
	<p>कार्यालय रक्षा लेखा प्रधान नियंत्रक Office of the Principal Controller of Defence Accounts सं. 107, लोअर अग्रम रोड, अग्रम पोस्ट, बंगलूर - 560 007 No.107, Lower Agram Road, Agram Post, Bangalore- 7</p>	
फोन नं./Phone No. – 29710474, 29710475		फैक्स नं. /Fax No. – 29710132/33

MOST IMPORTANT CIRCULAR

No. A/I/1583/Misc/GST

Dt. 16th July 2021

TO:

1. The Officer in-Charge
Stores & CPO/Miscellaneous/ECHS/E /HAL Cell/PBOR/AN-II/AN-III/ECHS
2. The Officer in-Charge of all PAOs(ORs) under PCDA Bengaluru
3. The Officer in-Charge of all AO GE offices under PCDA Bengaluru
4. The Officer in-Charge of DAD-HAL & BEL offices under PCDA Bengaluru

Sub: Opening of Category Prefix Code in CHB for implementation of GST in respect of all the Services

Ref: HQRs office Important Circular No. A/B/I/13626/CHB-Prefix/Vol.III Dt. 18.04.2018 circulated vide this office Account Circular no. 118 Dt. 24.04.2018

Please refer to the ibid Circular(copy enclosed for ready reference) wherein HQRs office has notified Category Prefix Codes against relevant code heads in CHB-2014 for implementation by all concerned.

The purpose was to enable identification of the expenditure on account of payment of different elements of GST (i.e. IGST, IGST on Imports, CGST, SGST/UTGST) as part of Vendors' Invoice.

As directed vide Para 2 of HQRs office Circular ibid, the prefixing of category code heads were required to be implemented by all concerned w.e.f 01.07.2017.

It is however observed from review of Sectional Compilation that the Category Prefix Codes, as applicable, are not being prefixed to the relevant Service Heads by some Sections(in Main Office) and some Sub-offices concerned, including AOs GE and DAD(HAL/BEL) offices under the jurisdiction of this organisation.

Non-compliance of instructions contained in HQRs office Circular Dt. 18.04.2018 has been viewed seriously by the Competent Authority.

: 2 :

In view of the above, it is enjoined upon all sections/offices that:

- a) The use of category prefix codes for identification of GST, circulated vide HQrs office Circular Dt. 18.04.2018, may be strictly implemented with effect from **1st April 2021** **without fail** to enable proper identification of expenditure incurred under various elements of GST.
- b) Sections/Offices dealing with Custom Duty payments are directed to book the IGST collection separately from custom duty from the current Financial Year, so as to enable proper analysis of the data.
- c) Cases already settled from 01.04.2021 till the date of this Circular, where GST has not been compiled with relevant Category Prefix Code, may be reviewed and action taken to carry out necessary adjustment through proper TE.



A compliance report on the same may be submitted to this office immediately.

This has the approval of PCDA.

Encl: As above

Nimla BC
DCDA(Accounts)
16/07/21

✓ CC: To EDP Section(Local) - with a request to upload in PCDA Bengaluru website.

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