

Ministry of Finance
Department of Expenditure
Office of the Controller General of Accounts
New Delhi

List of Major and Minor Heads of Account of Union and States

Correction Slip No. 845

Dated: 19-06-2017

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Receipts Heads (Revenue Account)

Sector: A. Tax Revenue

(i) Insert new sub-sector and new Major Heads as under:

(a) Goods and Services Tax

0005 Central Goods and Services Tax (CGST)	Page 1
0006 State Goods and Services Tax (SGST)	Page 1
0007 Union Territory Goods and Services Tax (UTGST)	Page 1
0008 Integrated Goods and Services Tax (IGST)	Page 1

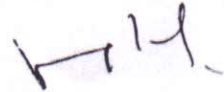
(ii) Rearrange the number of existing sub-sectors (a), (b) & (c) and rename the existing sub-sector (c) Taxes on Commodities and Services as follows:

(b) Taxes on Income and Expenditure

(c) Taxes on Property, Capital and other transactions

(d) Taxes on Commodities and Services other than Goods and Services Tax

(Effective from 2017-18)
(Authority T-14018/09/2015/GST/Code)



(Vinay Singhal)
Sr. Accounts Officer (Codes)

Form GSTR-7

[See rule 66 (1)]

Return for Tax Deducted at Source

Year				
Month				

1.	GSTIN																		
2.	(a) Legal name of the Deductor	Auto Populated																	
	(b) Trade name, if any	Auto Populated																	

3. Details of the tax deducted at source

(Amount in Rs. for all Tables)

GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
		Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5

4. Amendments to details of tax deducted at source in respect of any earlier tax period

Original details			Revised details				
Month	GSTIN of deductee	Amount paid to deductee on which tax is deducted	GSTIN of deductee	Amount paid to deductee on which tax is deducted	Amount of tax deducted at source		
					Integrated Tax	Central Tax	State/UT Tax
1	2	3	4	5	6	7	8

5. Tax deduction at source and paid

Description	Amount of tax deducted	Amount paid
1	2	3
(a) Integrated Tax		
(b) Central Tax		
(c) State/UT Tax		

6. Interest, late Fee payable and paid

Description	Amount payable	Amount paid
1	2	3
(l) Interest on account of TDS in respect of		
(i) Integrated tax		
(b) Central Tax		

(c) State/UT Tax		
(II) Late fee		
(a) Central tax		
(b) State / UT tax		

7. Refund claimed from electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated Tax						
(b) Central Tax						
(c) State/UT Tax						
Bank Account Details (Drop Down)						

8. Debit entries in electronic cash ledger for TDS/interest payment [to be populated after payment of tax and submissions of return]

Description	Tax paid in cash	Interest	Late fee
1	2	3	4
(a) Integrated Tax			
(b) Central Tax			
(c) State/UT Tax			

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place:

Name of Authorised Signatory

Date:

Designation /Status

Form GST PMT -06
 [See rule 87(2)]
Challan for deposit of goods and services tax

CPIN	<<Auto Generated after submission of information>>	Date	<<Current date>>	Challan Expiry Date	--
------	--	------	------------------	---------------------	----

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

Government		Details of Deposit (All Amount in Rs.)					
Major Head	Minor Head	Tax	Interest	Penalty	Fee	Others	Total
		Government of India	Central Tax (---)				
Integrated Tax (---)							
CESS (---)							
Sub-Total							
State (Name)	State Tax (---)						
UT (Name)	UT Tax						
	(---)						
Total Challan Amount							
Total Amount in words							

Mode of Payment (relevant part will become active when the particular mode is selected)

<input type="checkbox"/> e-Payment (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)	<input type="checkbox"/> Over the Counter (OTC) Bank (Where cash or instrument is proposed to be deposited)
Details of Instrument	
<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque
<input type="checkbox"/> Demand Draft	

<input type="checkbox"/> NEFT/RTGS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

Note: Charges to be separately paid by the person making payment.

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	
Date	
Paid Challan Information	
GSTIN	

Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.

