

# Correction Slip incorporated up to 913

## Receipt Heads (Revenue Account)

### *A. Tax Revenue*

#### *(a) Goods and Services Tax*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0005</b>	<b>Central Goods and Services Tax</b>
	101 Tax(1), (2)
	102 Interest (1)
	103 Penalty (1)
	104 Fees (1)
	105 Input Tax Credit cross utilisation of CGST and IGST (3)
	106 Apportionment of IGST-Transfer-in of Tax Component to CGST
	107 Apportionment of IGST-Transfer-in of Interest Component to CGST
	108 Apportionment of IGST-Transfer-in of Penalty Component to CGST
	109 Sale proceeds of confiscated Goods (4)
	110 Advance apportionment from IGST
	500 Receipts awaiting transfer to other Minor Heads (5)
	800 Other Receipts (1)
	901 Share of net proceeds assigned to States (6)

#### Notes:

(1) This Minor Head will be divided in following Sub-Heads:

- 01-Collections
- 02-Deduct Refunds

(2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:

- 01-Transfer-in from IGST
- 02-Transfer out to IGST

(4) This Minor Head will be divided in following Sub-Heads:

- 01-Sale proceeds of confiscated Goods
- 02-Fees, Fines and Penalties.

(5) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry

would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

- (6) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS**

**0006 State Goods and Services Tax(1)**

101	Tax (2), (3)
102	Interest (2)
103	Penalty (2)
104	Fees (2)
105	Input Tax Credit cross utilisation of SGST and IGST (4)
106	Apportionment of IGST-Transfer-in of Tax Component to SGST
107	Apportionment of IGST-Transfer-in of Interest Component to SGST
108	Apportionment of IGST-Transfer-in of Penalty Component to SGST
109	Sale proceeds of confiscated Goods (5)
110	Advance apportionment from IGST
500	Receipts awaiting transfer to other Minor Heads (6)
800	Other Receipts(2)

Notes:

- (1) This Major Head will be used for States/Union Territories with Legislatures Governments.
- (2) This Minor Head will be divided in following Sub-Heads:  
01-Collections  
02-Deduct Refunds
- (3) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.
- (4) This Minor Head will be divided in following Sub-Heads:  
01-Transfer-in from IGST  
02-Transfer out to IGST
- (5) This Minor Head will be divided in following Sub-Heads:  
01-Sale proceeds of confiscated Goods  
02-Fees, Fines and Penalties.
- (6) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****0007 Union Territory Goods and Services Tax (1)**01      *Chandigarh*

- 101 Tax (2), (3)
- 102 Interest (2)
- 103 Penalty (2)
- 104 Fees (2)
- 105 Input Tax Credit cross utilisation of UTGST and IGST (4)
- 106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
- 107 Apportionment of IGST-Transfer-in of Interest Component to UTGST
- 108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST
- 109 Sale proceeds of confiscated Goods (5)
- 110 Advance apportionment from IGST
  
- 500 Receipts awaiting transfer to other Minor Heads (6)
- 800 Other Receipts (2)

02      *Daman and Diu*

- 101 Tax (2), (3)
- 102 Interest (2)
- 103 Penalty (2)
- 104 Fees (2)
- 105 Input Tax Credit cross utilisation of UTGST and IGST (4)
- 106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
- 107 Apportionment of IGST-Transfer-in of Interest Component to UTGST
- 108 Apportionment of IGST-Transfer-in of Penalty Component to UTGST
- 109 Sale proceeds of confiscated Goods (5)
- 110 Advance apportionment from IGST
- 500 Receipts awaiting transfer to other Minor Heads (6)
- 800 Other Receipts (2)

03      *Dadra and Nagar Haveli*

- 101 Tax (2), (3)
- 102 Interest (2)
- 103 Penalty (2)
- 104 Fees (2)
- 105 Input Tax Credit cross utilisation of UTGST and IGST (4)
- 106 Apportionment of IGST-Transfer-in of Tax Component to UTGST
- 107 Apportionment of IGST-Transfer-in of Interest Component to UTGST

		108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
		109	Sale proceeds of confiscated Goods (5)
		110	Advance apportionment from IGST
		500	Receipts awaiting transfer to other Minor Heads (6)
		800	Other Receipts (2)
04	<i>Lakshadweep</i>		
		101	Tax (2), (3)
		102	Interest (2)
		103	Penalty (2)
		104	Fees (2)
		105	Input Tax Credit cross utilisation of UTGST and IGST (4)
		106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
		107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
		108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
		109	Sale proceeds of confiscated Goods (5)
		110	Advance apportionment from IGST
		500	Receipts awaiting transfer to other Minor Heads (6)
		800	Other Receipts (2)
05	<i>Andaman and Nicobar Islands</i>		
		101	Tax (2), (3)
		102	Interest (2)
		103	Penalty (2)
		104	Fees (2)
		105	Input Tax Credit cross utilisation of UTGST and IGST (4)
		106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
		107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
		108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
		109	Sale proceeds of confiscated Goods (5)
		110	Advance apportionment from IGST
		500	Receipts awaiting transfer to other Minor Heads (6)
		800	Other Receipts (2)
06	<i>Other Territory (7)</i>		
		101	Tax (2), (3)
		102	Interest (2)
		103	Penalty (2)
		104	Fees (2)
		105	Input Tax Credit cross utilisation of UTGST and IGST (4)

106	Apportionment of IGST-Transfer-in of Tax Component to UTGST
107	Apportionment of IGST-Transfer-in of Interest Component to UTGST
108	Apportionment of IGST-Transfer-in of Penalty Component to UTGST
109	Sale proceeds of confiscated Goods (5)
110	Advance apportionment from IGST
500	Receipts awaiting transfer to other Minor Heads (6)
800	Other Receipts (2)

## Notes:

- (1) This Major Head will be used for Union Territories without Legislature.
- (2) This Minor Head will be divided in following Sub-Heads:  
01-Collections  
02-Deduct Refunds
- (3) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.
- (4) This Minor Head will be divided in following Sub-Heads:  
01-Transfer-in from IGST  
02-Transfer out to IGST
- (5) This Minor Head will be divided in following Sub-Heads:  
01-Sale proceeds of confiscated Goods  
02-Fees, Fines and Penalties.
- (6) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.
- (7) Will include GST collections on the supplies taking place in high sea, beyond the area of territorial waters (beyond 12 nautical miles).

