



Finance (Res-I) Department,  
Secretariat, Chennai-600 009.

Letter No.43231/Res-I/2018-1 dated 27.08.2018.

From  
Thiru H. Krishnanunni, I.A.S.,  
Deputy Secretary to Government (Budget),

To

1. The Additional Chief Secretary / Commissioner of Commercial Taxes, Chennai-5.(w.e)
2. The Additional Chief Secretary to Government, Home, Prohibition and Excise Department, Secretariat, Chennai-9.(w.e)
3. The Principal Secretary to Government, Commercial Taxes and Registration Department, Secretariat, Chennai-9.(w.e)
4. The Commissioner, Commissionerate of Prohibition and Excise, Chepauk, Chennai-5.(w.e)
5. The Inspector General of Registration, Chennai-28.(w.e)
6. The Principal Secretary to Government, Revenue and Disaster Management Department, Secretariat, Chennai-9.(w.e)
7. The Additional Chief Secretary / Commissioner of Revenue Administration, Chepauk, Chennai-5.(w.e)
8. The Additional Chief Secretary / Commissioner of Land Reforms, Chepauk, Chennai-5.(w.e)
9. The Director, Survey and Settlement, Chepauk, Chennai-5.(w.e)
10. The Additional Chief Secretary / Commissioner of Land Administration, Chepauk, Chennai-5.(w.e)
11. The Principal Secretary / Commissioner of Urban Land Ceiling and Urban Land Tax, Chepauk, Chennai-5.(w.e)
12. The Secretary / Transport Commissioner, Chepauk, Chennai-5. (w.e)
13. The Principal Secretary to Government, Energy Department, Secretariat, Chennai-9.(w.e)
14. The Chief Electrical Inspector, Electrical Inspectorate, Guindy, Chennai-32.(w.e)
15. The Director, Directorate of Sugar, Nandanam, Chennai-35.(w.e)
16. The Commissioner of Treasuries and Accounts, Chennai-35.(w.e)
17. The Accountant General (A&E), Teynampet, Chennai -18.(w.e)

Sir,

Sub: Budget 2018-19 – Revenue Receipts – Budget Publication No.60 Detailed Budget Estimates of Revenue- Amendment to the Detailed / Sub-Detailed Head of Account - Reg.

- Ref: 1. Budget Publication No.60 Detailed Budget Estimates of Revenue.
2. Correction Slip No.848, dated 19.06.2017 issued by the CGA, GOI, New Delhi.

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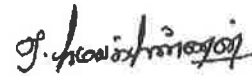
Based on the Correction Slip No.848, dated 19.06.2017 issued in the reference second cited, certain amendments are issued to the Detailed and

Sub - Detailed Heads of Accounts of Budget Publication No.60 "Detailed Budget Estimates of Revenue", as detailed in the annexure.

2. All the concerned Heads of Department are directed to take note of the amendment issued now and accordingly make remittances into the Government account duly mentioning the corrected head of account details in the challan. Further, the Heads of Departments are requested to give suitable instructions to all the subordinate offices under their control for strict adherence to the accounting procedure and also to give wide publicity to the amendments now issued to reach the respective stakeholders / General Public, through hosting of the changes in the departmental websites / pasting in the Office Notice Boards. In addition, wherever online remittances are facilitated, necessary changes should be made in the software applications also so that the e-challans also depict the amended heads of account details for proper accounting in Treasuries / Pay and Accounts Offices.

3. The Treasury Officers / Pay and Accounts Officers are also directed to implement the amendment as ordered above and ensure proper accounting of the same.

Yours faithfully,



for Deputy Secretary to Government(Budget)

Copy to:

Principal Accountant General (AAD/F&A Cell / Audit I and II),  
Chennai-18.

The PAO's / TO's concerned.

Finance (BC/BG-II) Department, Chennai-9.

Stock Files / Spare Copies.

