

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
Mahalekha Niyantak Bhawan
E Block, GPO Complex, INA, New Delhi-23

No. Code-11011(12)/11/2020-Code/CGA/cno 2428/70-78 Dated: 22-02-2021

To,

Sh. Rakesh Babbar, Sr. Accounts Officer,
O/o Pr. CCA, CBIC, DGACR Building,
1st Floor, I.P. Estate, New Delhi-2


Subject: Opening of new Minor head '140- **GST Refunds made by Centre on Behalf of States/UTs**' under Major Head '8658-Suspense Accounts'

Sir,

I am to enclose herewith Correction Slip Number 952 dated 19-02-2021 to the LMMHA for Opening of new Minor head '140 - **GST Refunds made by Centre on Behalf of States/UTs**' under Major Head '8658-Suspense Accounts'.

While conveying the approval for opening of new Minor Head O/o C&AG vide UO No. 145/GA-213/2020 dated 16-02-2021 (copy enclosed) has also advised to devise accounting procedure with reference to the refunds made by the Centralized PAO and their subsequent adjustment in State Accounts, how the cases of overpayments will be dealt, adjustment of unstayed claims out of the refunds. Therefore, O/o Pr. CCA, CBIC is requested to devise and forward accounting procedure as advised by the O/o C&AG at the earliest in time a bound manner.

Yours faithfully,


22/02/2021

(Vijay Kumar)
Sr. Accounts Officer (Code)

Copy along-with Correction Slip Number 952 dated 19-02-2021 forwarded to:

1. Sr. Administrative Officer (Procedure-I), O/o C&AG, 10 Bahadur Shah Zafar Marg, New Delhi-110002
2. Shri Rakesh Bhatnagar, Dy. Director(Budget), 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

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New Delhi

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

Correction Slip No. 952

Dated: 19-02-2021

Page No. : 397 (Reprint of Fourth Edition)

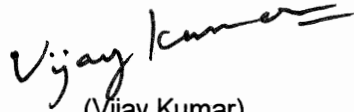
Major Head : 8658-Suspense Accounts

Insert the following new Minor Head and footnote below the existing Minor Head '139-GST-Tax Deducted at Source Suspense' (Inserted vide Correction Slip No. 932 dated 04-06-2019):

Minor Head: 140 GST Refunds made by Centre on Behalf of States/UTs (15)

Note (15): This Minor Head is intended to accommodate initial booking by Central Accounting Authority i.e. Pr. CCA, CBIC towards refund of State GST on behalf of States/UTs on the basis of sanctions generated by the Governments of States/UTs. The amounts placed under various sub-heads below this Minor Head shall be cleared by debiting the concerned State's account by issuance of Inter-Government Adjustment Advice to RBI.

(Effective from 2019-20)
(Authority Code-11011(12)/11/2020-Code/CGA/cno 2428)


(Vijay Kumar)
Sr. Accounts Officer (Code)