

No.11011(12)/11/2020-Codes-CGA/2428/667

Ministry of Finance
Department of Expenditure
O/o Controller General of Accounts
Mahalekha Niyantrak Bhawan,
E Block, GPO Complex, INA,
New Delhi-110023

Dated:- 16-08-2023

Office Memorandum

Subject: Deduction and Deposit of TDS under GST by DDOs.

The Department of Revenue(DOR), Ministry of Finance vide F.No. S.31011/11/2018-ST-1-DoR dated 14-09-2018 had issued guidelines for deduction and deposit of TDS by Government Agencies (DDO) under GST. As per circular *ibid*, DDO should maintain a Register to keep record of all TDS deductions made during the month and DDO shall prepare the bill for the bunched TDS amount, for payment through the concerned payment authority. The payment authority will pass the bill by clearing the Suspense Head operated against that particular DDO after exercising necessary checks up to 10th of next month.

Accounting entries for TDS-related transactions made prior to July, 2019.

2. As per paragraph 9(iv) of the Department of Revenue circular dated 14-09-2018 read with DOR circular no 67/41/2018-DOR dated 28-09-2018, TDS by DDO under GST was to be initially credited to *Suspense Accounts- '8658-101-08-GST TDS'* in respect of bunching of deductions w.e.f. **01-10-2018** and at the time of monthly clearance , *minus* credit was to be afforded to this head of accounts.

Accounting entries for TDS-related transactions after July, 2019

3. The correction slip no. 932 dated 04-06-2019 to the List of Major Minor Heads of Account of Union and States for opening of new Minor Head '*139-GST-TDS*' under '*8658-Suspense Account*' was issued. Further, the O/o CGA vide OM No. S-11022/01/183/MF. CGA/DAMA/Discrepancies in A/cs/2018-19/340, dated 30-09-2019 (copy attached) had stated that new functional head '**8658.00.139-GST-TDS**' should be used and suspense head '**8658.00.101.08-GST TDS**' not be operated.

4. On review of accounts, it is observed that: -

(i) Some PAOs are **still operating(Credit and Debit) the defunct sub-head '8658.00.101.08- GST TDS'** for fresh classification and clearance thereof. As such some of the PAOs are having balances (Credit and Debit) under defunct head '**8658.00.101.08-GST-TDS**' as on 11-08-2023(Annexure 'A' for Credit and Annexure 'B' for Debit).

(ii) There are **adverse balances** appearing under the head '**8658.00.139-GST TDS**' against some of the PAOs (Annexure 'C') .

(iii) Some PAOs are **incorrectly** operating **debit side** of the head '**8658.00.139-GST TDS**' for clearance of Credits (Annexure 'D').

5. Now, it is reiterated that **only following entries should be effected** under the head '8658.00.139-GST-TDS':-

(i) While deducting TDS :

Debit Functional Major Head

Credit 8658.00.139-GST TDS

(ii) While clearing the TDS (making payment to the GSTN):-

(-) Credit 8658.00.139-GST TDS (*Debit should not be effected*)

Credit 8670-Cheques and Bills

6. The misclassification is not only **affecting the quality of accounts** but also resulting in increase of suspense balances/ adverse balances. Therefore, to regularize the deduction and deposit of GST-TDS following actions should be taken by relevant Ministries/Departments:-

(i) Balances lying under the head '8658.00.101.08' should be transferred to the head '8658.00.139' and defunct sub-head '**8658.00.101.08**' **should not be used** for further deposit of GST-TDS.

(ii) The prescribed TDS-Register should invariably be maintained and it must be ensured that balances under the head '8658.00.139' **matches** with the amount outstanding in the TDS register.

(iii) **Timely Deposit** of TDS to GSTN should be ensured as instructed by the Department of Revenue to avoid unnecessary payment of interest on amount of delayed deposits.

(iv) It needs to be ensured that balances under the head '8658.00.139' should only be depicted as Credit entry [Credit or *minus* Credit].

(v) Further, steps should be taken to clear any adverse balances under the head 8658.00.139 or under 8658.00.101.08.

7. The appropriate accounting entries should invariably be carried out in the accounts by **15th September 2023** under intimation to this office.

This issue with the approval of the Additional Controller General of Accounts.



(Shailendra Kumar)
Joint Controller General of Accounts (ARPR)

To:

1. All Pr. CCAs/CCAs/CAs with independent charge.
2. Smt. Snehalata Shrivastava, Secretary-General, PAO, Lok Sabha Secretariat, 18, Parliament House, New Delhi 011-23017465 (Telefax).

