

No. MFCGA/ITD/NTRP/04/2018-19/1466  
Ministry of Finance, Department of Expenditure  
Office of the Controller General of Accounts  
Mahalekha Niyantrak Bhawan, New Delhi

Dated:- 24th September, 2018

Office Memorandum

**Sub: Receipt of CGST/SGST/IGST along with receipts through NTRP-Clarification of booking regarding.**

In line with digitization of receipts and vide Rule 49 of GFR 2017 it was made mandatory for online collection of various types of receipts through Non-Tax Receipt Portal to ensure customer convenience and immediate credit of receipts to the government account.

2. It has been observed that apart from Non-Tax Receipts some of the Ministries/ Departments also levy CGST/SGST/IGST on the receipts through NTRP. Therefore, mapping of additional charges such as CGST, SGST & IGST on Non-Tax Receipt should be done in the manner provided vide para 8.2.1 & 8.3.1 under Chapter 8 of the Civil Accounts Manual, 2012. These additional charges should be mapped and booked under head 101-PAO Suspense below the Major Head 8658-Suspense Account (to be adjusted with ....) and the settlement thereof be made by minus crediting the said head of account.

3. Accordingly, mapping may be done by all the PAO's on NTRP for receipt of additional charges of CGST/SGST/IGST.



(Anupam Raj)

Asstt. Controller General of Accounts (ITD)

To

1. All Pr. CCAs/CCAs/CAs
2. ✓ The Sr. Accounts Officer, ITD for uploading on CGA's website.