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS****0008 Integrated Goods and Services Tax**

*Sub-Major Head:      01      IGST on Import/Export of Goods and Services*

Minor Head:	101	Tax (1), (2)
	102	Interest (1)
	103	Penalty (1)
	104	Fees (3)

105	Input Tax Credit cross utilisation between IGST & CGST (4)
106	Input Tax Credit cross utilisation between IGST & SGST (5)
107	Input Tax Credit cross utilisation between IGST & UTGST (6)
109	Sale proceeds of confiscated Goods (7)
500	Receipts awaiting transfer to other Minor Heads (8)
800	Other Receipts (3)
901	Share of net proceeds assigned to States (9)
950	Apportionment of IGST-Transfer out of Tax Component to CGST (10)
951	Apportionment of IGST-Transfer out of Interest Component to CGST (10)
952	Apportionment of IGST-Transfer out of Penalty Component to CGST (10)
953	Apportionment of IGST-Transfer out of Tax Component to SGST (10), (11)
954	Apportionment of IGST-Transfer out of Interest Component to SGST (10), (11)
955	Apportionment of IGST-Transfer out of Penalty Component to SGST (10), (11)
956	Apportionment of IGST-Transfer out of Tax Component to UTGST (10), (12)
957	Apportionment of IGST-Transfer out of Interest Component to UTGST (10), (12)
958	Apportionment of IGST-Transfer out of Penalty Component to UTGST (10), (12)
959	Advance apportionment of IGST to CGST (10)
960	Advance apportionment of IGST to SGST (10), (11)
961	Advance apportionment of IGST to UTGST (10), (12)

*Sub-Major Head:*

*Minor Head:*

02	<i>IGST on Domestic Supply of Goods and Services</i>
101	Tax (1), (2)
102	Interest (1)
103	Penalty (1)
104	Fees (3)
105	Input Tax Credit cross utilisation between IGST & CGST (4)
106	Input Tax Credit cross utilisation between IGST & SGST (5)
107	Input Tax Credit cross utilisation between IGST & UTGST (6)
109	Sale proceeds of confiscated Goods (7)
500	Receipts awaiting transfer to other Minor Heads (8)
800	Other Receipts (3)
901	Share of net proceeds assigned to States (9)
950	Apportionment of IGST-Transfer out of Tax Component to CGST (10)
951	Apportionment of IGST-Transfer out of Interest Component to CGST (10)
952	Apportionment of IGST-Transfer out of Penalty Component to CGST (10)
953	Apportionment of IGST-Transfer out of Tax Component to SGST (10), (11)
954	Apportionment of IGST-Transfer out of Interest Component to SGST (10), (11)

955	Apportionment of IGST-Transfer out of Penalty Component to SGST (10), (11)
956	Apportionment of IGST-Transfer out of Tax Component to UTGST (10), (12)
957	Apportionment of IGST-Transfer out of Interest Component to UTGST (10), (12)
958	Apportionment of IGST-Transfer out of Penalty Component to UTGST (10), (12)
959	Advance apportionment of IGST to CGST (10)
960	Advance apportionment of IGST to SGST (10), (11)
961	Advance apportionment of IGST to UTGST (10), (12)

Notes:

- (1) This Minor Head will be divided in following Sub-Heads:
  - 01-Collections
  - 02-Deduct Refunds
- (2) Sub-Head 'Deduct Refunds' below Minor Head '101-Tax' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Tax Refund for international tourists, (11) Others.
- (3) This Minor Head will be divided in following Sub-Heads:
  - 01-Collections
  - 02-Deduct Refunds
- (4) This Minor Head will be divided in following Sub-Heads:
  - 01-Transfer-in to IGST from CGST
  - 02-Transfer-out from IGST to CGST
- (5) This Minor Head will be divided in following Sub-Heads:
  - 01-Transfer-in to IGST from SGST
  - 02-Transfer out from IGST to SGST

(Distinct Detailed heads for each State/Union Territory with Legislature Government may be opened under Sub-Heads 01 & 02 above).

- (6) This Minor Head will be divided in following Sub-Heads:
  - 01-Transfer-in to IGST from UTGST
  - 02-Transfer-out from IGST to UTGST

(Distinct Detailed heads for each UT (without legislature) may be opened under Sub-Heads 01 & 02 above).

- (7) This Minor Head will be divided in following Sub-Heads:
  - 01-Sale proceeds of confiscated Goods
  - 02-Fees, Fines and Penalties.
- (8) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

- (9) This Minor Head will figure as a minus entry in the Central Government Accounts and as a plus entry in the States Accounts.
- (10) The amounts under this Minor Head will be a Minus figure.
- (11) Distinct Sub-Heads for each State may be opened under this Minor Head.
- (12) Distinct Sub-Heads for each UT (without legislature) may be opened under this Minor Head.