3. Shri Ajay Bhadoo, Deputy Election Commissioner & Financial Advisor, Election Commission, Nirvachan Sadan, Ashoka Road, New Delhi, 011-23052157, 23052234, decajb@eci.gov.in.
4. Shri Manish Sinha, Member (F), Deptt. Of Telecommunications, Room No. 212, Sanchar Bhawan, 20, Ashoka Road, New Delhi, 011 23716161, 01123715762, M. 9013478380 memberfdot@nic.in
5. Shri S. Dasgupta, Director of Accounts & Budget, Chief Pay & Accounts Office, ANDAMAN AND NICOBAR ISLANDS ADMINISTRATION, Port Blair-744101,03192-230879(O).
6. Shri Puntsog Angchok, AO, PFMS State Dte, UT of Ladakh near Cheetah chowk, Leh, pfmsutladakh@gmail.com, 9560804552. [The Director Accounts, UT of Ladakh & Treasuries, Finance Department, UT Ladakh].
7. Shri Kishore Bamanian, Directorate of Accounts, UT Administration of Dadar and Nagar Haveli and Daman and Diu (Controller Code:120), Lekha Bhavan, Dholar, Moti Daman - 396 220, 0260-2230826 (O), 0260-2230369 (F), M.09824185547, doa-dd@nic.in.
8. Ms. Madhu Bala Saini, Sr. Accounts Officer, O/o the Accountant General (A&E), Punjab & U.T. (UT Sub office,) Plot No. 20, Sector 17-E, Chandigarh-160017, CHANDIGARH ADMINISTRATION (AG A&E), 070855 0172-2777361(O), 0172-27022876(F), agaepunjab@cag.gov.in.
9. Sr. DAG, AG(Audit), O/o the AG (Audit), Delhi AGCR Bldg., I.P. Estate, New Delhi-110002.

Copy to: -

1. Joint Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi with the request to issue necessary modification to the Circular No. 65/39/2018(F No. S-31011/11/2018-ST-I-DoR) dated 14-09-2018 & Circular No. 67/41/2018-DoR dated 28-09-2018.
2. Sh. Abbas H., DG(Government Accounts), O/o C&AG, 10, Bahadur Shah Zafar Marg, New Delhi
3. Joint CGA(GIFMIS) with the request to :-
 - i. disable the operation of head '8658.00.101.08-GST-TDS' for further classification after **15th September, 2023** and
 - ii. disable the operation of **debit side of the head '8658.00.139'**
4. Dy. CGA (TA, Code, Accounts)
5. Sr.AO (ITD) for uploading on CGA website



Jt. Controller General of Accounts (ARPR)

Annexure 'A'

PAOs having balances under defunct head '86580010108 (Cr)' - GST-TDS (as on 11.08.2023)

(All amounts in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
001	AGRICULTURE	000001	PAO(Sectt)-I	960637.00
001	AGRICULTURE	000085	NULL	3213946.00
001	AGRICULTURE	000162	PAO(Directorate of Extension), New Delhi	313256.00
001	AGRICULTURE	000476	PAO(Agri-Coop), Cochin	14669.00
001	AGRICULTURE	000569	PAO(Plant Protection & Misc), Faridabad	205549.00
001	AGRICULTURE	000743	PAO(Sectt)-II, New Delhi	35365.00
001	AGRICULTURE	000824	PAO(Agri-Coop), Kolkata	11085.00
001	AGRICULTURE	004797	PAO(DMI), Nagpur	131178.00
001	AGRICULTURE	075602	PAO AHD and Fisheries, Mumbai	539319.00
002	WATER RESOURCES	001872	PAO(CWC), New Delhi	2150948.00
002	WATER RESOURCES	001954	PAO(CWPRS), Pune	537252.00
002	WATER RESOURCES	002450	PAO(CSMRS), New Delhi	28758.00
003	CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION	003710	PAO (Consumer Affairs) Kolkata	14307.00
004	RURAL DEVELOPMENT	001710	PAO, Land Resources	15894.00
005	FERTILIZERS	005942	PrAO-(Fert-I), New Delhi	124365.00
006	COMMERCE	007377	PAO(Textile), Kolkata	-82072.00
007	HIGHER EDUCATION	011751	PAO (Secondary Education & Higher Education)	1553396.00
008	SCHOOL EDUCATION AND LITERACY	011700	PAO (Deptt. of Elementary Education & Literacy)	852258.00
009	SOCIAL JUSTICE AND EMPOWERMENT	005782	PAO, Department of Disability Affairs, New Delhi	42041.00
009	SOCIAL JUSTICE AND EMPOWERMENT	012435	PAO(Min. Of SJ & E), New Delhi	-57550.00
010	POWER	013455	PAO(Sectt.), Ministry of Power, New Delhi	486077.00
010	POWER	013533	PAO (CEA), New Delhi	626892.00
011	COAL	014775	PAO(Coal), New Delhi	20847.00
012	TRIBAL AFFAIRS	015200	PrAO Cum PAO (M/O Tribal Affairs)	22230.00
013	EXPENDITURE	015954	PAO(DE), New Delhi	3219332.00
013	EXPENDITURE	016001	PAO, O/O CGA, M/O Finance, D/O Exp.	226455.00
013	EXPENDITURE	016100	PAO, INGAF, New Delhi.	79350.00
016	REVENUE	053401	PAO(CBN), Gwalior	8889.00
021	LABOUR AND EMPLOYMENT	029803	PAO(Main Sectt.), Ministry of Labour, New Delhi	165127.00
021	LABOUR AND EMPLOYMENT	029922	PAO(DGET), New Delhi	370494.00
021	LABOUR AND EMPLOYMENT	030181	PAO(Labour Bureau), Chandigarh	-60677.00
021	LABOUR AND EMPLOYMENT	030263	PAO(DGFASLI), Mumbai	8104.00
022	LAW & JUSTICE	031438	PAO(Legal Affairs), New Delhi	226079.00
022	LAW & JUSTICE	031545	PAO(Legislative Department), New Delhi	25404.00
022	LAW & JUSTICE	031626	PAO(Electoral Office), New Delhi	1.00

