

**Ministry of Finance**  
**Department of Expenditure**  
**Office of the Controller General of Accounts**  
**Mahalekha Niyantarak Bhawan**  
**E Block, GPO Complex, INA, New Delhi-110023**

No. 11011(12)/6/2021-Codes-CGA/cno 6328/ 338-347

Dated: 16-09-2021

To,

1. Sr. Accounts Officer, Revenue Coordination, O/o Pr. CCA, CBIC, DGACR Building, 1<sup>st</sup> Floor, I.P. Estate, New Delhi-2
2. Shri Rakesh Bhatnagar, Dy. Director (Budget), Ministry of Finance, DEA, North Block, New Delhi
3. Sr. Accounts Officer, O/o CCA, m/o Agriculture & Farmer Welfare, Pr. Accounting Office(Compilation), Jeewan Tara Building, New Delhi-1

**Subject: Opening of new Minor Head '510-Agriculture Infrastructure and Development Cess' under Major Head '0037-Customs' and '508-Agriculture Infrastructure and development Cess' below Sub-Major Head '03-Non-Sharable Duties' under Major Head '0038-Union Excise Duties'.**

Sir,

I am to enclose herewith Correction Slip Numbers 969 and 970 dated 15-09-2021 to the LMMHA for opening of new Minor Head '510-Agriculture Infrastructure and Development Cess' under Major Head '0037-Customs' and '508-Agriculture Infrastructure and development Cess' below Sub-Major Head '03-Non-Sharable Duties' under Major Head '0038-Union Excise Duties'.

C&AG office vide their UO No. 1014/GA-60/MH-510/2021 dated 10-09-2021 (copy enclosed) while agreeing to the opening of new minor heads has suggested to submitte the draft accounting procedure and draft correction slips for opening of new reserve fund in public account where the proceeds of cess should be kept and utilize for the specified purposes.

In view of above, Budget Division of DEA and M/o Agriculture is requested to provide requisite accounting procedure of the Fund(if any) to this office for further necessary action.

Yours faithfully,

*Vijay Kumar*  
16/09/2021

(Vijay Kumar)

Sr. Accounts Officer (Code)

Copy along-with Correction Slip Numbers 969 and 970 dated 15-09-2021 forwarded to:

1. Smt. Alka Anand, Sr. Administrative Officer (Procedure-I), O/o C&AG, 10 Bahadur Shah Zafar Marg, New Delhi-110002
2. Sr. AO, Data Analytics and Monthly Accounts, O/o CGA
3. Sr. AO, Finance Account, O/o CGA
4. Sr. AO, Appropriation Accounts, O/o CGA
5. Sr. AO, ITD for uploading the same on the website of CGA
- ~~6. Sr. AO, TA-1, O/o CGA~~
7. Asstt. Director (Official Language), O/o CGA for Hindi translation

वित्त मंत्रालय  
व्यय विभाग  
महालेखा नियंत्रक कार्यालय  
नई दिल्ली

संघ और राज्यों के मुख्य एवं लघु शीर्षों की सूची

शुद्धि पर्ची संख्या: 969

दिनांक: 15-09 -2021

पृष्ठ संख्या : 11 (पुनर्मुद्रित चतुर्थ संस्करण)

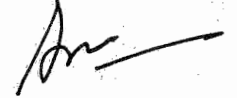
मुख्य शीर्ष : 0037 - सीमा शुल्क

निम्नलिखित नये लघु शीर्ष को विद्यमान लघु शीर्ष '509- स्वास्थ्य उपकर' (शुद्धि पर्ची संख्या 951 दिनांक 19-02-2021 के तहत अंतः स्थापित) के नीचे अंतः स्थापित करें:

लघु शीर्ष : 510 - कृषि अवसंरचना एवं विकास उपकर

(2020-2021 से प्रभावी)

(प्राधिकार कोड्स-11011 (12/6/2021-कोड्स/सीजीए/सी नं. 6328)



(विजय कुमार)

वरिष्ठ लेखा अधिकारी (संहिता)

वित्त मंत्रालय  
व्यय विभाग  
महालेखा नियंत्रक कार्यालय  
नई दिल्ली

संघ और राज्यों के मुख्य एवं लघु शीर्षों की सूची

शुद्धि पर्ची संख्या: 970

दिनांक: 15-09 -2021

पृष्ठ संख्या :13 (पुनर्मुद्रित चतुर्थ संस्करण)

मुख्य शीर्ष :0038 - संघ उत्पाद शुल्क

उप-मुख्य शीर्ष : 03- गैर-शेयर करने योग्य शुल्क

निम्नलिखित नये लघु शीर्ष को विद्यमान लघु शीर्ष '507- सड़क एवं अवसंरचना उपकरण' (शुद्धि पर्ची संख्या 900 दिनांक 13-04-2018 के तहत अंतः स्थापित) के नीचे अंतः स्थापित करें:

लघु शीर्ष : 508 - कृषि अवसंरचना एवं विकास उपकरण

(2020-2021 से प्रभावी)

(प्राधिकार कोड्स-11011 (12/6/2021-कोड्स/सीजीए/सी नं. 6328)



(विजय कुमार)

वरिष्ठ लेखा अधिकारी (संहिता)

Ministry of Finance  
Department of Expenditure  
Office of the Controller General of Accounts  
New Delhi

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

Correction Slip No. 969  
Dated 15-09-2021

Page No. : 11 (Reprint of Fourth Edition)

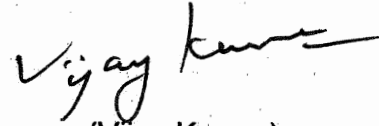
Major Head : 0037-Customs

Insert the following new Minor Head below the existing Minor Head '509-Health Cess' (inserted vide CS 951 dated 19-02-2021):

**Minor Head: 510- Agriculture Infrastructure and Development Cess**

(Effective from 2020-21)

(Authority Codes-11011(12)/6/2021-Codes/CGA/cno 6328)



(Vijay Kumar)  
Sr. Accounts Officer (Codes)

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

Correction Slip No. 970  
Dated: 15-09-2021

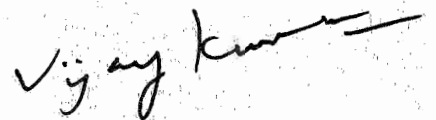
Page No. : 13 (Reprint of Fourth Edition)

Major Head : 0038-Union Excise Duties  
Sub-Major Head : 03-Non-Sharable Duties

Insert the following new Minor Head below the existing Minor Head '507-Road and Infrastructure Cess' (inserted vide CS 900 dated 13-04-2018):

**Minor Head: 508- Agriculture Infrastructure and Development Cess**

(Effective from 2020-21)  
(Authority Codes-11011(12)/6/2021-Codes/CGA/cno 6328)



(Vijay Kumar)  
Sr. Accounts Officer (Codes)