

रक्षा लेखा नियंत्रक कार्यालय , गुवाहाटी, उदयन विहार, नारंगी, गुवाहाटी -781171
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, GUWAHATI
UDAYAN VIHAR, NARANGI, GUWAHATI-781 171

Tel. 0361-2640394/2641142

FAX 0361-2640204/2640810/2641143.

No E/I/Misc/Vol-III

Dated /12/2017

To

The AO CCEs/GEs /AGE(I)s (Army & Air Force)

Subject : Allotment of Category Prefix Codes in CHB 2014 for classification of expenditure on implementation of GST

Ref ; HQrs Office letter no A/B/I/13626/XXXI/LPF/21 dated 23/11/2017(Important Circular No 138) and this office important letter no A/IV/63/XI dated 6/12/2017

Kindly refer to HQrs Office letter no A/B/I/13626/XXXI/LPF/21 dated 23/11/2017(Important Circular No 138) circulated vide this office letter no cited under reference. The content of the above subject has already been made available in the official Web site of the CDA Guwahati for your necessary action and implementation please.

sd/-
(K.Lalbiakchhunga) IDAS.
Asstt Controller

Copy to

The Officer in Charge Accounts Section(A/III), Local	For information w.r.t his letter no cited under reference.
The Officer In Charge, EDP MO Guwahati , Local	With a request to upload the same in the official website of CDA Guwahati

[Signature]
(K.Lalbiakchhunga) IDAS.
Asstt Controller

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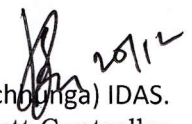
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IMPORTANT CIRCULAR
OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS, UDAYAN VIHAR,
NARANGI, GUWAHATI-781171

REGISTERED/TTB
Dated 0612/2017

No. A/IV/63/Vol-XI
To

All compiling section in M. O. and Sub offices.

Subject: Allotment of Category Prefix Codes in CHB 2014 for Classification of expenditure on implementation of GST.

Reference: HQrs. Office letter No. A/B/1/13626/XXXI/LPF/21 dated 23/11/2017 (Important circular No 138).

A Copy of HQrs. Office letter quoted under reference is forwarded herewith for your necessary action and implementation. please.

Encl: Two copies.

sd/r

Sr. Accounts Officer (A/Cs)

Copy to:

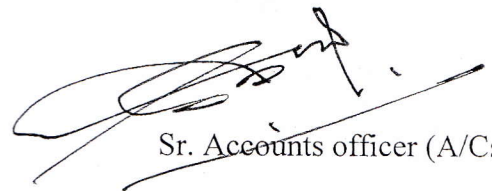
1. The EDP/Cell
MO (Local)

} For uploading the Circular in CDA Ghy web-site. It is also requested that the code master files may accordingly be updated to prefix. as mentioned in Annexure-1 in the HQrs. Office letter quoted under reference, newly created category codes to the relevant service heads appropriately, please.

2. The E-I Section
MO (Local)

} For information and necessary action, please.

Encl: Two Copies.


Sr. Accounts officer (A/Cs)

SPEED POST

IMPORTANT CIRCULAR No 138

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010

No. A/B/I/13626/XXXI/LPF/21

Dated: 23.11.2017

To,

All PCsDA/CsDA

Sub: Allotment of Category Prefix Codes in CHB 2014 for Classification of expenditure on implementation of GST.

Consequent upon implementation of GST w.e.f. 01.07.2017, in order to identify the expenditure compiled in this regard against relevant code heads on account of DGOF supplies to Army, Navy, Air Force, DGQA, DRDO, MES, NCC etc. the following prefix category codes are to be used with the relevant service heads mentioned in Classification Hand Book, Defence Services:

	Prefix Category Code Number
Compensation Cess	17
IGST	19
CGST	20
SGST/UTGST	21

2. A copy of amendment to Annexure 'C' to the classification Hand Book (DS) in this regard, is enclosed for necessary action (Annexure -I).
3. These category code heads may be implemented w.e.f. 01.12.2017. Expenditure booked in this regard prior to issue of this Circular may be reclassified accordingly and reflected in the next month's compilation.
4. It is requested that the code master files of the respective EDP/DDP Centres may accordingly be got updated and instructions be issued to all the sections/sub-offices under your jurisdiction to prefix the above mentioned newly created category codes to the relevant service heads appropriately.

Jt. CGDA (A/Cs & Budget)

**Amendment to the Classification Hand Book (Defence Service)
Allotment of Category Prefix Codes**

Page - 309 -- (ANNEXURE 'C' to Classification Hand Book)

Insert the following new category prefix codes before the existing serial number (i) and re-number the existing serial numbers in the sequence accordingly, as under:

Sl. No.	Nature of Expenditure	Category Code Number
(i)	Compensation Cess	17
(ii)	IGST	19
(iii)	CGST	20
(iv)	SGST/UTGST	21