PAOs having balances under defunct head '86580010108 (Cr)' - GST-TDS (as on 11.08.2023)

(All amounts in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
023	PLANNING STATISTICS AND PROGRAM IMPLEMENTATION	032714	PAO(Planning), New Delhi	324175.00
023	PLANNING STATISTICS AND PROGRAM IMPLEMENTATION	032800	PAO(Statistics), New Delhi	726160.00
023	PLANNING STATISTICS AND PROGRAM IMPLEMENTATION	032895	PAO(Statistics), Nagpur	136004.00
023	PLANNING STATISTICS AND PROGRAM IMPLEMENTATION	033500	PAO(PI), New Delhi	112883.00
024	ROAD TRANSPORT & HIGHWAYS	002192	Regional Pay & Accounts Office, (NH), Bhopal	79345.00
024	ROAD TRANSPORT & HIGHWAYS	002193	Regional Pay & Accounts Office (NH), Hyderabad	83.00
024	ROAD TRANSPORT & HIGHWAYS	034050	PAO(Sectt.), Road Transport, New Delhi	3320849.00
024	ROAD TRANSPORT & HIGHWAYS	034756	PAO(NH), Kolkata	47521117.00
024	ROAD TRANSPORT & HIGHWAYS	034807	PAO(NH), Bangalore	-22034857.00
024	ROAD TRANSPORT & HIGHWAYS	034862	RPAO(NH), Chandigarh	37841128.00
024	ROAD TRANSPORT & HIGHWAYS	035036	RPAO(NH), Lucknow	349205842.00
025	STEEL	035521	PAO(Steel), New Delhi	-242669.00
026	MINES	036617	PAO(Mines), New Delhi	2646820.00
026	MINES	036699	PAO(GSI), Kolkata-	1371498.00
026	MINES	036794	PAO(GSI) Central Region, Nagpur	154712.00
026	MINES	036879	PAO(GSI), Jaipur	348.00
027	SUPPLY	038363	PAO(Supply), New Delhi	-70.00
028	CULTURE	011120	PAO(Culture), New Delhi	111646.00
028	CULTURE	011210	PAO(Archeological Survey of India), New Delhi	691108.00
029	CIVIL AVIATION & TOURISM	040866	PAO(Sectt.), Ministry of Civil Aviation & Tourism, New Delhi	1708869.00
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	043335	PAO(North Zone) CPWD, New Delhi	1105260.00
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	043729	PAO(Food Zone) CPWD, New Delhi	-1926792.00
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	043884	PAO(Sectt.), Ministry of Urban Development, New Delhi	-286426.00
032	INFORMATION TECHNOLOGY	033195	PAO, NIC, New Delhi.	27895673.00
032	INFORMATION TECHNOLOGY	047315	Pr. cum PAO(DIT), New Delhi	3355901.00
035	CBEC	050005	PAO, CEX IV, Thane, Mumbai	154317.00
035	CBEC	050045	PAO, CENTRAL EXCISE & CUSTOMS, BELAPUR & RAIGARH	2440.00
035	CBEC	050090	PAO, CUSTOMS (PREV.), MUMBAI	412990.00
035	CBEC	050170	PAO, CENTRAL EXCISE, BHAVNAGAR	-1.00
035	CBEC	050240	PAO, CUSTOMS, AMRITSAR	30185.00
035	CBEC	050275	PAO, CUSTOMS (PREV), JAMNAGAR	44568.00
035	CBEC	050672	PAO Hq. (CBEC), New Delhi	2406052.00
035	CBEC	050725	PAO(Collectorate of C&CE), Ahmedabad	310619.00
035	CBEC	050812	PAO(Collec. of Central Excise), Allahabad	-57890.00
035	CBEC	050896	PAO(Collec. of Central Excise), Bangalore	453778.00

PAOs having balances under defunct head '86580010108 (Cr)' - GST-TDS (as on 11.08.2023)

