



**Government of West Bengal**  
**Finance Department**  
**Budget Branch**  
**Nabanna, Howrah**

No. 411- FB

Dated: 23<sup>rd</sup> June, 2017

**Notification**

Government of India is going to introduce The Goods and Services Tax (GST) nationwide with effect from 1<sup>st</sup> July, 2017.

In such circumstances, I am directed by the order of the Governor to open the following Heads of Account in the Receipt Side of Consolidated Fund and the Public Account for accounting of the GST –

• **In the Receipt Side of Consolidated Fund:**


Sl. No	Head of Account
1	0005-Central Goods and Services Tax (CGST)-00--500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-49-Receipt / Adjustment
2	0005-Central Goods and Services Tax (CGST)-00--500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-50-Payment / Adjustment
3	0005-Central Goods and Services Tax (CGST)-00--901-Share of Net Proceeds Assigned to States-001-Share of Central Goods and Services Tax (CGST)-01-Share of Central Taxes/Duties
4	0006-State Goods and Services Tax (SGST)-00--101-Tax-001-Collections-03-Taxes
5	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-38-Excess due to mistake / inadvertence
6	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-39-Exports
7	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-40-Deemed Export
8	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-41-Provisional Assessment
9	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-42-Pre-deposit for filling appeal
10	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-43-Refund or Duty Paid During Investigation
11	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-44-Purchases made by embassies
12	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-45-Refund of Accumulated credit due to Inverted duty structure
13	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-46-Year End or Volume Based Incentives

Sl. No	Head of Account
14	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-47-Tax Refund for International Tourists
15	0006-State Goods and Services Tax (SGST)-00--101-Tax-002-Deduct Refunds-48-Others
16	0006-State Goods and Services Tax (SGST)-00--102-Interest-001-Collections-07-Interest
17	0006-State Goods and Services Tax (SGST)-00--102-Interest-002-Deduct Refund-20-Refund
18	0006-State Goods and Services Tax (SGST)-00--103-Penalty-001-Collections-06-Fines/Forfeitures/Penalties/Confiscation
19	0006-State Goods and Services Tax (SGST)-00--103-Penalty-002-Deduct Refund-20-Refund
20	0006-State Goods and Services Tax (SGST)-00--104-Fees-001-Collections-16-Other Fees
21	0006-State Goods and Services Tax (SGST)-00--104-Fees-002-Deduct Refund-20-Refund
22	0006-State Goods and Services Tax (SGST)-00--105-Input Tax Credit Cross Utilisation of SGST and IGST-001-Transfer-in from IGST-03-Taxes
23	0006-State Goods and Services Tax (SGST)-00--105-Input Tax Credit Cross Utilisation of SGST and IGST-002-Transfer out to IGST-03-Taxes
24	0006-State Goods and Services Tax (SGST)-00--106-Appportionment of IGST -Transfer-in of Tax Component to SGST-001-Appportionment and Transfer of Tax Component-03-Taxes
25	0006-State Goods and Services Tax (SGST)-00--107-Appportionment of IGST -Transfer-in of Interest Component to SGST-001-Appportionment and Transfer of Interest Component-07-Interest
26	0006-State Goods and Services Tax (SGST)-00--108-Appportionment of IGST -Transfer-in of Penalty Component to SGST-001-Appportionment and Transfer of Penalty Component-06-Fines/Forfeitures/Penalties/Confiscation
27	0006-State Goods and Services Tax (SGST)-00--109-Sale Proceeds of Confiscated Goods-001-Sale Proceeds of Confiscated Goods-17-Sale Proceeds
28	0006-State Goods and Services Tax (SGST)-00--109-Sale Proceeds of Confiscated Goods-002-Fees, Fines and Penalties-06-Fines/Forfeitures/Penalties/Confiscation
29	0006-State Goods and Services Tax (SGST)-00--500-Receipts Awaiting Transfer to other Minor Heads-001-Receipts Awaiting Transfer-49-Receipt / Adjustment
30	0006-State Goods and Services Tax (SGST)-00--500-Receipts Awaiting Transfer to other Minor Heads-001-Receipts Awaiting Transfer-50-Payment / Adjustment
31	0006-State Goods and Services Tax (SGST)-00--800-Other Receipts-001-Collections-27-Other Receipts
32	0006-State Goods and Services Tax (SGST)-00--800-Other Receipts-002-Deduct Refunds-20-Refund
33	0008-Integrated Goods and Services Tax (IGST)-00--500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-49-Receipt / Adjustment
34	0008-Integrated Goods and Services Tax (IGST)-00--500-Receipts Awaiting Transfer To Other Minor Heads-001-Receipts Awaiting Transfer-50-Payment / Adjustment
35	0008-Integrated Goods and Services Tax (IGST)-00--901-Share of Net Proceeds Assigned to States-001-Share of Integrated Goods and Services Tax (IGST)-01-Share of Central Taxes/Duties

• **In the Public Account:**

Sl. No	Head of Account
1	8658- Suspense Accounts- 00-139- Settlement with RBI for GST Receipt-001- Adjustment with Collecting Banks-20- Receipt/ Adjustment
2	8658- Suspense Accounts- 00-139- Settlement with RBI for GST Receipt-001- Adjustment with Collecting Banks-21- Payment/ Adjustment

This has approval of Accountant General (A & E), West Bengal, Indian Audit & Accounts Department vide No. **A.M.-I/3-79/GSTII/277 dated 23/06/2017** and Finance (Budget) Department vide **U. O. No. 0648 dated 23/06/2017**.

  
 (H. K. Dwivedi)  
 Principal Secretary  
 to the Government of West Bengal  
 Finance Department


No. 411/1(300) - FB

Dated: 23<sup>rd</sup> June, 2017

Copy forwarded for information & necessary action to :

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (R.W. & L.B. Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5<sup>th</sup> Floor, Salt Lake, Sector-I, Kolkata-700 064.
4. Accountant General (E & RSA) West Bengal, 3<sup>rd</sup> MSO Building, CGO Complex, DF Block, 5<sup>th</sup> Floor, Sector-1, Salt Lake, Kolkata-700 064.
5. .... Group/ Branch, Finance Deptment.
6. The Additional Chief Secretary/Principal Secretary/Secretary, ..... Department.
7. The Director of Treasuries & Accounts, West Bengal, 3<sup>rd</sup> Floor, Mitra Building, 8 , Lyons Range, Kolkata – 700 001.
8. The State Information Officer, National Informatics Centre, Bidyut Bhaban, Ground Floor, D.J. Block, Sector-II, Salt Lake, Kolkata- 700 091

9. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I 81/2/2, Phears Lane Kolkata 700 012
10. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II P-1 Hyde Lane Kolkata 700 012
11. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III IB Market, 1<sup>st</sup> Floor, Salt Lake, Sector-III Kolkata 700 106.
12. The Commissioner, .....Division
13. District Magistrate, ..... District.
14. The Treasury Officer,.....Treasury.
15. Shri Sumit Mitra, Network Administrator, Finance Department, for uploading this order in the Finance Department's Website.

  
(D. Bhattacharya)  
Joint Secretary  
to the Government of West Bengal  
Finance Department