

कार्यालय, रक्षा लेखा नियंत्रक
उदयन विहार, नारंगी, गुवाहाटी-७८११७१
OFFICE OF CONTROLLER OF DEFENCE ACCOUNTS,
UDAYAN VIHAR, NARANGI, GUWAHATI-781171

ई-मेल/Email: oda-guw@nic.in फेक्स/Fax: 0361-2640204 फोन/Phone: 0361-2640394, 2641142

15 YEARS OF CELEBRATING THE MAHATMA

EMAIL

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

Date: 30/07/2021

To

All Compiling/ Audit Sections of Main Office
All AOGES/ Area Account Office Shillong/ PAO (ORs) ARC/
PAO (ORs) 58 GTC Shillong

Sub: Furnishing of information regarding expenditure on GST.

Ref: 1. HQrs Office Letter No- A/B/II/11244/Budget Monitoring dated 01/04/2021
2. HQrs Office Letter No- A/II/11101/GST/e-349 dated 02/07/2021
(Through CDA Guwahati Website)

Please find enclosed HQrs Office letters cited above regarding the captioned subject.

2. HQrs Office vide letter No- A/II/11101/GST/e-349 dated 02/07/2021 (copy enclosed) emphasized on lower booking of CGST/SGST/UTGST/IGST/ IGST (Import) as compared to value of procurement during the current Financial Year. The reasons of the lower booking may please be ascertained and reply may be furnished to this Office immediately for onward submission to HQrs Office. It is to be ensured that suitable remedial action may be taken to make correct booking of these taxes.

3. Regarding lower booking of CGST/SGST/IGST/UTGST/ IGST (Import) as compared to the value of procurement incurred during previous years, HQrs Office desired vide their letter No. - A/B/II/11244/Budget Monitoring dated 01/04/2021 (copy enclosed) to ascertain and furnish the actual details of procurement (excluding taxes), taxes paid and compiled with relevant prefix and taxes paid but not compiled separately. HQrs Office desired the above details for the FY 2018-19, 2019-20 and 2020-21 separated for indigenous and foreign procurement.

4. In view of the above, it is requested to furnish the information as desired by HQrs office as stated in para 2 and para 3 above at the earliest for onward transmission to HQrs office.


The matter may be treated as most urgently.




DCDA (A/Cs)

✓ Copy to:

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

For uploading in CDA Guwahati Website Please.


AO (A/Cs)

 सत्यमेव जयते	<p>कार्यालय, रक्षा लेखा महानियंत्रक, उलान बटार मार्ग, पालम दिल्ली छावनी 110010- O/o THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS, ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010 दूरभाष : 011-25665548, 25665583/84, 25665736/37 ईमेल : hgaccounts.cgda@gov.in</p>	
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No. A/II/11101/GST/e-349

Dated: 02.07.2021

To,

The PCsDA/CsDA

Sub: Booking on account of GST/IGST-review of.

Ref: HQrs office letter No. A/B/11244/Budget Monitoring dated 01.04.2021.

Review of details of IGST(Import), IGST/SGST/CGST compiled by various Controller offices has revealed that booking on this account is significantly lower as compared to the value of the foreign procurement/Indigenous procurement. This lower booking of Taxes is being deliberated upon by the MoD(Fin). The discrepancies noticed during scrutiny of the documents called for from few PCDA/CDA offices are brought out as under:

Foreign Procurement

Scrutiny of sample documents has revealed that while the Bill of Entry does contain the amount of IGST(Import) but in the Punching Medium the booking of the said amount has been included under the code head meant for the custom duty portion of the expenditure. Thus the IGST element has not been reflected under the relevant code head with prefix category 26-IGST(Import) separately in the PM. This has lead to lower booking on account of IGST(Import) to that extent.

In view of the above, the Staff/officers handling IGST/Custom duty payments may please be advised to ensure that the customs duty portion and the IGST(Import) portion may be booked under separate code heads and that category 26 be invariably used to identify the IGST(Import). In this regard the Executive Authorities may also be impressed upon to reflect the custom duty and IGST(Import) amounts separately in the Contingent Bill alongwith the relevant code heads to ensure that these elements are compiled separately under the correct code heads henceforth.