(All amounts in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
035	CBEC	050982	PAO(Central Excise Collectorate), VADODRA	181813.00
035	CBEC	051070	PAO(Central Excise Collec.), Bhubneshwar	117836.00
035	CBEC	051151	PAO(Collec. of Central Excise-I), Mumbai	322472.00
035	CBEC	051237	PAO(Collec.of Central Excise-I), Kolkata	196558.00
035	CBEC	051408	PAO(Collec. of Central Excise), Cochin	68298.00
035	CBEC	051493	PAO(Collec. of Central Excise), New Delhi	8981228.00
035	CBEC	051659	PAO(Collec. of Central Excise), Guntur	183016.00
035	CBEC	051743	PAO(Collec. of Central Excise), Hyderabad	100531.00
035	CBEC	051917	PAO(Collec. of Central Excise), Jaipur	263515.00
035	CBEC	052084	PAO(Collec. of Central Excise), Chennai	151199.00
035	CBEC	052170	PAO(Collec. of Central Excise), Madurai	522.00
035	CBEC	052257	PAO(Collec. of Central Excise), Nagpur	56346.00
035	CBEC	052338	PAO(Collectorate of C&CE), Patna	315834.00
035	CBEC	052425	PAO(Collec. of Central Excise), Pune	261886.00
035	CBEC	052512	PAO(Collectorate of C&CE), Shillong	244917.00
035	CBEC	052598	PAO(Collectorate of Customs), Mumbai	642471.00
035	CBEC	052679	PAO(Collec.of Central ExciseII), Kolkata	57994.00
035	CBEC	052775	PAO(Collectorate of Customs), Kolkata	115839.00
035	CBEC	052853	PAO(Collectorate of Customs), Cochin	62994.00
035	CBEC	052930	PAO(Collectorate of customs), Chennai	-1722.00
035	CBEC	053007	PAO(Collec. of customs), Kandla(Gujrat)	36208.00
035	CBEC	053161	PAO(Dirc.of Inspc. & Audit,C&CE), N.Delhi	9072746.00
035	CBEC	053245	PAO(Dirc.of Stat. & Intl.,C&CE), N.Delhi	1256495.00
035	CBEC	053755	PAO(Collec. of Central Excise-II), Mumbai	297178.00
035	CBEC	053844	PAO(Collectorate of C&CE), Merrut	126843.00
035	CBEC	053929	PAO(Collec.of Central Excise), Coimbatore	22132.00
035	CBEC	054014	PAO(Collectorate of C&CE), Tiruchirapalli	6814.00
035	CBEC	054097	PAO(Collec. of Central Excise), Belgaum	19827.00
035	CBEC	054180	PAO(Collec.of Central Excise), Aurangabad	-24378.00
035	CBEC	054347	PAO(Collec. of Central Excise), Rajkot	33912.00
035	CBEC	054565	PAO (Comm. of Central Excise & Customs) Raipur	605.00
035	CBEC	054700	PAO (Commissionerate of Customs) New Dehi	677160.00
035	CBEC	054725	PAO, CEX & Customs, NOIDA	10699.00
035	CBEC	054750	PAO, CEX & Customs Calicut	10136.00
035	CBEC	054775	PAO, CEX & Customs, Rohtak	1915.00

PAOs having balances under defunct head '86580010108 (Cr)' - GST-TDS (as on 11.08.2023)

(All amounts in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
035	CBEC	054800	PAO,CEX & Customs,Ghaziabad	14030.00
035	CBEC	054825	PAO,CEX & Customs,Lucknow	158333.00
035	CBEC	054851	PAO CEX KOLKATA-III	42477.00
035	CBEC	054876	PAO(Central Excise & Customs), JAMSHEDPUR	24461.00
035	CBEC	054951	PAO C.EX IV, KOLKATA	29534.00
035	CBEC	054975	PAO CEX & CUSTOMS, NASIK	46290.00
035	CBEC	055055	PAO,CEX & Customs Ludhiana	84699.00
035	CBEC	055185	PAO,CEX & Customs Siliguri	218256.00
035	CBEC	055210	PAO,CEX & Customs Surat	90631.00
035	CBEC	055405	PAO,CEX & Customs Vapi	20257.00
036	CBDT	004165	ZAO, CBDT, Jammu	40483.00
036	CBDT	004166	ZAO, CBDT, Ludhiana	74046.00
036	CBDT	004167	ZAO, CBDT, Shimla	59360.00
036	CBDT	004168	ZAO, CBDT, Chandigarh	632833.00
036	CBDT	004169	ZAO, CBDT, Panchkula	230517.00
036	CBDT	004170	ZAO, CBDT, Udaipur	2742.00
036	CBDT	004172	ZAO, CBDT, Raipur	24562.00
036	CBDT	004173	ZAO, CBDT, Indore	520945.00
036	CBDT	004174	ZAO, CBDT, Coimbatore	17630.00
036	CBDT	004176	ZAO, CBDT, Trichi	12612.00
036	CBDT	004179	ZAO, CBDT, Vishakapatnam	-24654.00
036	CBDT	004183	ZAO, CBDT, Baroda	583889.00
036	CBDT	004184	ZAO, CBDT, Surat	550955.00
036	CBDT	055542	ZAO(CBDT), Bangalore	259718.00
036	CBDT	055703	ZAO(CBDT), Bhopal	1348.00
036	CBDT	055862	ZAO(CBDT), Nagpur	211990.00
036	CBDT	056017	ZAO(CBDT), Ahmedabad	23393.00
036	CBDT	056099	ZAO(CBDT), Jaipur	667050.00
036	CBDT	056418	ZAO(CBDT), Amritsar	367546.00
036	CBDT	056496	ZAO(CBDT), Meerut	1002.00
036	CBDT	056658	ZAO(CBDT), Allahabad	8564.00
036	CBDT	056737	ZAO(CBDT), Jalandhar	171637.00
036	CBDT	056815	ZAO(CBDT), Agra	436161.00
036	CBDT	056892	ZAO(CBDT), Rohtak (Haryana)	1855881.00
036	CBDT	057050	ZAO(CBDT), Mumbai	3327.00

PAOs having balances under defunct head '86580010108 (Cr)' - GST-TDS (as on 11.08.2023)

