



Finance (BG-II) Department,  
Secretariat,  
Chennai - 600 009.

Letter No. 34637/BG-II/2017-2, Dated: 18.07.2017

From  
Thiru M.Arvind, I.A.S.,  
Deputy Secretary to Government (Budget)



To  
The Additional Chief Secretary / Commissioner,  
Commercial Taxes,  
Chepauk,  
Chennai – 600 005.

Sir,

Sub: Goods and Services Taxes – Implementation of GST in the State  
– Opening of New Heads of Account - Intimated.

Ref: 1. Government Letter No.34637/BG-II/2017-1, Dated: 30.06.2017.  
2. Your Lr. No. D5 / 18977 / 2017, Dated:11.07.2017.

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I am to invite your kind attention to the letter first cited vide which Government have communicated certain heads of account for booking the receipts of Goods and Service Tax:-

- (i) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AA**. State Goods and Services Tax  
(DPC: 0006-00-101-AA-0000)
- (ii) 0006-00. State Goods and Services Tax (SGST) – 105. Input Tax Credit cross utilization of SGST and IGST – **AA**. State Goods and Services Tax  
(DPC: 0006-00-105-AA-0008)
- (iii) 0008-00 Integrated Goods and Services Tax (IGST) – 101 Tax - **AA** State Goods and Services Tax  
(DPC: 0008-00-101-AA-0002)
- (iv) 0008-00. Integrated Goods and Services Tax (IGST) – 105. Input Tax Credit cross utilization between IGST and CGST – **AA** State Goods and Services Tax  
(DPC: 0008-00-105-AA-0000)
- (v) 2043-00 Collection Charges under State Goods and Services Tax – 001 Direction and Administration – **AA** State Goods and Services Tax.  
(DPC: 2043-00-001-AA-0003)

- (vi) 2043-00 Collection Charges under State Goods and Services Tax – 101 -Collection Charges – **AA** State Goods and Services Tax.  
(DPC: 2043-00-101-AA-0001)
- (vii) 2043-00 Collection Charges under State Goods and Services Tax – 800 –Other Expenditure – **AA** State Goods and Services Tax.  
(DPC: 2043-00-800-AA-0009)
- (viii) 4047-00 Capital Outlay on Other Fiscal Services -006 State Goods and Services Tax –**AA** State Goods and Services Tax  
(DPC: 4047-00-006-AA-0005)

2. In addition to the above, based on the letter 2<sup>nd</sup> cited, the following new heads of account are opened as follows:-

- (1) 0006-00. State Goods and Services Tax(SGST) –101.Tax – **AB**. Collections  
(DPC: 0006-00-101-AB-0002)
- (2) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 01 Excess due to mistake/inadvertence  
(DPC: 0006-00-101-AC-0106)
- (3) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 02 Exports  
(DPC: 0006-00-101-AC-0208)
- (4) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 03 Deemed export  
(DPC: 0006-00-101-AC-0300)
- (5) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 04 Provisional assessment  
(DPC: 0006-00-101-AC-0402)
- (6) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 05 Pre-deposit for filing appeal  
(DPC: 0006-00-101-AC-0506)
- (7) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 06 Refund of duty paid during investigation  
(DPC: 0006-00-101-AC-0606)

- (8) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 07 Purchases made by embassies  
(DPC: 0006-00-101-AC-0708)
- (9) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 08 Refund of accumulated credit due to inverted duty structure  
(DPC: 0006-00-101-AC-0800)
- (10) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 09 Year end or volume based incentives  
(DPC: 0006-00-101-AC-0902)
- (11) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 10 Tax refund for international tourists  
(DPC: 0006-00-101-AC-1005)
- (12) 0006-00. State Goods and Services Tax (SGST) – 101. Tax – **AC**. Deduct Refunds – 11 Others  
(DPC: 0006-00-101-AC-1107)
- (13) 0006-00. State Goods and Services Tax (SGST) – 102. Interest – **AA**. Collections  
(DPC: 0006-00-102-AA-0002)
- (14) 0006-00. State Goods and Services Tax (SGST) – 102. Interest – **AB**. Deduct Refunds  
(DPC: 0006-00-102-AB-0004)
- (15) 0006-00. State Goods and Services Tax (SGST) – 103. Penalty – **AA**. Collections  
(DPC: 0006-00-103-AA-0004)
- (16) 0006-00. State Goods and Services Tax (SGST) – 103. Penalty – **AB**. Deduct Refunds  
(DPC: 0006-00-103-AB-0006)
- (17) 0006-00. State Goods and Services Tax (SGST) – 104. Fees – **AA**. Collections  
(DPC: 0006-00-104-AA-0006)
- (18) 0006-00. State Goods and Services Tax (SGST) – 104. Fees – **AB**. Deduct Refunds  
(DPC: 0006-00-104-AB-0008)



