Encl:- As above

Copy along-with Correction Slip Numbers from 845 to 857 dated 19-06-2017 forwarded to:

1. Sr. Administrative Officer (AC-I), O/o C & AG, 10 Bahadur Shah Zafar Marg, New Delhi
2. Sh. T. Uthaya Kumar, Additional Budget Officer, Ministry of Finance, DEA, North Block, New Delhi
3. Sr. AO, Data Analytics and Monthly Accounts, O/o CGA.
4. Sr. AO, Finance Account, O/o CGA.
5. Sr. AO, Appropriation Accounts, O/o CGA.
6. Sr. AO, ITD (two copies) for uploading the same on the website of CGA.
7. Sr. AO, TA-1, O/o CGA.
8. Sr. AO, TA-2, O/o CGA.
9. Asstt. Director (Official Language), O/o CGA for Hindi translation.

Ministry of Finance
Department of Expenditure
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New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 845
Dated: 19-06-2017

Page No. i (Reprint of Fourth Edition)

Receipts Heads (Revenue Account)
Sector: A. Tax Revenue

(i) Insert new sub-sector and new Major Heads as under:

(a) Goods and Services Tax

0005 Central Goods and Services Tax (CGST)	**Page 1**
0006 State Goods and Services Tax (SGST)	**Page 1**
0007 Union Territory Goods and Services Tax (UTGST)	**Page 1**
0008 Integrated Goods and Services Tax (IGST)	**Page 1**

(ii) Rearrange the number of existing sub-sectors (a), (b) & (c) and rename the existing sub-sector (c) Taxes on Commodities and Services as follows:

(b) Taxes on Income and Expenditure

(c) Taxes on Property, Capital and other transactions

(d) Taxes on Commodities and Services other than Goods and Services Tax

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 846
Dated: 19-06-2017

Page No. iii (Reprint of Fourth Edition)

Expenditure Heads (Revenue Account)

Sector: A. General Services
Sub-Sector: (b) Fiscal Services
Sub-sub Sector: (iii) Collection of Taxes on Commodities and Services

Insert new Major Heads as under:

2042 Collection Charges under Central Goods and Services Tax & Integrated Goods and Services Tax Page 95

2043 Collection Charges under State Goods and Services Tax Page 95

2044 Collection Charges under Union Territory Goods and Services Tax Page 95

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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Ministry of Finance
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New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 847
Dated: 19-06-2017

Page No. 1 (Reprint of Fourth Edition)

(i) Read the serial number as **(b)** instead of (a) for the existing sub-sector 'Taxes on Income and Expenditure'.
(ii) Insert new sub-sector (a) Goods and Services Tax
(iii) Insert new Major Head as under:

Major Head: **0005 Central Goods and Services Tax (CGST)**

Minor Head:

101	**Tax (1), (2)**
102	**Interest (1)**
103	**Penalty (1)**
104	**Fees (1)**
105	**Input Tax Credit cross utilisation of CGST and IGST (3)**
106	**Apportionment of IGST-Transfer-in of Tax Component to CGST**
107	**Apportionment of IGST-Transfer-in of Interest Component to CGST**
108	**Apportionment of IGST-Transfer-in of Penalty Component to CGST**
109	**Sale proceeds of confiscated Goods (4)**
500	**Receipts awaiting transfer to other Minor Heads (5)**
800	**Other Receipts (1)**
901	**Share of net proceeds assigned to States (6)**

Notes:

(1) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing

appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in from IGST
02-Transfer out to IGST

(4) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(5) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

(6) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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Ministry of Finance
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New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 848
Dated: 19-06-2017

Page No. 1 (Reprint of Fourth Edition)

Insert new Major Head under new sub-sector (a) Goods and Services Tax

Major Head: **0006 State Goods and Services Tax (SGST) (1)**

Minor Head:

101	**Tax (2), (3)**
102	**Interest (2)**
103	**Penalty (2)**
104	**Fees (2)**
105	**Input Tax Credit cross utilisation of SGST and IGST (4)**
106	**Apportionment of IGST-Transfer-in of Tax Component to SGST**
107	**Apportionment of IGST-Transfer-in of Interest Component to SGST**
108	**Apportionment of IGST-Transfer-in of Penalty Component to SGST**
109	**Sale proceeds of confiscated Goods (5)**
500	**Receipts awaiting transfer to other Minor Heads (6)**
800	**Other Receipts(2)**

Notes:

(1) This Major Head will be used for States/Union Territories with Legislatures Governments.