(All amounts in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
		057208	ZAO(CBDT), Cochin	1148662.00
036	CBDT	057288	ZAO(CBDT), New Delhi	58904.00
036	CBDT	058490	RPAO(Survey of India), Hyderabad	8256.00
037	SCIENCE AND TECHNOLOGY	058606	RPAO(Survey of India), Kolkata	3330.00
037	SCIENCE AND TECHNOLOGY	058743	RPAO(Survey of India), Jaipur	234823.00
037	SCIENCE AND TECHNOLOGY	059241	PAO Bio-technology)	55453.00
037	SCIENCE AND TECHNOLOGY	001918	PAO, O/O THE DGA, DEFENCE SERVICES, NEW DELHI	60621.00
039	PRINCIPAL PAO PAG AUDIT DELHI	005860	PAO, Office of Comptroller & Auditor General of India	1048741.00
039	PRINCIPAL PAO PAG AUDIT DELHI	061808	PAO (A), O/O AG (A&E) TELEGANA, HYDERABAD	1364.00
039	PRINCIPAL PAO PAG AUDIT DELHI	061887	PAO, O/O THE DGA (C) KOLKATA, BR. PORT BLAIR	44819.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062044	PAO, O/O THE AG (A&E) JHARKHAND, RANCHI	-398607.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062123	PAO, O/O PR. AG (A&E), BIHAR, PATNA	161297.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062201	PAO, O/O PR. AG (A&E)-I MAHARASHTRA, MUMBAI	90796.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062289	PAO(Audit), O/O THE PR. AG (A&E) WEST BENGAL, KOLKATA	67434.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062376	PAO, O/O THE PR. AG (AUDIT) DELHI	314121.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062541	PAO, O/O THE AG (A&E) HIMACHAL PRADESH, SHIMLA	90827.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062621	PAO, O/O THE AG (A&E) J&K, SRINAGAR	19720.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062859	PAO, O/O THE AG (A&E)-I, M.P., GWALIOR	-38562.00
039	PRINCIPAL PAO PAG AUDIT DELHI	063017	PAO, O/O THE AG (A&E) MANIPUR, IMPHAL	-51852.00
039	PRINCIPAL PAO PAG AUDIT DELHI	063171	PAO, O/O THE PR. AG (A&E) ODISHA, BHUBANESHWAR	35295.00
039	PRINCIPAL PAO PAG AUDIT DELHI	063499	PAO, O/O THE AG (A&E) TRIPURA, AGARTALA	-62089.00
039	PRINCIPAL PAO PAG AUDIT DELHI	063576	PAO, O/O THE AG (A&E)-I U.P., ALLAHABAD	271314.00
039	PRINCIPAL PAO PAG AUDIT DELHI	063735	PAO, O/O THE AG GUJARAT, AHMEDABAD	161929.00
039	PRINCIPAL PAO PAG AUDIT DELHI	063830	PAO, O/O THE PR. AG (A&E) UTTARAKHAND, DEHRADUN	32178.00
039	PRINCIPAL PAO PAG AUDIT DELHI	064815	PAO LOK SABHA SECRETARIAT	1896526.00
040	LOK SABHA	010648	PAO(Youth Affairs & Sports), New Delhi	74962.00
044	YOUTH AFFAIRS & SPORTS	011450	PAO(Women & Child Development), New Delhi	-236787.00
047	WOMEN AND CHILD DEVELOPMENT	070789	PAO, Directorate of Accounts, UT Administration of Dadra & Nagar Haveli	77886180.00
050	Director of Accounts UT of Dadra and Nagar Haveli	070855	A.G. U.T. Chandigarh	21237414.00
051	AG UT CHANDIGARH	071361	Dir. of A/Cs & Budget, Andaman & Nicobar	21586835.00
075	UT, ANDAMAN and NICOBAR	071383	PAO(Andaman & Nicobar Island Admn.	21296007.00
075	UT, ANDAMAN and NICOBAR	072539	PrAO cum PAO(MNRE), New Delhi	499100.00
077	NEW AND RENEWABLE ENERGY	073544	PrAO cum PAO(External Affairs), N. Delhi	10355772.00
078	EXTERNAL AFFAIRS	075020	PAO(BSI/ZSI), Kolkata	25822.00
079	ENVIRONMENT and FORESTS	075126	PAO(Environment), New Delhi	2635634.00
079	ENVIRONMENT and FORESTS			

PAOs having balances under defunct head '86580010108 (Cr)' - GST-TDS (as on 11.08.2023)