**MAJOR / SUB-MAJOR HEADS      MINOR HEADS**

**Major Head: 0009 Goods and Services Tax Compensation Cess**

*Sub-Major Head:      01      GST Compensation cess on Import/Export of Goods and Services*

Minor Head:            101    Cess(1), (2)  
                               102    Interest (1)  
                               103    Penalty (1)  
                               104    Fees (1)  
                               109    Sale proceeds of confiscated Goods (3)  
                               500    Receipts awaiting transfer to other Minor Heads (4)  
                               800    Other Receipts (1)

*Sub-Major Head:      02      GST Compensation cess on Domestic Supply of Goods and Services*

Minor Head:            101    Cess(1), (2)  
                               102    Interest (1)  
                               103    Penalty (1)  
                               104    Fees (1)  
                               109    Sale proceeds of confiscated Goods (3)  
                               500    Receipts awaiting transfer to other Minor Heads (4)  
                               800    Other Receipts (1)

Notes:

(1) This Minor Head will be divided in following Sub-Heads:

01-Collections

02-Deduct Refunds

(2) Sub-Head 'Deduct Refunds' below Minor Head '101-Cess' will include Detailed Heads (1) Excess due to mistake/inadvertence, (2) Exports, (3) Deemed Export, (4) Provisional Assessment, (5) Pre-deposit for filing appeal, (6) Refund or duty paid during investigation, (7) Purchases made by embassies, (8) Refund of Accumulated credit due to Inverted duty structure, (9) Year end or volume based incentives, (10) Cess Refund for international tourists, (11) Others.

(3) This Minor Head will be divided in following Sub-Heads:

01-Sale proceeds of confiscated Goods



## 02-Fees, Fines and Penalties.

(4) Any errors arising after revenue realised would be initially booked under this minor head as credit entry. After the completion of reconciliation process, the same entry would be cleared by minus Credit to this Minor Head and Credit to appropriate minor head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>(b) Taxes on Income and Expenditure MINOR HEADS</b>
<b>0020 Corporation Tax</b>	101 Income Tax on Companies (1)
	102 Surtax (2)
	103 Surcharge (3)
	104 Penalties (8)
	105 Interest Recoveries
	106 Tax on distributed profits of domestic companies
	107 Tax on distributed income to unit holders (6)
	108 Tax on Distributed Income of Domestic Company for buy-back of shares under Section 115QA of Income Tax Act, 1961 (Tax on distributed income to shareholders).
	109 Tax under the Black Money (undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015
	500 Receipts Awaiting Transfer To Other Minor Heads (5)
	504 Primary Education Cess
	505 Secondary and Higher Education Cess
	506 Health and Education Cess
	800 Other Receipts (4)
	901 Share of net proceeds assigned to States(7)

**Note:**

(1) This minor head is divided into the following sub-heads:

***Income tax on companies -***

- (i) Advance payment of Tax.
- (ii) Collections from self assessment.
- (iii) Collections from regular assessment (includes the proceeds, if any, by way of Super Tax).
- (v) Deductions from interest on securities under section 193 of the Income Tax Act, 1961.
- (vi) Deductions from dividends under section 194 of the Income Tax Act, 1961.
- (vii) Deductions from interest payments other than interest on securities under section 194-A of the Income Tax Act, 1961.
- (viii) Deductions from prize winnings from Lotteries and Crossword puzzles under section 194 B of the Income Tax Act, 1961.
- (ix) Deductions from winnings from Horse Races under section 194-BB of the Income Tax Act, 1961.
- (x) Deductions from payments to contractors and sub-contractors under section 194-C of the Income Tax Act, 1961.
- (xi) Deductions from payments of Insurance Commission etc. under section 194-D of the Income Tax Act, 1961.

- (xii) Deductions from payments to non-resident sportsmen/sports associations under section 194-E of the Income Tax Act, 1961.
  - (xiii) Deductions from Commission etc. on sale of Lottery tickets under section 194-G of the Income Tax Act, 1961.
  - (xiv) Deductions from Commission, brokerage etc. under section 194-H of the Income Tax Act, 1961.
  - (xv) Deduction of Income-Tax from rent under section 194-I of the Income-Tax Act, 1961
  - (xvi) Deduction of Income-Tax from fees for Professional or Technical Services under section 194-J of the Income-Tax Act, 1961
  - (xvii) Deduction of Income-Tax from income in respect of units of a Mutual Fund under section 194-K of the Income-Tax Act, 1961
  - (xviii) Deductions under section 195 of the Income Tax Act, 1961 from Non-Resident Individuals/Foreign Companies.
  - (xix) Deductions of income tax from income from Units referred to in section 115 AB under section 196-B of Income Tax Act, 1961.
  - (xx) Deductions of Income Tax from Income from foreign currency bonds or shares of Indian Company under section 196-C of the Income Tax Act, 1961.
  - (xxi) Collection at source under section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.
  - (xxii) Collection at source under section 206-C of the Income Tax Act, 1961 from forest produces sales.
  - (xxiii) Deduct - refunds.
  - (xxiv) Collection at source under section 206-C of the Income Tax Act, 1961 from Liquor for Human Consumption and Tendu Leaves.
  - (xxv) Collection at source under section 206-C of the Income Tax Act, 1961 from Timber obtained under Forest Lease.
  - (xxvi) Collection at source under section 206-C of the Income Tax Act, 1961 from Timber obtained by any Mode other than a Forest Lease.
  - (xxvii) Collection at source under section 206-C of the Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).
  - (xxviii) Collection at source under section 206-C of the Income Tax Act, 1961 from Scrap.
  - (xxix) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Parking lots.
  - (xxx) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Toll Plaza.
  - (xxxi) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Mining and Quarrying.
  - (xxxii) Collection at Source on transfer of certain immovable property other than agricultural land under Section 194-I A of Income Tax Act, 1961.
  - (xxxiii) Income by way of interest from infrastructure debt fund under Section 194LB of Income Tax Act, 1961.
  - (xxxiv) Income by way of interest from specified company payable to a non- resident under Section 194LC of Income Tax Act, 1961.
  - (xxxv) Tax Collected at Source on sale of certain minerals under Section 206C of Income Tax Act, 1961.
  - (xxxvi) Tax Collected at Source on sale of bullion and jewellery under Section 206C of Income Tax Act, 1961.
- (2) Divided into the following sub-heads:
- Surtax -**
- (i) All collections including deductions.

