



कार्यालय रक्षा लेखा नियंत्रक :

OFFICE OF THE CONTROLLER OF DEFENCE ACCOUNTS

नं. 1 स्टाफ रोड, सिकंदराबाद -500 009

NO.1, STAFF ROAD, SECUNDERABAD - 500 009.

फोन/PHONE: 040-27843385 फैक्स/FAX NO:040-27817275

Email: [secd-acsn-cda@nic.in](mailto:secd-acsn-cda@nic.in) [cda-secd@nic.in](mailto:cda-secd@nic.in)



**MOST IMPORTANT CIRCULAR**

A/II/13027/ROB/2019-20

Dt 19.04.2021

To

All Sections in Main Office  
IT Section, Local  
PAOs (ORs) EME and AOC  
All AOs GE Secunderabad/Visakhapatnam  
AAO AGE Suryalanka  
AAO AGE (Fys) Eddumailaram

Sub: Booking on account of GST/IGST—Review of

Ref: HQrs Office letter No A/B/II/11244/Budget Monitoring  
Dt 1.4.2021.

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A copy of HQrs Office letter cited above on booking on account of Review of GST/IGST is circulated herewith (placed in CDA, Sec'bad Web-site). The bookings under GST/IGST/IGST(Import) may please be reviewed in the context of the above cited letter for lower bookings in the ibid code heads and the reasons for lower bookings if any may be furnished along with the actual details of procurement (excluding taxes), taxes paid and compiled with relevant prefix and taxes paid but not compiled separately. These details may please be furnished for 2018-19,2019-20 and 2020-21 separately for indigenous and foreign procurement. **These details may please provided immediately for onward transmission to HQrs Office. NIL report may also be furnished.**

It may also be ensured that the above mentioned discrepancies and other discrepancies that may have come in the notice of your Office do not recur while preparing PM so that correct position of taxes is reflected in the Compilation and reported to the MOD/Service HQrs for further necessary action at their end.

GO (A/Cs) has seen.

Encls: as above

Accounts Officer (A/Cs)

कार्यालय रक्षा लेखा महानियंत्रक  
 CONTROLLER GENERAL OF DEFENCE ACCOUNTS  
 उलानबटारमार्ग, पालम, दिल्लीछावनी  
 ULAN BATAR MARG, PALAM, DELHI CANTT-110010  
 (Phone No. 011-25665522/622 Mail ID : [hgaccounts.cgda@gov.in](mailto:hgaccounts.cgda@gov.in))

No.A/B/II/11244/Budget Monitoring

dated:01-04-2021

To

The PCsDA/CsDA

Subject:- Booking on account of GST/IGST- Review of

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) and a meeting is scheduled to be held on 09-04-2021. 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 while TDS has been deducted and reflected correctly alongwith prefix category under the code head 020/04 (RT) but GST portion of the procurement cost has not been reflected on the charge side of the PM. In another case while GST portion has been reflected correctly on the charge side with

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correct prefix category but TDS recovery has not been accounted for on Receipt side of the PM.

In view of the above the reasons of the lower booking of GST/IGST/IGST(Import) may be ascertained and furnished along with the actual details of procurement (excluding Taxes), taxes paid and compiled with relevant prefix and taxes paid but not compiled separately. These details may please be furnished for 2018-19, 2019-20 and 2020-21 separated for indigenous and foreign procurements. **These details may be provided by return mail by 6<sup>th</sup> April Positively.**

It may please be ensured that the above mentioned discrepancies and other discrepancies that may have come in the notice of your office do not recur while preparing PM so that correct position of taxes is reflected in the Compilation and reported to the MoD/Service HQrs for further necessary action at their end.

*W. Gupta*  
Jt. CGDA(A&B)