

Ministry of Finance  
Department of Expenditure  
Office of the Controller General of Accounts  
New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 861

Dated: 30-06-2017

Page No. 1 (Reprint of Fourth Edition)

**Major Head: 0008 Integrated Goods and Services Tax (IGST)**

Substitute all the Minor Heads opened vide Correction Slip Number 850 dated 19-06-2017 with the following new Sub-Major Heads and Minor Heads thereunder:

**Sub-Major Head: 01 IGST on Import/Export of Goods and Services**

Minor Head:	101	Tax (1), (2)
	102	Interest (1)
	103	Penalty (1)
	104	Fees (3)
	105	Input Tax Credit cross utilisation between IGST & CGST (4)
	106	Input Tax Credit cross utilisation between IGST & SGST (5)
	107	Input Tax Credit cross utilisation between IGST & UTGST (6)
	109	Sale proceeds of confiscated Goods (7)
	500	Receipts awaiting transfer to other Minor Heads (8)
	800	Other Receipts (3)
	901	Share of net proceeds assigned to States (9)
	950	Apportionment of IGST-Transfer out of Tax Component to CGST (10)
	951	Apportionment of IGST-Transfer out of Interest Component to CGST (10)
	952	Apportionment of IGST-Transfer out of Penalty Component to CGST (10)
	953	Apportionment of IGST-Transfer out of Tax Component to SGST (10), (11)
	954	Apportionment of IGST-Transfer out of Interest Component to SGST (10), (11)
	955	Apportionment of IGST-Transfer out of Penalty Component to SGST (10), (11)
	956	Apportionment of IGST-Transfer out of Tax Component to UTGST (10), (12)
	957	Apportionment of IGST-Transfer out of Interest Component to UTGST (10), (12)
	958	Apportionment of IGST-Transfer out of Penalty Component to UTGST(10), (12)

<b>Sub-Major Head:</b>	<b>02</b>	<b><i>IGST on Domestic Supply of Goods and Services</i></b>
<b>Minor Head:</b>	<b>101</b>	<b>Tax (1), (2)</b>
	<b>102</b>	<b>Interest (1)</b>
	<b>103</b>	<b>Penalty (1)</b>
	<b>104</b>	<b>Fees (3)</b>
	<b>105</b>	<b>Input Tax Credit cross utilisation between IGST &amp; CGST (4)</b>
	<b>106</b>	<b>Input Tax Credit cross utilisation between IGST &amp; SGST (5)</b>
	<b>107</b>	<b>Input Tax Credit cross utilisation between IGST &amp; UTGST (6)</b>
	<b>109</b>	<b>Sale proceeds of confiscated Goods (7)</b>
	<b>500</b>	<b>Receipts awaiting transfer to other Minor Heads (8)</b>
	<b>800</b>	<b>Other Receipts (3)</b>
	<b>901</b>	<b>Share of net proceeds assigned to States (9)</b>
	<b>950</b>	<b>Apportionment of IGST-Transfer out of Tax Component to CGST (10)</b>
	<b>951</b>	<b>Apportionment of IGST-Transfer out of Interest Component to CGST (10)</b>
	<b>952</b>	<b>Apportionment of IGST-Transfer out of Penalty Component to CGST (10)</b>
	<b>953</b>	<b>Apportionment of IGST-Transfer out of Tax Component to SGST (10), (11)</b>
	<b>954</b>	<b>Apportionment of IGST-Transfer out of Interest Component to SGST (10), (11)</b>
	<b>955</b>	<b>Apportionment of IGST-Transfer out of Penalty Component to SGST (10), (11)</b>
	<b>956</b>	<b>Apportionment of IGST-Transfer out of Tax Component to UTGST (10), (12)</b>
	<b>957</b>	<b>Apportionment of IGST-Transfer out of Interest Component to UTGST (10), (12)</b>
	<b>958</b>	<b>Apportionment of IGST-Transfer out of Penalty Component to UTGST (10), (12)</b>


**Notes:**

- (1) This Minor Head will be divided in following Sub-Heads:  
01-Collections  
02-Deduct Refunds
- (2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.
- (3) This Minor Head will be divided in following Sub-Heads:

01-Collections  
02-Deduct Refunds

- (4) This Minor Head will be divided in following Sub-Heads:  
01-Transfer-in to IGST from CGST  
02-Transfer-out from IGST to CGST
- (5) This Minor Head will be divided in following Sub-Heads:  
01-Transfer-in to IGST from SGST  
02-Transfer out from IGST to SGST  
(Distinct Detailed heads for each State/Union Territory with Legislature Government may be opened under Sub-Heads 01 & 02 above).
- (6) This Minor Head will be divided in following Sub-Heads:  
01-Transfer-in to IGST from UTGST  
02-Transfer-out from IGST to UTGST  
(Distinct Detailed heads for each UT (without legislature) may be opened under Sub-Heads 01 & 02 above).
- (7) This Minor Head will be divided in following Sub-Heads:  
01-Sale proceeds of confiscated Goods  
02-Fees, Fines and Penalties.
- (8) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.
- (9) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.
- (10) The amounts under this Minor Head will be a Minus figure.
- (11) Distinct Sub-Heads for each State may be opened under this Minor Head.
- (12) Distinct Sub-Heads for each UT (without legislature) may be opened under this Minor Head.

(Effective from 2017-18)  
(Authority T-14018/09/2015/GST/Code)



(Vinay Singhal)  
Sr. Accounts Officer (Codes)