



# केन्द्रीय भण्डारण निगम

(भारत सरकार का उपक्रम)

CENTRAL WAREHOUSING CORPORATION

(A Govt. of India Undertaking)

जन-जनकेलिएभण्डारण/ Warehousing for Everyone



No. CWC-FD/CA-Accounts Circular/20-21

3rd Aug, 2020

## ACCOUNTING CIRCULAR No-33

**Subject :Revision in Income Head of Accounts with effect from FY 2020-21**

With the approval of competent authority, the Income Heads of accounts ( For both operating income & non- operating income) have been revised . The same is made effective from Financial Year 2020-21.

A comparative statement depicting the one to one mapping of all income ledgers with the new income heads is provided at Annex- 1

Necessary new income ledgers have already been opened in each TALLY company of the regions. Accordingly, all are advised to post the entries in the new ledgers created with effect from 01.08.2020. Balances lying in the old income ledgers for the period 01.04.2020 to 31.07.2020 be transferred to the Revised ledgers of income by passing a consolidated entry in current date **(cost -centre wise)**.

There should not be any balance in the old income ledgers after transfer of balances.

The same may be carried out in a weeks' time. After one week, the old income ledgers shall be blocked for making any accounting entry

Compliance of above be strictly ensured.

**Vijay Kumar Garg**  
**Manager A/cs**

### Distribution to:

1. All Regional Managers of CWC.
2. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers in-charge of the Finance, Accounts & Internal Audit Wings of all ROs.

### Copies for information to:

1. All DGM/AGMs/Managers/(Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
2. SAM to Director (Fin), CWC, CO, New Delhi.
3. PPS to GGM (F&A), CWC, Corp. Office, New Delhi.

4. PPS to GGM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
5. Manager(Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

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**निगमितकार्यालय :4/1, सीरीइंस्टीट्यूशनलएरिया,अगस्तक्रांतिमार्ग, हौज़खास,नईदिल्ली-110016.**