- (ii) Deduct-Refunds.
- (3) Divided into the following sub-heads:  
***Surcharge*** –
- (i) Advance payment of Tax
  - (ii) Deduction of Tax at source
  - (iii) Self Assessment collection
  - (iv) All other collections
  - (v) Deduct-Refunds
- (4) This minor head should comprise the following sub-heads:
- (i) Other items (includes proceeds, if any, of the Erstwhile Excess Profits Tax, Business Profits Tax, Super Tax and Super Profits Tax).
  - (ii) Sale proceeds of TDS Books.
  - (iii) Deduct-Refunds.
- (5) This minor head will record the revenue realised initially and brought to account by the Z.A.O/CBDT concerned, pending transfer to the relevant minor heads on the basis of detailed account rendered by the Designated offices of Income Tax.  
 This Minor Head will be divided into the following sub-heads:-
- (a) Tax Collections
  - (b) Deduct-Refunds
- (6) This minor head will be divided into following sub-heads:
- (i) Tax Collections
  - (ii) Interest on Tax
- (7) This minor head will figure as a ‘minus-entry’ in the Central accounts and as a ‘plus-entry’ in the State accounts.
- (8) This Minor Head will be divided into following sub-heads:
- (i) Penalties under Income Tax Act, 1961
  - (ii) Penalties under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2016

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0021 Taxes on Income Other than Corporation Tax</b>	101 Income Tax on Union Emoluments including pensions (1)
	102 Income Tax on other than Union Emoluments including pensions (2)
	103 Surcharge (3)
	104 Taxes on Income levied under State Laws (Sikkim) (6)
	105 Penalties (8)
	106 Interest recoveries
	107 Tax on Distributed Income by Securitization Trusts under Section 115TA of Income Tax Act, 1961 (Tax on distributed income to investors).
	108 Tax under the Black Money (undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015
	500 Receipts Awaiting Transfer To Other Minor Heads etc. (7)
	504 Primary Education Cess
	505 Secondary and Higher Education Cess
	506 Health and Education Cess
	800 Other receipts (4)
	901 Share of net proceeds assigned to States (5)

**Note:**

- (1) Divided into following sub-heads:
- (i) Collections including deductions.
  - (ii) Deduct-Refunds.
- (2) Divided into following sub-heads:
- (i) Advance payment of Tax.
  - (ii) Collections from self assessment.
  - (iii) Collections from regular assessment (includes the proceeds, if any, by way of Super Tax).
  - (v) Deductions under Section 192 from Government employees other than Union Government Employees.
  - (vi) Deductions under Section 192 from employees other than Government Employees.
  - (vii) Deductions from interest on securities under Section 193 of the Income Tax Act, 1961.
  - (viii) Deductions from dividends under Section 194 of the Income Tax Act, 1961.
  - (ix) Deductions from interest payments other than 'Interest on Securities under Section 194-A of the Income Tax Act, 1961.
  - (x) Deductions from prize winnings in Lotteries and crossword puzzles under Section 194-B of the Income Tax Act, 1961.
  - (xi) Deductions from winnings from Horse Races under Section 194-BB of Income Tax Act, 1961.
  - (xii) Deductions from payments to contractors and sub-contractors under Section 194-C of the Income Tax Act, 1961.
  - (xiii) Deductions from insurance commissions etc. under Section 194-D of the Income Tax Act, 1961.
  - (xiv) Deductions from payments to non-resident sportsman/sport association under Section 194-E of Income Tax Act, 1961.

- (xv) Deductions from payments in respect of deposits under National Saving Scheme under Section 194 EE of the Income Tax Act, 1961.
  - (xvi) Deductions on account of repurchase of Units by Mutual Funds or Unit Trust of India under Section 194-F of the Income Tax Act, 1961.
  - (xvii) Deductions from Commission etc. on sale of Lottery Tickets under Section 194-G of the Income Tax Act, 1961.
  - (xviii) Deductions from Commission, Brokerage etc. under Section 194-H of the Income Tax Act, 1961.
  - (xix) Deduction of Income-Tax from rent under Section 194-I of the Income-Tax Act, 1961
  - (xx) Deduction of Income-Tax from fees for Professional or Technical Services under Section 194-J of the Income-Tax Act, 1961
  - (xxi) Deduction of Income-Tax from income in respect of units of a Mutual Fund under Section 194-K of the Income-Tax Act, 1961
  - (xxii) Deductions under Section 195 of the Income Tax Act, 1961 from Non Resident Individuals / Foreign Companies
  - (xxvi) Deductions of Income Tax from Income from foreign currency bonds or shares of Indian Company under Section 196-C of the Income Tax Act, 1961.
  - (xxvii) Collections at source under Section 206-C of the Income Tax Act, 1961 from alcoholic liquor sales.
  - (xxviii) Collections at source under Section 206-C of the Income Tax Act, 1961 from forest produce sales.
  - (xxix) Deduct - Refunds.
  - (xxx) Collections at source under Section 206-C of the Income Tax Act, 1961 from Liquor for Human Consumption and Tendu Leaves.
  - (xxxi) Collections at source under Section 206-C of the Income Tax Act, 1961 from Timber obtained under Forest Lease.
  - (xxxii) Collections at source under Section 206-C of the Income Tax Act, 1961 from Timber obtained by any Mode other than a Forest Lease.
  - (xxxiii) Collections at source under Section 206-C of the Income Tax Act, 1961 from any other Forest Product (not being Timber Leaves).
  - (xxxiv) Collections at source under Section 206-C of the Income Tax Act, 1961 from Scrap.
  - (xxxv) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Parking lots.
  - (xxxvi) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Toll Plaza.
  - (xxxvii) Collection at Source under Section 206 – C of Income Tax Act, 1961 from Contractors or licensee or lease relating to Mining and Quarrying.
  - (xxxviii) Collection at Source on transfer of certain immovable property other than agricultural land under Section 194-IA of Income Tax Act, 1961.
  - (xxxix) Income by way of interest from infrastructure debt fund under Section 194-LB of Income Tax Act, 1961.
  - (xl) Income by way of interest from specified company payable to a non-resident under Section 194-LC of Income Tax Act, 1961.
  - (xli) Tax Collected at Source on sale of certain minerals under Section 206-C of Income Tax Act, 1961.
  - (xlii) Tax Collected at Source on sale of bullion and jewellery under Section 206-C of Income Tax Act, 1961.
- (3) Divided into the following sub-heads:
- (i) Advance payment of tax.
  - (ii) Deductions of Tax at source.
  - (iii) Self-assessment Collections.
  - (iv) All other collections.

