IMPORTANT CIRCULAR

OFFICE OF THE PRINCIPAL CDA (WESTERN COMMAND) CHANDIGARH-160009

No. A/1/043/RD&R Dated: 07/08/2018

To,

All Audit Sections in Main Office
All Sub offices

Sub: Booking against heads “0020.00.504, 0020.00.505, 0021.00.504 & 0021.00.505” regarding Health and Education Cess.

Ref:
1. HQrs office U.O. No. A/1/9084 (Sr. No. 109)/XXXIV dated 14/05/2018 (Correction Slip) circulated by this office letter even no. dated 23.05.2018.

Vide letter under reference (02), Hqrs office intimated that the amount of booking made under code head 002/05, 002/06, 003/09 & 003/10 (Primary Education Cess and Secondary Education Cess) may be transferred to new code heads 002/07 (RT) (Major Head 0020-Corporation Tax) and 003/11 (RT) (Major Head 0021- Taxes on income other than corporation Tax) on account of “Health and Education Cess” on provisional basis and discontinue the code heads 002/05, 002/06, 003/09 & 003/10 (Primary Education Cess and Secondary Education Cess).

2. This office letter No. A/1/1444/TDS/2018-19 dt. 04/07/2018 may please be treated as cancelled.

3. It is decided by competent authority, that amount compiled under code head 002/05, 002/06, 003/09 & 003/10 (Primary Education Cess and Secondary Education Cess) till 07/2018 will be centrally transferred to new code head 002/07 (RT) (Major Head 0020-Corporation Tax) and 003/11 (RT) (Major Head 0021- Taxes on income
other than corporation tax) on account of "Health and Education Cess" by Accounts section of Main Office.

4. Further, it is instructed to all concerned that new cess "Health and Education Cess" at the rate of four per cent (4 %) of income tax including surcharge wherever applicable may be deducted and compiled under code head head 002/07 (RT) (Major Head 0020-Corporation Tax) and 003/11 (RT) (Major Head 0021- Taxes on income other than corporation tax) on account of "Health and Education Cess on provisional basis.

ACDA Has Been

Copy to:

1. IT&S Section (Local): with a request to upload on the website.

ACDA (A/Cs)