**CO: 4/1, Siri Institutional Area, August Kranti Marg, Hauz Khas, New Delhi-110016.**

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OPERATING INCOME								OLD LEDGERS		
SL. NO.	NEW ACCOUNT CODE	NAME OF GROUP/LEDGER	GROUP/ LEDGER	PURPOSE OF HEAD OF A/C	HSN CODE (6 DIGIT)	HSN CODE (4 DIGIT)	Remarks	OLD GROUP	LEDGER CODE	OLS LEDGER NAME
<b>A</b>	<b>33000</b>	<b>WAREHOUSING CHARGE</b>	<b>HEAD GROUP</b>					<b>30100 WAREHOUSING CHARGES</b>		
<b>1</b>	<b>33100</b>	<b>WAREHOUSING CHARGES- FOODGRAINS</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	33101	WH.CHARGES -FCI- FOODGRAINS(GST-EXEMPTED)	LEDGER	All foodgrains capable of human consumption exempted from GST being agriproduce (includes whole pulses, wheat, rice, oilseeds, Groundnut Pods, Paddy, Coarsegrains, Ragi etc.	998619	9986	ONLY GST EXEMPTED GROUP OF FOODGRAINS/AGRI PRODUCE	30101	WH.CHARGES-FCI-FOODGRAIN (GST-TAXABLE)	
II	33102	WH.CHARGES -CENT.GOV./CPSES & AGENCIES-FOODGRAIN (GST-EXEMPTED)	LEDGER		998619	9986		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
III	33103	WH.CHARGES -SCS/STATE GOVT/STATE PSUS-FOODGRAIN (GST-EXEMPTED)	LEDGER		998619	9986		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
IV	33104	WH.CHARGES -NAFED- FOODGRAIN(GST-EXEMPTED)	LEDGER		998619	9986		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
V	33105	WH.CHARGES- FARMERS -FOODGRAIN(GST-EXEMPTED)	LEDGER		998619	9986		30120 WH.CHARGES -FARMERS (GST-EXEMPTED)		
VI	33106	WH.CHARGES- OTHER PRIVATE DEPOSITORS- FOODGRAIN(GST-EXEMPTED)	LEDGER		998619	9986		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
VII	33107	WH.CHARGES -FCI-RICE (Exempted)	LEDGER		996729	9967		30123 WH.CHARGES -FCI-RICE		
VIII	33108	WH.CHARGES -CENT.GOV./CPSES & AGENCIES-RICE (GST-EXEMPTED)	LEDGER		998619	9967		30124 WH.CHARGES-OTHERS-RICE		
IX	33109	WH.CHARGES -SCS/STATE GOVT/STATE PSU-RICE(GST-EXEMPTED)	LEDGER		996729	9967		30124 WH.CHARGES-OTHERS-RICE		
X	33110	WH.CHARGES- OTHERS-RICE(Exempted)	LEDGER		996729	9967		30124 WH.CHARGES-OTHERS-RICE		
<b>2</b>	<b>33200</b>	<b>WAREHOUSING CHARGES- OTHER AGRICULTURE COMMODITY</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	33201	WH.CHARGES -CENT.GOV./CPSES & AGENCIES-OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER	DEPOSITORS -SAME AS ABOVE PROCESSED AGR. COMMODITIES & food products SUCH AS PULSES- broken/polished, edible oils, FRUITS, NUTS AND VEGETABLES, SPICES, COPRA, SUGARCANE, JOGGERY, RAW VEGETABLE FIBRES ETC	996729	9967	OTHER AGRICULTURAL COMMODITY - TAXABLE + EXEMPTED	30104	WH.CHARGES-OTHERS-FOODGRAIN (GST-TAXABLE)	
II	33202	WH.CHARGES -CENT.GOV./CPSES & AGENCIES-OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996729	9967		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
III	33203	WH.CHARGES -SCS/STATE GOVT/STATE PSUS-OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER		996729	9967		30104 WH.CHARGES-OTHERS-FOODGRAIN (GST-TAXABLE)		
IV	33204	WH.CHARGES -SCS/STATE GOVT/STATE PSUS-OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996729	9967		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
V	33205	WH.CHARGES -NAFED-OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER		996729	9967		30104 WH.CHARGES-OTHERS-FOODGRAIN (GST-TAXABLE)		
VI	33206	WH.CHARGES -NAFED-OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996729	9967		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