(2) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(3) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(4) **This Minor Head will be divided in following Sub-Heads:**
01-Transfer-in from IGST
02-Transfer out to IGST

(5) **This Minor Head will be divided in following Sub-Heads:**
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(6) **Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.**

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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Ministry of Finance
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New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 849
Dated: 19-06-2017

Page No. 1 (Reprint of Fourth Edition)

Insert new Major Head under new sub-sector (a) Goods and Services Tax

Major Head:	**0007**	**Union Territory Goods and Services Tax (UTGST) (1)**
Sub-Major Head:	**01**	**Chandigarh**
Minor Head:	**101**	**Tax (2), (3)**
	102	**Interest (2)**
	103	**Penalty (2)**
	104	**Fees (2)**
	105	**Input Tax Credit cross utilisation of UTGST and IGST (4)**
	106	**Apportionment of IGST-Transfer-in of Tax Component to UTGST**
	107	**Apportionment of IGST-Transfer-in of Interest Component to UTGST**
	108	**Apportionment of IGST-Transfer-in of Penalty Component to UTGST**
	109	**Sale proceeds of confiscated Goods (5)**
	500	**Receipts awaiting transfer to other Minor Heads (6)**
	800	**Other Receipts (2)**
Sub-Major Head:	**02**	**Daman and Diu**
Minor Head:	**101**	**Tax (2), (3)**
	102	**Interest (2)**
	103	**Penalty (2)**
	104	**Fees (2)**
	105	**Input Tax Credit cross utilisation of UTGST and IGST (4)**
	106	**Apportionment of IGST-Transfer-in of Tax Component to UTGST**
	107	**Apportionment of IGST-Transfer-in of Interest Component to UTGST**

	108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
	109	Sale proceeds of confiscated Goods (5)
	500	Receipts awaiting transfer to other Minor Heads (6)
	800	Other Receipts (2)
Sub-Major Head:	03	Dadra and Nagar Haveli
Minor Head:	101	Tax (2), (3)
	102	Interest (2)
	103	Penalty (2)
	104	Fees (2)
	105	Input Tax Credit cross utilisation of UTGST and IGST (4)
	106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
	107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
	108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
	109	Sale proceeds of confiscated Goods (5)
	500	Receipts awaiting transfer to other Minor Heads (6)
	800	Other Receipts (2)
Sub-Major Head:	04	Lakshadweep
Minor Head:	101	Tax (2), (3)
	102	Interest (2)
	103	Penalty (2)
	104	Fees (2)
	105	Input Tax Credit cross utilisation of UTGST and IGST (4)
	106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
	107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
	108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
	109	Sale proceeds of confiscated Goods (5)
	500	Receipts awaiting transfer to other Minor Heads (6)
	800	Other Receipts (2)
Sub-Major Head:	05	Andaman and Nicobar Islands
Minor Head:	101	Tax (2), (3)
	102	Interest (2)

103	Penalty (2)
104	Fees (2)
105	Input Tax Credit cross utilisation of UTGST and IGST (4)
106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
109	Sale proceeds of confiscated Goods (5)
500	Receipts awaiting transfer to other Minor Heads (6)
800	Other Receipts (2)

Notes:

(1) This Major Head will be used for Union Territories without Legislature.

(2) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(3) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(4) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in from IGST
02-Transfer out to IGST

(5) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(6) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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Ministry of Finance
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New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 850
Dated: 19-06-2017

Page No. 1 (Reprint of Fourth Edition)

Insert new Major Head under new sub-sector (a) Goods and Services Tax

Major Head: **0008 Integrated Goods and Services Tax (IGST)**

Minor Head:

101	**Tax (1), (2)**
102	**Interest (1)**
103	**Penalty (1)**
104	**Fees (3)**
105	**Input Tax Credit cross utilisation between IGST & CGST (4)**
106	**Input Tax Credit cross utilisation between IGST & SGST (5)**
107	**Input Tax Credit cross utilisation between IGST & UTGST (6)**
109	**Sale proceeds of confiscated Goods (7)**
500	**Receipts awaiting transfer to other Minor Heads (8)**
800	**Other Receipts (3)**
901	**Share of net proceeds assigned to States (9)**
950	**Apportionment of IGST-Transfer out of Tax Component to CGST (10)**
951	**Apportionment of IGST-Transfer out of Interest Component to CGST (10)**
952	**Apportionment of IGST-Transfer out of Penalty Component to CGST (10)**
953	**Apportionment of IGST-Transfer out of Tax Component to SGST (10), (11)**
954	**Apportionment of IGST-Transfer out of Interest Component to SGST (10), (11)**
955	**Apportionment of IGST-Transfer out of Penalty Component to SGST (10), (11)**
956	**Apportionment of IGST-Transfer out of Tax Component to UTGST (10), (12)**
957	**Apportionment of IGST-Transfer out of Interest Component to UTGST (10), (12)**

