

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: 0007 Union Territory Goods and Services Tax (UTGST) (1)**

**Sub-Major Head: 01 Chandigarh**

**Minor Head:**

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

**Sub-Major Head: 02 Daman and Diu**

**Minor Head:**

- 101 Tax (2), (3)
- 102 Interest (2)
- 103 Penalty (2)
- 104 Fees (2)
- 105 Input Tax Credit cross utilisation of UTGST and IGST (4)
- 106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
- 107 Apportionment of IGST-Transfer-in of Interest Component to UTGST

- 108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST
- 109 Sale proceeds of confiscated Goods (5)
- 500 Receipts awaiting transfer to other Minor Heads (6)
- 800 Other Receipts (2)

**Sub-Major Head: 03 Dadra and Nagar Haveli**

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

**Sub-Major Head: 04 Lakshadweep**

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

**Sub-Major Head: 05 Andaman and Nicobar Islands**

- Minor Head:**
- 101 Tax (2), (3)
  - 102 Interest (2)

103	Penalty (2)
104	Fees (2)
105	Input Tax Credit cross utilisation of UTGST and IGST (4)
106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
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 Union Territories without Legislature.
- (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.

(Effective from 2017-18)  
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