



केन्द्रीय उत्पाद शुल्क एवं सेवाकर का आयुक्त का कार्यालय
Office of the Commissioner of Central Excise & Service Tax
काकीनाडा (विशाखपट्टणम-II) आयुक्तालय Kakinada (Visakhapatnam-II) Commissionerate
उत्पाद शुल्क भवन/ Central Excise Building, पत्तन क्षेत्र/ Port Area,
विशाखपट्टणम - 530 035/ Visakhapatnam - 530 035.

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Tel.Phone No.0891-

STANDING ORDER NO. 06/2017

Date: 04.04.2017

Sub: Misclassification of Accounting Codes-reg.

* * *

Copy of the Office Memorandum issued by the Pr. Chief Controller of Accounts, Central Board of Excise & Customs vide Coord/1(5)/R.II/09-10/23, dated 27.05.2009, on the above subject is enclosed herewith for information, guidance and necessary action;

2. The same may be noted for compliance and brought to the notice of all concerned.


(बि हरेराम B.HARERAM)
आयुक्त Commissioner

(Issued from file V/16/02/2017-ST)

Copy submitted to:

3. The Chief Commissioner, Customs, Central Excise and Service Tax, Visakhapatnam Zone, Central Revenue Buildings, Port Area, Visakhapatnam.

Copy to:

7. The JDCs/JACs (Division IV-CE/Kakinada-CE/Rajahmundry/Gajuwaka-ST/Kakinada-ST)

8. The DC/ACs/Sections in Hqrs. Office, Kakinada Commissionerate.

9. The Superintendent of Central Excise & Service Tax (Computer/ACES Section) for uploading the Standing Order on Commissionerate Website.

Coord/1(5)/R.11/09-10/ 23
Office of the
Pr. Chief Controller of Accounts
Central Board of Excise & Customs
A.G.C.R. Building, 1st Floor,
I.P. Estate, New Delhi.

OFFICE MEMORANDUM

Dr. 27.05.2009

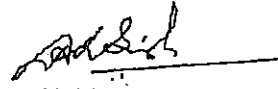
Sub:- Misclassification of Accounting Codes.

Para 5.3.3 of Civil Accounts Manual stipulates that "The error relating to an item of revenue or expenditure head wrongly classified under another revenue or expenditure head in the accounts, may be corrected by proposing a transfer entry at any time before the accounts of the year are closed. However, if the accounts have been closed, such corrections are not admissible and it will be sufficient to make a suitable note of error against the original entry. However, if the error affects the receipt and disbursement of another Government or the transaction of any commercial department, it should be corrected by transfer entry in every case as soon as it is discovered".

In view of above, whenever any request for correction of Accounts classification is received, the following action should be taken:-

- a) The Pay & Accounts Officer should get approval from the concerned Commissioner confirming that necessary changes have been made/being made in the PLA account of the taxpayer maintained at their end.
- b) After getting the approval from the Commissioner, Pay & Accounts Officer should make necessary correction through Compact (Revact) after taking approval from the Zonal CA/DCA. If the amount involved is above 50 Lakhs, in each case approval from the Headquarter should be obtained.
- c) It should be ensured that the total amount of the challan (value of the challan) in question is not changed due to the rectification of accounts codes.
- d) Necessary provision to retrieve the challan and to incorporate net change through TE in the current month is being incorporated in Compact (Revact) and a revise patch file for the same will be issued in due course.

Yours faithfully



(Ashish Kumar Singh)
Dy. Controller of Accounts

- 1. The Controller of Accounts (EZ), CBEC, Kolkata.
- 2. The Dy. Controller of Accounts (SZ), CBEC, Chennai.
- 3. The Dy. Controller of Accounts (WZ), Mumbai.
- 4. All Pay and Accounts Officer under CBEC.
- 5. Sr. A.O. (Compilation & BR Section).

JK