

**By E-Mail**



Govt. of India,  
Ministry of Finance  
O/o Pr. Chief Controller of Accounts  
Central Board of Indirect Taxes and Customs  
(Coordination, Expenditure Section)  
DGACR Building, I P Estate, New Delhi-110002  
E-Mail: expdr-coord@gov.in

F.No. Pr.CCA/CBIC/Coord-Expdr/PLI/2022-23/59

Dated: 22.06.2022

**CIRCULAR**

**Sub : Discontinuance of Book Adjustment for PLI Premium collection through salary deduction from other Department/Ministry -reg**

As intimated by Chief Manager, Directorate of Postal Life Insurance, M/o Communication, Department of Post, New Delhi vide letter no. No.63-01/2022-L1 dated 19.05.2022(copy enclosed) that direct booking of PLI Premia along with GST amount through Book Transfer has led to many issues such as Booking PLI premia along with GST amount under HM-8014(PLI). Due to this GST amount could not be remitted to the GST authorities which is attracting penalty, GST returns have also not been filed by the Non Postal DDOs. Directorate has further intimated that Book Adjustment for PLI Premium collection through Salary Deduction is going to be discontinued with effect from 01.07.2022 and it is requested to remit the PLI premia and GST amount recovered from July 2022 through Cash/Cheque/NEFT to the concerned Head Post Offices (CPCs)/DDO of DoP along with schedules.

All Zonal Heads of CBIC and PAOs of CBIC are accordingly requested to remit the PLI Premium and GST amount received from 01.07.2022 through Cash/Cheque/NEFT to any Head Post Office along with the schedules. It may also be brought to the notice of all concerned CDDOs under PAO for necessary action at their end.

This issues with the approval of the Competent Authority.

Encl: as above.

**(Madhu Rawat)**  
Sr. Accounts Officer

To:

1. All Zonal Heads, O/o Pr. CCA, CBIC
2. All PAOs O/o Pr. CCA, CBIC

Copy to:

1. PS to Pr. CCA, CBIC
2. PS to CCA(C), CBIC
3. PA to DCA(HQ), O/o Pr CCA, CBIC
4. Sr. AO(Admn), CBIC
5. IT Section(for uploading on website)

F. No. 63-01/2022-I.1  
Govt. of India  
Ministry of Communications  
Department of Posts  
Directorate of Postal Life Insurance

Chanakypuri PO Complex,  
New Delhi - 110 021.  
Dated 19.05.2022

**Subject: Discontinuance of Book Adjustment for PLI Premium collection through Salary Deduction from other Departments / Ministries**

PLI premium along with CGST and SGST which is being recovered through pay recovery in respect of your employees had been accounted by booking under the Head of Account 8014 through Book Adjustment.

This direct booking of PLI premia along with GST amount in PFMS through Book transfer has led to many issues as follows:

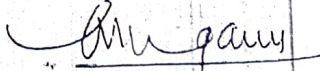
- 1) Many Non Postal DDOs are booking PLI premia along with GST amount under MH - 8014 (PLI). Due to this GST amount could not be remitted to the GST authorities which is attracting penalty from the GST authorities.
- 2) GST returns have also not been filed by the Non Postal DDOs.
- 3) Service Tax or GST authorities have withdrawn the facility of booking service tax or GST amount through book adjustment w.e.f. 01.08.2015. Since then, all Postal DDOs are remitting GST amount through cheque to the GST authorities.
- 4) PLI - CSI integration is going to be rolled out by Department of Posts and Book Adjustment could not be continued for various technological issues after this integration.

Hence, Book Adjustment for PLI Premium collection through Salary Deduction is going to be discontinued with effect from 1<sup>st</sup> July 2022 and it is requested to remit the PLI premia and GST amount recovered from July 2022 through Cash/Cheque/NEFT to the concerned Head Post Offices (CPCs)/ DDOs of DoP along with schedules.

For any kind of queries or assistance, the following support team of this Directorate may be communicated:

Sl. No.	Name of the Officer	Mob. No.	Email Ids.
1.	Sh. Mahesh N (Accounts Officer)	8618391515	<a href="mailto:aao1.plidte@indiapost.gov.in">aao1.plidte@indiapost.gov.in</a>
2.	Smt. Moumita Sengupta Gone (Asst. Accounts Officer)	9903815617	<a href="mailto:aao2.plidte@indiapost.gov.in">aao2.plidte@indiapost.gov.in</a> <a href="mailto:aao1.plidte@gmail.com">aao1.plidte@gmail.com</a>

This issues with the approval of Competent Authority.

  
Chief General Manager (PLI)

To  
The All Ministries / Departments of the employees from whom the PLI premium collected through Salary deduction