VII	33207	WH.CHARGES- FARMERS -OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER		996729	9967		30119 WH.CHARGES- FARMERS (GST-TAXABLE)		
VIII	33208	WH.CHARGES- FARMERS -OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996729	9967		30120 WH.CHARGES -FARMERS (GST-EXEMPTED)		
IX	33209	WH.CHARGES-OTHER PRIVATE DEPOSITORS-OTHER AGR COMMODITIES (GST-TAXABLE)	LEDGER		996729	9967		30104 WH.CHARGES-OTHERS-FOODGRAIN (GST-TAXABLE)		
X	33210	WH.CHARGES- OTHER PRIVATE DEPOSITORS-OTHER AGR COMMODITIES (GST-EXEMPTED)	LEDGER		996729	9967		30105 WH.CHARGES-OTHERS-FG (GST-EXEMPTED)		
<b>3</b>	<b>33300</b>	<b>WAREHOUSING CHARGES- FERTILIZER</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	33301	WH.CHARGES-FERTILIZER (GST TAXABLE)	LEDGER	STORAGE -FERTILIZER	996729	9967	FERTILIZER	30103	WH.CHARGES- FCI-FERTILIZER (GST-TAXABLE)	
<b>4</b>	<b>33400</b>	<b>WAREHOUSING CHARGES -COTTON</b>	<b>SUB GROUP</b>	<b>STORAGE -COTTON</b>				<b>SEPARATE NEW GROUP CREATED.</b>		
I	33401	WH.CHARGES-COTTON (GST TAXABLE)	LEDGER	OTHER THAN GINNEED/ BALED	996729	9967	COTTON	30125	WH.CHARGES-COTTON (GST TAXABLE)	
II	33402	WH. CHRGES -COTTON (GST EXEMPTED)	LEDGER	BOTH GINNEED/ BALED, cotton seed	996729	9967		30126	WH. CHRGES - COTTON (GST EXEMPTED)	
<b>5</b>	<b>33500</b>	<b>WAREHOUSING CHARGES- INDUSTRIAL COMMODITY</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	33501	WAREHOUSING CHARGES -CENT.GOV./CPSES & AGENCIES- INDUSTRIAL COMMODITIES	LEDGER	INDUSTRIAL COMMO STORAGE	996729	9967	INDUSTRIAL COMMODITIES	30107	WH.CHARGES-OTHERS (OTHER) (GST TAXABLE)	
II	33502	WAREHOUSING CHARGES -SCS/STATE GOVT/STATE PSUS- INDUSTRIAL COMMODITIES	LEDGER	INDUSTRIAL COMMO STORAGE	996729	9967		30107	WH.CHARGES-OTHERS (OTHER) (GST TAXABLE)	
III	33503	WAREHOUSING CHARGES- OTHER PRIVATE DEPOSITORS- INDUSTRIAL COMMODITIES	LEDGER	INDUSTRIAL COMMO STORAGE	996729	9967		30107	WH.CHARGES-OTHERS (OTHER) (GST TAXABLE)	
<b>6</b>	<b>33600</b>	<b>WAREHOUSING CHARGES-DEDICATED WAREHOUSING</b>	<b>SUB GROUP</b>						<b>SEPARATE NEW GROUP CREATED.</b>	
I	33601	WAREHOUSING CHARGES -CENT.GOV./CPSES & AGENCIES- DEDICATED WAREHOUSING (TAXABLE)	LEDGER	DEDICATED BASIS-RENTAL	997212	9972	DEDICATED WAREHOUSING	30107	WH.CHARGES-OTHERS (OTHER) (GST TAXABLE)	
II	33602	WAREHOUSING CHARGES -CENT.GOV./CPSES & AGENCIES- DEDICATED WAREHOUSING (EXEMPT)	LEDGER	DEDICATED BASIS-WAREHOUSING-AGRI	998619	9986		30108	WH. CHRGES OTHERS (OTHER) (GST EXEMPTED)	
III	33603	WAREHOUSING CHARGES - SCS/STATE GOVT/STATE PSUS - DEDICATED WAREHOUSING (TAXABLE)	LEDGER	DEDICATED BASIS-RENTAL	997212	9972		30107	WH.CHARGES-OTHERS (OTHER) (GST TAXABLE)	
IV	33604	WAREHOUSING CHARGES - SCS/STATE GOVT/STATE PSUS - DEDICATED WAREHOUSING(EXEMPT)	LEDGER	DEDICATED BASIS-WAREHOUSING-AGRI	998619	9986		30108	WH. CHRGES OTHERS (OTHER) (GST EXEMPTED)	
V	33605	WAREHOUSING CHARGES- OTHER PRIVATE DEPOSITORS- DEDICATED WAREHOUSING (TAXABLE)	LEDGER	DEDICATED BASIS-RENTAL	997212	9972		30107	WH.CHARGES-OTHERS (OTHER) (GST TAXABLE)	
VI	33606	WAREHOUSING CHARGES - OTHER PRIVATE DEPOSITORS- DEDICATED WAREHOUSING (EXEMPT)	LEDGER	DEDICATED BASIS-WAREHOUSING AGRI	998619	9986		30108	WH. CHRGES OTHERS (OTHER) (GST EXEMPTED)	
<b>7</b>	<b>33700</b>	<b>WAREHOUSING CHARGES-CUSTOM BONDED</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	33701	WH. CHARGES- CUSTOM BONDED (GST TAXABLE)	LEDGER	STORAGE -CUSTOM BONDED-TAXABLE	996729	9967	CUSTOM BONDED	30109	WH. CHARGES- CUSTOM BONDED (GST TAXABLE)	
