

Correction Slip No. 755

Dated 21 January, 2014

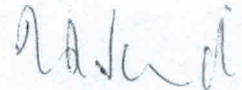
Page No. 114 (Reprint of Fourth Edition)

Insert the following new Major Head and Minor Head there under after Major Head 2061-External Affairs

2062 Vigilance

101 Central Vigilance Commission

(Effective from the year 2014-15)
(Authority T-14018/8/MH2062/2013/Codes)



(R. P. Singh)

Sr. Accounts Officer (Code)

Correction Slip No. 756

Dated 21 January, 2014

Page No. (iv) of Table of Contents (Reprint of Fourth Edition)

Expenditure Heads (Revenue Account)

Sector : A. General Services

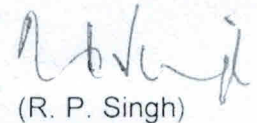
Sub-Sector : (d) Administrative Services

Insert the following new Major Head and page number below the existing Major Head 2061-External Affairs

2062 Vigilance

114

(Effective from 2014-15)
(Authority T-14018/8/MH2062/2013/Codes)



Sr. Accounts Officer (Code)

Dated 23-01-2014

Page No. 90 (Reprint of Fourth Edition)

Major Head: 2020 – Collection of Taxes on Income and Expenditure (1)

Substitute the existing Minor Head 111-Collection Charges-Other Taxes (4) as follows:

111-Collection Charges-Other Taxes (1)

Substitute the existing Note (1) inserted vide correction slip No. 719 dated 29-02-2012 with the following:

(1) All charges for collection of Corporation Tax, Taxes on Income other than Corporation Tax, Taxes on Wealth, Securities Transaction Tax and Other Taxes are in the first instance accounted for under the Minor Heads "Direction and Administration", "Collection Charges-Income Tax" and "Other Expenditure" below this Major Head and at the end of the year the total cost of collection is apportioned among "Income Tax", "Taxes on Wealth", "Security Transaction Tax" and "Other Taxes". The formula for apportionment of cost of various Direct Taxes will be in accordance with the Office Memorandum issued for this purpose from time to time by the office of CBDT. The shares of cost of collection so worked out are transferred to the minor heads "Taxes on Wealth", "Securities Transaction Tax" and "Other Taxes" (this will include expenditure on collection of residuary Estate Duty and Gift Tax) under Major Head 2031; and "Collection Charges-Corporation Tax" and "Collection Charges-Other Taxes" (this would include expenditure on residuary FBT, BCTT, Expenditure Tax, Interest Tax, etc.) under this Major Head (2020) respectively. Further w.e.f. 01.04.2012, minor heads '103' and '106' will not be operated for fresh transaction.

Delete existing Note (4) inserted vide correction slip No. 719 dated 29-02-2012.

(Effective from 2012-13)

(Authority T-14018/6/2008-Codes/Part-II)



Sr. Accounts Officer (Codes)

Correction Slip No. 758

Dated 23-01-2014

Page No. iii of Table of Contents (Reprint of Fourth Edition)

Expenditure Heads (Revenue Account)

Sector A. General Services

Sub-sector (b): Fiscal Services

(ii) Collection of Taxes on Property and Capital transactions

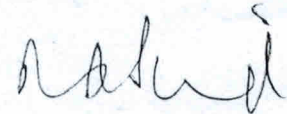
Major Head: - 2031 – Collection of Estate Duty, Taxes on Wealth, Gift Tax and Securities Transaction Tax

Substitute the nomenclature of the Major Head as under:

Major Head: - “2031 – Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes”

(Effective from 2012-13)

(Authority T-14018/6/2008-Codes/Part-II)



Sr. Accounts Officer (Codes)

Dated 23-01-2014

Page No. 92 (Reprint of Fourth Edition)

Major Head: 2031 – Collection of Estate Duty, Taxes on Wealth, Gift Tax and Securities Transaction Tax

Substitute the existing Major Head as under:-

Major Head: 2031 – Collection of Taxes on Wealth, Securities Transaction Tax and Other Taxes

And Insert the following new Minor Head below the existing Minor Head 104- Securities Transaction Tax (Incorporated vide C. S. No. 685 dated 3.11.2009)

Minor Head: 111 -Other Taxes (2)

Insert Note (2) below Note (1) under this Major Head as follows:-

Note (2): This will include expenditure on collection of residuary Estate Duty and Gift Tax and minor heads 101-Estate Duty and 103-Gift Tax under this major head would stand deleted w.e.f. 1.04.2012

(Effective from 2012-13)
(Authority T-14018/6/2008-Codes/Part-II)



Sr. Accounts Officer (Codes)