



कार्यालय रक्षा लेखा प्रधान नियंत्रक (मध्य कमान) करियाप्पा मार्ग, लखनऊ छावनी-226002

Office of the Principal Controller of Defence Accounts (Central Command)

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पत्रांक:लेखा/1/3089/GST/code head

दिनांक: 07/07/2021

सेवा मे,

प्रभारी

संबन्धित उप कार्यालय/अनुभाग(M.O)

विषय: Booking on account of GST/IGST-review of.

सन्दर्भ: मुख्यालय कार्यालय का पत्रांक A/II/11101/GST/e-349 दिनांक 02/07/2021 .

मुख्यालय कार्यालय के पत्रांक A/B/II/11244/Budget Monotoring दिनांक 01/04/2021 एवं A/II/11101/GST/e-349 दिनांक 02/07/2021 आपको आवश्यक कार्रवाई हेतु प्रेषित किया जाता है ।

2- उपर्युक्त पत्रों के माध्यम से मुख्यालय कार्यालय ने वर्तमान वित्तीय वर्ष में Foreign procurement एवं Indigenous procurement में CGST/SGST/UTGST/IGST/IGST(import) के मद में कम बुकिंग के कारणों को सुनिश्चित करने तथा इस सम्बंध में सही बुकिंग हेतु आवश्यक सुधारार्थक कदम उठाने का निर्देश भी दिया है ।

3- अतः आपसे अनुरोध है, कि मुख्यालय कार्यालय के उपर्युक्त पत्रों का सन्दर्भ ग्रहण करें एवं आवश्यक कार्रवाई को सुनिश्चित करते हुए उत्तर तुरन्त प्रेषित करें ताकि मुख्यालय कार्यालय को आवश्यक उत्तर दिया जा सके । ।

संलग्न: यथोपरि

वरिष्ठ लेखाधिकारी(लेखा)

प्रतिलिपि:

प्रभारी


स्वचलन कक्ष - ----- र.ले.प्र.नि.(म.क्र.) लखनऊ के वेबसाइट पर अपलोड करने हेतु ।

प्रधान रक्षा लेखा नियंत्रक
(मध्य कमान), लखनऊ
आगम एवं निगम अनुभाग

08 JUL 2021

DAKID No. Rs.
बिल/वैल्यूडेटा विरोध पत्र सामान्य पत्र

संजय श्रीवास्तव
वरिष्ठ लेखाधिकारी(लेखा)

 सत्यमेव जयते	<p>कार्यालय, रक्षा लेखा महानियंत्रक, उलन बटार मार्ग, पालम दिल्ली छावनी 110010- O/o THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS, ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010 दूरभाष : 011-25665548, 25665583/84, 25665736/37 ईमेल : hqaccounts.cgda@gov.in</p>	
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No. A/II/11101/GST/e-349

Dated: 02.07.2021

To,

The PCsDA/CsDA

Sub: Booking on account of GST/IGST-review of.

Ref: HQrs office letter No. A/B/11244/Budget Monitoring dated 01.04.2021.

Review of details of IGST(Import), IGST/SGST/CGST compiled by various Controller offices has revealed that booking on this account is significantly lower as compared to the value of the foreign procurement/Indigenous procurement. This lower booking of Taxes is being deliberated upon by the MoD(Fin). The discrepancies noticed during scrutiny of the documents called for from few PCDA/CDA offices are brought out as under:

Foreign Procurement

Scrutiny of sample documents has revealed that while the Bill of Entry does contain the amount of IGST(Import) but in the Punching Medium the booking of the said amount has been included under the code head meant for the custom duty portion of the expenditure. Thus the IGST element has not been reflected under the relevant code head with prefix category 26-IGST(Import) separately in the PM. This has lead to lower booking on account of IGST(Import) to that extent.

In view of the above, the Staff/officers handling IGST/Custom duty payments may please be advised to ensure that the customs duty portion and the IGST(Import) portion may be booked under separate code heads and that category 26 be invariably used to identify the IGST(Import). In this regard the Executive Authorities may also be impressed upon to reflect the custom duty and IGST(Import) amounts separately in the Contingent Bill alongwith the relevant code heads to ensure that these elements are compiled separately under the correct code heads henceforth.

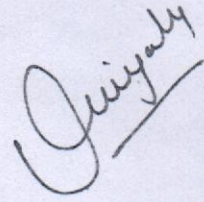
Indigenous Procurement-

Scrutiny of few sample cases has revealed that GST portion of the procurement cost/Construction cost/ Maintenance cost have not been reflected on the charge side of the PM.

In view of the above, the Staff/officers handling payments may please be advised to ensure that the GST portion may be booked under service code heads with the prefix category 25(IGST), 27(CGST), 28(SGST/UTGST) as the case may be, invariably to identify the GST. In this regard the Executive Authorities may also be impressed upon to reflect the GST amounts separately in the Contingent Bill/Top sheet of Imprest Account along with the relevant code heads to ensure that these elements are compiled separately under the correct code heads henceforth.

In view of the above the reasons of the lower booking of CGST/SGST/UTGST/IGST/IGST(Import) during Current Financial Year may be ascertained and the reasons for lower booking may be furnished to HQ office immediately. Simultaneously, suitable remedial action may be taken to ensure correct booking of these taxes.

This issues with the approval of Jt. CGDA (A&B).



(Priyanka Chandra)
Sr. Dy. CGDA (A&B)