

Page No. 1 – 2 (Reprint of Fourth Edition)

Major Head: - 0020 - Corporation Tax

(1) Minor Head: 101 – Income Tax on Companies (1)

Insert the following Sub-heads after the existing footnote 1 (xxviii) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Scrap inserted vide correction slip No. 561 dated 11.05.2005:

- (xxix) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Parking lots.**
- (xxx) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Toll Plaza.**
- (xxxi) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Mining and Quarrying.**

(2) Minor Head: 500- Receipts Awaiting Transfer to Other Minor Heads (5)

Add the following to the Notes:(5)

This Minor Head will be divided into the following sub-heads:-

- (a) Tax Collections**
- (b) Deduct-Refunds**

(Effective from 2005 - 2006)
(Authority T – 14018/3/2005-Codes)

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

Correction Slip No. 602
Dated: 13.12.2006

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Major Head: - 0021 - Taxes on Income Other than Corporation Tax

(1) Minor Head: 102 – Income Tax on other than Union Emoluments including Pensions (2)

Insert the following Sub-heads after the existing footnote 2 (xxxiv) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Scrap inserted vide correction slip No. 562 dated 11.05.2005:

- (xxxv) **Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Parking lots.**
(xxxvi) **Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Toll Plaza.**
(xxxvii) **Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Mining and Quarrying.**

(Effective from 2005 - 2006)
(Authority T – 14018/3/2005-Codes)

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Correction Slip No. 603
Dated: 13.12.2006

Page No. 5 (Reprint of Fourth Edition)

Major Head: - 0023 - Hotel Receipts Tax

- (i) Add “(4)” after the Minor Head “500 – Receipts awaiting transfer to other Minor Heads”.
(ii) Insert the following foot note below the existing foot note (3)

“(4) See Note (5) below the Major Head “0020 – Corporation Tax”

(Effective from 2006 - 2007)
(Authority T – 14018/3/2005-Codes)

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Correction Slip No. 604
Dated: 05.01.2007

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Major Head: - 0034 - Securities Transaction Tax

Minor Head: 101 – Collection under Securities Transaction Tax (1)

The sub heads under foot note (1) may be substituted as under:

- (a) Tax on Self Assessment
(b) Tax on Regular Assessment
(c) Deduct – Refunds

(Effective from 2005 - 2006)

(Authority T – 14018/3/2000-Codes)

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Correction Slip No. 605
Dated: 05.01.2007

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SECTION: RECEIPT HEADS (REVENUE ACCOUNTS)

Sector: A. Tax Revenue

(i) Insert the following new major head below the existing major head “0024 – Interest Tax” under sub-sector (a) Taxes on Income and Expenditure: -

0026. Fringe Benefit Tax **Page 6**

(ii) Insert the following new Major Head below the existing major head “0035 – Taxes on Immovable Property other than Agricultural Land” below Sub-Sector: “(b) Taxes on Property, Capital and Other Transactions”: -

0036. Banking Cash Transaction Tax **Page 10**

(Effective from 2005 - 06)
(Authority T – 14018/3/2000-Codes)

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(New Major Head)

The following new Major Head along with Minor Heads thereunder may be opened: -

Major Head: - 0026 - Fringe Benefit Tax

Minor Head: 101 – Collection under Fringe Benefit Tax (1)

102 – Penalty

103 – Interest

104 - Surcharge

- 500 – Receipt Awaiting Transfer to other Minor Heads (3)**
- 504 – Education Cess**
- 800 – Other Receipts**
- 901 – Share of net proceeds assigned to States (2)**

Notes:

- (1) This Minor Head will have the following sub heads: -
 - (d) Advance Tax
 - (e) Self Assessment Tax
 - (f) Tax on Regular Assessment
 - (g) Deduct – Refunds
- (2) This Minor Head will figure as a “minus-entry” in the Central accounts and as a “plus entry” in the State accounts.
- (3) See note 5 below the major head “0020 – Corporation Tax”.

(Effective from 01.04.2005)
(Authority T – 14018/3/2000-Codes)

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Correction Slip No. 607
Dated: 05.01.2007

Page No. 10 (Reprint of Fourth Edition)
(New Major Head)

The following new Major Head along with Minor Heads thereunder may be opened: -

Major Head: - 0036 - Banking Cash Transaction Tax

- Minor Head: 101 – Collection under Banking Cash Transaction Tax (1)**
- 102 – Penalty**
 - 103 – Interest**
 - 500 – Receipt Awaiting Transfer to other Minor Heads (3)**
 - 800 – Other Receipts**
 - 901 – Share of net proceeds assigned to States (2)**

Notes:

- (1) This Minor Head will have the following sub heads: -
 - (h) Tax on Self Assessment
 - (i) Tax on Regular Assessment
 - (j) Deduct – Refunds
- (2) This Minor Head will figure as a “minus-entry” in the Central accounts and as a “plus entry” in the State accounts.

(3) See note 5 below the major head “0020 – Corporation Tax”.

(Effective from 01.06.2005)
(Authority T – 14018/3/2000-Codes)

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