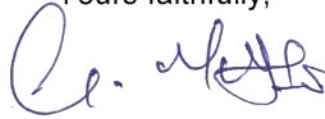
- (19) 0006-00. State Goods and Services Tax (SGST) – 105. Input Tax Credit cross utilization of SGST and IGST – **AB**. Transfer-in from IGST  
(DPC: 0006-00-105-AB-0000)
- (20) 0006-00. State Goods and Services Tax (SGST) – 105. Input Tax Credit cross utilization of SGST and IGST – **AC**. Transfer-out to IGST  
(DPC: 0006-00-105-AC-0002)
- (21) 0006-00. State Goods and Services Tax (SGST) – 106. Apportionment of IGST Transfer-in of Tax Component to SGST – **AA**. State Goods and Services Tax  
(DPC: 0006-00-106-AA-0000)
- (22) 0006-00. State Goods and Services Tax (SGST) – 107. Apportionment of IGST Transfer-in of interest component to SGST – **AA**. State Goods and Services Tax  
(DPC: 0006-00-107-AA-0002)
- (23) 0006-00. State Goods and Services Tax (SGST) – 108. Apportionment of IGST Transfer-in of Penalty component to SGST – **AA**. State Goods and Services Tax  
(DPC: 0006-00-108-AA-0004)
- (24) 0006-00. State Goods and Services Tax (SGST) – 109. Sale proceeds of confiscated goods – **AA**. Sale proceeds of confiscated Goods  
(DPC: 0006-00-109-AA-0006)
- (25) 0006-00. State Goods and Services Tax (SGST) – 109. Sale proceeds of confiscated goods – **AB**. Fees, fines and Penalties  
(DPC: 0006-00-109-AB-0008)
- (26) 0006-00. State Goods and Services Tax (SGST) – 500. Receipts awaiting transfer to other Minor Heads– **AA**. State Goods and Services Tax  
(DPC: 0006-00-500-AA-0006)
- (27) 0006-00. State Goods and Services Tax (SGST) – 800. Other Receipts – **AA**. Collections  
(DPC: 0006-00-800-AA-0002)
- (28) 0006-00. State Goods and Services Tax (SGST) – 800. Other Receipts – **AB**. Deduct Refunds  
(DPC: 0006-00-800-AB-0004)
- (29) 0008-00. Integrated Goods and Services Tax (IGST) – 106. Input Tax Credit cross utilization between IGST and SGST – **AA**. Transfer-in to IGST from SGST  
(DPC: 0008-00-106-AA-0002)

- (30) 0008-00. Integrated Goods and Services Tax (IGST) – 106. Input Tax Credit cross utilization between IGST and SGST – **AB**. Transfer-out from IGST to SGST  
(DPC: 0008-00-106-AB-0004)
- (31) 0008-00. Integrated Goods and Services Tax (IGST) – 109. Sale proceeds of confiscated Goods – **AA**. Sale proceeds of confiscated goods  
(DPC: 0008-00-109-AA-0008)
- (32) 0008-00. Integrated Goods and Services Tax (IGST) – 109. Sale proceeds of confiscated Goods – **AB**. Fees, Fines and Penalties  
(DPC: 0008-00-109-AB-0000)
- (33) 0008-00. Integrated Goods and Services Tax (IGST) – 500. Receipts awaiting transfer to other Minor Heads – **AA**. State Goods and Services Tax  
(DPC: 0008-00-500-AA-0008)
- (34) 0008-00. Integrated Goods and Services Tax (IGST) – 800. Other Receipts – **AA**. Collections  
(DPC: 0008-00-800-AA-0004)
- (35) 0008-00. Integrated Goods and Services Tax (IGST) – 800. Other Receipts – **AB**. Deduct Refunds  
(DPC: 0008-00-800-AB-0006)
- (36) 0008-00. Integrated Goods and Services Tax (IGST) – 901. Share of net proceeds assigned to States – **AA**. State Goods and Services Tax  
(DPC: 0008-00-901-AA-0008)
- (37) 0008-00. Integrated Goods and Services Tax (IGST) – 953. Apportionment of IGST-Transfer out of Tax component to SGST – **AA**. State Goods and Services Tax  
(DPC: 0008-00-953-AA-0007)
- (38) 0008-00. Integrated Goods and Services Tax (IGST) – 954. Apportionment of IGST-Transfer out of Interest component to SGST – **AA**. State Goods and Services Tax  
(DPC: 0008-00-954-AA-0009)

- (39) 0008-00. Integrated Goods and Services Tax (IGST) –  
955. Apportionment of IGST-Transfer out of Penalty component to SGST –  
AA. State Goods and Services Tax  
(DPC: 0008-00-955-AA-0001)

3. The Commissioner, Commercial Taxes is the Estimating, Reconciling and Controlling authority for the above new heads of account.

Yours faithfully,



for Deputy Secretary to Government (Budget)

*[Handwritten initials]*  
19/07/17

Copy to:-

The Commissioner, Treasuries and Accounts, Panagal Building, Chennai – 15.

Prl. Accountant General (AAD /F&A Cell / Audit I /Audit II), Chennai-18.

The Commercial Taxes & Registration Department, Chennai - 9.

The PAO's / TO's concerned.

Finance (Res-I / BC) Department, Chennai - 9.

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