(All amounts in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
		000110	PAO, IMD, M/o Earth Science, NEW DELHI	2045645.00
081	EARTH SCIENCES	075211	PAO (Ocean Development) New Delhi	-3773361.00
081	EARTH SCIENCES	075305	Sr. AO/Pay & Accounts Officer Central Pension Accounting Office ND	1.00
082	CENTRAL PENSION ACCOUNTING OFFICE	003479	Pay & Accounts Office, Department of Pharmaceuticals	137224.00
083	Pharma and Chemicals	075691	Pr.A.O.-cum-PAO, Chemical & Petrochemicals	64593.00
083	Pharma and Chemicals	075800	PAO Bhopal	6724.00
083	Pharma and Chemicals	084001	PAO(Election Commission)	-1906667.00
084	ELECTION COMMISSION	086000	PAO Corporate Affairs, New Delhi	5637523.00
086	CORPORATE AFFAIRS	086200	PAO Corporate Affairs, Mumbai	1516058.00
086	CORPORATE AFFAIRS	088000	Pr.A.O.-cum-P.A.O., Shipping, New Delhi	30545.00
088	SHIPPING	088100	PAO, Andaman Lakshadweep Harbour Words (ALHW),Port Blair	1822820.00
088	SHIPPING	088200	PAO (Shipping), New Delhi	88729.00
088	SHIPPING	088300	PAO (LHLS), Noida	600.00
088	SHIPPING	088400	PAO (Shipping), Mumbai	12043.00
088	SHIPPING	092001	PAO, MINISTRY OF MINORITY AFFAIRS, SHASTRI BAHWAN, NEW DELHI	15706.00
092	MINISTRY OF MINORITY AFFAIRS	005865	PrAO-Cum-PAO (Petroleum) New Delhi	39311.00
093	PETROLEUM AND NATURAL GAS	077133	CONTROLLER OF COMMUNICATION ACCOUNTS, KOLKATA PHONES	-7159.00
095	TELECOMMUNICATIONS	077152	CONTROLLER OF COMMUNICATION ACCOUNTS, RAJASTHAN	36486.00
095	TELECOMMUNICATIONS	077198	CONTROLLER OF COMMUNICATION ACCOUNTS, JHARKHAND	28412.00
095	TELECOMMUNICATIONS	077199	PAO, National Institute of Communication Finance	112822.00
095	TELECOMMUNICATIONS	005788	PAO,Ministry of Drinking Water & Sanitation	931569.00
115	Ministry of Drinking Water & Sanitation	006701	PAO, Department of Financial Services (DFS), Nagpur	1134.00
116	Department of Financial Services Min of Finance	006529	Pay & Accounts Office (MSDE), Guindy, Chennai	11461.00
117	Ministry of Skill Development & Entrepreneurship	008744	PAO F&AHD, Cochin M/o AHD & Fisheries	-14669.00
118	Ministry of Fisheries Animal Husbandry & Dairying	009030	District Treasury Leh	148546547.00
119	Administration of UT of Ladakh			

PAOs having balances under Debit side of defunct head '86580010108 (Dr)' - GST-TDS (as on 11.08.2023)

Annex B

(All amounts in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Debit
				572526.00
007	HIGHER EDUCATION	011751	PAO (Secondary Education & Higher Education)	12032.00
011	COAL	014775	PAO(Coal), New Delhi	1697108.00
013	EXPENDITURE	015954	PAO(DE), New Delhi	8889.00
016	REVENUE	053401	PAO(CBN), Gwalior	-3334.00
019	INDUSTRY	025591	PAO(SSI), New Delhi	14824.00
019	INDUSTRY	025695	PAO(SSI), Mumbai	174037.00
021	LABOUR AND EMPLOYMENT	030181	PAO(Labour Bureau), Chandigarh	349199859.00
024	ROAD TRANSPORT & HIGHWAYS	035036	RPAO(NH), Lucknow	691108.00
028	CULTURE	011210	PAO(Archeological Survey of India), New Delhi	554777.00
029	CIVIL AVIATION & TOURISM	040866	PAO(Sectt.), Ministry of Civil Aviation & Tourism, New Delhi	1105260.00
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	043335	PAO(North Zone) CPWD, New Delhi	6851643.00
032	INFORMATION TECHNOLOGY	033195	PAO, NIC, New Delhi.	971954.00
032	INFORMATION TECHNOLOGY	047315	Pr. cum PAO(DIT), New Delhi	6386.00
035	CBEC	051917	PAO(Collec. of Central Excise), Jaipur	18740.00
035	CBEC	053161	PAO(Dirc.of Inspc. & Audit,C&CE),N.Delhi	12523.00
035	CBEC	053245	PAO(Dirc.of Stat. & Intl.,C&CE),N.Delhi	22132.00
035	CBEC	053929	PAO(Collec.of Central Excise),Coimbatore	43078.00
036	CBDT	056737	ZAO(CBDT), Jalandhar	418513.00
036	CBDT	056815	ZAO(CBDT), Agra	41659.00
039	PRINCIPAL PAO PAG AUDIT DELHI	001918	PAO, O/O THE DGA, DEFENCE SERVICES, NEW DELHI	228910.00
039	PRINCIPAL PAO PAG AUDIT DELHI	062541	PAO, O/O THE AG (A&E) HIMACHAL PRADESH, SHIMLA	161929.00
039	PRINCIPAL PAO PAG AUDIT DELHI	063735	PAO, O/O THE AG GUJARAT, AHMEDABAD	33972.00
044	YOUTH AFFAIRS & SPORTS	010648	PAO(Youth Affairs & Sports), New Delhi	79069940.00
050	Director of Accounts UT of Dadra and Nagar Haveli	070789	PAO, Directorate of Accounts, UT Administration of Dadra & Nagar Haveli	5727463.00
051	AG UT CHANDIGARH	070855	A.G. U.T. Chandigarh	14909449.00
075	UT, ANDAMAN and NICOBAR	071361	Dir. of A/Cs & Budget, Andaman & Nicobar	169804.00
075	UT, ANDAMAN and NICOBAR	071427	PAO(Rangat)	303141.00
077	NEW AND RENEWABLE ENERGY	072539	PrAO cum PAO(MNRE), New Delhi	25822.00
079	ENVIRONMENT and FORESTS	075020	PAO(BSI/ZSI), Kolkata	56322.00
079	ENVIRONMENT and FORESTS	075126	PAO(Environment), New Delhi	1512161.00
084	ELECTION COMMISSION	084001	PAO(Election Commission)	36486.00
095	TELECOMMUNICATIONS	077152	CONTROLLER OF COMMUNICATION ACCOUNTS, RAJASTHAN	146235760.00
119	Administration of UT of Ladakh	009030	District Treasury Leh	

