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OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

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No. A/B/I/13626/CHB-Prefix/Vol-III

Dated: 18/04/2018

To

The All PCsDA/PCA (Fys)/CsDA

Sub: Opening of category prefix code in CHB for implementation of GST in respect of all the Services.

Consequent upon implementation of GST w.e.f 01/07/2017, following four category prefix against the relevant code heads mentioned in CHB-2014 (Annexure -I) to identify the expenditure compiled on account of payment of different elements of GST for all the Services are to be used:

25 = IGST

26 = IGST (on Import)

27 = CGST

28 = SGST/UTGST

2. A copy of amendment to **Annexure 'C'** to the Classification Hand Book 2014 in this regard is enclosed for necessary action (**Annexure - I**).

3. These category code heads may be implemented w.e.f 01.07.2017. Expenditure booked in this regard prior to issue of this letter may be reclassified accordingly and reflected in the next compilation.

4. In this regard it is reiterated that, correct data of compiled actuals are generated for user requirements for monitoring the progress of expenditure and also for budget forecasts. Therefore, it is of paramount importance that the category prefixes are used correctly with relevant Services Heads. It is, requested to issue necessary directions to the concerned officers/staffs of all the Sections/sub offices under your jurisdiction to ensure correct usage of category prefixes to relevant Service Heads.



(Sumit Gajbhiye)
Sr. ACGDA (A&B)

Copy to:

1. IT&S Section (Local)	For placing the above circular to CGDA web-site.
2. MoD (Fin/Bud-I) South Block, New Delhi	For information with reference to their ID No. 02(7)/Budget-I/2017 dt. 09/04/2018


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Amendment to the Classification Hand Book (Defence Service) - 2014**Page – 309 ---****(Annexure C to Classification Hand Book)**

Insert the following new category prefix codes before the existing serial number (vii):

Sl. No.	Nature of Expenditure	Category code number
(viii)	IGST	25
(ix)	IGST (on import)	26
(x)	CGST	27
(xi)	SGST/UTGST	28