

Government of West Bengal
Finance Department
Audit Branch (Group T)
“NABANNA”, 325, Sarat Chatterjee Road,
Howrah-711102
(1270801)

No: 1101- F(Y)

Date: 24.03.2026

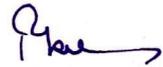
MEMORANDUM

Subject: Clarification regarding applicability of GST on the reimbursement of Telephone (Land Line / or Mobile connection and Internet connection) charges.

In terms of this Departments Memo no. 8871-F(Y) dated 31.10.2012 read with FD Memo no. 747-F(Y) dated 27.01.2009, no. 3385-F(Y) dated 28.04.2015 and no.3708-F(Y) dated 14.07.2016, reimbursement of Telephone (Land Line / or Mobile connection and Internet connection) charges was allowed to certain categories of Government officials of WB.

Now, it is hereby clarified that the amount reimbursable as allowed in the ibid memos is excluding tax or GST as applicable. GST at applicable rates may be reimbursed over and above the ceiling amount.

However, for pre-paid connection all eligible officers may submit telephone reimbursement claims in a proforma format (enclosed herewith) if original bills/vouchers cannot be furnished.



(P.K. Mishra, IAS)
Additional Chief Secretary
to the Govt. of West Bengal

No: 1101 /1(300) -F(Y)

Date:24.03.2026

Copy forwarded for information and necessary action to:

1. Pr. A.G. (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata-700001.
2. Pr. A.G. (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata-700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata - 700064.
4. Additional Chief Secretary / Principal Secretary/ Secretary,.....Department requesting to circulate concerned offices/autonomous bodies/Parastatals under the administrative control of his Department.
5. Special Secretary / Additional Secretary / Commissioner/ Joint Secretary / Deputy Secretary, Finance Department.
6. The General Manager, Reserve Bank of India, Banking Department, 15-N.S. Road, Kolkata-1.
7. Financial Advisor,_____Department.
8. Director,_____
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata - 700001.
10. Pay & Accounts Officer, Kolkata Pay & Accounts Office-1, Old Khadya Bhavan, 3rd Floor (East side), 11A Mirza Ghalib Street, Kolkata - 700 087.
11. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, Old Khadya Bhavan, 2nd& 3rd Floor, (West side), 11A Mirza Ghalib Street, Kolkata - 700 087.
12. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Suvanna, Salt Lake, Kolkata - 700064.
13. Commissioner, _____Division,
14. District Magistrate/District Judge/ Superintendent of Police, Commissionerate of Police
15. Sub-Divisional Officer,_____
16. Treasury Officer,_____
17. Block Development Officer,_____
18. Group _____ / _____ Branch, Finance Department.
19. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.



**OSD & Ex- Officio Spl. Secy. to the
Government of West Bengal**

TELEPHONE REIMBURSEMENTS CLAIM

For the month of

(In terms of Finance Deptt. memo no: 1101-F(Y) dt. 24.03.2026)

Please pay Rs. (Rupees) only on account of expenditure of mobile/telephone/ internet user charges incurred by me for official purpose using my personal land-line telephones no/broadband..... at my residence and personal mobile phone connection no (pre-paid) registered in my name for the month of (mention the month of expenditure **)! The expenditure being claimed has already been paid for by me from my own personal fund.

I hereby declare that the Expenditure claimed above has actually been incurred by me for official purpose.

Signature

..... (Full name)

..... (Designation)

Scale of Pay (scale no.....)

..... (name of station)

Dated

FOR OFFICIAL USE OF HEAD OF THE DEPARTMENT/ SANCTIONING AUTHORITY

Sanctioned for Rs..... (Rupees.....) only.

Signature

Designation

Dated

FOR OFFICIAL USE OF HEAD OF OFFICE/DDO

Passed for payment of Rs. (Rupees.....)

.....) only to

..... (name and designation of the office).

Signature

Designation

Dated

* Strike out the portion not applicable.

** month of expenditure is the month mentioned in the telephone/mobile bill. In case of prepaid mobile phone the month of expenditure is the month in which the expenditure is incurred for making actual call.