958 Apportionment of IGST-Transfer out of Penalty Component to UTGST(10), (12)

Notes:

(1) This Minor Head will be divided in following Sub-Heads**:
01-Collections
02-Deduct Refunds

(2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds

(4) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in to IGST from CGST
02-Transfer-out from IGST to CGST

(5) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in to IGST from SGST
02-Transfer out from IGST to SGST

(Distinct Detailed heads for each State/Union Territory with Legislature Government may be opened under Sub-Heads 01 & 02 above).

(6) This Minor Head will be divided in following Sub-Heads:
01-Transfer-in to IGST from UTGST
02-Transfer-out from IGST to UTGST

(Distinct Detailed heads for each UT (without legislature) may be opened under Sub-Heads 05 & 06 above).

(7) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(8) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

(9) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.

(10) The amounts under this Minor Head will be a Minus figure.

(11) Distinct Sub-Heads for each State may be opened under this Minor Head.

(12) Distinct Sub-Heads for each UT (without legislature) may be opened under this Minor Head.

(Effective from 2017-18)
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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 851
Dated: 19-06-2017

Page No. 7 (Reprint of Fourth Edition)

Substitute the Sub-Sector '(b) Taxes on Property and Capital transactions' with '(c) Taxes on Property, Capital and Other Transactions'.

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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Note: CS not 572 dated 17-06-2005 may please be refer.

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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 852
Dated: 19-06-2017

Page No. 11 (Reprint of Fourth Edition)

Substitute the Sub-Sector '(c) Taxes on Commodities and Services' with **'(d) Taxes on Commodities and Services other than Goods and Services Tax'.**

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 853
Dated: 19-06-2017

Page No. 95 (Reprint of Fourth Edition)

Insert new Major Head under sub-sector (b) Fiscal Services, (i) Collection of Taxes on Income and Expenditure

Major Head: **2042 Collection Charges under Central Goods and Services Tax & Integrated Goods and Services Tax**

Minor Head:
001 Direction and Administration
101 Collection Charges
800 Other Expenditure

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 854
Dated: 19-06-2017

Page No. 95 (Reprint of Fourth Edition)

Insert new Major Head under sub-sector (b) Fiscal Services, (i) Collection of Taxes on Income and Expenditure

Major Head: **2043 Collection Charges under State Goods and Services Tax(1)**

Minor Head:

001	**Direction and Administration**
101	**Collection Charges**
800	**Other Expenditure**

Note: (1) This Major Head will be used for States/Union Territories with Legislature.

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 855
Dated: 19-06-2017

Page No. 95 (Reprint of Fourth Edition)

Insert new Major Head under sub-sector (b) Fiscal Services, (i) Collection of Taxes on Income and Expenditure

Major Head: **2044 Collection Charges under Union Territory Goods and Services Tax (1)**

Minor Head:
001 Direction and Administration
101 Collection Charges
800 Other Expenditure

Note: (1) This Major Head will be used for Union Territories without Legislature.

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)

(Vinay Singhal)
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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 856
Dated: 19-06-2017

Page No. 236 (Reprint of Fourth Edition)

Major Head: 4047 Capital Outlay on Other Fiscal Services

Insert following new Minor Heads above the existing Minor Head '037-Customs':

Minor Head:

005 Central Goods and Services Tax
006 State Goods and Services Tax (3)
007 Union Territory Goods and Services Tax (4)

Notes:

(3)This Minor Head will be used for States/Union Territories with Legislatures
(4) This Minor Head will be used for Union Territories without Legislature.

(Effective from 2017-18)
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List of Major and Minor Heads of Account of Union and States

Correction Slip No. 857
Dated: 19-06-2017

Page No. xxi (Reprint of Fourth Edition)

8 Coding Pattern

Major Head

Insert following para at the end :

In exceptional circumstances where it is not possible to maintain the above correspondence between 'Revenue Receipts/Revenue Expenditure/Capital Expenditure/Loan' head codes, suitable Major Head codes other than the corresponding Major Head codes may be introduced.

(Effective from 2017-18)
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