

कार्यालय: रक्षा लेखा प्रधान नियंत्रक
Office of the Principal Controller of Defence Accounts
सं. 107, लोअर अग्रम रोड , अग्रम पोस्ट , बेंगलूर - 560 007
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फोन नं./ Phone No. - 25545101, 25549746 फैक्स नं. /Fax No. - 25543810

लेखा प्रपत्र सं. 10
Accounts Circular No. 10

दिनांक: 7/08/ 2018
Dated: 7/08/2018

Sub: Booking against heads "0020.00.504,0020.00.505,0021.00.504 & 0021.00.505"
regarding Health and Education Cess.

Ref: HQrs letter no .No.A/1/9084 /XXXIV dated: 26/07/2018

CGDA has requested to discontinue the booking under the code heads 002/05, 002/06, 003/09 & 003/10(Primary Education Cess and Secondary Education Cess) after reviewing RDR Compilation from April-2018 to July-2018 and transfer the amount to new code heads 002/07 (Rt) (Major Head 0020- Corporation Tax) and 003/11 (Rt) (Major Head 0021-Taxes on Income other than Corporation Tax) on account of "Health and Education Cess", on provisional basis till the Correction Slip in this regard is issued by HQrs.

मूल पत्र में : लेखा / II / 1583 / संशोधन
Original in : A / II / 1583 / Amendments

वितरण : प्रभारी अधिकारी → वेबसाइट में अपलोड करने के लिए
एवं

ई.डी.पी. अनुभाग (स्थानीय) ओ.ए. में माँस्टर अद्यतन करने के लिए।
✓ Distribution : The Officer-in-Charge → For uploading in the PCDA website
EDP Section
(Local)


Sr. Accounts Officer (Accounts)



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OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS
ULAN BATAR ROAD, PALAM, DELHI CANTT -110 010
Tel: 25665622 Fax: 011-25674786 E-mail:hqaccounts.cgda@gov.in

No.A/1/9084/XXXIV

Dated: - 26-07-2018

To

PCDA Bangalore

Sub: - Booking against heads "0020.00.504,0020.00.505,0021.00.504 & 0021.00.505" regarding Health and Education Cess.

Ref:- HQrs office U.O.No.A/1/9084(Sr.No.109)/XXXIV dated 14-05-2018.

In continuation to this HQrs office U.O. No. cited above (Correction Slip), copy of Ministry of Finance, Department of Revenue, Central Board of Direct Taxes F.No. 370/01/2018-IT(B) dated 08-03-2018 is forwarded herewith, for further reference on booking on account of "Health & Education Cess".

Further, on reviewing RDR Compilation of June-2018, it has been observed that booking has been made under code heads 002/05,002/06,003/09 & 003/10 (Primary Education Cess and Secondary Education Cess) against your office. It is requested to discontinue the booking under these Heads and transfer the amount to new code heads 002/07 (Rt) (Major Head 0020 -Corporation Tax) and 003/11 (Rt) (Major head 0021 - Taxes on Income other than corporation Tax) on account of "Health and Education Cess", on provisional basis till the Correction Slip in this regard is issued.

Jt. CGDA (A&B) has seen.

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Sr.AO (A/Cs)

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24665589

F. NO. 370/01/2018-IT(B)
 Government of India/ भारत सरकार
 Ministry of Finance/ वित्त मंत्रालय
 Department of Revenue/ (राजस्व विभाग)
 Central Board of Direct Taxes/ (केन्द्रीय प्रत्यक्ष कर बोर्ड)

North Block, New Delhi
8th March, 2018

To

Principal Chief Controller of Accounts,
CBDT,
Lok Nayak Bhawan,
New Delhi.

Subject: Creation of Minor Head under the Major Head '0020' and '0021'- Health & Education Cess - regarding

Sir,

I am directed to say that the Finance Bill 2018 has been introduced in the Lok Sabha on 01.02.2018. It is likely that the said Bill will be passed by both the Houses of the Parliament and enacted as a law very soon.

2. As per Memorandum explaining the provisions of Finance Bill, 2018, "Education Cess on income-tax" and "Secondary and Higher Education Cess on income-tax" has been discontinued. However, a new cess, by the name of "Health and Education Cess" shall be levied at the rate of four per cent of income tax including surcharge wherever applicable, in the cases of persons not resident in India including company other than a domestic company. The said cess has been levied so as to fulfil the commitment of the Government to provide and finance quality health services and universalised quality basic education and secondary and higher education.

3. In view of the above, a Minor head under Major head '0020'-Corporation Tax & Major head '0021'- Taxes on Income Other than Corporation Tax is required to be created for the purpose of realization of payment under the said Minor Head due w.c.f 01.04.2018.

4. It is thus requested that a new Minor Head under Major Head-0020 and 0021 may kindly be opened by the name of "Health and Education Cess". It is further submitted that the existing Minor head '504' & '505' under the Major head '0020'-Corporation Tax & Major head '0021'- Taxes on Income Other than Corporation Tax relating to Primary Education Cess & Secondary & Higher Education Cess will continue to be operationalised for facilitating the payment under the said Minor head pertaining to the previous years.

An urgent action in the matter will be deeply appreciated.

Yours faithfully,

(Signature)

(Sandeep Singh)
Under Secretary to the Govt. of India
Tele: 23094182

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