II	33702	WH. CHARGES CUSTOM BONDED (GST EXEMPTED)	LEDGER	STORAGE -CUSTOM BONDED- EXEMPT	998619	9986		30110	WH. CHARGES CUSTOM BONDED (GST EXEMPTED)	
<b>8</b>	<b>33800</b>	<b>WAREHOUSING CHARGES-INTEGRATED CHECK POST(ICP)</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	33801	WAREHOUSING CH. (ICP)-(GST TAXABLE)	LEDGER	STORAGE -ICP-TAXABLE	996729	9967	ICP	30111	WAREHOUSING CH. (ICP)-(GST TAXABLE)	
II	33802	WAREHOUSING CH. (ICP)-(GST EXEMPTED)	LEDGER	STORAGE -ICP-EXEMPT	998619	9986		30112	WAREHOUSING CH. (ICP)-(GST EXEMPTED)	
<b>9</b>	<b>33900</b>	<b>WAREHOUSING CHARGES-CFS/CD</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	33901	WH.CHARGES-CFS (GST TAXABLE)	LEDGER	STORAGE -CFS-TAXABLE	996729	9967	CFS	30113	WH.CHARGES-CFS (GST TAXABLE)	
II	33902	WH. CHARGES CFS (GST EXEMPTED)	LEDGER	STORAGE -ICP-EXEMPT	998619	9986		30114	WH. CHARGES CFS (GST EXEMPTED)	
<b>11</b>	<b>34000</b>	<b>WAREHOUSING CHARGES-SAMO</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	34001	WH.CHARGES- SAMO (GST TAXABLE)	LEDGER	STORAGE -SAMO-TAXABLE	996729	9967	SAMO	30121	WH.CHARGES- SAMO (GST TAXABLE)	
II	34002	WH. CHARGES- SAMO (GST EXEMPTED)	LEDGER	STORAGE -SAMO-EXEMPT	998619	9986		30122	WH. CHARGES- SAMO (GST EXEMPTED)	
<b>10</b>	<b>34100</b>	<b>WAREHOUSING CHARGES-AIR CARGO</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	34101	WH. CHARGES-AIR CARGO (GST TAXABLE)	LEDGER	STORAGE AIR CARGO-TAXABLE	996729	9967	AIR CARGO	30115	WH. CHARGES-AIR CARGO (GST TAXABLE)	
II	34102	WH. CHARGES- AIR CARGO (GST EXEMPTED)	LEDGER	RIGHT NOW NIL BUT REQD	998619	9986		30116	WH. CHARGES- AIR CARGO (GST EXEMPTED)	
<b>11</b>	<b>34200</b>	<b>WAREHOUSING CHARGES- OTHER INCOME</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	34201	WAREHOUSING MANAGEMENT CHARGES(GST TAXABLE)	LEDGER	FOR BOOKING INCOME FOR MANAGING CUSTOMERS WAREHOUSE	996729	9967		30127	WAREHOUSING MANAGEMENT CHARGES	
II	34202	WH.CHARGES- GUNNY BALES (GST TAXABLE)	LEDGER	STORAGE -GUNNY BALES	996729	9967		NEW HEAD		
III	34203	INCOME FROM RENTING OF SPACE FOR MOBILE TOWER(GST TAXABLE)	LEDGER	RENTING FOR MOBILE TOWER	997212	9972		NEW HEAD		
IV	34204	INCOME FROM RENTING OF OFFICE SPACE (GST TAXABLE)	LEDGER	RENTING OF SPACE FOR WAREHOUSING	997212	9972		30607	RENT RECEIVED-OTHERS	
<b>12</b>	<b>32000</b>	<b>DISCOUNTS</b>	<b>SUB GROUP</b>					<b>SAME HEAD NO CHANGE</b>		
I	32001	DISCOUNT TO CO-OP.SOCIETY	LEDGER	DISCOUNT TO CO-OP.SOCIETY	NA	NA		SAME HEAD NO CHANGE		
II	32002	DISCOUNT TO BULK DEPOSITORS	LEDGER	DISCOUNT TO BULK DEPOSITORS	NA	NA		SAME HEAD NO CHANGE		
III	32003	DISCOUNT TO FARMERS	LEDGER	DISCOUNT TO FARMERS	NA	NA		SAME HEAD NO CHANGE		
IV	32004	DISCOUNT TO OTHER DEPOSITORS	LEDGER	DISCOUNT TO OTHER DEPOSITORS	NA	NA		SAME HEAD NO CHANGE		
<b>B</b>	<b>35000</b>	<b>MARKETING FACILITATION INCOME</b>	<b>HEAD GROUP</b>					<b>30200 MARKETING FACILITATION INCOME</b>		
<b>1</b>	<b>35100</b>	<b>MF INCOME- FOODGRAINS</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	35101	M.F.CHARGES -FCI- FOODGRAINS(GST-EXEMPTED)	LEDGER	All foodgrains capable of human consumption exempted from GST being agriproduce (includes whole pulses, wheat, rice, oilseeds, Groundnut Pods, Paddy, Coarsegrains, Ragi etc.	998619	9986	ONLY GST EXEMPTED GROUP OF FOODGRAINS/AGRI PRODUCE	30202	M.F.CHARGES FCI-(GST-EXEMPTED)	
II	35102	M.F.CHARGES -CENT.GOV./CPSES & AGENCIES-FOODGRAIN (GST-EXEMPTED)	LEDGER		998619	9986		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
