

SPEED POST

IMPORTANT CIRCULAR No 138

OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010

No. A/B/I/13626/XXXI/LPF/21

Dated: 23.11.2017

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 DGOFS 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:

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

  
Jt. 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:

<b>Sl. No.</b>	<b>Nature of Expenditure</b>	<b>Category Code Number</b>
(i)	Compensation Cess	17
(ii)	IGST	19
(iii)	CGST	20
(iv)	SGST/UTGST	21