

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

No. Codes-11011(12)/7/2020-Codes-CGA/236-245

Dated: 06-08-2020

To,

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

Subject: Opening of new Sub-Major Head '07-Ladakh' and Minor Heads thereunder below Major Head '0007-UTGST' for accounting of GST collections

Sir,

I am to enclose herewith Correction Slip Number 947 dated 05-08-2020 to the LMMHA for opening of new Sub-Major Head '07-Ladakh' and Minor Heads thereunder below Major Head '0007-UTGST' for accounting of GST collections.

Yours faithfully,


(Vijay Kumar)

Sr. Accounts Officer (Code)

Copy along-with Correction Slip Number 947 dated 05-08-2020 forwarded to:

1. Sr. Administrative Officer (AC-I), O/o C & AG, 10 Bahadur Shah Zafar Marg, New Delhi
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. Sr. AO, TA-3, O/o CGA
9. Asstt. Director (Official Language), O/o CGA for Hindi translation

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

Correction Slip No. 947

Dated: 05-08-2020

Page No. 1 (Reprint of Fourth Edition)

Major Head: 0007 Union Territory Goods and Services Tax (UTGST) (1)

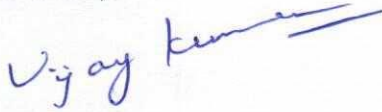
Insert new Sub-Major Head below existing Sub-Major Head '06-Other Territory'
(Created vide CS 845 dated 19-06-2017):

Sub-Major Head: 07 Ladakh

Minor Head:

101	Tax (2), (3)
102	Interest (2)
103	Penalty (2)
104	Fees (2)
105	Input Tax Credit cross utilisation of UTGST and IGST (4)
106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
109	Sale proceeds of confiscated Goods (5)
110	Advance Apportionment from IGST
500	Receipts awaiting transfer to other Minor Heads (6)
800	Other Receipts (2)

(Effective from 2020-21)
(Authority Codes-11011(12)/7/2020-Codes-CGA)


(Vijay Kumar)
Sr. Accounts Officer (Codes)