**ANNEXURE**  
(Letter No.43231/Res-I/2018-1, Dated 27-08-2018)

FOR (Existing HoA)								READ (Revised HoA)									
Major Head	Sub Major Head	Minor Head	Sub-Head / Alpha	Discription	Detailed Head	Discription	Sub-Detailed Head	Major Head	Sub Major Head	Minor Head	Sub-Head / Alpha	Discription	Detailed Head	Discription	Sub-Detailed Head	Discription	D.P.Code
0006	00	101	AA	State Goods and Services Tax (SGST)	01	Taxes	99	0006	00	101	AA	State Goods and Services Tax (SGST)	14	Taxes	99	Others	0006 00 101 AA 14 99
0006	00	101	AB	Collections	01	Taxes	02	0006	00	101	AB	Collections	14	Taxes	02	State Goods and Service Tax	0006 00 101 AB 14 27
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	06	0006	00	101	AC	Deduct Refunds	06	Duty paid during Investigation	01	Duty paid during Investigation	0006 00 101 AC 06 13
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	99	0006	00	101	AC	Deduct Refunds	11	Others	01	Others	0006 00 101 AC 11 12
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	10	0006	00	101	AC	Deduct Refunds	10	International Tourists	01	International Tourists	0006 00 101 AC 10 14
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	03	0006	00	101	AC	Deduct Refunds	03	Deemed Exports	01	Deemed Exports	0006 00 101 AC 03 19
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	09	0006	00	101	AC	Deduct Refunds	09	Year end or volume based incentives	01	Year end or volume based incentives	0006 00 101 AC 09 17
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	02	0006	00	101	AC	Deduct Refunds	02	Exports	01	Exports	0006 00 101 AC 02 11
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	07	0006	00	101	AC	Deduct Refunds	07	Purchases made by Embassies	01	Purchases made by Embassies	0006 00 101 AC 07 11
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	05	0006	00	101	AC	Deduct Refunds	05	Pre-Deposits for filling appeals	01	Pre-Deposits for filling appeals	0006 00 101 AC 05 15
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	04	0006	00	101	AC	Deduct Refunds	04	Provisional Assesments	01	Provisional Assesments	0006 00 101 AC 04 17
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	01	0006	00	101	AC	Deduct Refunds	01	Excess due to Mistake/ Inadvertence	01	Excess due to Mistake/ Inadvertence	0006 00 101 AC 01 13
0006	00	101	AC	Deduct Refunds	06	Taxes - Refunds	08	0006	00	101	AC	Deduct Refunds	08	Accumulated credit due to inverted duty structure	01	Accumulated credit due to inverted duty structure	0006 00 101 AC 08 19
0006	00	102	AA	Collections	01	Taxes	02	0006	00	102	AA	Collections	14	Taxes	02	State Goods and Service Tax	0006 00 102 AA 14 27
0006	00	102	AB	Deduct Refunds	06	Taxes - Refunds	99	0006	00	102	AB	Deduct Refunds	77	Deduct Refunds	99	Others	0006 00 102 AB 77 99
0006	00	103	AA	Collections	01	Taxes	02	0006	00	103	AA	Collections	14	Taxes	02	State Goods and Service Tax	0006 00 103 AA 14 25
0006	00	103	AB	Deduct Refunds	06	Taxes - Refunds	99	0006	00	103	AB	Deduct Refunds	77	Deduct Refunds	99	Others	0006 00 103 AB 77 99
0006	00	104	AA	Collections	01	Taxes	02	0006	00	104	AA	Collections	14	Taxes	02	State Goods and Service Tax	0006 00 104 AA 14 23
0006	00	104	AB	Deduct Refunds	06	Taxes - Refunds	99	0006	00	104	AB	Deduct Refunds	77	Deduct Refunds	99	Others	0006 00 104 AB 77 99
0006	00	105	AA	State Goods and Services Tax (SGST)	01	Taxes	02	0006	00	105	AA	State Goods and Services Tax (SGST)	14	Taxes	02	State Goods and Service Tax	0006 00 105 AA 14 21
0006	00	105	AB	Transfer-In From Integrated Goods and Services Tax (IGST)	01	Taxes	02	0006	00	105	AB	Transfer-In From Integrated Goods and Services Tax (IGST)	14	Taxes	02	State Goods and Service Tax	0006 00 105 AB 14 29
0006	00	105	AC	Transfer-out to Integrated Goods and Services Tax (IGST)	01	Taxes	02	0006	00	105	AC	Transfer-out to Integrated Goods and Services Tax (IGST)	14	Taxes	02	State Goods and Service Tax	0006 00 105 AC 14 27
0006	00	106	AA	State Goods and Services Tax (SGST)	01	Taxes	02	0006	00	106	AA	State Goods and Services Tax (SGST)	14	Taxes	02	State Goods and Service Tax	0006 00 106 AA 14 29
0006	00	107	AA	State Goods and Services Tax (SGST)	01	Taxes	02	0006	00	107	AA	State Goods and Services Tax (SGST)	14	Taxes	02	State Goods and Service Tax	0006 00 107 AA 14 27
0006	00	108	AA	State Goods and Services Tax (SGST)	01	Taxes	02	0006	00	108	AA	State Goods and Services Tax (SGST)	14	Taxes	02	State Goods and Service Tax	0006 00 108 AA 14 25
0006	00	109	AA	Sale proceeds of confiscated Goods	01	Taxes	02	0006	00	109	AA	Sale proceeds of confiscated Goods	14	Taxes	02	State Goods and Service Tax	0006 00 109 AA 14 23
0006	00	109	AB	Fees, Fines and Penalties	01	Taxes	02	0006	00	109	AB	Fees, Fines and Penalties	14	Taxes	02	State Goods and Service Tax	0006 00 109 AB 14 21

FOR (Existing HoA)									READ (Revised HoA)									
Major Head	Sub Major Head	Minor Head	Sub-Head / Alpha	Discription	Detailed Head	Discription	Sub-Detailed Head	Discription	Major Head	Sub Major Head	Minor Head	Sub-Head / Alpha	Discription	Detailed Head	Discription	Sub-Detailed Head	Discription	D.P.Code
0006	00	500	AA	State Goods and Services Tax (SGST)	01	Taxes	02	State Goods and Service Tax	0006	00	500	AA	State Goods and Services Tax (SGST)	14	Taxes	02	State Goods and Service Tax	0006 00 500 AA 14 23
0006	00	800	AA	Collections	01	Taxes	02	State Goods and Service Tax	0006	00	800	AA	Collections	14	Taxes	02	State Goods and Service Tax	0006 00 800 AA 14 27
0006	00	800	AB	Deduct Refunds	01	Taxes	02	State Goods and Service Tax	0006	00	800	AB	Deduct Refunds	14	Taxes	02	State Goods and Service Tax	0006 00 800 AB 14 25
0022	00	101	AA	Taxes on Agricultural Income	01	Taxes	99	Others	0022	00	101	AA	Taxes on Agricultural Income	14	Taxes	99	Others	0022 00 101 AA 14 99
0029	00	101	AA	Peshkash	01	Taxes	91	Land Tax	0029	00	101	AA	Peshkash	14	Taxes	91	Land Tax	0029 00 101 AA 14 91
0029	00	101	AB	Shortriem Jodi	01	Taxes	91	Land Tax	0029	00	101	AB	Shortriem Jodi	14	Taxes	91	Land Tax	0029 00 101 AB 14 91
0029	00	101	AC	Cesses in permanently settled Estates and Shortriem Jodi	01	Taxes	91	Land Tax	0029	00	101	AC	Cesses in permanently settled Estates and Shortriem Jodi	14	Taxes	91	Land Tax	0029 00 101 AC 14 91
0029	00	101	AD	Recoveries on account of Excess Payment of Cesses in previous Fasli	01	Taxes	91	Land Tax	0029	00	101	AD	Recoveries on account of Excess Payment of Cesses in previous Fasli	14	Taxes	91	Land Tax	0029 00 101 AD 14 91
0029	00	101	AE	Revenue from Ryotwari Assessment on Inam Lands	01	Taxes	91	Land Tax	0029	00	101	AE	Revenue from Ryotwari Assessment on Inam Lands	14	Taxes	91	Land Tax	0029 00 101 AE 14 91
0029	00	101	AH	Ryotwari and Miscellaneous	03	Taxation Fees	03	Land Tax	0029	00	101	AH	Ryotwari and Miscellaneous	16	Taxation Fees	91	Land Tax	0029 00 101 AH 16 91
0029	00	101	AH	Ryotwari and Miscellaneous	03	Taxation Fees	99	Others	0029	00	101	AH	Ryotwari and Miscellaneous	16	Taxation Fees	99	Others	0029 00 101 AH 16 99
0029	00	104	AB	Receipts under the Tamil Nadu Estates (Abolition and conversion into Ryotwari) Act, 1948	03	Taxation Fees	03	Taxes	0029	00	104	AB	Receipts under the Tamil Nadu Estates (Abolition and conversion into Ryotwari) Act, 1948	16	Taxation Fees	03	Taxes	0029 00 104 AB 16 39
0029	00	107	AA	Other Receipts	01	Taxes	99	Others	0029	00	107	AA	Other Receipts	14	Taxes	99	Others	0029 00 107 AA 14 99
0029	00	107	AS	Sale Proceeds of Wastelands and Redemption of Land Tax	01	Taxes	91	Land Tax	0029	00	107	AS	Sale Proceeds of Wastelands and Redemption of Land Tax	14	Taxes	91	Land Tax	0029 00 107 AS 14 91
0029	00	501	AA	Collection of Payments for services rendered	01	Taxes	99	Others	0029	00	501	AA	Collection of Payments for services rendered	14	Taxes	99	Others	0029 00 501 AA 14 99
0029	00	800	AA	Receipts in connection with Survey and Settlement Operations	01	Taxes	99	Others	0029	00	800	AA	Receipts in connection with Survey and Settlement Operations	14	Taxes	99	Others	0029 00 800 AA 14 99
0029	00	800	AB	Recovery of Land Cess	01	Taxes	99	Others	0029	00	800	AB	Recovery of Land Cess	14	Taxes	99	Others	0029 00 800 AB 14 99
0029	00	800	AC	Land Value of Dharkast Lands	01	Taxes	99	Others	0029	00	800	AC	Land Value of Dharkast Lands	14	Taxes	99	Others	0029 00 800 AC 14 99
0029	00	800	AD	Receipts under Estates Abolition Act	01	Taxes	99	Others	0029	00	800	AD	Receipts under Estates Abolition Act	14	Taxes	99	Others	0029 00 800 AD 14 99
0029	00	800	AE	Rent of Buildings	01	Taxes	99	Others	0029	00	800	AE	Rent of Buildings	14	Taxes	99	Others	0029 00 800 AE 14 99
0029	00	800	AF	Timber and other minor produce removed from unreserved lands by consumers or purchasers	01	Taxes	99	Others	0029	00	800	AF	Timber and other minor produce removed from unreserved lands by consumers or purchasers	14	Taxes	99	Others	0029 00 800 AF 14 99

FOR (Existing HoA)									READ (Revised HoA)									
Major Head	Sub Major Head	Minor Head	Sub-Head / Alpha	Discription	Detailed Head	Discription	Sub-Detailed Head	Discription	Major Head	Sub Major Head	Minor Head	Sub-Head / Alpha	Discription	Detailed Head	Discription	Sub-Detailed Head	Discription	D.P.Code
0029	00	800	AG	Receipts under Tamil Nadu Land Reforms (Fixing of ceiling on land) Act, 1961	01	Taxes	99	Others	0029	00	800	AG	Receipts under Tamil Nadu Land Reforms (Fixing of ceiling on land) Act, 1961	14	Taxes	99	Others	0029 00 800 AG 14 99
0029	00	800	AH	Receipts under Tamil Nadu Occupants of Kudiyiruppu (Conferment of Ownership) Act, 1971	01	Taxes	99	Others	0029	00	800	AH	Receipts under Tamil Nadu Occupants of Kudiyiruppu (Conferment of Ownership) Act, 1971	14	Taxes	99	Others	0029 00 800 AH 14 99
0029	00	800	AI	Receipts from Quarries and Minerals	01	Taxes	99	Others	0029	00	800	AI	Receipts from Quarries and Minerals	14	Taxes	99	Others	0029 00 800 AI 14 99
0029	00	800	AJ	Reduced Rent	01	Taxes	99	Others	0029	00	800	AJ	Reduced Rent	14	Taxes	99	Others	0029 00 800 AJ 14 99
0029	00	800	AK	Minor Forest Produce - Sale of Timber	01	Taxes	99	Others	0029	00	800	AK	Minor Forest Produce - Sale of Timber	14	Taxes	99	Others	0029 00 800 AK 14 99
0029	00	800	AM	Recovery of charges for use of Government Vehicles	01	Taxes	99	Others	0029	00	800	AM	Recovery of charges for use of Government Vehicles	14	Taxes	99	Others	0029 00 800 AM 14 99
0030	01	101	AA	Court Fees realised in Stamps	04	Stamps Duty	01	Judicial-in lieu of Court Fees	0030	01	101	AA	Court Fees realised in Stamps	17	Stamps Duty	01	Judicial-in lieu of Court Fees	0030 01 101 AA 17 13
0030	01	102	AA	Sale of Copy Stamp Papers	04	Stamps Duty	02	Judicial-Copy Stamp Papers	0030	01	102	AA	Sale of Copy Stamp Papers	17	Stamps Duty	02	Judicial-Copy Stamp Papers	0030 01 102 AA 17 20
0030	01	800	AA	Fines and Penalties	04	Stamps Duty	95	Fiscal Fines and Penalty	0030	01	800	AA	Fines and Penalties	17	Stamps Duty	95	Fiscal Fines and Penalty	0030 01 800 AA 17 95
0030	01	800	AB	Miscellaneous	04	Stamps Duty	99	Others	0030	01	800	AB	Miscellaneous	17	Stamps Duty	99	Others	0030 01 800 AB 17 99
0030	02	102	AA	Hundy Stamps	04	Stamps Duty	21	Non-Judicial-Hundy Stamps	0030	02	102	AA	Hundy Stamps	17	Stamps Duty	21	Non-Judicial-Hundy Stamps	0030 02 102 AA 17 21
0030	02	102	AB	Other Non-Judicial Stamps	04	Stamps Duty	23	Non-Judicial-Other Stamps	0030	02	102	AB	Other Non-Judicial Stamps	17	Stamps Duty	23	Non-Judicial-Other Stamps	0030 02 102 AB 17 23
0030	02	102	AB	Other Non-Judicial Stamps	04	Stamps Duty	22	Non-Judicial-Adhesive Revenue Stamps	0030	02	102	AB	Other Non-Judicial Stamps	17	Stamps Duty	22	Non-Judicial-Adhesive Revenue Stamps	0030 02 102 AB 17 22
0030	02	103	AA	Receipt on Other Stamps	04	Stamps Duty	23	Non-Judicial-Other Stamps	0030	02	103	AA	Receipt on Other Stamps	17	Stamps Duty	23	Non-Judicial-Other Stamps	0030 02 103 AA 17 23
0030	02	103	AB	Unstamped or insufficiently Stamped Documents	04	Stamps Duty	42	Duties-Unstamped/ Insufficiently stamped	0030	02	103	AB	Unstamped or insufficiently Stamped Documents	17	Stamps Duty	42	Duties-Unstamped/ Insufficiently stamped	0030 02 103 AB 17 42
0030	02	103	AC	Other items	04	Stamps Duty	41	Duties-Other Stamps	0030	02	103	AC	Other items	17	Stamps Duty	41	Duties-Other Stamps	0030 02 103 AC 17 41
0030	02	800	AA	Fines and Penalties	04	Stamps Duty	95	Fiscal Fines and Penalty	0030	02	800	AA	Fines and Penalties	17	Stamps Duty	95	Fiscal Fines and Penalty	0030 02 800 AA 17 95
0030	02	800	AB	Miscellaneous	04	Stamps Duty	99	Others	0030	02	800	AB	Miscellaneous	17	Stamps Duty	99	Others	0030 02 800 AB 17 99
0030	03	104	AA	Fees for Registering Documents	03	Taxation Fees	41	Registration	0030	03	104	AA	Fees for Registering Documents	16	Taxation Fees	41	Registration	0030 03 104 AA 16 41
0030	03	800	AA	Fees for Copies of Registered Documents	03	Taxation Fees	41	Registration	0030	03	800	AA	Fees for Copies of Registered Documents	16	Taxation Fees	41	Registration	0030 03 800 AA 16 41
0030	03	800	AB	Search Fees	03	Taxation Fees	41	Registration	0030	03	800	AB	Search Fees	16	Taxation Fees	41	Registration	0030 03 800 AB 16 41
0030	03	800	AF	Other items	03	Taxation Fees	99	Others	0030	03	800	AF	Other items	16	Taxation Fees	99	Others	0030 03 800 AF 16 99
0030	03	800	AH	Fees for the Soft Copy of the Registration Process	03	Taxation Fees	41	Registration	0030	03	800	AH	Fees for the Soft Copy of the Registration Process	16	Taxation Fees	41	Registration	0030 03 800 AH 16 41
0035	00	101	AA	Gross Collections - Urban Areas	01	Taxes	99	Others	0035	00	101	AA	Gross Collections - Urban Areas	14	Taxes	99	Others	0035 00 101 AA 14 99
0039	00	101	AB	Licence Fees for the Sale of Distillery Spirits (Arrack Rental)	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	101	AB	Licence Fees for the Sale of Distillery Spirits (Arrack Rental)	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 101 AB 15 31
0039	00	102	AC	Toddy Rental	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	102	AC	Toddy Rental	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 102 AC 15 31

