



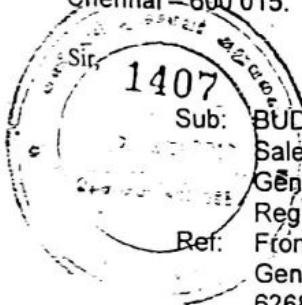
Finance (BG-II) Department,  
Secretariat,  
Chennai-600 009.

Letter No. 64161/BG.II/2015-1, Dated: 25-11-2015

From  
Thiru N.Venkatesh, I.A.S.,  
Deputy Secretary to Government (Budget).

To  
Principal Secretary / Commissioner of Commercial Taxes,  
Commercial Taxes Department,  
Chennai - 600 015.

முதன்மைச் செயலர்/ஆணையர் (வ.வ.)  
30 நவ 2015  
எழுவகம். சென்னை - 600 005



Sub: BUDGET 2015-2016 - Classification of Major Head "0040-Taxes on Sales, Trade etc. - Correction Slip No.705 issued by Controller General of Accounts - Change in Minor and sub head of account - Regarding.

Ref: From the Senior Accounts Officer/AAD, Office of the Accountant General (A&E), Chennai-18, Lr.No.AG(A&E)/AAD/AVII/201516/32/62688, dated:25.09.2015 with copy of correction slip No.705 dated: 29.08.2011.

In pursuance of the suggestion made in the reference cited, the following modifications are made to the heads of account in respect of Value Added Tax (VAT) Receipts. This will be given effect in the Budget Estimate 2016-2017, by opening new heads of account detailed below.

S. No	For (Existing head of account)		Enter (New head of account)	
I	0040-00	Tax on Sales, Trade etc.	0040-00	Tax on Sales, Trade etc.
	102	Receipts under State Sales Tax Act	111	Value Added Tax (VAT) Receipts
	AK	Tax Collection under State Value Added Tax Act	AA	Tax Collection under State Value Added Tax Act
	(DPC : 0040-00-102-AK-0004)		(DPC : 0040-00-111-AA-0003)	
II	0040-00	Tax on Sales, Trade etc.	0040-00	Tax on Sales, Trade etc.
	102	Receipts under State Sales Tax Act	111	Value Added Tax (VAT) Receipts
	AL	Licence Fees, Registration Fees, Penalties and Other Receipts under State Value Added Tax Act	AB	Licence Fees, Registration Fees, Penalties and Other Receipts under State Value Added Tax Act
	(DPC : 0040-00-102-AL-0004)		(DPC : 0040-00-111-AB-0005)	

S. No	For (Existing head of account)		Enter (New head of account)	
III	0040-00	Tax on Sales, Trade etc.	0040-00	Tax on Sales, Trade etc.
	102	Receipts under State Sales Tax Act	111	Value Added Tax (VAT) Receipts
	AM	Tax Collection from Non Value Added Tax Goods	AC	Tax Collection from Non Value Added Tax Goods
	01	Tax Collection from the sale of Petroleum goods	01	Tax Collection from the sale of Petroleum goods
		(DPC:0040-00-102-AM-0100)		(DPC:0040-00-111-AC-0109)
	02	Tax Collection from the sale of IMFL and Beer	02	Tax Collection from the sale of IMFL and Beer
		(DPC:0040-00-102-AM-0202)		(DPC:0040-00-111-AC-0201)
	03	Tax Collection on purchase of Sugarcane	03	Tax Collection on purchase of Sugarcane
		(DPC:0040-00-102-AM-0304)		(DPC:0040-00-111-AC-0303)
	04	Tax Collection from the sale of other non Value Added Tax goods	04	Tax Collection from the sale of other non Value Added Tax goods
		(DPC:0040-00-102-AM-0406)		(DPC:0040-00-111-AC-0405)
IV	0040-00	Tax on Sales, Trade etc.	0040-00	Tax on Sales, Trade etc.
	102	Receipts under State Sales Tax Act	111	Value Added Tax (VAT) Receipts
	AN	Deduct-Refunds under State Value Added Tax Act	AD	Deduct-Refunds under State Value Added Tax Act
	01	Refunds to Exporters under State Value Added Tax Act	01	Refunds to Exporters under State Value Added Tax Act
		(DPC:0040-00-102-AN-0102)		(DPC:0040-00-111-AD-0101)
	02	Other Refunds under State Value Added Tax Act	02	Other Refunds under State Value Added Tax Act
		(DPC:0040-00-102-AN-0204)		(DPC:0040-00-111-AD-0203)
V	0040-00	Tax on Sales, Trade etc.	0040-00	Tax on Sales, Trade etc.
	102	Receipts under State Sales Tax Act	111	Value Added Tax (VAT) Receipts
	AO	Appeal Fees in State Value Added Tax Act	AE	Appeal Fees in State Value Added Tax Act
	01	Appeal Fees to Appellate Assistant Commissioner under State Value Added Tax Act	01	Appeal Fees to Appellate Assistant Commissioner under State Value Added Tax Act
		(DPC:0040-00-102-AO-0101)		(DPC:0040-00-111-AE-0103)
	02	Appeal Fees to Appellate Tribunal under State Value Added Tax Act	02	Appeal Fees to Appellate Tribunal under State Value Added Tax Act
		(DPC:0040-00-102-AO-0202)		(DPC:0040-00-111-AE-0205)

S. No	For (Existing head of account)		Enter (New head of account)	
VI	0040-00	Tax on Sales, Trade etc.	0040-00	Tax on Sales, Trade etc.
	102	Receipts under State Sales Tax Act	111	Value Added Tax (VAT) Receipts
	AP	Tobacco and Tobacco Products	AF	Tobacco and Tobacco Products
	(DPC : 0040-00-102-AP-0004)		(DPC : 0040-00-111-AF-0003)	

2. The Principal Secretary / Commissioner of Commercial Taxes is the Estimating, Reconciling and Controlling Authority for the above new heads of account. I am therefore to request you to send proposals for Budget Estimate 2016-2017 for the above said heads of account immediately.

Yours faithfully;

*[Signature]*  
25/11/2015  
for Deputy Secretary to Government(Budget)

Copy to:  
Accountant General (AAD/Audit I /Audit II/F&A Cell), Chennai-18  
The Commercial Taxes and Registration Department, Chennai-9.  
The Finance (Res./Rev /BC ) Department, Chennai-9.  
SF/SC.

Mail on 18-05-2016

**PUBLIC WORKS DEPARTMENT  
BUILDING ORGANISATION**

**FROM**

**Er. S. THIRUMARAN, M.E.,(I/c)  
Engineer-in-Chief (Buildings) &  
Chief Engineer (Buildings) Chennai Region  
Chepauk, Chennai- 600 005.**

**TO**

**All the Executive Engineers**

**Letter. No.LC1/14825-LC/2016-3, Dated 17.05.2016**

Sir,

Sub: PWD - Buildings - Deduction of Value Added Tax - In the  
Work bill - Changes in the head of account - communicated  
For Incorporation into the Schedules - Reg

Ref: DS, Finance (BG-I) Dept.,Lr.No.64161/BG-1/2015-1, Dt 25.11.2015

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I enclose a copy of letter read above, wherein the Government has modified the receipt head of account for deduction of Value Added Tax for "0040-00-102-AK-0004" read "0040-00-111-AA-0003".

The above modification may be incorporated in the deduction of bills and schedules while presented it into the treasuries / PAOs.

Encl.: 1 Lr.

Copy to the all the PAO / DTOs for Information

  
for Engineer-In-Chief (Buildings)  
& Chief Engineer (Buildings) CR

