

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. 849

Dated: 19-06-2017

Page No. 1 (Reprint of Fourth Edition)

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

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Receipts Heads (Revenue Account)

Sector: A. Tax Revenue

(i) Insert new sub-sector and new Major Heads as under:

(a) Goods and Services Tax

0005 Central Goods and Services Tax (CGST) Page 1

0006 State Goods and Services Tax (SGST) Page 1

0007 Union Territory Goods and Services Tax (UTGST) Page 1

0008 Integrated Goods and Services Tax (IGST) Page 1

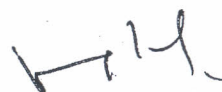
(ii) Rearrange the number of existing sub-sectors (a), (b) & (c) and rename the existing sub-sector (c) Taxes on Commodities and Services as follows:

(b) Taxes on Income and Expenditure

(c) Taxes on Property, Capital and other transactions

(d) Taxes on Commodities and Services other than Goods and Services Tax

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)



(Vinay Singhal)
Sr. Accounts Officer (Codes)