



**GOVERNMENT OF KERALA
ABSTRACT**

Budget Estimates 2017-18- Detailed Estimates of Revenue- Opening of New Head(s) of Account for accounting of Goods & Services Tax- Orders Issued.

FINANCE (BUDGET WING - A) DEPARTMENT

G.O.(Rt)No.5259 /2017/Fin.

Dated, Thiruvananthapuram, 30.06.2017

Read:- Letter No.T-14018/09/2015/GST/Code/461-470 dated 19-06-2017 from the
Department of Expenditure, Ministry of Finance, Government of India.

ORDER

Government of India has decided to rollout the Goods and Services Tax (GST) from 01-07-2017 onwards. As per letter cited above the Ministry of Finance has issued the Correction Slip Numbers from 845 to 857 dated 19-06-2017 for opening of new Major, Minor and Sub Heads for accounting of Goods and Services Tax (GST), in the list of Major and Minor Heads of Account (LMMHA) of Union and States' Government.

In this circumstance, Government are pleased to open the following new Major, Minor, Sub Head and Sub Sub Heads in the Detailed Budget Estimates of Revenue for the financial year 2017-18, on par with the Correction Slips issued by the Controller General of Accounts, for accounting of Goods & Services Tax.

MH-0005- Central Goods and Services Tax (CGST)-

MIH- 901-Share of net proceeds assigned to States

MH-0006- State Goods and Services Tax (SGST)-

MIH- 101 Tax

SH- 01- Collections

02- Deduct Refunds

SSH- (01)-Excess due to mistake/inadvertence

(02)- Exports

(03)- Deemed Export

(04)- Provisional Assessment

(05)- Pre-deposit for filing appeal.

(06)- Refund or duty paid during investigation

(07)- Purchases made by embassies

(08)- Refund of Accumulated credit due to
Inverted duty Structure

(09)- Year end or volume based incentives

(10)- Tax Refund for International tourists

(11)- Others

102- Interest

SH- 01- Collections

02- Deduct Refunds

103- Penalty

SH- 01- Collections

02- Deduct Refunds

104- Fees

SH- 01- Collections

02- Deduct Refunds

105- Input Tax Credit cross utilization of SGST and IGST

SH- 01- Transfer-in from IGST

02- Transfer out to IGST

106- Apportionment of IGST- Transfer-in of Tax Component to SGST

107- Apportionment of IGST- Transfer-in of Interest Component to SGST

108- Apportionment of IGST- Transfer-in of Penalty Component to SGST

109- Sale proceeds of confiscated Goods

SH- 01- Sale proceeds of confiscated Goods

02- Fees, Fines and Penalties

500- Receipts awaiting transfer to other Minor Heads

800- Other Receipts.

SH- 01- Collections

02- Deduct Refunds

(By Order of the Governor)

MINHAJ ALAM IAS

Secretary (Finance Resources)

To

The Principal Accountant General (A&E)/ (G&SSA), Kerala, Thiruvananthapuram.

The Accountant General (E&RSA), Kerala, Thiruvananthapuram

The Director of Treasuries, Thiruvananthapuram.

The Commissioner, Commercial Taxes Department.

Taxes (A/ B/ D) Department.

Nodal Officer, www.finance.kerala.gov.in

Stock file/Interleaved Budget.

Forwarded/By Order,

Section Officer.

Signature valid

Digitally signed by

YOOSUFKHAN S

Date: 2017.06.30 15:04:51 IST

Reason: