कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियप्पा मार्ग, कैण्ट लखनऊ-266002 Office of the Principal Controller of Defence Accounts (Central Command) Cariappa Road, Cantt., Lucknow, Pin Code - 226002 कार्यालय दूरभाष सं0- 0522-2451547 कार्यालय फैक्स सं0- 0522-2451993 Office Phone NO. 0522-2451547 Office Fax NO.0522-2451993

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

Date 08/08/2018

Sub: Booking against heads "0020.00.504, 0020.00.505, 0021.00.504 & 0021.00.505" regarding Health & Education Cess.

In this context, please refer to this M.O. letter of even no. dated 23.05.2018 wherein a copy of HQs office U.O.No. A/I/9084 (Sr. No. 109)/XXXIV dated 14.05.2018 was reproduced for information and further necessary action and it has been intimated that HQs has advised to carry out the provisional booking of Health and Education Cess in code heads 002/07 and 003/11.

- 2. In continuation of above cited M.O. letter, copies of HQs office letter No. A/I/9084/XXXIV dated 26.07.2018 and Ministry of Finance, Deptt of Revenue, Central Board of Direct Taxes F.No. 370/01/2018-IT (B) dated 08.03.2018 are reproduced for your further reference on booking on account of "Health & Education Cess".
- 3. Further, HQs has requested to discontinue the booking under code heads 002/05, 002/06, 003/09 & 003/10 (Primary Education Cess and Secondary Education Cess) and transfer the amount to new code heads 002/07 (Rt) (Major Head 0020-Corporation Tax) and 003/11 (Rt) (Major Head 0021-Taxes on Income other than corporation Tax) on account of "Health and Education Cess" on provisional basis till the correction slip in this regard is issued.
- 4. In view of above, all sub offices/sections are requested to review their sectional compilation upto June 2018 and discontinue the booking under code heads 002/05, 002/06, 003/09 & 003/10 (Primary Education Cess and Secondary Education Cess) and transfer the amount to new code heads 002/07 (Rt) (Major Head 0020-Corporation Tax) and 003/11 (Rt) (Major Head 0021-Taxes on Income other than corporation Tax) on account of "Health and Education Cess" on provisional basis till the correction slip in this regard is issued.

Enclos: As above.

(Shatruhan Singh) Sr.A.O. (A/Cs)

## Distribution:

- 1. Original File No. A/1/3088/CHB/Corr
- 2.As per standard list of Sub Offices.

3. All sections in Main Office.

4-OA Cell (Local) - For uploading on the PCDA (CC) Lucknow website.



## OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS ULAN BATAR ROAD, PALAM, DELHI CANTT-110 010

Tel: 25665622

Fax: 011-25674786

E-mail:hgaccounts.cgda@gov.in

No.A/I/9084/XXXIV

Dated: - 26-07-2018

To

PCDA (CC) Luknow

Sub:- Booking against heads "0020.00.504,0020.00.505,0021.00.504 & Ref:- HQrs office U.O.No.A/I/9084(Sr.No.109)/XXXIV dated 14-05-2018. 0021.00.505" regarding Health and Education Cess.

In continuation to this HQrs office U.O. No. cited above (Correction Slip), copy of Ministry of Finance, Department of Revenue, Central Board of Direct Taxes F.No. 370/01/2018-IT(B) dated 08-03-2018 is forwarded herewith, for further reference on booking on account of "Health & Education Cess".

Further, on reviewing RDR Compilation of June-2018, it has been observed that booking has been made under code heads 002/05,002/06,003/09 & 003/10 (Primary Education Cess and Secondary Education Cess) against your office. It is requested to discontinue the booking under these Heads and transfer the amount to new code heads 002/07 (Rt) (Major Head 0020 -Corporation Tax) and 003/11 (Rt) (Major head 0021 -Taxes on Income other than corporation Tax) on account of "Health and Education Cess", on provisional basis till the Correction Slip in this regard is issued.

Jt. CGDA (A&B) has seen.

48014 AC (36)

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F. NO. 370/01/2018-IT(B)
Government of India/ भारत सरकार
Ministry of Finance/ वित्त मंत्रालय
Department of Revenue/(राजस्व विभाग)
Central Board of Direct Taxes/(केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi 8th March, 2018

To

Principal Chief Controller of Accounts, CBDT; Lok Nayak Bhawan, New Delhi.

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

Sir.

I am directed to say that the Finance Bill 2018 has been introduced in the Lok Sabha on 01.02.2018. It is likely that the said Bill will be passed by both the Houses of the Parliament and enacted as a law very soon.

- 2. As per Memorandum explaining the provisions of Finance Bill, 2018, "Education Cess on income-tax" and "Secondary and Higher Education Cess on income-tax" has been discontinued. However, a new cess, by the name of "Health and Education Cess" shall be levied at the rate of four per cent of income tax including surcharge wherever applicable, in the cases of persons not resident in India including company other than a domestic company. The said cess has been levied so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher
- 3. In view of the above, a Minor head under Major head 0020'-Corporation Tax & Major head '0021'- Taxes on Income Other than Corporation Tax is required to be created for the purpose of realization of payment under the said Minor Head due w.e.f 01.04.2018.
- 4. It is thus requested that a new Minor Head under Major Head-0020 and 0021 may kindly be opened by the name of "Health and Education Cess". It is further submitted that the existing Minor head '504' & '505' under the Major head '0020'-Corporation Tax & Major head '0021'-& Higher Education Cess-will continue to be operationalised for facilitating the payment under the said Minor head pertaining to the previous years.

MAN urgent action in the matter will be deeply appreciated.

Yours faithfully,

Under Secretary to the Govt. of India

Tele: 23094182

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(mosts)

C Dy, Ma 1190