

No. Pr. CCA/CBIC/GST-BKG/Bank Issues /23-I/2022-23/57

Government of India  
Ministry of Finance, Department of revenue  
O/o the Pr.Chief Controller of Accounts  
Central Board of Indirect Taxes & Customs  
A.G.C.R.Building, 1<sup>st</sup> floor,  
I.P.Estate, New Delhi

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Date: 22.06.2022

Office Memorandum


**Sub: Proper reconciliation of Revenue Receipt by Pay and Accounts Offices-reg.**

In terms of Para No. 10.3.2 of Manual of Accounting of Indirect Taxes, CBIC, Pay and Accounts Offices (PAOs) entrusted with the responsibility to compile the revenue account have to reconcile the same to ensure that duties collected by banks are properly accounted for and remitted to Government Account within prescribed time. The revenue account compiled by the Pay and Accounts Offices is also required to be reconciled with the challan information collected by the departmental officer, viz. Chief Accounts Officer.

Proper reconciliation of the revenue receipt with the challan information collected by the departmental officer of the concerned commissionerate is necessary to meet out any difference between the departmental figure and accounts figure.

All PAO must ensure that proper reconciliation of revenue receipts as prescribed in the Manual of Accounting of Indirect Taxes is done with the departmental figures regularly. Further, Internal Audit wings of O/o Pr.CCA, CBIC, while conducting audit, must check that proper reconciliation is being done between the PAOs figures and departmental figures in each Commissionerate.

This issues with the approval of Competent Authority.

  
(Anita Rawat)  
Accounts Officer

To:

1. DCA( SZ)/ DCA( NZ)/ DCA(WZ)/ DCA( EZ), O/o Pr.CCA, CBIC.
2. Internal Audit HQ/ NZ/ SZ/WZ/EZ, O/o Pr.CCA, CBIC.
3. All PAOs O/o Pr.CCA, CBIC.

4. Sr. A.O, GST(IT) for uploading in Anfil-Portal.

GST-IT-106  
22/06/2022

Sh. Amit  
22/06  
2022  
22/06/2022  
AAO(SK)