

Ministry of Finance  
Department of Expenditure  
Office of the Controller General of Accounts  
New Delhi

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

Correction Slip No. 847

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Page No. 1 (Reprint of Fourth Edition)

- (i) Read the serial number as **(b)** instead of (a) for the existing sub-sector 'Taxes on Income and Expenditure'.
- (ii) Insert new sub-sector (a) Goods and Services Tax
- (iii) Insert new Major Head as under:

<b>Major Head:</b>	<b>0005 Central Goods and Services Tax (CGST)</b>
<b>Minor Head:</b>	<b>101 Tax (1), (2)</b>
	<b>102 Interest (1)</b>
	<b>103 Penalty (1)</b>
	<b>104 Fees (1)</b>
	<b>105 Input Tax Credit cross utilisation of CGST and IGST (3)</b>
	<b>106 Apportionment of IGST-Transfer-in of Tax Component to CGST</b>
	<b>107 Apportionment of IGST-Transfer-in of Interest Component to CGST</b>
	<b>108 Apportionment of IGST-Transfer-in of Penalty Component to CGST</b>
	<b>109 Sale proceeds of confiscated Goods (4)</b>
	<b>500 Receipts awaiting transfer to other Minor Heads (5)</b>
	<b>800 Other Receipts (1)</b>
	<b>901 Share of net proceeds assigned to States (6)</b>

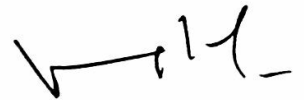
**Notes:**

- (1) This Minor Head will be divided in following Sub-Heads:  
01-Collections  
02-Deduct Refunds
- (2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing

appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

- (3) This Minor Head will be divided in following Sub-Heads:  
01-Transfer-in from IGST  
02-Transfer out to IGST
- (4) This Minor Head will be divided in following Sub-Heads:  
01-Sale proceeds of confiscated Goods  
02-Fees, Fines and Penalties.
- (5) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.
- (6) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.

(Effective from 2017-18)  
(Authority T-14018/09/2015/GST/Code)



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