FOR (Existing HoA)									READ (Revised HoA)									
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0039	00	103	AA	Duty on Beer manufactured in India	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	103	AA	Duty on Beer manufactured in India	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 103 AA 15 31
0039	00	103	AB	Vend Fees	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	103	AB	Vend Fees	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 103 AB 15 31
0039	00	103	AE	Licence Fee on Brewery	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	103	AE	Licence Fee on Brewery	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 103 AE 15 31
0039	00	105	AA	Duty on Wines and Spirits Manufactured in India including Medicated Wines	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	105	AA	Duty on Wines and Spirits Manufactured in India including Medicated Wines	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 105 AA 15 31
0039	00	105	AB	Licence Fees and Privilege Fees	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	105	AB	Licence Fees and Privilege Fees	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 105 AB 15 31
0039	00	105	AD	Vend Fee on Foreign Liquor and Spirits	03	Taxation Fees	32	Vend Fee	0039	00	105	AD	Vend Fee on Foreign Liquor and Spirits	16	Taxation Fees	32	Vend Fee	0039 00 105 AD 16 32
0039	00	105	AF	Import Licence (Permit) Fee on Indian Made Foreign Liquors	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	105	AF	Import Licence (Permit) Fee on Indian Made Foreign Liquors	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 105 AF 15 31
0039	00	105	AG	Licence Fee under Tamil Nadu Liquor Retail Vending (in shops and bars) Rules, 2003	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	105	AG	Licence Fee under Tamil Nadu Liquor Retail Vending (in shops and bars) Rules, 2003	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 105 AG 15 31
0039	00	105	AH	Tender Amount collected under Rule 9A of Tamil Nadu Liquor retail vending (in shops and bars) Rules, 2003	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	105	AH	Tender Amount collected under Rule 9A of Tamil Nadu Liquor retail vending (in shops and bars) Rules, 2003	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 105 AH 15 31
0039	00	106	AD	Deduct - Refunds	02	Levy, Cess, Surcharge, etc. on Taxes	77	Deduct-Refunds	0039	00	106	AD	Deduct - Refunds	77	Deduct Refunds	99	Others	0039 00 106 AD 77 99
0039	00	106	AE	Medicated Wines	03	Taxation Fees	34	Licence Fee	0039	00	106	AE	Medicated Wines	16	Taxation Fees	34	Licence Fee	0039 00 106 AE 16 34
0039	00	106	AI	Private Distilleries	03	Taxation Fees	34	Licence Fee	0039	00	106	AI	Private Distilleries	16	Taxation Fees	34	Licence Fee	0039 00 106 AI 16 34
0039	00	106	AJ	Tamil Nadu Denatured Spirit and Methyl Alcohol and Varnish Rules	03	Taxation Fees	34	Licence Fee	0039	00	106	AJ	Tamil Nadu Denatured Spirit and Methyl Alcohol and Varnish Rules	16	Taxation Fees	34	Licence Fee	0039 00 106 AJ 16 34
0039	00	106	AK	Tamil Nadu Rectified Spirit Rules	03	Taxation Fees	34	Licence Fee	0039	00	106	AK	Tamil Nadu Rectified Spirit Rules	16	Taxation Fees	34	Licence Fee	0039 00 106 AK 16 34
0039	00	107	AA	Duty on Spirits used in the manufacture of Medicines and Rectified Spirits and Absolute Alcohol used for Medical Purposes	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	107	AA	Duty on Spirits used in the manufacture of Medicines and Rectified Spirits and Absolute Alcohol used for Medical Purposes	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 107 AA 15 31
0039	00	107	AB	Spirits for other Commercial, Scientific and Industrial Purposes	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	107	AB	Spirits for other Commercial, Scientific and Industrial Purposes	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 107 AB 15 31

FOR (Existing HoA)									READ (Revised HoA)									
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0039	00	107	AC	Duty on Asavas and Arishtas	02	Levy, Cess, Surcharge, etc. on Taxes	39	Duty	0039	00	107	AC	Duty on Asavas and Arishtas	15	Levy, Cess, Surcharge, etc. on Taxes	39	Duty	0039 00 107 AC 15 39
0039	00	107	AD	Licence Fees	02	Levy, Cess, Surcharge, etc. on Taxes	32	Licence Fees	0039	00	107	AD	Licence Fees	15	Levy, Cess, Surcharge, etc. on Taxes	32	Licence Fees	0039 00 107 AD 15 32
0039	00	108	AB	Deduct - Refunds	02	Levy, Cess, Surcharge, etc. on Taxes	99	Others	0039	00	108	AB	Deduct - Refunds	15	Levy, Cess, Surcharge, etc. on Taxes	99	Others	0039 00 108 AB 15 99
0039	00	108	AB	Deduct - Refunds	02	Levy, Cess, Surcharge, etc. on Taxes	77	Deduct-Refunds	0039	00	108	AB	Deduct - Refunds	77	Deduct Refunds	99	Others	0039 00 108 AB 77 99
0039	00	108	AC	Cost Price	03	Taxation Fees	32	Vend Fee	0039	00	108	AC	Cost Price	16	Taxation Fees	32	Vend Fee	0039 00 108 AC 16 32
0039	00	108	AD	Duty	03	Taxation Fees	32	Vend Fee	0039	00	108	AD	Duty	16	Taxation Fees	32	Vend Fee	0039 00 108 AD 16 32
0039	00	108	AE	Licence Fees for the Sale of Manufactured Drugs	03	Taxation Fees	34	Licence Fee	0039	00	108	AE	Licence Fees for the Sale of Manufactured Drugs	16	Taxation Fees	34	Licence Fee	0039 00 108 AE 16 34
0039	00	150	AA	Fines Levied and Collected from Arrack and Toddy Shops	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	150	AA	Fines Levied and Collected from Arrack and Toddy Shops	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 150 AA 15 31
0039	00	150	AB	Fines and sale proceeds of Confiscated Foreign Liquors and Indian Liquors	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	150	AB	Fines and sale proceeds of Confiscated Foreign Liquors and Indian Liquors	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 150 AB 15 31
0039	00	150	AC	Other Fines and Forfeitures	02	Levy, Cess, Surcharge, etc. on Taxes	97	Forfeiture, Seizure, Confiscation, etc	0039	00	150	AC	Other Fines and Forfeitures	15	Levy, Cess, Surcharge, etc. on Taxes	97	Forfeiture, Seizure, Confiscation, etc	0039 00 150 AC 15 97
0039	00	150	AD	Deduct - Refunds	02	Levy, Cess, Surcharge, etc. on Taxes	77	Deduct-Refunds	0039	00	150	AD	Deduct - Refunds	77	Deduct Refunds	99	Others	0039 00 150 AD 77 99
0039	00	150	AE	Receipts of loan amount recovered from the Prohibition offenders	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	150	AE	Receipts of loan amount recovered from the Prohibition offenders	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 150 AE 15 31
0039	00	501	AA	Contributions towards Leave Salary - Officers lent on Foreign Service	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	501	AA	Contributions towards Leave Salary - Officers lent on Foreign Service	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 501 AA 15 31
0039	00	501	AB	Cost of Establishment Charges	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	501	AB	Cost of Establishment Charges	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 501 AB 15 31
0039	00	501	AC	Payment of Administrative Service Fee	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	501	AC	Payment of Administrative Service Fee	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 501 AC 15 31
0039	00	501	AD	Export Fees	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	501	AD	Export Fees	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 501 AD 15 31
0039	00	800	AD	Miscellaneous	02	Levy, Cess, Surcharge, etc. on Taxes	99	Others	0039	00	800	AD	Miscellaneous	15	Levy, Cess, Surcharge, etc. on Taxes	99	Others	0039 00 800 AD 15 99
0039	00	800	AE	Fees for Permits for Personal Consumption of Liquor under Tamil Nadu Prohibition Act, 1937	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	800	AE	Fees for Permits for Personal Consumption of Liquor under Tamil Nadu Prohibition Act, 1937	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 800 AE 15 31