- (v) Deduct-Refunds.
- (4) Divided into following sub-heads:
- (i) Leave salary contributions.
  - (ii) Sale proceeds of dead stocks, wastepaper and other articles (The cost of which was met from Office Expenses).
  - (iii) Other-items.
  - (iv) Deduct-Refunds.
- (5) This minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.
- (6) This minor head will be operated only in the State Section of Accounts in Sikkim.
- (7) See Note (5) below the Major Head '0020-Corporation Tax'
- (8) This Minor Head will be divided into following sub-heads:
- (i) Penalties under Income Tax Act, 1961
  - (ii) Penalties under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2016

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0022   Taxes on Agricultural  
Income**

101	Tax Collections
103	Surcharge
800	Other Receipts

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0023   Hotel Receipts Tax**

101	Collections from hotels which are companies (1)
102	Collections from Hotels which are non companies (1)
103	Share of net proceeds assigned to States (3)
104	Penalties
500	Receipts awaiting transfer to other Minor Heads (4)
800	Other Receipts (2)

**Note:**

- (1) Divided into following sub-heads to record receipts relating to Hotel Receipts Tax Act, 1980.
- (a) Advance payment tax
  - (b) Collections from self assessment
  - (c) Collections from regular assessment
  - (d) Deduct-Refunds
- (2) Divided into following sub heads:
- (a) Fines, and interest recoveries etc.
  - (b) Deduct-Refunds
- (3) This minor head will figure as a 'minus-entry' in the central account and as a 'plus-entry' in the state account.
- (4) See Note (5) below the Major Head '0020 – Corporation Tax'.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0024    Interest Tax**

102	Collection under the Interest Tax Act (1)
103	Penalties
500	Receipts Awaiting Transfer To Other Minor Heads (3)
800	Other Receipts(2)
901	Share of net proceeds assigned to States(4)

**Note:**

- (1) Divided into the following Sub-heads:
- (a) Advance interest tax from banks
  - (b) Ordinary collections of interest tax from banks
  - (c) Deduct-Refunds
- (2) Divided into the following sub-heads
- (a) Miscellaneous collections (viz. Interest etc.)
  - (b) Deduct-Refunds
- (3) See Note 5 below the major head ' 0020-Corporation tax '
- (4) This Minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0026    Fringe Benefit Tax**

101	Collection under Fringe Benefit Tax (1)
102	Penalty
103	Interest
104	Surcharge
500	Receipts Awaiting Transfer To Other Minor Heads (3)
504	Primary Education Cess
505	Secondary and Higher Education Cess
800	Other Receipts
901	Share of net proceeds assigned to States(2)

**Note:**

- (1) This Minor Head will have the following Sub-heads:
- (a) Advance tax
  - (b) Self Assessment Tax
  - (c) Tax on Regular Assessment
  - (d) Deduct-Refunds
- (2) This Minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.
- (3) See Note 5 below the major head ' 0020-Corporation tax '



**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0028   Other Taxes on Income and  
Expenditure**

102	Penalties
107	Taxes on Professions, Trades, Callings and Employment
109	Expenditure Tax Act, 1987
110	Voluntary Disclosure of Income Scheme, 1997
111	Income Declaration Scheme, 2016 (3)
112	Taxation and Investment Regime for Pradhan Mantri Garib Kalyan Yojna, 2016 (4)
507	Krishi Kalyan Cess
500	Receipts Awaiting Transfer to other Minor Heads (1)
901	Share of net proceeds assigned to States(2)

**Note:**

- (1) See Note (5) below the major head '0020-Corporation Tax'.
- (2) This minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.
- (3) This Minor Head will be divided in following Sub Heads:
  - (a) Corporate Payment,
  - (b) Non-corporate Payment.
- (4) This Minor Head will be divided in following Sub-Heads:
  - (a) Tax Collection
  - (b) Pradhan Mantri Garib Kalyan Cess
  - (c) Penalty

*(c) Taxes on Property, Capital and Other Transactions*

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0029 Land Revenue</b>	101 Land Revenue/Tax
	102 Taxes on Plantations
	103 Rates and Cesses on Land
	104 Receipts from Management of ex-Zamindari Estates
	105 Receipts from Sale of Government Estates
	106 Receipts on account of Survey and Settlement Operations
	107 Sale proceeds of Waste Lands and redemption of Land Tax
	800 Other Receipts (1)
	901 Deduct-Portion of land Revenue due to Irrigation works

