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भारत संचार निगम लिमिटेड
(भारत सरकार का उपक्रम)
BHARAT SANCHAR NIGAM LIMITED
(A Govt. of India Enterprise)

CIRCULAR NO CA-218A

No. 500-31/2008-09/CA I/BSNL

Dated at New Delhi the 1st February 2010

To

The Chief General Manager

All Territorial Telecom Circles / Kolkata & Chennai Telephone District / All Maintenance Circle /
All Project Circle / Task Force Gauhati / All Telecom Factories / Data Network / T&D / QA /
Telecom Stores / ALTTC / TTC / NATFM / NCES

BSNL

Sub: Procedure to account for customer premises equipment, which may be sold either on stand-alone basis or bundled with services

Ref: Circular No. 218 dated 20/27.01.2010 (File No. 500-31/2007-08/CA I/BSNL/Vol.III)

1. The account codes 4111300 – ‘Sundry Debtors – Sales’ , 4111301 – ‘Debtors for sale of equipments/stores’ , 4193500 – ‘Sales Tax Payable’ and 4193501 – ‘Sales Tax payable on sale of equipments/stores’ have inadvertently been allotted through Circular No CA-218 (Letter No. 500-31/2008-09/CA I/BSNL dt. 20/27th January 2010).

2. In place of account codes mentioned in Para 1 above the following new accodes are allotted which will be utilized for accounting the customer premises equipments/stores as per accounting procedure mentioned in Circular CA-218.

4111500 – Sundry Debtors – Sales

4111501 – Debtors for sale of equipments/stores

4193600 – Sales Tax Payable

4193601 – Sales Tax payable on sale of equipments/stores

3. The accode 4111301 - Debtors for sale of equipments/stores mentioned in Para 6.5(c), 6.6(i) and 6.8 of Circular No. CA-218 is replaced by accode **4111501 – ‘Debtors for sale of equipments/stores’**. The accode 4193501 – ‘Sales Tax payable on sale of equipments/stores’ mentioned in Para 6.5(p) and 6.9(b) of Circular No. CA-218 is replaced by accode **4193601 – ‘Sales Tax payable on sale of equipments/stores’**. The accodes 4111300 – Sundry Debtors – Sales and 4193500 – ‘Sales Tax Payable’ mentioned in Para 2 of Circular No. CA-218 are replaced by **4111500 – ‘Sundry Debtors – Sales’ and 4193600 – ‘Sales Tax Payable’** respectively.

Hindi version will follow.

(S.R. Maity)
DGM (CA II)

Copy to:-

- 1) GM (Finance) /IFA of all Circles BSNL for information & necessary action.
- 2) GM (Finance - CFA) / GM (Finance - CM) / GM (Finance – NB) / GM (Finance – Enterprise) / (Taxation & EF) Corporate Office, BSNL for information.

- 3) PGM / GM (products & Pricing - CM) / (CSC) / Business Plg - CFA) / (Customer Service – CFA) / (Corporate Marketing) / (VAS) / (MM) / (Infra Sales) / (Business Planning- Ent) for information
- 4) DGM(CA I) / All AGMs of Corporate Accounts Section, CO BSNL.
- 5) OL Section for translation in Hindi and circulation.