

**Circular No. 8/2006/TX***Sub: CTD-Easing Procedure for Remittances-instructions-issued*

The procedure for effecting remittances by tax payers is simplified to the extent that Departmental Officers need not countersign /initial chalangans from taxpayers in cases where triplicate/ quadruplicate chalangans are used, as permitted in Rule102(5)(e) of the Kerala Treasury Code Volume 1.

However, the responsibility for ensuring that the remittance is made in the correct head of account will be that of the tax payer. The Department will not be able to give credit for remittances made against wrong Head of Account.

The correct Heads of Account to which remittances are to be made are given below.

This information is also made available, along with downloadable chalangans on the Department's website [www.keralataxes.org](http://www.keralataxes.org)

Commissioner  
Commercial Taxes

To

All Officers of the Commercial Taxes Department, for strict compliance

**Heads of Account**

<b>Head of Account for making payments under CST Act</b>	0040-00-101-99 – Tax Collections
	0040-00-101-98 - Surcharge
	0040-00-101-97 – Licence and Registration Fees
	0040-00-101-96 – Other Receipts
<b>Head of Account for making payments under Kerala General Sales Tax Act</b>	0040-00-102-99-Tax Collections
	0040-00-102-98-Surcharge
	0040-00-102-97-Licence and Registration Fees
	0040-00-102-95-Other Receipts
<b>Head of Account for making payments under Kerala Value Added Tax Act</b>	0040-00-110-99-Value Added Tax (VAT)
<b>Head of Account for making payments under Kerala Tax on Entry of Goods into Local Areas Act (Entry Tax)</b>	0040-00-800-99-Entry Tax
	0040-00-800-98-Other Items
<b>Head of Account for making payments under Kerala Tax on Luxuries Act</b>	0045-00-105-99-Tax Collections
	0045-00-105-98-Other Receipts
<b>Head of Account for making payments under Kerala Agrl. Income Tax Act</b>	0022-00-101-Tax Collection-99-Gross Receipts
	0022-00-103-Surcharge-99-Gross Receipts
	0022-00-800-Other Receipts-99-Gross Receipts