**Note:**

- (1) This records all items of receipts, which cannot be accommodated under any other minor head under this major head. It will include the following receipts for which distinct sub-heads may be opened:-
- (i) Recovery of the Cost of maintenance of Boundary pillars.
  - (ii) Leave salary contributions
  - (iii) Sale proceeds of dead stock, waste paper and other articles, the cost of which was met from office expenses and
  - (iv) Other items

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0030 Stamps and Registration Fees</b>		
<i>01 Stamps-Judicial</i>	101	Court Fees realised in stamps
	102	Sale of Stamps (1)
	800	Other Receipts (2)
<i>02 Stamps-Non-Judicial</i>	102	Sale of Stamps(3)
	103	Duty on Impressing of Documents (4)
	800	Other Receipts (5)
	901	Deduct-Payments to Local bodies of net proceeds on duty levied by them on transfer of property (6)
<i>03 Registration Fees</i>	104	Fees for registering documents
	800	Other Receipts (7)

**Note:**

- (1) Includes Record Room receipts realised in stamps other than Court Fee Stamps.
- (2) Includes fines, penalties, adjudication fees and Composition duty.
- (3) This includes bills of exchange on hundies.
- (4) Includes-
  - (i) Duty recovered under rules 8 and 11 of India Stamp Rules, 1925.
  - (ii) Duty on documents voluntarily brought for adjudication (Section 31 of Act-II, 1899)
  - (iii) Duty on unstamped or insufficiently stamped documents under chapter IV of Act -II, 1899.
  - (iv) Other items.
- (5) Includes fines and penalties under Stamp Act (II of 1899 ) other than those which are adjusted under other minor/major heads concerned under the relevant provisions of the said Act. It also includes Vakils Stamps and adjudication fees.
- (6) This minor head will record payments to local bodies of net proceeds of duty levied by them on transfer of property, when such receipts are collected by Governments as a working arrangement. In cases where duties are levied and collected by the Government under statutory provisions for eventual payment to local bodies, such collections are treated as revenue receipts of the Government concerned.
- (7) This includes fees for authentication of Powers of Attorney and fees for copies of registered documents.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0031    Miscellaneous Tax Receipts***01 Estate Duty*

101	Ordinary Collections(1)
102	Penalties
901	Share of net proceeds assigned to States(2)

*02 Gift Tax*

101	Ordinary Collections(1)
102	Penalties

*03 Banking Cash Transaction Tax*

101	Ordinary Collections(1)
102	Penalties
103	Interest
104	Surcharge
901	Share of net proceeds assigned to States(2)

**Notes:**

(1) This minor head will have the following sub heads:

- (a) Advance Tax
- (b) Tax on Self Assessment
- (c) Tax on Regular Assesment
- (d)Deduct-Refunds

(2) The minor head will figure as a ‘minus-entry’ in the Central Govt. Accounts and as a ‘plus-entry’ in the States Accounts

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0032    Taxes on Wealth**

101	Ordinary Collections(3)
102	Penalties
500	Receipts Awaiting Transfer To Other Minor Heads (1)
800	Other Receipts
901	Share of net proceeds assigned to States(2)

**Note:**

(1) See Note (5) below the major head ‘0020-Corporation Tax’

(2) The minor head will figure as a ‘minus-entry’ in the Central Accounts and as a ‘plus-entry’ in the States Accounts

(3) This minor head will have the following sub heads:

- (i) Gross Collection
- (ii) Deduct Refunds

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0034    Securities Transaction Tax**

101	Collection under Securities transaction tax (1)
102	Penalty
103	Interest
901	Share of net proceeds assigned to States (2)

Note:-

- (1) This minor head will have the following sub-heads:-
  - (a) Tax on Self Assessment
  - (b) Tax on Regular Assessment
  - (c) Deduct- Refunds
- (2) This minor head will figure as a 'minus-entry' in the Central accounts and as 'plus-entry' in State accounts.

**MAJOR / SUB-MAJOR HEADS    MINOR HEADS****0035    Taxes on Immovable  
Property other than  
Agricultural Land**

101	Ordinary Collections(1)
800	Other Receipts

**Note:**

- (1) This minor head will have the following sub-heads:  
Gross Collections:
  - (i) Urban Areas
  - (ii) Non - Urban Areas
 Deduct-Refunds  
Net Collections

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

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0036 Commodities Transaction Tax</b>	
	101 Collection under Commodities Transaction Tax (1)
	102 Penalty
	103 Interest
	901 Share of net proceeds assigned to States(2)

**Note:**

- (1) This Minor Head will have the following Sub-heads:
- (a) Advance Tax
  - (b) Tax on Self Assessment
  - (c) Tax on Regular Assessment
  - (d) Deduct-Refunds
- (2) This Minor head will figure as a 'minus-entry' in the Central Accounts and as a 'plus-entry' in the State accounts.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0037 Customs (1)</b>	101 Imports
	102 Exports
	103 Cesses on Exports (2)
	104 Sale of Gold by Public auction (4)
	105 Sale proceeds of confiscated goods (5)
	106 Receipts of advance payments from assesses
	107 Anti Dumping Duty
	108 Safeguard Duty
	109 Additional Duty of Customs on Tea and Tea Waste
	504 Primary Education Cess
	505 Secondary and Higher Education Cess
	507 Road and Infrastructure Cess
	508 Social Welfare Surcharge
	800 Other Receipts (3)
	901 Share of net proceeds assigned to States(6)

