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Phone No-076126 08012



**No. A/II/2501/COMP/OBS/2020-21/GST**

**Dated: - 06.07.2021**

To,

The Officer I/c

1. All concerned section in M.O
2. All concerned sub offices

**Sub: Booking on account of GST/IGST-review of.**

Ref: HQrs office letter No. A/II/11101/GST/E-349 dated.02/07/2021.

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Please find enclosed the HQrs letter cited under reference for comprehensive guidelines for strictly compliance the instruction booking of GST/IGST as instructed by HQrs office given to wide publicity to concerned executive authorities with reference to matter.

In view of the instruction regarding reason of the lower booking of CGST/SGST/UTGST/IGST/IGST (import) during the current financial year may be ascertained and reason for the same may please be furnished immediately. The suitable remedial action may be taken to ensure correct booking of these taxes immediately if required.

Encls: As above

- sel -

**Sr. Accounts Officer (A/Cs)**

Copy to

The officer I/c  
OA Cell  
(Local)

For uploading the same on CDA website please.

**Sr. Accounts Officer (A/Cs)**



कार्यालय, रक्षा लेखा महानियंत्रक,  
उलन बटार मार्ग, पालम दिल्ली छावनी 110010-  
O/o THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS,  
ULAN BATAR ROAD, PALAM, DELHI CANTT.-110010  
दूरभाष : 011-25665548, 25665583/84, 25665736/37  
ईमेल : hgaccounts.cgda@gov.in



527C  
25/07/2021

No. A/II/11101/GST/e-349

Dated: 02.07.2021

To,

The PCsDA/CsDA

**Sub: Booking on account of GST/IGST-review of.**

**Ref: HQrs office letter No. A/B/11244/Budget Monitoring dated 01.04.2021.**

Review of details of IGST(Import), IGST/SGST/CGST compiled by various Controller offices has revealed that booking on this account is significantly lower as compared to the value of the foreign procurement/Indigenous procurement. This lower booking of Taxes is being deliberated upon by the MoD(Fin). The discrepancies noticed during scrutiny of the documents called for from few PCDA/CDA offices are brought out as under:

#### Foreign Procurement

Scrutiny of sample documents has revealed that while the Bill of Entry does contain the amount of IGST(Import) but in the Punching Medium the booking of the said amount has been included under the code head meant for the custom duty portion of the expenditure. Thus the IGST element has not been reflected under the relevant code head with prefix category 26-IGST(Import) separately in the PM. This has lead to lower booking on account of IGST(Import) to that extent.

In view of the above, the Staff/officers handling IGST/Custom duty payments may please be advised to ensure that the customs duty portion and the IGST(Import) portion may be booked under separate code heads and that category 26 be invariably used to identify the IGST(Import). In this regard the Executive Authorities may also be impressed upon to reflect the custom duty and IGST(Import) amounts separately in the Contingent Bill alongwith the relevant code heads to ensure that these elements are compiled separately under the correct code heads henceforth.

#### Indigenous Procurement-

Scrutiny of few sample cases has revealed that GST portion of the procurement cost/Construction cost/ Maintenance cost have not been reflected on the charge side of the PM.

In view of the above, the Staff/officers handling payments may please be advised to ensure that the GST portion may be booked under service code heads with the prefix category 25(IGST), 27(CGST), 28(SGST/UTGST) as the case may be, invariably to identify the GST. In this regard the Executive Authorities may also be impressed upon to reflect the GST amounts separately in the Contingent Bill/Top sheet of Imprest Account along with the relevant code heads to ensure that these elements are compiled separately under the correct code heads henceforth.

In view of the above the reasons of the lower booking of CGST/SGST/UTGST/IGST/IGST(Import) during Current Financial Year may be ascertained and the reasons for lower booking may be furnished to HQ office immediately. Simultaneously, suitable remedial action may be taken to ensure correct booking of these taxes.

This issues with the approval of Jt. CGDA (A&B).



(Priyanka Chandra)  
Sr. Dy. CGDA (A&B)