

**[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Indirect Taxes and Customs  
Notification No. 57/2018 – Central Tax**

New Delhi, the 23<sup>rd</sup> October, 2018

**G.S.R. ....(E).**— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 51 of the Central Goods and Services Tax Act, 2017 (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13<sup>th</sup> September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 dated the 13<sup>th</sup> September, 2018, namely:—

In the paragraph of the notification, the following proviso shall be inserted, namely:-

“Provided that with respect to persons specified under clause (a) of sub-section (1) of section 51 of the Act, nothing in this notification shall apply to the authorities under the Ministry of Defence, other than the authorities specified in the Annexure-A and their offices, with effect from the 1<sup>st</sup> day of October, 2018.”

[F. No. 349/58/2017- GST (Pt.)]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India

Note:- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13<sup>th</sup> September, 2018.

**ANNEXURE 'A'**

**CODE NUMBERS ALLOTTED TO  
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

<b>Sl. No.</b>	<b>Designation of Controller / Office</b>	<b>Code No.</b>
1.	Controller of Defence Accounts, Patna	00
2.	Pr. Controller of Defence Accounts (Pensions), Allahabad	01
3.	Pr. Controller of Defence Accounts (Officers), Pune	02
4.	Controller of Defence Accounts, (Army), Meerut	03
5.	Pr. Controller of Defence Accounts, Southern Command, Pune	04
6.	Pr. Controller of Defence Accounts, Bangalore	05
7.	Pr. Controller of Defence Accounts, Western Command, Chandigarh	06
8.	Pr. Controller of Accounts (Factories), Kolkata	07
9.	Pr. Controller of Defence Accounts (Air Force), Dehradun	08
10.	Pr. Controller of Defence Accounts (Navy), Mumbai	09
11.	Controller of Defence Accounts (Funds), Meerut	10
12.	Pr. Controller of Defence Accounts, Northern Command, Jammu	12
13.	Zonal Office (Pension Disbursement), Chennai	13
14.	AO DAD Min. of Defence (Civil), New Delhi	14
15.	Controller of Defence Accounts, Canteen Stores Dept., Mumbai	15
16.	Pr. Controller of Defence Accounts, New Delhi	16

**ANNEXURE 'A' (Contd)**

**CODE NUMBERS ALLOTTED TO  
THE PRINCIPAL CONTROLLERS/CONTROLLERS OF DEFENCE ACCOUNTS**

<b>Sl. No.</b>	<b>Designation of Controller / Office</b>	<b>Code No.</b>
17.	Controller of Defence Accounts, Chennai	18
18.	Pr. Controller of Defence Accounts (R&D) New Delhi	19
19.	Controller of Defence Accounts (Pension Disbursement), Meerut	20
20.	Controller of Defence Accounts, Gauhati	21
21.	Pr. Controller of Defence Accounts, (CC) Lucknow	22
22.	Pr. Controller of Defence Accounts (Border Roads), New Delhi	23
23.	Controller of Defence Accounts (R&D), Bangalore	24
24.	Controller of Defence Accounts, Secunderabad	25
25.	Controller of Defence Accounts, Jabalpur	26
26.	Pr. Controller of Defence Accounts (Air Force), New Delhi	27
27.	Pr. Controller of Defence Accounts (R&D), Hyderabad	28
28.	Controller of Defence Accounts, New Delhi	29
29.	Controller of Defence Accounts (IDS), New Delhi	30
30.	Pr. Controller of Defence Accounts (SWC), Jaipur	31