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0039	00	800	AF	Licence Fee under the Spirituous Essences Rules, Choloro Hydrate and other Rules	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	800	AF	Licence Fee under the Spirituous Essences Rules, Choloro Hydrate and other Rules	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 800 AF 15 31
0039	00	800	AJ	Cost of Labels	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	800	AJ	Cost of Labels	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 800 AJ 15 31
0039	00	800	AN	Collection of Registration, Renewal and Label fees	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	800	AN	Collection of Registration, Renewal and Label fees	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 800 AN 15 31
0039	00	800	AO	Special fees on liquor imported from other States and from other Countries	02	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039	00	800	AO	Special fees on liquor imported from other States and from other Countries	15	Levy, Cess, Surcharge, etc. on Taxes	31	State Excise	0039 00 800 AO 15 31
0039	00	800	AQ	Licence fees for the possession and sale of molasses	03	Taxation Fees	34	Licence Fee	0039	00	800	AQ	Licence fees for the possession and sale of molasses	16	Taxation Fees	34	Licence Fee	0039 00 800 AQ 16 34
0039	00	800	AR	Licence fees for the possession and use of molasses	03	Taxation Fees	34	Licence Fee	0039	00	800	AR	Licence fees for the possession and use of molasses	16	Taxation Fees	34	Licence Fee	0039 00 800 AR 16 34
0040	00	101	AA	Tax Collections	01	Taxes	01	Inter-State Sales Tax (Central Sales Tax)	0040	00	101	AA	Tax Collections	14	Taxes	01	Inter-State Sales Tax (Central Sales Tax)	0040 00 101 AA 14 18
0040	00	101	AB	Other Receipts	01	Taxes	99	Others	0040	00	101	AB	Other Receipts	14	Taxes	99	Others	0040 00 101 AB 14 99
0040	00	102	AA	Tax Collections	01	Taxes	01	Inter-State Sales Tax (Central Sales Tax)	0040	00	102	AA	Tax Collections	14	Taxes	07	General Sales Tax	0040 00 102 AA 14 70
0040	00	102	AB	Additional Tax	01	Taxes	01	Inter-State Sales Tax (Central Sales Tax)	0040	00	102	AB	Additional Tax	14	Taxes	07	General Sales Tax	0040 00 102 AB 14 78
0040	00	102	AD	Licence and Registration Fees	01	Taxes	01	Inter-State Sales Tax (Central Sales Tax)	0040	00	102	AD	Licence and Registration Fees	14	Taxes	07	General Sales Tax	0040 00 102 AD 14 74
0040	00	102	AE	Other Receipts - controlled by the Commissioner of Commercial Taxes	01	Taxes	07	General Sales Tax	0040	00	102	AE	Other Receipts - controlled by the Commissioner of Commercial Taxes	14	Taxes	07	General Sales Tax	0040 00 102 AE 14 72
0040	00	102	AG	Appeal Fees under Sales Tax Appellate Tribunal	03	Taxation Fees	01	Inter-State Sales Tax (Central Sales Tax)	0040	00	102	AG	Appeal Fees under Sales Tax Appellate Tribunal	16	Taxation Fees	07	General Sales Tax	0040 00 102 AG 16 74
0040	00	102	AI	Infrastructure - Surcharge on Sales Tax	02	Levy, Cess, Surcharge, etc. on Taxes	01	Inter-State Sales Tax (Central Sales Tax)	0040	00	102	AI	Infrastructure - Surcharge on Sales Tax	15	Levy, Cess, Surcharge, etc. on Taxes	07	General Sales Tax	0040 00 102 AI 15 72
0040	00	102	AQ	Tax collection from the sale of IMFL and Beer	01	Taxes	19	Non-Value Added Tax-Other Goods	0040	00	102	AQ	Tax collection from the sale of IMFL and Beer	14	Taxes	19	Non-Value Added Tax -Other Goods	0040 00 102 AQ 14 19
0040	00	102	AT	Tax collection from the sale of Petroleum goods	01	Taxes	16	Non-Value Added Tax- Petroleum Goods	0040	00	102	AT	Tax collection from the sale of Petroleum goods	14	Taxes	16	Non-Value Added Tax- Petroleum Goods	0040 00 102 AT 14 16
0040	00	111	AA	Tax Collections under State Value Added Tax Act	01	Taxes	06	Value Added Tax	0040	00	111	AA	Tax Collections under State Value Added Tax Act	14	Taxes	06	Value Added Tax	0040 00 111 AA 14 62
0040	00	111	AB	Licence Fees, Registration Fees, Penalties and Other Receipts under State Value Added Tax Act	03	Taxation Fees	06	Value Added Tax	0040	00	111	AB	Licence Fees, Registration Fees, Penalties and Other Receipts under State Value Added Tax Act	16	Taxation Fees	06	Value Added Tax	0040 00 111 AB 16 66