III	35103	M.F.CHARGES -SCS/STATE GOVT/STATE PSUS-FOODGRAIN (GST-EXEMPTED)	LEDGER		998619	9986		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
IV	35104	M.F.CHARGES -NAFED- FOODGRAIN(GST-EXEMPTED)	LEDGER		998619	9986		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
V	35105	M.F.CHARGES- FARMERS -FOODGRAIN(GST-EXEMPTED)	LEDGER		998619	9986		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
VI	35106	M.F.CHARGES- OTHER PRIVATE DEPOSITORS- FOODGRAIN(GST-EXEMPTED)	LEDGER		998619	9986		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
VII	35107	M.F.CHARGES -FCI-RICE (GST-EXEMPTED)	LEDGER		996719	9967		30215	M.F.CHARGES FCI-RICE	
VIII	35108	M.F.CHARGES -SCS/STATE GOVT/STATE PSU-RICE(GST-EXEMPTED)	LEDGER		996719	9967		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
IX	35109	M.F.CHARGES -OTHERS-RICE(GST-EXEMPTED)	LEDGER		996719	9967		30216	M.F.CHARGES OTHERS- RICE	
<b>2</b>	<b>35200</b>	<b>MF INCOME- OTHER AGRICULTURE COMMODITY</b>	<b>SUB GROUP</b>							<b>SEPARATE NEW GROUP CREATED.</b>
I	35201	MF.INCOME -CENT.GOV./CPSES & AGENCIES-OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER	DEPOSITORS -SAME AS ABOVE PROCESSED AGR. COMMODITIES & food products SUCH AS PULSES- broken/polished, edible oils, FRUITS, NUTS AND VEGETABLES, SPICES, COPRA, SUGARCANE, JOGGERY, RAW VEGETABLE FIBRES ETC	996719	9967	OTHER AGRICULTURAL COMMODITY - TAXABLE + EXEMPTED	30203	M.F.CHARGES OTHER(GST TAXABLE)	
II	35202	MF.INCOME -CENT.GOV./CPSES & AGENCIES-OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996719	9967		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
III	35203	MF.CHARGES -OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER		996719	9967		30203	M.F.CHARGES OTHER(GST TAXABLE)	
IV	35204	MF.CHARGES -SCS/STATE GOVT/STATE PSUS-OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996719	9967		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
V	35205	MF.INCOME -NAFED-OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER		996719	9967		30203	M.F.CHARGES OTHER(GST TAXABLE)	
VI	35206	MF.INCOME -NAFED-OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996719	9967		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
VII	35207	MF.INCOME- OTHER PRIVATE DEPOSITORS-OTHER AGR COMMODITIES(GST-TAXABLE)	LEDGER		996719	9967		30203	M.F.CHARGES OTHER(GST TAXABLE)	
VIII	35208	MF.INCOME -OTHER PRIVATE DEPOSITORS-OTHER AGR COMMODITIES(GST-EXEMPTED)	LEDGER		996719	9967		30204	M.F.CHARGES OTHER(GST EXEMPTED)	
<b>3</b>	<b>35300</b>	<b>MF INCOME- INDUSTRIAL COMMODITY</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	35301	MF INCOME -CENT.GOV./CPSES & AGENCIES - INDUSTRIAL COMMODITIES(GST- TAXABLE)	LEDGER	HANDLING	996719	9967	INDUSTRIAL COMMODITIES	30203	M.F.CHARGES OTHER(GST TAXABLE)	
II	35302	MF INCOME -SCS/STATE GOVT/STATE PSUS - INDUSTRIAL COMMODITIES(GST- TAXABLE)	LEDGER	HANDLING	996719	9967		30203	M.F.CHARGES OTHER(GST TAXABLE)	
III	35303	MF INCOME- OTHER PRIVATE DEPOSITORS- INDUSTRIAL COMMODITIES(GST- TAXABLE)	LEDGER	HANDLING	996719	9967		30203	M.F.CHARGES OTHER(GST TAXABLE)	
<b>4</b>	<b>35400</b>	<b>MF INCOME-DEDICATED WAREHOUSING</b>	<b>SUB GROUP</b>					<b>SEPARATE NEW GROUP CREATED.</b>		
I	35401	MF INCOME -CENT.GOV./CPSES & AGENCIES- DEDICATED WAREHOUSING (TAXABLE)	LEDGER	HANDLING	996719	9967		30203	M.F.CHARGES OTHER(GST TAXABLE)	

