

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. 860

Dated: 30-06-2017

Page No. 1 (Reprint of Fourth Edition)

Insert new Major Head below Major Head '0008-Integrated Goods and Services Tax' (incorporated vide CS 850 dated 19-06-2017) as under:

**Major Head: 0009 Goods and Services Tax Compensation Cess**

**Sub-Major Head: 01 GST Compensation cess on Import/Export of Goods and Services**

**Minor Head:**

- 101 Cess(1), (2)
- 102 Interest (1)
- 103 Penalty (1)
- 104 Fees (1)
- 109 Sale proceeds of confiscated Goods (3)
- 500 Receipts awaiting transfer to other Minor Heads (4)
- 800 Other Receipts (1)

**Sub-Major Head: 02 GST Compensation cess on Domestic Supply of Goods and Services**

**Minor Head:**

- 101 Cess(1), (2)
- 102 Interest (1)
- 103 Penalty (1)
- 104 Fees (1)
- 109 Sale proceeds of confiscated Goods (3)
- 500 Receipts awaiting transfer to other Minor Heads (4)
- 800 Other Receipts (1)

**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-Cess' 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) Cess Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:

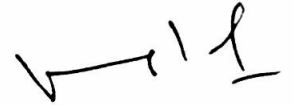
01-Sale proceeds of confiscated Goods

02-Fees, Fines and Penalties.

(4) 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.

(Effective from 2017-18)

(Authority T-14018/09/2015/GST/Code)



(Vinay Singhal)

Sr. Accounts Officer (Codes)