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

Date 28/11/2017

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

A copy of Amendment to Annexure 'C' to the Classification Hand Book (DS) on the above cited subject matter (Annexure-I) received under CGDA, Delhi Cantt letter No. A/B/I/13626/XXXI/LPF/21 dated 23.11.2013 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 in this regard against relevant code heads on account of DGOF supplies to Army, Navy, Air Force, DGQA, DRDO, MES, NCC etc the following new prefix category codes have been created which are to used with relevant service heads mentioned in the Classification Hand Book (DS) appropriately.

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

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.

Enclos: As above.

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.

— *Sd* —
Sr.A.O. (A/Cs)

[Signature]
Sr.A.O. (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/1/13626/XXXI/LPF/21

Dated: 23.11.2017

Please circulate among all concerned and upload on PCoA's web.
24/11/17 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:

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


J. 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