**Note:**

- (1) 'Deduct-Refunds' will appear as a distinct sub-head under each of the minor heads below this major head. 'Deduct Drawbacks' will appear as a distinct sub-head under 'Imports'.
- (2) The revenue under this head will be classified under the following sub-heads:
- (i) Coffee
  - (ii) Coir
  - (iii) Lac
  - (iv) Mica
  - (v) Tobacco (unmanufactured)
  - (vi) Oil cakes and meals
  - (vii) Marine Products
  - (viii) Cashew kernel
  - (ix) Black Pepper
  - (x) Cardamom (Act 65)
  - (xi) Cardamom (A.P. Cess)
  - (xii) Other agricultural produce
  - (xiii) Iron ore
  - (xiv) Animal feed
  - (xv) Turmeric
  - (xvi) Turmeric Powder
  - (xvii) Hides and Skins
  - (xviii) Raw Wool
  - (xix) Cardamom (A.P. Cess Act, 1940)
  - (xx) Other articles
- (3) This includes the following:
- (a) Recoveries on account of Customs Establishment at a private wharf unless credited by deduction from charges.
  - (b) Commission on little Bases Light Dues and on Straits' Light Dues.
  - (c) Ware houses and wharf rents.
  - (d) Fees for registration of Cargo boats.
- (4) The minor head shall record the gross sale proceeds of gold sold by public auction by the Reserve Bank of India. The conversion charges payable to Bombay Mint and the expenditure to be reimbursed to R.B.I. and other incidental expenses on the sale

of gold by auction would be accounted for under the new sub head 'Deduct - other charges' to be opened under this minor head.

- (5) This minor head will have the following sub-heads:-
  - (i) Confiscated gold
  - (ii) Confiscated silver
  - (iii) Confiscated foreign currencies/instruments.
  - (iv) Fees, Fines, Forfeitures and Penalties.
  - (v) Other confiscated goods.
- (6) This minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.



<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0038 Union Excise Duties (1)</b>	
<i>01 Shareable Duties</i>	101 Basic Excise Duties 102 Auxiliary Duties of Excise 103 Additional Excise Duties on mineral products 104 Special Excise Duties 901 Share of net proceeds assigned to States(8)
<i>02 Duties assigned to States</i>	101 Additional Excise Duties in lieu of Sales Tax 102 Excise duty on generation of power 901 Share of net proceeds assigned to States(8)
<i>03 Non-Sharable Duties</i>	101 Regulatory Excise Duties 102 Auxiliary Duties of Excise (3) 103 Special Excise Duties (2) 104 Additional Excise Duties on Textiles and Textile Articles 105 Additional Excise Duties on TV Sets 106 Additional Excise Duties on indigenous motor spirit (7) 107 Additional Excise Duty on High Speed Diesel Oil (7) 108 National Calamity Contingent Duty (9) 109 Special Additional Duty of Excise on Motor Spirit 110 Additional Duty of Excise on Tea and Tea Waste (10) 111 Additional duty of Excise on Pan Masala and Certain Tobacco Products 112 Clean Energy Cess 504 Primary Education Cess 505 Secondary and Higher Education Cess 506 Infrastructure Cess 507 Road and Infrastructure Cess 800 Other Duties
<i>04 Cesses on Commodities</i>	A Minor head for each Commodity (4)
<i>60 Other Receipts'</i>	101 Sale proceeds of confiscated goods (6) 500 Receipts awaiting transfers to other minor heads etc (5) 800 Other Receipts

**Note:**

- (1) 'Deduct-Refunds and Draw-backs' will appear as distinct sub-head under each of the minor heads below the duty Sub-Major heads. The sub-head 'Deduct-Refunds' will appear under the minor heads below the sub-major heads'04 Cesses on Commodities' and '60, other Receipts'.
- (2) This minor head has been provided for the accountal of arrears in respect of Special Excise Duties which were in force up to 16.3.1972.
- (3) This minor head is meant to record arrears of Auxiliary duties due up to 31.3.1976.
- (4) It will include 'Textiles'.
- (5) Receipts pertaining to this major head for which supporting challans or certificates in lieu thereof are awaited from Banks are to be booked under this minor head pending transfer to the minor head concerned on receipt of the said details from the Bank or from the departmental officer concerned.

- (6) This minor head will have the following sub-heads:-
  - (i) Sale proceeds of confiscated Goods.
  - (ii) Fees, Fines and penalties.
- (7) The receipts to the extent of 50% would be converted into a statutory cess and transferred to the Central Road Fund. 30% of the Fund would be transferred to the State Governments for development and maintenance of State Roads.
- (8) This Minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.
- (9) National Calamity Contingent duty is a surcharge
- (10) Rebate of whole of additional Excise duty paid on Tea on its exportation to any country except Nepal and Bhutan will appear as distinct sub-head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0039 State Excise (1)</b>	101 Country Spirits
	102 Country fermented Liquors
	103 Malt Liquor
	104 Liquor (1)
	105 Foreign Liquors and spirits
	106 Commercial and denatured spirits and medicated wines
	107 Medicinal and toilet preparations containing alcohol, opium etc.
	108 Opium, hemp and other drugs (2)
	150 Fines and confiscations (3)
	800 Other Receipts (4)

**Note:**

- (1) The minor heads below this major head will record receipts from excise duties and other related receipts, for accountal of receipts on account of sale of liquor etc. undertaken as a trading operation by the States. Please see Note (4) below the major head ' 1475-Other General Economic Services'.
- (2) Includes cocaine
- (3) Includes proceeds of fines and confiscations under the Opium and Abkari Acts and Sale proceeds of confiscated Cocaine. Proceeds of fines when realised by judicial officers will be credited to 'Administration of Justice' (Major Head 0070)
- (4) The sub-heads 'Other Items' below this minor head will include rent of Ganja Gola in Excise office compound, rents of Godowns, contributions towards Cost of Special establishment and other miscellaneous receipts which cannot be accommodated under other sub heads below this minor head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>	
<b>0040 Taxes on Sales, Trade etc.</b>	101	Receipts under Central Sales Tax Act (1)
	102	Receipts under State Sales Tax Act (1)
	103	Tax on sale of motor spirits and lubricants (3)
	104	Surcharge on Sales Tax (2)
	105	Tax on Sale of Crude Oil (3)
	106	Tax on purchase of Sugarcane (3)
	107	Receipts of Turnover Tax
	108	Tax on the Transfer of rights to use any goods for any purpose Act, 1985.
	109	Tax on Transfer of property goods involved in the execution of 'Works Contract Act, 1985'.
	110	Trade Tax (4)
	111	Value Added Tax (VAT) Receipts
	800	Other Receipts

