

GOVERNMENT OF ODISHA
FINANCE DEPARTMENT

No. 32282 /F
FIN-FR-RR-0002-2018

Dt. 06/10/2018

From

Dr. S. P. Rath,
Joint Secretary to Government

To

The Principal Accountant General, (A&E),
Odisha, Bhubaneswar.

Sub: Approval of new heads of accounts created below the Head "8658-Suspense Accounts-101-Pay & Account Office-Suspense" to accommodate Deductions and Deposits of TDS by the DDO under GST.

Ref: Finance Department letter No.30504/F Dt. 22.09.2018.

Sir,

In supersession to this Department letter No. 30504/F Dt. 22.09.2018, I am directed to say that new sub-heads i.e. 9161-Odisha Goods and Services Tax (OGST), 9162-Central Goods and Services Tax (CGST) and 9163-Integrated Goods and Services Tax (IGST) were newly opened below "8658-Suspense Accounts-00-101-Pay & Accounts Office-Suspense" to accommodate Deductions and Deposits of TDS by the DDO under GST.

But as per the modified Circular No.67/41/2018-DOR dt.28.09.2018 of the Department of Revenue, MoF, Government of India (copy enclosed), it appears that one sub-head with the nomenclature 'GST TDS' is required to be opened below the Head "8658-Suspense Accounts-00-101-Pay & Accounts Office-Suspense".

It is, therefore, requested to kindly accord approval of the Principal Accountant General (A&E), Odisha to the newly opened heads of accounts below "8658-Suspense Accounts-101-Pay & Account Office-Suspense" both under the receipts and expenditure sides of the Public Accounts as enclosed at Annexure.

Yours faithfully,


Joint Secretary to Government

Memo No. 32283 /F

Dt. 06/10/2018

Copy along with copy of the enclosure forwarded to Works Department/
Water Resources Department / Rural Development Department / Panchayati Raj &
Drinking Water Department for information and necessary action with reference to
this Department Memo No.30505/F Dt. 22.09.2018.


Joint Secretary to Government

Memo No. 32284 /F

Dt. 06/10/2018

Copy along with copy of the enclosure forwarded to the Director of Treasuries
& Inspection, Odisha, Bhubaneswar for information and necessary action with
reference to this Department Memo No.30506/F Dt. 22.09.2018.


Joint Secretary to Government

Memo No. 32285 /F

Dt. 06/10/2018

Copy along with copy of the enclosure forwarded to the BT-II / BT-III / CT-I
Branch, Finance Department for information and necessary action with reference to
this Department Memo No.30507/F Dt. 22.09.2018.


Joint Secretary to Government

ANNEXURE

Major Head	Sub-Major Head	Minor Head	Sub-head	Detailed Head
8658- Suspense Accounts	00	101-Pay & Account Office- Suspense”	9318-GST TDS	91336-Odisha Goods and Services Tax (OGST),
				91337-Central Goods and Services Tax (CGST)
				91338-Integrated Goods and Services Tax (IGST)

Circular No. 67/41/2018-DOR

F.No.S.31011/11/2018-ST-I-DoR
Government of India
Ministry of Finance
Department of Revenue

New Delhi, Dated the 28th September, 2018

To,

1. Secretaries of the Central Ministries as pe list enclosed.
2. Chief Secretaries of all States/UTs with legislature/ UTs without Legislature.
3. All Finance Secretaries/ CCTs of the States/ UTs with Legislature/UTs without Legislature.
4. Chairman CBIC /All Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (through Member, GST, CBIC)
5. Pr.Chief Controller of Accounts, CBIC.

Madam/Sir,

Subject: Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR dated 14.09.2018 - reg

Circular No. 65/39/2018-DOR dated 14/09/2018, vide which Guidelines for Deductions and Deposits of TDS by the DDO under GST had been issued by the Department of Revenue.

2. On the recommendation of the Controller General of Accounts, the Department of Revenue, hereby issues the following modifications to the said Circular:-

Para 9 (iv) should read as: To enable the DDOs to account for the TDS bunched together (in terms of Option II), following sub-head related to the GST-TDS below the Head 8658.00.101-PAO Suspense has been opened.

S. No.	Major Head	Sub Head Description	Major Head Serial Code (8-digit reduced accounting code)	SCCD Code
1.	8658-00-101	08-GST TDS	86580344	367

3. Difficulty, if any, in implementation of this circular may please be brought to the notice of Department of Revenue.

(Ritvik Pandey)

Joint Secretary to the Government of India