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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
No.1, WILLIAMS ROAD, TRICHIRAPALLI - 620 001

General Circular NO.9/2009

Dated:03.09.2009

Sub:- Misclassification of accounting codes-Reg.
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Copy of Circular C2/SZ/2009-10/1147/-1246 dated 26.08.2009 received from e-Pay & Accounts Office Central Excise, Chennai along with OM issued by the Principle Chief Controller of Accounts, CBEC, New Delhi(OM No. Coord/1(5)/R.II/09-10/23 dated 27.05.2009) regarding misclassification of accounting codes is communicated herewith for information, guidance and necessary action.

(Issued from file C.NO.IV/16/04/2009-C.Ex.Pol)

Sd./-
(R. SARAVANA KUMAR)
ADDITIONAL COMMISSIONER(T)

To
As per Mailing list

Sub:- Misclassification of accounting codes-Reg.

This office has been in receipt of many letters and communications regarding correction/rectification of accounting head given by the Assesseees. In this regard please find OM issued by the Principle Accounts Office, CBEC, New Delhi(OM No. Coord/1(5)/R.II/09-10/23 dated 27.05.2009) as per which the Commissioner concerned has to certify the transfer of amount from one accounting head to another, failing which such rectification/correction could not be carried out in the accounts of this office. Hence, it is stated that the proposals for correction/rectification may be forwarded to this on the above lines. A copy of above said OM is enclosed herewith.

All divisions and ranges may be instructed accordingly and vide publicity may be given to all field superintendents

Sd/-
(G.RAMESH)
Pay and Accounts Officer