Annexure 'C'

PAOs having adverse balances under the head '865800139 (Cr)' - GST-TDS (as on 11.08.2023)

(Amount in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
002	WATER RESOURCES	001954	PAO(CWPRS), Pune	-537252
005	FERTILIZERS	005942	PrAO-(Fert-I), New Delhi	-516075
010	POWER	013455	PAO(Sectt.), Ministry of Power, New Delhi	-372256
013	EXPENDITURE	016100	PAO, INGAF, New Delhi.	-41507
018	HOME AFFAIRS	023903	Dy. Director(A/Cs)CRPF, New Delhi	-28815
018	HOME AFFAIRS	024650	PAO (Pension & Misc.)	-31811
019	INDUSTRY	025898	PAO(SSl),Chennai	-428220
021	LABOUR AND EMPLOYMENT	030263	PAO(DGFASLI), Mumbai	-8104
022	LAW & JUSTICE	031626	PAO(Electoral Office), New Delhi	-88129
024	ROAD TRANSPORT & HIGHWAYS	034862	RPAO(NH),Chandigarh	-6351130
026	MINES	036617	PAO(Mines), New Delhi	-359938
026	MINES	036794	PAO(GSI) Central Region,Nagpur	-80092
026	MINES	037141	PAO(GSI),Bangalore	-107
029	CIVIL AVIATION & TOURISM	041255	PAO(CAD),Mumbai	-235
031	ATOMIC ENERGY	046390	PAO(Heavy Water Project), Manuguru	-97610
032	INFORMATION TECHNOLOGY	033195	PAO, NIC, New Delhi.	-5587790
034	PERSONNEL, P.G. & P.	049634	PAO(Cabinet Affairs), New Delhi	-1120963
035	CBEC	050090	PAO, CUSTOMS (PREV.), MUMBAI	-10011
035	CBEC	050275	PAO, CUSTOMS (PREV), JAMNAGAR	-20367
035	CBEC	050725	PAO(Collectorate of C&CE), Ahmedabad	-137950
035	CBEC	051151	PAO(Collec. of Central Excise-I),Mumbai	-797749
035	CBEC	051237	PAO(Collec.of Central Excise-I),Kolkata	-195093
035	CBEC	051493	PAO(Collec. of Central Excise),New Delhi	-5747763
035	CBEC	051659	PAO(Collec. of Central Excise), Guntur	-134341
035	CBEC	051743	PAO(Collec. of Central Excise),Hyderabad	-29561
035	CBEC	051917	PAO(Collec. of Central Excise), Jaipur	-31742
035	CBEC	052000	PAO(Collec. of Central Excise), Kanpur	-157451
035	CBEC	052338	PAO(Collectorate of C&CE), Patna	-67729
035	CBEC	052679	PAO(Collec.of Central ExciseII),Kolkata	-74555
035	CBEC	052853	PAO(Collectorate of Customs), Cochin	-1182
035	CBEC	053245	PAO(Dirc.of Stat. & Intl.,C&CE),N.Delhi	-800878
035	CBEC	053929	PAO(Collec.of Central Excise),Coimbatore	-22132

PAOs having adverse balances under the head '865800139 (Cr)' - GST-TDS (as on 11.08.2023)

(Amount in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Credit
		054700	PAO (Commissionerate of Customs) New Dehi	-51637
035	CBEC	054876	PAO(Central Excise & Customs), JAMSHEDPUR	-4309
035	CBEC	055105	PAO,CEX & Customs Pondicherry	-5440
035	CBEC	004168	ZAO, CBDT, Chandigarh	-72353
036	CBDT	004172	ZAO, CBDT, Raipur	-200569
036	CBDT	004173	ZAO, CBDT, Indore	-253002
036	CBDT	004174	ZAO, CBDT, Coimbatore	-15631
036	CBDT	004185	ZAO, CBDT, Rajkot	-5764
036	CBDT	055542	ZAO(CBDT), Bangalore	-1901463
036	CBDT	056099	ZAO(CBDT), Jaipur	-81789
036	CBDT	057208	ZAO(CBDT), Cochin	-823229
036	CBDT	058374	CPAO(Survey of India), Dehradun	-23331
037	SCIENCE AND TECHNOLOGY	060955	Head, Accounts & IFA (IISU)	-21553
038	SPACE	061887	PAO, O/O THE DGA (C) KOLKATA, BR. PORT BLAIR	-33129
039	PRINCIPAL PAO PAG AUDIT DELHI	062289	PAO(Audit), O/O THE PR. AG (A&E) WEST BENGAL, KOLKATA	-67434
039	PRINCIPAL PAO PAG AUDIT DELHI	062621	PAO, O/O THE AG (A&E) J&K, SRINAGAR	-95583
039	PRINCIPAL PAO PAG AUDIT DELHI	064815	PAO LOK SABHA SECRETARIAT	-426598
040	LOK SABHA	067099	PAO No. XI	-24050
042	NATIONAL CAPITAL TERRITORY OF DELHI	071383	PAO(Andaman & Nicobar Island Admn.	-18759835
075	UT, ANDAMAN and NICOBAR	000110	PAO, IMD, M/o Earth Science, NEW DELHI	-852786
081	EARTH SCIENCES	075800	PAO Bhopal	-6724
083	Pharma and Chemicals	088500	PAO (Shipping), Kolkata	-2125
088	SHIPPING	009988	PCDA(AF) New Delhi	-3672
097	DEFENCE (SERVICES)	009991	CDA(NAVY/COST GUARD) New Delhi	-119826
097	DEFENCE (SERVICES)	010010	CGDA Delhi Cantt	-2340698
097	DEFENCE (SERVICES)	006701	PAO, Department of Financial Services (DFS), Nagpur	-1134
116	Department of Financial Services M/o Fin	005949	Pr. Cum-PAO, M/o Skill Development & Entrepreneurship, ND	-479440
117	M/o Skill Development & Entrepreneurship	008739	PAO, DMS, Deptt. of AHD, Delhi,	-2113008
118	M/o Fisheries Animal Husbandry & Dairying	008744	PAO F&AHD, Cochin M/o AHD & Fisheries	-558276
118	M/o Fisheries Animal Husbandry & Dairying	017135	RPAO (Textile), Kolkata	-15737
123	Ministry of Textiles			

