



कार्यालय, रक्षा लेखा नियंत्रक
उदयन विहार, नारंगी, गुवाहाटी-७८११७१
OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS,
UDAYAN VIHAR, NARANGI, GUWAHATI-781171
ईमेल/ email : cdaguwaccounts.dad@hub.nic.in



EMAIL TTB

No. A/IV/65/Rev Sec /Vol.-XXII

Date: 15/07/2021

To

All AOGES/ Area Account Office Shillong/ PAO (ORs) ARC/
PAO (ORs) 58 GTC Shillong / All concerned Audit Section of MO

Sub: Booking on account of GST.

Off late, it has been observed that booking on account of GST is significantly lower as compared to the value of procurement which implies that the category prefix code allotted in CHB-2014 Edition are not appropriately prefixed to the relevant service head by some sections of MO/Sub Offices as stipulated vide HQrs office letter no. A/B/I/13626/CHB-prefix /Vol.-III dated 18/04/2018 and circulated vide this office letter No A/IV/63/Vol.-XI dated 22/05/2018.

It is pertinent to mention here that the category prefix was introduced to identify the expenditure compiled on account of payment of different elements of GST viz. IGST (Category Prefix-25), IGST on Import,(Category Prefix 26), CGST (Category Prefix 27) and SGST/UTGST (Category Prefix 28).

HQrs office vide letter no. A/III/11101/GST Report /2021-22 dated 02/07/2021 also introduced monthly report on GST which is required to be submitted by 3rd of the following month. In this connection, this office letter of even No dated 06/07/2021 may please be referred to.

In view of the above, it is requested to all concerned to ensure that correct category prefix are used in all relevant service heads. It is noteworthy to mention here that no GST Category prefix is required for GST TDS (00/020/04) as HQrs office vide letter No cited above categorically states that the category prefixes are to be used correctly with Service Heads.

In this regard, a sample of the PM for booking of a value of procurement say Rs. 100/- (exclusive of GST) with a GST of say 12% under Service Head say 85/463/01 is given below for your ready reference please.

SAMPLE PUNCHING MEDIA					
Code Head	(+Rt)	(-Rt)	Code Head	(+Ch)	(-Ch)
93/020/91 or 020/81(CMP or CB)	110		85/463/01 (Service Head)	100	
00/020/04 (TDS on GST@ 2%), if any	2		27/465/01 (CGST @ 6%)	6	
			28/465/01 (SGST @ 6%)	6	
TOTAL	112		TOTAL	112	

The monthly reports as requested vide this office letter No. A/III/11101/GST Report /2021-22 dated 02/07/2021 may invariably be submitted through speed post/email at cdaguwaccounts.dad@hub.nic.in so as to reach in this office by the stipulated date.

This may please be accorded "Top Priority".

Copy to:

The Officer-in-Charge
IT & SW (EDP)
(Local)

For uploading in CDA Guwahati Website Please.

Sandef
DCDA (A/Cs)

[Signature]
AO (A/Cs)