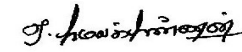
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0040	00	111	AG	Refunds to Exporters under State Value Added Tax Act	06	Taxes - Refunds	02	Exports	0040	00	111	AG	Refunds to Exporters under State Value Added Tax Act	77	Deduct Refunds	02	Exports under State Value Added Tax Act	0040 00 111 AG 77 22
0040	00	111	AH	Other Refunds under State Value Added Tax Act	06	Taxes - Refunds	99	Others	0040	00	111	AH	Other Refunds under State Value Added Tax Act	77	Deduct Refunds	03	Others under State Value Added Tax Act	0040 00 111 AH 77 39
0040	00	111	AI	Appeal Fees to Appellate Assistant Commissioner under State Value Added Tax Act	03	Taxation Fees	99	Others	0040	00	111	AI	Appeal Fees to Appellate Assistant Commissioner under State Value Added Tax Act	16	Taxation Fees	99	Others	0040 00 111 AI 16 99
0040	00	111	AJ	Appeal Fees to Appellate Tribunal under State Value Added Tax Act	03	Taxation Fees	99	Others	0040	00	111	AJ	Appeal Fees to Appellate Tribunal under State Value Added Tax Act	16	Taxation Fees	99	Others	0040 00 111 AJ 16 99
0041	00	101	AA	Fees for Registration of licences, badges, permits, fitness certificates etc.	01	Taxes	56	Vehicles Tax	0041	00	101	AA	Fees for Registration of licences, badges, permits, fitness certificates etc.	14	Taxes	56	Vehicles Tax	0041 00 101 AA 14 56
0041	00	102	AA	Receipts under the Tamil Nadu Motor Vehicles Taxation Act, 1974	01	Taxes	56	Vehicles Tax	0041	00	102	AA	Receipts under the Tamil Nadu Motor Vehicles Taxation Act, 1974	14	Taxes	56	Vehicles Tax	0041 00 102 AA 14 56
0041	00	102	AB	Surcharge on Motor Vehicles Tax	01	Taxes	56	Vehicles Tax	0041	00	102	AB	Surcharge on Motor Vehicles Tax	14	Taxes	56	Vehicles Tax	0041 00 102 AB 14 56
0041	00	102	AE	Receipts under Green Tax	01	Taxes	56	Vehicles Tax	0041	00	102	AE	Receipts under Green Tax	14	Taxes	56	Vehicles Tax	0041 00 102 AE 14 56
0041	00	102	AF	Receipts under Road Safety Tax	01	Taxes	56	Vehicles Tax	0041	00	102	AF	Receipts under Road Safety Tax	14	Taxes	56	Vehicles Tax	0041 00 102 AF 14 56
0041	00	102	AG	Receipts on the Composite Tax on National Permit Vehicles	01	Taxes	56	Vehicles Tax	0041	00	102	AG	Receipts on the Composite Tax on National Permit Vehicles	14	Taxes	56	Vehicles Tax	0041 00 102 AG 14 56
0041	00	800	AE	Receipts of Compounding and Penal Fees	01	Taxes	56	Vehicles Tax	0041	00	800	AE	Receipts of Compounding and Penal Fees	14	Taxes	56	Vehicles Tax	0041 00 800 AE 14 56
0041	00	800	AF	Receipts of Towing Fees	01	Taxes	56	Vehicles Tax	0041	00	800	AF	Receipts of Towing Fees	14	Taxes	56	Vehicles Tax	0041 00 800 AF 14 56
0041	00	800	AH	Collection of Service Charges for the services rendered by the Transport Department	05	Taxation Service Charges	01	Vehicles Tax	0041	00	800	AH	Collection of Service Charges for the services rendered by the Transport Department	18	Taxation Service Charges	01	Vehicles Tax	0041 00 800 AH 18 13
0042	00	106	AA	Taxes on Entry of Goods into Local Areas	02	Levy, Cess, Surcharge, etc. on Taxes	66	Taxes on Goods and Passengers	0042	00	106	AA	Taxes on Entry of Goods into Local Areas	15	Levy, Cess, Surcharge, etc. on Taxes	66	Taxes on Goods and Passengers	0042 00 106 AA 15 66
0043	00	101	AB	Receipts under the Tamil Nadu Electricity (Taxation on consumption) Act, 1962	03	Taxation Fees	71	Electricity Tax	0043	00	101	AB	Receipts under the Tamil Nadu Electricity (Taxation on consumption) Act, 1962	16	Taxation Fees	71	Electricity Tax	0043 00 101 AB 16 71
0043	00	101	AB	Receipts under the Tamil Nadu Electricity (Taxation on consumption) Act, 1962	03	Taxation Fees	99	Others	0043	00	101	AB	Receipts under the Tamil Nadu Electricity (Taxation on consumption) Act, 1962	16	Taxation Fees	99	Others	0043 00 101 AB 16 99

