

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

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Insert new Major Head under new sub-sector (a) Goods and Services Tax

Major Head:	0006 State Goods and Services Tax (SGST) (1)
Minor Head:	101 Tax (2), (3)
	102 Interest (2)
	103 Penalty (2)
	104 Fees (2)
	105 Input Tax Credit cross utilisation of SGST and IGST (4)
	106 Apportionment of IGST-Transfer-in of Tax Component to SGST
	107 Apportionment of IGST-Transfer-in of Interest Component to SGST
	108 Apportionment of IGST-Transfer-in of Penalty Component to SGST
	109 Sale proceeds of confiscated Goods (5)
	500 Receipts awaiting transfer to other Minor Heads (6)
	800 Other Receipts(2)

Notes:

- (1) This Major Head will be used for States/Union Territories with Legislatures Governments.
- (2) This Minor Head will be divided in following Sub-Heads:
01-Collections
02-Deduct Refunds
- (3) 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.

(4) This Minor Head will be divided in following Sub-Heads: ✓
01-Transfer-in from IGST
02-Transfer out to IGST

(5) This Minor Head will be divided in following Sub-Heads:
01-Sale proceeds of confiscated Goods
02-Fees, Fines and Penalties.

(6) 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.

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