**Note:**

- (1) This minor head will be divided into the following sub heads:
- (i) Tax Collections
  - (ii) Surcharge
  - (iii) Licence and Registration fees
  - (iv) Other Receipts
  - (v) Deduct-Refunds
- The sub head 'Surcharge' will record receipts on account of surcharge levied under the Sale Tax Act .The subhead 'Other Receipts' will record miscellaneous receipts such as penalty, fines etc, in the administration of the Tax laws.
- (2) Surcharge levied under separate acts, other than those covered by Note 1 will be recorded under this minor head.
- (3) In States, where such receipts are levied under the Sales Tax Act, the same will be recorded under the minor head 'State Sales Tax'. These minor heads are intended to record receipts from taxes levied under separate legislations.
- (4) Each new tax levied in place of Sales Tax may be booked under this minor head e.g. Trade Tax, commerce Tax etc.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0041 Taxes on Vehicles</b>	101 Receipts under the Indian Motor Vehicles Act
	102 Receipts under the State Motor Vehicles Taxation Acts
	800 Other Receipts (1)

**Note:**

- (1) This will include receipts from Non-Motor Vehicle Acts, if any, which may be recorded under a separate sub head.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0042 Taxes on Goods and Passengers (1)</b>	
	102 Tolls on Roads (2)
	103 Tax Collections - Passenger Tax
	104 Tax Collection - Goods Tax.
	106 Tax on entry of goods into Local Areas (3)
	800 Other Receipts (4)

**Note:**

- (1) This major head will cover the Taxes on goods and passengers carried by Road or Inland Water-Way only.
- (2) This minor head will record receipts relating to tolls on roads etc, when such tolls are levied by an Act of the Legislature. In other cases, these receipts will be recorded under the major head '1054-Roads and Bridges'
- (3) This minor head would be operated in the books of State Governments, which have levied a tax on entry of goods into local areas for consumption, use or sale of goods therein. This minor head will be divided into the following sub-heads:
- (a) Tax Collections
  - (b) Deduct-Refunds
- (4) This will include Inter State transit duties.

**MAJOR / SUB-MAJOR HEADS****MINOR HEADS****0043 Taxes and Duties on  
Electricity**

101	Taxes on consumption and sale of Electricity
102	Fees under the Indian Electricity Rules
103	Fees for the electrical inspection of cinemas
800	Other Receipts

**MAJOR / SUB-MAJOR HEADS****MINOR HEADS****0044 Service Tax**

225	Other Taxable Services (1)
504	Primary Education Cess
505	Secondary and Higher Education Cess
506	Swachh Bharat Cess
507	Krishi Kalyan Cess
901	Share of net proceeds assigned to States(2)

**Note:**

- (1) Each minor head will have the following sub-heads:
- (a) Tax Collections
  - (b) Other Receipts
  - (c) Deduct Refunds
  - (d) Penalties
- The sub-head (b) viz. 'Other Receipts' will record interest, etc. leviable on delayed payments of Service Tax.
- (2 ) This minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.

<b>MAJOR / SUB-MAJOR HEADS</b>	<b>MINOR HEADS</b>
<b>0045 Other Taxes and Duties on Commodities and Services</b>	101 Entertainment Tax (1)
	102 Betting Tax (1)
	103 Tax on Railway passenger fares (1)
	104 Foreign Travel Tax (2)
	105 Luxury Tax (1)
	106 Tax on Postal Articles (1)
	107 Inland Air travel tax
	108 Receipts under Education Cess Act. (1)
	109 Receipts under Health Cess Act (1)
	110 Receipts under the Water (Prevention and Control of Pollution) Cess Act (1)
	111 Taxes on Advertisement exhibited in Cinema Theatres (1)
	112 Receipts from Cesses Under Other Acts (1) (3)
	113 Receipts under Raw Jute Taxation Acts (1)
	114 Receipts under the Sugarcane (Regulations, Supply and Purchase Control) Act (1)
	115 Forest Development Tax
	116 Foreign Exchange Conservation (Travel) Tax.
	117 Receipts under Research and Development Cess Act, 1986.
	118 Cable Tax
	119 Equalisation Levy (6)
	800 Other Receipts (4)
	901 Share of net proceeds assigned to States(5)

**Note:**

- (1) The minor heads will be divided into the following sub-heads:
  - (a) Tax Collections
  - (b) Other Receipts
  - (c) Deduct-Refunds

The sub-head 'Other Receipts' will record miscellaneous receipts like penalties, fine etc. in the administration of the relevant Acts/Regulations.
- (2) Will have three sub-heads as under:
  - (a) Tax on travel by Air
  - (b) Tax on travel by Sea
  - (c) Deduct-Refunds
- (3) This minor head will include receipts from cesses which are not accountable under other minor heads below this major head.
- (4) The sub-head 'other Items' below this minor head will include 'Tobacco Vend Fees', 'Licence Fees' and other Miscellaneous Receipts.
- (5) This minor head will figure as a 'minus-entry' in the Central accounts and as a 'plus-entry' in the State accounts.
- (6) This Minor Head will be divided in following Sub Heads:
  - a) Equalisation Levy payable by taxpayer (deductor),
  - b) Equalisation Levy payable as per demand raised by Income Tax Department,
  - c) Miscellaneous Receipts,
  - d) Penalties, Fine etc.,
  - e) Refund.