II	35402	MF INCOME - CENT.GOV'T./CPSES & AGENCIES -DEDICATED WAREHOUSING (EXEMPT)	LEDGER	HANDLING	998619	9986		30204 M.F.CHARGES OTHER(GST EXEMPTED)
III	35403	MF INCOME -SCS/STATE GOVT/STATE PSUS - DEDICATED WAREHOUSING (TAXABLE)	LEDGER	HANDLING	996719	9967	DEDICATED WAREHOUSING	30203 M.F.CHARGES OTHER(GST TAXABLE)
IV	35404	MF INCOME - SCS/STATE GOVT/STATE PSUS - DEDICATED WAREHOUSING(EXEMPT)	LEDGER	HANDLING	998619	9986		30204 M.F.CHARGES OTHER(GST EXEMPTED)
V	35405	MF INCOME - OTHER PRIVATE DEPOSITORS- DEDICATED WAREHOUSING (TAXABLE)	LEDGER	HANDLING	996719	9967		30203 M.F.CHARGES OTHER(GST TAXABLE)
VI	35406	MF INCOME - OTHER PRIVATE DEPOSITORS- DEDICATED WAREHOUSING (EXEMPT)	LEDGER	HANDLING	998619	9986		30204 M.F.CHARGES OTHER(GST EXEMPTED)
5	35500	MF INCOME-INTEGRATED CHECK POST(ICP)	SUB GROUP					SEPARATE NEW GROUP CREATED.
I	35501	MF INCOME (ICP)-(GST TAXABLE)	LEDGER	HANDLING	996719	9967		ICP
II	35501	MF INCOME (ICP)-(GST EXEMPTED)	LEDGER	HANDLING	998619	9986	30208 M.F.CHARGES (ICP)-(GST-EXEMPTED)	
6	35600	MF INCOME CHARGES- CFS/CD	SUB GROUP				SEPARATE NEW GROUP CREATED.	
I	35601	MF INCOME-CFS/CD (GST TAXABLE)	LEDGER	HANDLING	996719	9967	CFS	30205 M.F.CHARGES-CFS (GST-TAXABLE)
II	35602	MF INCOME-CFS/CD (GST EXEMPTED)	LEDGER	HANDLING	998619	9986		30206 M. F. CHARGES-CFS (GST-EXEMPTED)
7	35700	MF INCOME CHARGES-SAMO	SUB GROUP				SEPARATE NEW GROUP CREATED.	
III	35701	MF INCOME- SAMO (GST TAXABLE)	LEDGER	HANDLING	996719	9967	SAMO	30213 M.F.CHARGES-SAMO (GST-TAXABLE)
IV	35702	MF INCOME- SAMO (GST EXEMPTED)	LEDGER	HANDLING	998619	9986		30214 M. F. CHARGES-SAMO (GST-EXEMPTED)
8	35800	MF INCOME-AIR CARGO	SUB GROUP				SEPARATE NEW GROUP CREATED.	
I	35801	MF INCOME - AIR CARGO (GST TAXABLE)	LEDGER	HANDLING	996719	9967	AIR CARGO	30209 M.F.CHARGES (AIR CARGO)-(GST-TAXABLE)
II	35802	MF INCOME- AIR CARGO (GST EXEMPTED)	LEDGER	HANDLING	998619	9986		30210 M.F.CHARGES (AIR CARGO)- (GST-EXEMPTED)
C	30300	INCOME FROM CONTAINER RAIL TRANSPORT (CRT) OPERATIONS	HEAD GROUP					SAME HEAD NO CHANGE
I	30301	INCOME FROM FREIGHT CHARGES(CRT)	LEDGER	INCOME FROM CONTAINER TRAIN MOVEMENT INVOICING(DELHI, MUMBAI, A BADI)	996512	9965	CRT	SAME HEAD NO CHANGE
D	30400	INCOME FROM CFSS/ICDS UNDER STRETEGIC ALLIANCE	HEAD GROUP					SAME HEAD NO CHANGE
I	30401	INCOME FROM CFSS/ICDS UNDER STRETEGIC ALLIANCE	LEDGER	BILLING- SAMO NAME, CWC SHARE IN THIS HEAD	997212	9972		SAME HEAD NO CHANGE
E	30500	INCOME FROM PEST CONTROL SERVICE	HEAD GROUP					SAME HEAD NO CHANGE
I	30501	PCS INCOME-GST TAXABLE	LEDGER	PCS SERVICES	998531	9985	PCS INCOME	SAME HEAD NO CHANGE
II	30502	PCS INCOME-GST EXEMPTED	LEDGER	PCS SERVICES	998531	9985		SAME HEAD NO CHANGE
III	30503	FUMIGATION CHARGES RECD. - GST EXEMPTED	LEDGER	FOR INITIAL FUMIGATION OF WHEAT / RICE & OTHER EXEMPTED GOODS	998531	9985		OLD HEAD 30623 UNDER MISC. INCOME (OPERATING) SHIFTED HERE
IV	30504	FUMIGATION CHARGES RECD. (TAXABLE)	LEDGER	FOR INITIAL FUMIGATION	998531	9985		OLD HEAD 30602 UNDER MISC. INCOME (OPERATING) SHIFTED HERE
F	30600	MISC. INCOME (OPERATING)	HEAD GROUP					SAME HEAD NO CHANGE
I	30601	EMD/SD FORFEITURE	LEDGER	ON FORFEITURE -GST INVOICE TO BE RAISED	999794	9997		SAME HEAD NO CHANGE

