## Government of India Ministry of Finance Department of Expenditure Office of the Controller General of Accounts Lok Nayak Bhawan, Khan Market New Delhi

No.T-14018/3/MH 34/2013/Codes/281-289

Dated 20 June, 2014

То

Controller of Accounts, O/o Pr. CCA, CBDT, Lok Nayak Bhawan, New Delhi

Subject: Deletion of existing Major Head '0036 Banking Cash Transaction Tax' and opening of new Major Head '0036 Commodities Transaction Tax' along with Minor Heads thereunder in sub-sector '(c) Taxes on Commodities and services' in the LMMHA.

Sir,

I am to enclose herewith the advance Correction Slip Numbers 769 to 771 dated 19<sup>th</sup> June, 2014 relating to deletion of existing Major Head '0036 Banking Cash Transaction Tax' and opening of new Major Head '0036 Commodities Transaction Tax' along with Minor Heads thereunder in sub-sector '(c) Taxes on Commodities and Services' in the LMMHA.

sd/-(R. P. Singh) Sr. Accounts Officer (Code)

Encl: As above

Copy along-with advance Correction Slip Numbers 769 to 771 dated 19<sup>th</sup> June, 2014 forwarded to:

- 1. Sh. Ranjan K. Tikoo, Sr. Administrative Officer (AC-I), O/o C & AG, 10 Bahadur Shah Zafar Marg, New Delhi.
- 2. Sh. T. Uthaya Kumar, Additional Budget Officer, Ministry of Finance, DEA, North Block, New Delhi.
- 3. Sr. AO, Monthly Account, 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 correction slips on the website of CGA and incorporating necessary changes in e-lekha (2 copies).
- 7. Sr.AO, TA-1, O/o CGA.
- 8. Asstt. Director (Official Language), O/o CGA for Hindi translation.

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

Sector : A. Tax Revenue

Delete Major Head '0036 Banking Cash Transaction Tax' against page number '10' under Sub-Sector '(b) Taxes on Property, Capital and other transactions';

And

Insert the following new Major Head and page number before the existing Major Head '0037-Customs' under Sub-Sector '(c) Taxes on Commodities and Services'.

## **0036 Commodities Transaction Tax**

11

## (Effective from 2013-14) (Authority T-14018/3/MH 0034/2013-Codes)

sd/-(R. P. Singh) Sr. Accounts Officer

Correction Slip No. 770 Dated: 19 June, 2014

Page No. 10 (Reprint of Fourth Edition)

## Delete Major Head 0036 Banking Cash Transaction Tax

(Effective from 2013-14) (Authority T-14018/3/MH 0034/2013-Codes)

> sd/-(R. P. Singh) Sr. Accounts Officer (Codes)

Page No. 11 (Reprint of Fourth Edition)

Insert the following new Major Head and Minor Heads thereunder before the existing Major Head '0037-Customs' under Sub-Sector '(c) Taxes on Commodities and Services':

Major Head: 0036 Commodities Transaction Tax

Minor Head: 101 Collection under Commodities Transaction Tax (1) 102 Penalty 103 Interest 901 Share of net proceeds assigned to States (2)

Notes: (1) This minor head will have the following sub-heads:

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

(2) This minor head will figure as a "minus entry" in the Central Accounts and as "Plus entry" in State Accounts.

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