

Page No. 404-405 (Reprint of Fourth Edition)

**Major Head: - 8659 - Suspense Accounts (Defence)(1)**

**Minor Head: - 140 – Miscellaneous Suspense (6)**

Footnote (6):

1. Add the following below (iii) NDF Suspense under Para 1 of the footnote:

**(iv) Uncredited items under e-payments**

2. Re-number the sub-head (iv) Other Transactions as (v) Other Transactions

Add the following at the end of footnote (6):

**Sub-head “(iv) Uncredited items under e-payments” will be operated upon by Controller of Defence Accounts to account for the un-credited items under E- Payments, received from the accredited bank. This head shall be cleared by issuing cheques to the concerned parties or otherwise in consultation with DDO concerned.**

(Effective from 2009-10)  
(Authority T – 14018/15/2008-Codes)

Sd/-  
(Shiv Raj Sharma)  
Senior Accounts Officer (Codes)

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**Major Head: - 0031 - Estate Duty**

**Minor Head: 101 – Ordinary Collections**

(a) Add **(3)** after **101 – Ordinary Collections**

(b) Insert the following footnote (3) below foot note (2)

**(3) This minor head will have the following sub heads:**

**(i) Gross Collection**

**(ii) Deduct Refunds**

(Effective from 2008 - 2009)  
(Authority T – 14018/3/2005-Codes)

Sd/-  
(Shiv Raj Sharma)  
Senior Accounts Officer (Codes)

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**Major Head: - 0032 - Taxes on Wealth**

**Minor Head: 101 – Ordinary Collections**

- (c) Add (3) after **101 – Ordinary Collections**
- (d) Insert the following footnote (3) below foot note (2)
- (3) **This minor head will have the following sub heads:**
  - (iii) **Gross Collection**
  - (iv) **Deduct Refunds**

(Effective from 2008 - 2009)  
(Authority T – 14018/3/2005-Codes)

Sd/-  
(Shiv Raj Sharma)  
Senior Accounts Officer (Codes)

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**Major Head: - 0033 - Gift Tax**

**Minor Head: 101 – Ordinary Collections**

- (e) Add (2) after **101 – Ordinary Collections**
- (f) Insert the following footnote (2) below foot note (1)
- (4) **This minor head will have the following sub heads:**
  - (i) **Gross Collection**
  - (ii) **Deduct Refunds**

(Effective from 2008 - 2009)  
(Authority T – 14018/3/2005-Codes)

Sd/-  
(Shiv Raj Sharma)  
Senior Accounts Officer (Codes)