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Important Circular No. 42

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

No. A/IV/64/Vol- VIII
To

REGISTERED/TTB
Dated 09/08/2018

All compiling sections including DDP /EDP, AN-III of MO
and the sub offices.

Subject: Creation of Minor Head under the Major Head '0020' and '0021' – Health &
Education Cess.

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In continuation of this office circular No. even dated 08/06/2018, it is informed that the booking of Primary Education Cess and Secondary Education Cess under the code heads 003/09 and 003/10 has been discontinued. However, a new cess, by the name of "Health and Education Cess" has been levied at the rate of four percent of income tax including surcharge wherever applicable on provisional basis till the correction Slip in this regard is issued.

Further, it is informed that as per RDR Compilation of 06/2018, Rs. 12, 10,885/= & Rs. 6,15,695/= have been booked under the code head 003/09 & 003/10 respectively. Detailed list for booking made by the section of MO /Sub-offices is enclosed herewith as "Annexure".

As directed by the HQ office, Delhi Cantt., all are requested to discontinue the booking under the code heads 003/09 and 003/10 and henceforth, booking for taxes on income other than Corporation Tax may be made under the code head 003/11 (Major Head 0021) and the section of MO/ Sub-offices enlisted in "Annexure" are requested to transfer their booked amount to the code head 003/11 at the earliest. Compliance report may be given by 20/08/2018 without fail.

CDA has seen

Encl: As above

Sd-
Jt. CDA (A/Cs)

Copy to:
The Officer-in-charge
EDP Section(Local)

For uploading in CDA Guwahati website please.

SAO (A/Cs)

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"Annexure"

Booking under code head 00/003/09 & 00/003/10 upto June 2018

Code Head	Name of office	section code	Amount
00/003/09(Primary Education Cess)	Area Accounts Office, Shillong	1100	184,440
00/003/09(Primary Education Cess)	PAO(ORs) ARC	2900	455,209.00
00/003/09(Primary Education Cess)	PAO(ORs) ,58 GTC	3400	460,172.00
00/003/09(Primary Education Cess)	AO GE (AF) Chabua	7104	42.00
00/003/09(Primary Education Cess)	AO GE (AF) Tezpur	7202	26.00
00/003/09(Primary Education Cess)	AO GE Narangi	7701	430.00
00/003/09(Primary Education Cess)	AO GE (AF) Borjhar	7702	2,308.00
00/003/09(Primary Education Cess)	AO GE Rangia	7703	2,704.00
00/003/09(Primary Education Cess)	AO GE Kumbhigram	7706	250.00
00/003/09(Primary Education Cess)	AO GE (AF) Digaru	7707	175.00
00/003/09(Primary Education Cess)	AO GE Silchar	8301	2,835.00
00/003/09(Primary Education Cess)	AO GE (AF) Shillong	8401	479.00
00/003/09(Primary Education Cess)	AO GE Shillong	8403	2,300.00
00/003/09(Primary Education Cess)	AO GE Guwahati	8405	1,060.00
00/003/09(Primary Education Cess)	AO GE(P) Shillong	9230	82.00
00/003/09(Primary Education Cess)	AN-III	1	98,373.00
Total Booking of Code Head 00/003/09			1,210,885
00/003/10(Secondary and Higher Education Cess)	Area Accounts Office, Shillong	1100	91,453.00
00/003/10(Secondary and Higher Education Cess)	PAO(ORs) ARC	2900	233,659.00
00/003/10(Secondary and Higher Education Cess)	PAO(ORs) ,58 GTC	3400	233,469.00
00/003/10(Secondary and Higher Education Cess)	AO GE (AF) Chabua	7104	21.00
00/003/10(Secondary and Higher Education Cess)	AO GE (AF) Tezpur	7202	13.00
00/003/10(Secondary and Higher Education Cess)	AO GE Narangi	7701	430.00
00/003/10(Secondary and Higher Education Cess)	AO GE (AF) Borjhar	7702	1,154.00
00/003/10(Secondary and Higher Education Cess)	AO GE Rangia	7703	1,353.00
00/003/10(Secondary and Higher Education Cess)	AO GE Kumbhigram	7706	125.00
00/003/10(Secondary and Higher Education Cess)	AO GE (AF) Digaru	7707	38.00
00/003/10(Secondary and Higher Education Cess)	AO GE Silchar	8301	2,828.00
00/003/10(Secondary and Higher Education Cess)	AO GE (AF) Shillong	8401	240.00
00/003/10(Secondary and Higher Education Cess)	AO GE Shillong	8403	1,150.00
00/003/10(Secondary and Higher Education Cess)	AO GE Guwahati	8405	530.00
00/003/10(Secondary and Higher Education Cess)	AO GE(P) Shillong	9230	41.00
00/003/10(Secondary and Higher Education Cess)	AN-III	1	49,191.00
Total Booking of Code Head 00/003/10			615,695.00



Sr. AO(A/Cs)