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No.A/1/3088/RDR&R-CHB/Corr

OA Cell

Date 25/04/2018

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

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A copy of Amendment to Annexure 'C' of the Classification Hand Book (DS) on the above cited subject matter (Annexure-I) received under CGDA, Delhi Cantt letter No. A/B/I/13626/CHB-Prefix/Vol-III dated 18.04.2018 is reproduced herewith to this letter for information and further necessary action.

2. In this context, it is intimated that in order to identify the expenditure compiled on account of payment of different elements of GST for all the services, the following four category prefix against the relevant code heads mentioned in the Classification Hand Book – 2014 (Annexure-I) are to used:

Nature of Expenditure	Prefix Category Code Number
IGST	25
IGST(On Import)	26
CGST	27
SGST/UTGST	28

3. These new 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.

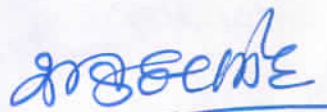
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आमंत्रण एवं निर्माण अनुभाग  
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Important Circular

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

Dated: 18/04/2018

To PCDA (CC), Lucknow  
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)

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25/04/18

As per memo  
status &  
25/4/18

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## Amendment to the Classification Hand Book (Defence Service) - 2014

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(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