

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
Mahalekha Niyantak Bhawan,
E Block, GPO Complex, INA,
New Delhi-110 023

No. T-14018/09/2015/GST/Code/Pt.2/Codc/125-133

Dated: 04-06-019

To,

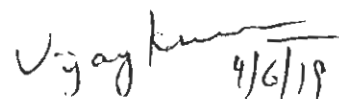
The Chief Controller of Accounts,
CBIC, Department of Revenue,
Pr. Accounts Office,
O/o Chief Controller of Accounts,
M/o Finance, 4th Floor, IP Estate,
New Delhi-110002

Subject: Opening of new Minor head '139-GST-Tax Deducted at Source Suspense'
under Major Head '8658-Suspense Accounts' to the LMMHA

Sir,

I am to enclose herewith Correction Slip Number 932 dated 04-06-2019 for opening of new Minor head '139-GST-Tax Deducted at Source Suspense' under Major Head '8658-Suspense Accounts' to the LMMHA. Further, it is requested to initiate modification to paragraph 9(iv) of the Department of Revenue, M/o Finance Circular No. 65/39/2018-DOR dated 14-09-2018 and Circular No. 67/41/2018-DOR dated 28-09-2018 as advised by C&AG office vide their UO NO. 254/Government accounts/34-2018 dated 29-03-2018(copy enclosed) and submit the copy to this office as well as C&AG office for further circulation to State Governments.

Yours faithfully,



(Vijay Kumar)

Sr. Accounts Officer (Code)

Encl: As above.

Copy along-with Correction Slip Number 932 dated 04.06.2019 forwarded to:

1. Sr. Administrative Officer (AC-I), O/o C&AG, 10 Bahadur Shah Zafar Marg, New Delhi
2. Shri 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 for uploading the same on the website of CGA
7. Sr. AO, TA-1, O/o CGA
8. Asstt. Director (Official Language), O/o CGA for Hindi translation

Ministry of Finance
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New Delhi

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

Correction Slip No. 932
Dated: 04-06-2019

Page No. : 397 (Reprint of Fourth Edition)

Major Head : 8658-Suspense Accounts

Insert the following new Minor Head and footnote below the existing Minor Head '138-Other Nominated Banks (Private Sector Banks) Suspense' (Inserted vide Correction Slip No. 567 dated 04-06-2005):

Minor Head : 139- GST-Tax Deducted at Source Suspense (14)

Note: (14) This Minor Head is intended to accommodate receipts on account of Goods and Services Tax(GST) deducted at source, in the books of Central P.A.O., separated Accounts Offices of Union Territories and State Accountants General to enable them to settle transactions with CBIC as per instructions issued by Department of Revenue from time to time.

(Effective from 2019-20)
(Authority T-14018/09/2015/GST/Code/Pt.2)



(Vijay Kumar)
Sr. Accounts Officer (Codes)

वित्त मंत्रालय
व्यय विभाग
महालेखा नियंत्रक कार्यालय
नई दिल्ली

संघ तथा राज्यों के मुख्य तथा लघु लेखा शीर्षों की सूची

शुद्धि पर्ची संख्या: 932

दिनांक: 04-06-2019

पृष्ठ संख्या : 397 (पुनर्मुद्रित चतुर्थ संस्करण)

मुख्य शीर्ष : 8658 उचंत लेखा

निम्नलिखित नए लघु शीर्ष और पाद-टिप्पणी को विद्यमान लघु शीर्ष '138' - अन्य नामांकित बैंक (निजी क्षेत्र के बैंक) उचंत' (शुद्धि पर्ची सं. 567, दिनांक 04.06.2005 के तहत अंतः स्थापित) के नीचे अंतः स्थापित करे:

लघु शीर्ष : 139 - जीएसटी -स्रोत पर कर कटौती उचंत (14)

टिप्पणी: (14) इस लघु शीर्ष का आशय, केन्द्रीय पी.ए.ओ., संघ राज्य क्षेत्रों तथा राज्य महालेखाकार के पृथक लेखा कार्यालय की लेखा बहियों में, वस्तु एवं सेवा कर (जीएसटी) के तहत स्रोत पर काटी गई प्राप्तियों को समायोजित करना है ताकि, समय-समय पर राजस्व विभाग द्वारा जारी अनुदेशों के अनुसार वे सीबीआईसी के साथ लेनदेनों को समायोजित कर सकें।

(2019-20 से प्रभावी)

(प्राधिकार टी -14018/09/2015/जीएसटी//कोड/पीटी.2)



(विजय कुमार)

लेखा अधिकारी (कोड)