II	30603	MISCELLANEOUS RECEIPTS(OPERATING)	LEDGER	RESIDUAL HEAD	NO STANDARD HSN						SAME HEAD NO CHANGE	
III	30604	SALE OF TENDER FORM- ONLINE	LEDGER	ONLINE TENDERS SALE COST- GST INVOICE	999799	9997					SAME HEAD NO CHANGE	
IV	30605	SALE OF TENDER FORM- PHYSICAL	LEDGER	TO BE KEPT BUT IN BLOCKED MODE FOR TIME BEING	491110	4911					SAME HEAD NO CHANGE	
V	30606	WEIGHMENT CHARGES RECEIVED	LEDGER	ONLY WEIGHMENT, NO HANDLING	999799	9997					SAME HEAD NO CHANGE	
VI	30607	RENT RECEIVED-OTHERS	LEDGER	RENT RECEIVED OTHERS IS USED BASICALLY FOR RENT OF OFFICE PREMISES GIVEN SUCH AS AT CO ,SPACE GIVEN TO NCRTC AND SPACE GIVEN TO VARIOUS PARTIES AT RO-KOCHI E.G. UBER	997212	9972					SAME HEAD NO CHANGE	
VII	30608	OVERTIME CHARGES RECEIVED -EXEMPTED	LEDGER	BOOKING OVERTIME CHARGED	996719	9967					SAME HEAD NO CHANGE	
VIII	30609	OTHER INCOME (ICP)-GST TAXABLE	LEDGER	OTHER MISC CHARGES AT ICP	997221	9972					SAME HEAD NO CHANGE	
IX	30610	OTHER INCOME (ICP)-GST EXEMPTED	LEDGER	OTHER MISC CHARGES AT ICP	998619	9986					SAME HEAD NO CHANGE	
X	30611	INCOME FROM ENGG CONSULTANCY SERVICES	LEDGER	DEPOSIT WORK SUPERVISION	998338	9983					SAME HEAD NO CHANGE	
XI	30612	SALE OF MOBILE TO EMPLOYEES	LEDGER	MOBILE BUY BACK	8517	8517					SAME HEAD NO CHANGE	
	30613	SALE OF SCRAP	SUB GROUP								SAME HEAD NO CHANGE	
	30623	30623 SALE OF SCRAP (GST 5%)	LEDGER	SCRAP AUCTION	Wooden 4401, paper 4707 and plastic 8519 scrap						SAME HEAD NO CHANGE	
	30624	30624 SALE OF SCRAP (GST 12%)	LEDGER	SCRAP AUCTION	no item specified in 12%				TO BE REMOVED/BLOCKED		SAME HEAD NO CHANGE	
XII	30625	30625 SALE OF SCRAP (GST 18%)	LEDGER	SCRAP AUCTION	Metal scrap Ferrous 7204, copper 7404, Nickel 7503, Aluminium 7802, lead 7802, zinc 7902 and tin 8002					MISC. OPERATING	SAME HEAD NO CHANGE	
XIII	30614	TRANSFER OF ASSETS/STOCK TO UNITS(RO/CO)	LEDGER	IN NEAR PAST CO TRANSFERRED COOLERS AND SOME OTHER ASSETS IN NEARBY WAREHOUSES UNDER JURISDICTION OF RO-DELHI OR RO-LUCKNOW. SUCH TYPE OF TRANSFERS SHALL TAKE PLACES THROUGH THIS LEDGER. THERE IS SPECIFIC LEDGER FOR TRANSFER OF CHEMICAL AND DUNNAGE AND TRANSFER FOR THAT ITEMS SHALL TAKE PLACE THROUGH THOSE SPECIFIC LEDGERS ONLY	NO STANDARD HSN						SAME HEAD NO CHANGE	
XIV	30615	NOTICE PERIOD PAY/BOND AMOUNT	LEDGER	RECOVERABLE FROM EMPLOYEE ON LEAVING	999794	9997					SAME HEAD NO CHANGE	
XV	30616	INCOME FROM TRAINING CENTRE-HAPUR	LEDGER	TRAINING CHARGES	999294	9992					SAME HEAD NO CHANGE	
XVI	30617	SALE OF LAPTOP TO EMPLOYEES	LEDGER	LAPTOP BUY BACK	8471	8471					SAME HEAD NO CHANGE	
XVII	30618	SALE OF ANYOTHER ASSETS TO EMPLOYEES	LEDGER	ANY ASSET BUY BANK	NO STANDARD HSN						SAME HEAD NO CHANGE	
XVIII	30619	TRANSFER OF CHEMICALS	LEDGER	ANY TRANSFER OF CHEMICALS AND DUNNAGE BETWEEN TWO ROS OR WAREHOUSES UNDER JURISDICTION OF DIFFERENT ROS SHALL TAKE PLACE THROUGH THESE LEDGERS	9802	9802					SAME HEAD NO CHANGE	
XIX	30620	TRANSFER OF DUNNAGE	LEDGER	CFS CONSOLIDATED SALE VOUCHER FOR MONTH+SWC	4415	4415					SAME HEAD NO CHANGE	