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0043	00	101	AD	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Sale of Electricity	03	Taxation Fees	71	Electricity Tax	0043	00	101	AD	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Sale of Electricity	16	Taxation Fees	71	Electricity Tax	0043 00 101 AD 16 71
0043	00	101	AE	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Captive Generating plants and non licensees for consumption of Electricity	03	Taxation Fees	71	Electricity Tax	0043	00	101	AE	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Captive Generating plants and non licensees for consumption of Electricity	16	Taxation Fees	71	Electricity Tax	0043 00 101 AE 16 71
0043	00	101	AF	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Interest on belated payments	03	Taxation Fees	99	Others	0043	00	101	AF	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Interest on belated payments	16	Taxation Fees	99	Others	0043 00 101 AF 16 99
0043	00	101	AG	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Registration Fees	03	Taxation Fees	41	Registration	0043	00	101	AG	Receipts under the Tamil Nadu Tax on Consumption or Sale of Electricity Act 2003 - Registration Fees	16	Taxation Fees	41	Registration	0043 00 101 AG 16 41
0043	00	102	AA	Fees under Indian Electricity Rules	01	Taxes	71	Electricity Tax	0043	00	102	AA	Fees under Indian Electricity Rules	14	Taxes	71	Electricity Tax	0043 00 102 AA 14 71
0043	00	103	AA	Fees for Electrical Inspection of Cinema Theatres	01	Taxes	71	Electricity Tax	0043	00	103	AA	Fees for Electrical Inspection of Cinema Theatres	14	Taxes	71	Electricity Tax	0043 00 103 AA 14 71
0043	00	800	AB	Fees under Tamil Nadu Lift Irrigation Rules	01	Taxes	71	Electricity Tax	0043	00	800	AB	Fees under Tamil Nadu Lift Irrigation Rules	14	Taxes	71	Electricity Tax	0043 00 800 AB 14 71
0043	00	800	AC	Receipts towards implementing Energy efficiency Measures activities	01	Taxes	71	Electricity Tax	0043	00	800	AC	Receipts towards implementing Energy efficiency Measures activities	14	Taxes	71	Electricity Tax	0043 00 800 AC 14 71
0045	00	101	AA	Tax Collections - controlled by Commercial Taxes Department	03	Taxation Fees	76	Entertainment Tax - Compound	0045	00	101	AA	Tax Collections - controlled by Commercial Taxes Department	16	Taxation Fees	76	Entertainment Tax - Compound	0045 00 101 AA 16 76
0045	00	101	AB	Other Receipts	01	Taxes	99	Others	0045	00	101	AB	Other Receipts	14	Taxes	99	Others	0045 00 101 AB 14 99
0045	00	101	AD	Deduct - Refunds to Local Bodies -Controlled by Commissioner of Commercial Taxes	01	Taxes	77	Deduct-Refunds	0045	00	101	AD	Deduct - Refunds to Local Bodies - Controlled by Commissioner of Commercial Taxes	77	Deduct Refunds	05	Entertainment Tax to Local Bodies	0045 00 101 AD 77 51
0045	00	101	AF	Receipts on account of Cinematographic Exhibition	03	Taxation Fees	76	Entertainment Tax - Compound	0045	00	101	AF	Receipts on account of Cinematographic Exhibition	16	Taxation Fees	76	Entertainment Tax - Compound	0045 00 101 AF 16 76
0045	00	101	AG	Licencing of Cinematographic Exhibitions	03	Taxation Fees	76	Entertainment Tax - Compound	0045	00	101	AG	Licencing of Cinematographic Exhibitions	16	Taxation Fees	76	Entertainment Tax - Compound	0045 00 101 AG 16 76

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0045	00	102	AA	Totalizator, Guindy	01	Taxes	81	Betting Tax	0045	00	102	AA	Totalizator, Guindy	14	Taxes	81	Betting Tax	0045 00 102 AA 14 81
0045	00	102	AB	Totalizator, Udhagamandalam	01	Taxes	81	Betting Tax	0045	00	102	AB	Totalizator, Udhagamandalam	14	Taxes	81	Betting Tax	0045 00 102 AB 14 81
0045	00	102	AC	Book Makers, Guindy	01	Taxes	81	Betting Tax	0045	00	102	AC	Book Makers, Guindy	14	Taxes	81	Betting Tax	0045 00 102 AC 14 81
0045	00	105	AA	Tax Collections - Tax on luxuries in hotels and lodging houses	01	Taxes	86	Luxury Tax	0045	00	105	AA	Tax Collections - Tax on luxuries in hotels and lodging houses	14	Taxes	86	Luxury Tax	0045 00 105 AA 14 86
0045	00	114	AA	Other Receipts	02	Levy, Cess, Surcharge, etc. on Taxes	17	Non-Value Added Tax-Sugar Cane	0045	00	114	AA	Other Receipts	15	Levy, Cess, Surcharge, etc. on Taxes	17	Non-Value Added Tax-Sugar Cane	0045 00 114 AA 15 17

**H. KRISHNANUNNI**  
**DEPUTY SECRETARY TO GOVERNMENT (BUDGET)**

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Section Officer