Annexure - 'D'

PAOs having Debit balances under the head '865800139 (Dr)'-GST-TDS (as on 11.08.2023)

(Amount in Rs.)

Controller Code	PRAO_DESCP	PAO CODE	PAO Description	Debit
002	WATER RESOURCES	001872	PAO(CWC), New Delhi	200915
003	CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION	071504	PAO(Consumer Affairs), New Delhi	-1440
005	FERTILIZERS	005942	PrAO-(Fert-I), New Delhi	2126255
006	COMMERCE	007377	PAO(Textile), Kolkata	-16603
007	HIGHER EDUCATION	011751	PAO (Secondary Education & Higher Education)	8721016
008	SCHOOL EDUCATION AND LITERACY	011700	PAO (Deptt. of Elementary Education & Literacy)	6113902
011	COAL	014775	PAO(Coal), New Delhi	5725511
013	EXPENDITURE	015954	PAO(DE), New Delhi	1648286
019	INDUSTRY	025695	PAO(SSI), Mumbai	2345955
021	LABOUR AND EMPLOYMENT	030050	PAO(Chief Labour Commissioner),New Delhi	719114
021	LABOUR AND EMPLOYMENT	030181	PAO(Labour Bureau), Chandigarh	680495
024	ROAD TRANSPORT & HIGHWAYS	034807	PAO(NH),Bangalore	-900
024	ROAD TRANSPORT & HIGHWAYS	035036	RPAO(NH), Lucknow	142276303
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	042709	PAY AND ACCOUNTS OFFICE (PTG.)	45105
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	043335	PAO(North Zone) CPWD, New Delhi	4849998
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	043729	PAO(Food Zone) CPWD, New Delhi	10896014
030	MINISTRY OF HOUSING AND URBAN AFFAIRS	043810	PAO, CPWD, N.E. Zone, Shillong.	60071955
031	ATOMIC ENERGY	046228	PAO, Atomic Minerals Directorate for Exploration and Research,	273391
031	ATOMIC ENERGY	046550	PAO, Variable Energy Cyclotron Centre, Kolkata.	998975
031	ATOMIC ENERGY	046630	PAO, Atomic Energy Regulatory Board, Mumbai	84335
035	CBEC	052598	PAO(Collectorate of Customs), Mumbai	20912
039	PRINCIPAL PAO PAG AUDIT DELHI	001918	PAO, O/O THE DGA, DEFENCE SERVICES, NEW DELHI	92312
039	PRINCIPAL PAO PAG AUDIT DELHI	063735	PAO, O/O THE AG GUJARAT, AHMEDABAD	131026
044	YOUTH AFFAIRS & SPORTS	010648	PAO(Youth Affairs & Sports), New Delhi	193135
050	Director of Accounts UT of Dadra and Nagar Haveli	070789	PAO, Directorate of Accounts, UT Administration of Dadra & Nagar Haveli	59291621
051	AG UT CHANDIGARH	070855	A.G. U.T. Chandigarh	31068
075	UT, ANDAMAN and NICOBAR	071361	Dir. of A/Cs & Budget, Andaman & Nicobar	87933664
075	UT, ANDAMAN and NICOBAR	071405	PAO(Car Nicobar)	434716
077	NEW AND RENEWABLE ENERGY	072539	PrAO cum PAO(MNRE), New Delhi	761435
084	ELECTION COMMISSION	084001	PAO(Election Commission)	772822
088	SHIPPING	088100	PAO, Andaman Lakshadweep Harbour Works (ALHW),Port Blair	14069606
095	TELECOMMUNICATIONS	077152	CONTROLLER OF COMMUNICATION ACCOUNTS, RAJASTHAN	76755
119	Administration of UT of Ladakh	009030	District Treasury Leh	2240333