XX	30621	MISCELLANEOUS BUSINESS SUPPORT SERVICES(GST TAXABLE)	LEDGER	REIMBURSEMENT ETC	998599	9985					SAME HEAD NO CHANGE	
XXI	30622	MISCELLANEOUS BUSINESS SUPPORT SERVICES(GST EXEMPTED)	LEDGER	EXISTING LEDGER HAS NO TAXABLE/ EXEMPT BIFURGATION	996719	9967					SAME HEAD NO CHANGE	
XXII	30626	OVERTIME CHARGES RECEIVED- TAXABLE	LEDGER								SAME HEAD NO CHANGE	
<b>NON OPERATING INCOME</b>										<b>NEW HEADS</b>		
G	31100	<b>INTEREST INCOME</b>	<b>HEAD GROUP</b>									SAME HEAD NO CHANGE
I	31101	INT. RECD. ON BANK DEPOSIT	LEDGER	INT. RECD. ON BANK DEPOSIT	NA	NA					SAME HEAD NO CHANGE	
II	31102	INT. RECD. ON LOANS & ADVANCES(STAFF)	LEDGER	INT. RECD. ON LOANS & ADVANCES(STAFF)	NA	NA					SAME HEAD NO CHANGE	
III	31103	INT. RECD. ON LOANS & ADVANCES(OTHERS)	LEDGER	INT. RECD. ON LOANS & ADVANCES(OTHERS)	NA	NA					SAME HEAD NO CHANGE	
IV	31104	INT. RECD.- OTHER	LEDGER	INT. RECD.- OTHER	NA	NA					SAME HEAD NO CHANGE	
V	31105	INT. RECD.- INCOME TAX REFUNDS	LEDGER	INT. RECD.- INCOME TAX REFUNDS	NA	NA					SAME HEAD NO CHANGE	
H	31200	<b>DIVIDEND INCOME</b>	<b>HEAD GROUP</b>									SAME HEAD NO CHANGE
I	31201	DIVIDEND ON SHARES IN SWC'S	LEDGER	DIVIDEND ON SHARES IN SWC'S	NA	NA					SAME HEAD NO CHANGE	
II	31202	DIVIDEND ON SHARES IN CRWC	LEDGER	DIVIDEND ON SHARES IN CRWC	NA	NA					SAME HEAD NO CHANGE	
III	31203	DIVIDEND ON SHARES IN NMCE	LEDGER	DIVIDEND ON SHARES IN NMCE	NA	NA					SAME HEAD NO CHANGE	
I	31300	<b>MISC. INCOME (NON-OPERATING)</b>	<b>HEAD GROUP</b>									SAME HEAD NO CHANGE
I	31301	GUEST HOUSE RECEIPTS	LEDGER	GUEST HOUSE RECEIPTS	NA	NA					SAME HEAD NO CHANGE	
II	31302	RENT RECD. FROM STAFF QUARTERS	LEDGER	RENT RECD. FROM STAFF QUARTERS	NA	NA					SAME HEAD NO CHANGE	
III	31303	RENT RECD. FROM LEASE ACCOMMODATION	LEDGER	RENT RECD. FROM LEASE ACCOMMODATION	NA	NA					SAME HEAD NO CHANGE	
IV	31304	PRMB CONTRIBUTION FROM EX-EMPLOYEES	LEDGER	TO BE DELETED AS SAPERATE TRUST IS CREATED.							SAME HEAD NO CHANGE	
V	31305	GAIN ON EXCHANGE OF INVESTMENT	LEDGER	GAIN ON EXCHANGE OF INVESTMENT							SAME HEAD NO CHANGE	
VI	31306	MISCELLANEOUS RECEIPTS(NON- OPERATING)	LEDGER	MISCELLANEOUS RECEIPTS(NON- OPERATING)							SAME HEAD NO CHANGE	
VII	31307	RECRUITMENT APPLICATION FEE	LEDGER	RECRUITMENT APPLICATION FEE							SAME HEAD NO CHANGE	
VIII	31308	INSURANCE COMPENSATION (PROFIT)	LEDGER	INSURANCE COMPENSATION (PROFIT)							SAME HEAD NO CHANGE	
J	31400	<b>EXCESS LIABILITIES/PROVISION AND DEPRECIATION WRITTEN BACK</b>	<b>HEAD GROUP</b>									SAME HEAD NO CHANGE
I	31401	EXCESS LIAB./PROV. FOR EXPENSES WRITTEN BACK	LEDGER	EXCESS LIAB./PROV. WRITTEN BACK							SAME HEAD NO CHANGE	
II	31402	EXCESS DEP. WRITTEN BACK	LEDGER	EXCESS DEP. WRITTEN BACK							SAME HEAD NO CHANGE	
III	31403	EXCESS RESERVE FOR BAD & DOUBTFUL DEBTS WRITTEN BACK	LEDGER								SAME HEAD NO CHANGE	
K	31500	<b>PROFIT ON SALE OF ASSETS</b>	<b>LEDGER</b>								SAME HEAD NO CHANGE	
L	31600	<b>REVERSAL OF IMPAIRMENT LOSS</b>	<b>LEDGER</b>								SAME HEAD NO CHANGE	