

## कार्यालय, रक्षा लेखा नियंत्रक, नं1 ., स्टाफ रोड, सिकंदराबाद 009 500-**OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS** No.1, STAFF ROAD, SECUNDERABAD-9

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No .A/II/13027/PM

Dt. .08.2018.

To

All The Sub –Offices All Sections in Main Office CDA may please see before issue

GO Water

Sub: Booking against heads "0020.00.504, 0020.0.505, 0021.00.504 &

0021.0.505: regarding Health and Education Cess.

Ref: The CDA Secunderabad Part I O.O. No.32 dated 4.06.2018.

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In continuation of the CDA Secunderabad Part I O.O. No.32 dated \$\frac{1}{A}\$ 04.06.2018 under which the CGA M o F Correction Slip 904 and Correction Slip 905 dated 02.05.2018 has been circulated (received vide HQrs. U. O U.O No. A/I/904 (Sr. No.109)/XXXIV dated 15.05.2018) a copy of Min. Of Finance, Dept. \$\frac{1}{2}\$ COF Revenue, Central Board of Direct Taxes F. No. 370/01/2018-IT9B) dated 8.3.2018 is forwarded herewith for further reference on booking of "Health & Education Cess".

It is further stated that on review of RDR Compilations for the month of June 2018, the HQrs. office has observed that bookings have been made under the code heads 002/05,002/06,003/09 and 003/10 for compiling the Primary Education Cess and Secondary Education Cess. It may please be noted to discontinue the bookings of under these heads and to transfer the amounts to the new code heads 002/07 (Rt) (Major Head 020 – Corporation Tax) and 003/11 (Rt) (Major Head 0021 – Taxes on Income other than Corporation Tax) which were catered to compile the "Health and Education Cess", on provisional basis till the Correction Slip is issued in this regard.

Sr. Accounts Officer (A/C)

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## OFFICE OF THE CONTROLLER GENERAL OF DEFENCE ACCOUNTS

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No.A/I/9084/XXXIV

Dated: - 26-07-2018

To

CDA Seunderabad

## Sub:- <u>Booking against heads "0020.00.504,0020.00.505,0021.00.504 & 0021.00.505"</u> regarding Health and Education Cess.

Ref:- HQrs office U.O.No.A/I/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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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.

7An urgent action in the matter will be deeply appreciated.

7An urgent

Yours faithfully,

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

Tele: 23094182

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