

**GOVERNMENT OF JAMMU AND KASHMIR,
FINANCE DEPARTMENT.**

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Subject:- Opening of new Minor Head 139-GST-Tax Deducted as Source Suspense' under Major Head 8658-Suspense Accounts to the LMMHA.

C I R C U L A R

The Accountant General (A&E), Union Territory of J&K and Ladakh vide letter No.ACG/GST/2019-20/158 dated 30.01.2020 (copy enclosed) has intimated that Receipts on account of TDS on GST were credited to the revenues as per the following classification:-


Major Head - 8658
Minor Head - 101
Sub Head - 0005 (CGST)
- 0006 (SGST)

It has further been intimated that in pursuance of the correction slip No.932 dated 04.06.2019 issued by the office of Controller General of Accounts, Ministry of Finance, Gol (Copy enclosed), the receipts on account of TDS, GST w.e.f 01.04.2019 are to be credited as per the following corrected classification:-

Major Head - 8658
Minor Head - 139 (GST)
Sub-Head - 0005 (CGST)
- 0006 (SGST)

The requisite corrections/interventions have already been carried out by the NIC in TreasuryNet application. However, some Drawing & Disbursing Officer and Treasury Officers have been classifying the credits wrongly.

In view of the above, all the Treasury Officers/DDOs are advised to remit the receipts on account of TDS to the correct classification henceforth, in respect of the credits wrongly classified under Minor Head 101. The Treasury Officers are directed to submit the details of such wrong credit, along with T.V. No and date to this office immediately, for rectification of the same by the National Informatics Centre.


(M.Y Pandith),
Director General,
Accounts & Treasuries,
Finance Department.

No. DGAT/PS/DR/62

Dated: 06.02.2020

Copy to the:-

1. Accountant General (A&E), UT of J&K and Ladakh. This takes reference to his letter No. ACG/GST/2019-20/158 dated 30.01.2020.
2. Director, Accounts & Treasuries, Kashmir/Jammu/Ladakh.
3. Director/SIO, National Informatics Centre, J&K Jammu.
4. All Treasury Officers.
5. Treasury Officer, J&K Government, Sub Treasury New Delhi,
6. Treasury Officer, Civil Secretariat Treasury, J&K, Jammu.
7. Private Secretary to Financial Commissioner, Finance Department for information of the Financial Commissioner, Finance.

OFFICE OF THE ACCOUNTANT GENERAL (A&E), JAMMU AND KASHMIR AND LADAKH

No: ACG/GST/2019-20/158

Dated: 30 Jan. 2020

To

The Director General:
Accounts and Treasuries:
Finance Department:
Government of Jammu and Kashmir:
Civil Secretariat:
Jammu

Subject: Opening of new Minor head "139-GST-Tax Deducted at Source Suspense" under Major Head
8658- Suspense Accounts to the LAMHA (*List of Major and Minor Heads of Account*)

Sir:

Enclosed please find a copy of Correction Slip No:932 dated 04-06-2019 issued by the Office of the Controller General of Accounts, Ministry of Finance, Government of India, regarding opening of a new Minor head "139-GST-Tax Deducted at Source Suspense under Major head 8658-Suspense Accounts in the List of Major and Minor Heads of Account (*LAMHA*). It will be observed that this newly introduced Minor head has been qualified with a Foot Note bearing S.No 14 which reads as under:

"Note(14) This Minor Head is intended to accommodate receipts on account of Goods and Services Tax(GST)deducted at source,in the books of Central P.A.O,separated Accounts Offices of Union Territories and State Accountants General to enable them to settle transactions with CBIC as per instructions issued by Department of Revenue from time to time." This classification is effective from 2019-20.


It is felt that the Government of Jammu and Kashmir, inter alia, stands already informed of this new Accounting classification by the Ministry of Finance, Department of Expenditure, O/o the Controller General of Accounts, New Delhi. Moreover, the undersigned has also e-mailed the concerned Correction Slip to the concerned Jammu and Kashmir Government Authorities and NIC for immediate implementation and incorporation in the treasury software respectively.

However, the Drawing and Disbursing Officers continue to book receipts on account of Goods and Services Tax(GST) deducted at source, under Sub head 0005/0006 below Minor head 101 under Major head 8658-Suspense Accounts. In this regard it is requested that all D.D.Os of the Jammu and Kashmir Government may please be instructed, under intimation to this Office, to henceforth book all receipts on account of Goods and Services Tax(GST), deducted at source, under Minor head "139-GST-Tax Deducted at Source Suspense under Major head 8658-Suspense Accounts. As regards the amounts lying already in Government Accounts *under Sub head 0005(CGST)/0006 (SGST) below Minor head 101 under Major Head 8658-Suspense Accounts w.e.f 04/2019 Accounts to date, it is proposed to carry out Transfer entries at the level of this Office to transfer the same to the correct head of Account viz. new Minor head "139-GST-Tax Deducted at Source Suspense under Major head 8658-Suspense Accounts. However sub-head classification viz.0005-CGST: 0006-SGST will continue to remain the same.*

Further, settlement with CBIC, Department of Revenue, O/o the Chief Controller of Accounts, Ministry of Finance, Government of India, is to be carried out as per instructions received from them from time to time as per Foot Note 14 ibid.

Matter may please be accorded top priority.

Yours faithfully,


Sr. Accounts Officer (ACG)

Encls : As above (One leaf)