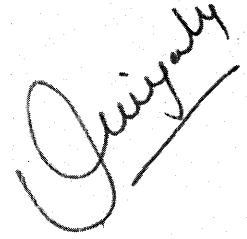
Indigenous Procurement-

Scrutiny of few sample cases has revealed that GST portion of the procurement cost/Construction cost/ Maintenance cost have not been reflected on the charge side of the PM.

In view of the above, the Staff/officers handling payments may please be advised to ensure that the GST portion may be booked under service code heads with the prefix category 25(IGST), 27(CGST), 28(SGST/UTGST) as the case may be, invariably to identify the GST. In this regard the Executive Authorities may also be impressed upon to reflect the GST amounts separately in the Contingent Bill/Top sheet of Imprest Account along with the relevant code heads to ensure that these elements are compiled separately under the correct code heads henceforth.

In view of the above the reasons of the lower booking of CGST/SGST/UTGST/IGST/IGST(Import) during Current Financial Year may be ascertained and the reasons for lower booking may be furnished to HQ office immediately. Simultaneously, suitable remedial action may be taken to ensure correct booking of these taxes.

This issues with the approval of Jt. CGDA (A&B).



(Priyanka Chandra)
Sr. Dy. CGDA (A&B)



कार्यालय रक्षा लेखा महानियंत्रक
CONTROLLER GENERAL OF DEFENCE ACCOUNTS
उलानबटारमार्ग, पालम, दिल्लीछावनी
ULAN BATAR MARG, PALAM, DELHI CANTT-110010
(Phone No. 011-25665522/622 Mail ID : hgaccounts.cgda@gov.in)

No.A/B/II/11244/Budget Monitoring

dated:01-04-2021

To

The PCsDA/CsDA

Subject:- Booking on account of GST/IGST- Review of

Review of details of IGST(Import), IGST/SGST/CGST compiled by various Controller offices has revealed that booking on this account is significantly lower as compared to the value of the foreign procurement/Indigenous procurement. This lower booking of Taxes is being deliberated upon by the MoD(Fin) and a meeting is scheduled to be held on 09-04-2021. The discrepancies noticed during scrutiny of the documents called for from few PCDA/CDA offices are brought out as under:

Foreign Procurement

Scrutiny of sample documents has revealed that while the Bill of Entry does contain the amount of IGST(Import) but in the Punching Medium the booking of the said amount has been included under the code head meant for the custom duty portion of the expenditure. Thus the IGST element has not been reflected under the relevant code head with prefix category 26-IGST(Import) separately in the PM. This has led to lower booking on account of IGST(Import) to that extent.

In view of the above, the Staff/officers handling IGST/Custom duty payments may please be advised to ensure that the customs duty portion and the IGST(Import) portion may be booked under separate code heads and that category 26 be invariably used to identify the IGST(Import). In this regard the Executive Authorities may also be impressed upon to reflect the custom duty and IGST(Import) amounts separately in the Contingent Bill alongwith the relevant code heads to ensure that these elements are compiled separately under the correct code heads henceforth.

Indigenous Procurement-

Scrutiny of few sample cases has revealed that while TDS has been deducted and reflected correctly alongwith prefix category under the code head 020/04 (RT) but GST portion of the procurement cost has not been reflected on the charge side of the PM. In another case while GST portion has been reflected correctly on the charge side with

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correct prefix category but TDS recovery has not been accounted for on Receipt side of the PM.

In view of the above the reasons of the lower booking of GST/IGST/IGST(Import) may be ascertained and furnished along with the actual details of procurement (excluding Taxes), taxes paid and compiled with relevant prefix and taxes paid but not compiled separately. These details may please be furnished for 2018-19, 2019-20 and 2020-21 separated for indigenous and foreign procurements. **These details may be provided by return mail by 6th April Positively.**

It may please be ensured that the above mentioned discrepancies and other discrepancies that may have come in the notice of your office do not recur while preparing PM so that correct position of taxes is reflected in the Compilation and reported to the MoD/Service HQrs for further necessary action at their end.

ngupta
Jt.CGDA(A&B)