

**Government of West Bengal
Finance Department
Revenue Branch**

No. 1239 - FT

Date: 22nd July, 2014.

MEMORANDUM

Mandatory payment of Sales Taxes, Value Added Tax, Profession Tax and State Excise through GRIPS

The State Government introduced on-line receipt of Tax and Non-Tax revenue through GRIPS Portal in November 2012 vide Notification No. 8298-F(Y) dated 03.10.2012. The modes of payment available to the Tax-payers in GRIPS Portal through the Payment Gateway of the 20 authorized Banks are (i) Net-Banking, (ii) Debit Card through internet and (iii) Over the Counter (OTC) Payment. Thus, payment of Government revenue in GRIPS portal can be done both online and offline.

Payment of State Government revenue electronically through GRIPS portal has the following advantages-

1. Real-time fund flow from the Tax-payer's bank account to the Government receipt account in GRIPS without any manual intervention in case of internet banking, and with minimal manual intervention in case of NEFT / RTGS and over the counter payment modes;
2. Simultaneous accounting of the receipt in the Government system in favour of the tax payer;
3. Elimination of the chances of mismatch between the amount paid by the Tax-payer and the amount credited to the Tax-payer's Account in the Directorate of Commercial Taxes, Directorate of Excise, as the case may be; and
4. No need to visit the office of the Directorate of Commercial Taxes by the Tax-payer.

Keeping in view the above advantages of the Tax payment electronically through GRIPS both online and offline, the Government, for sometime past, has been considering making payment of all types of Taxes under the Directorate of Commercial Taxes and Directorate of Excise through GRIPS mandatory.

Now, therefore, the Governor is pleased to direct that all taxes under West Bengal Value Added Tax Act, 2003, West Bengal Sales Tax Act, 1994, Central Sales Tax Act, 1956 and West Bengal State Tax on Professions, Traders, Callings and Employment Act, 1979, West Bengal Tax on Entry of Goods into Local Areas Act, 2012, and The Bengal Excise Act, 1909 shall be paid by the Tax-payers electronically only through GRIPS Portal with effect from on 1st October, 2014. For the offline mode, the challan has to be generated through GRIPS and tax deposited in the concerned bank. The Directorate of Commercial Taxes and Directorate of Excise shall take steps to make necessary arrangement for awareness of the Tax-payers in this regard.

The Guidelines issued in this regard vide F.D notification no.8298-F(Y) dt. 03.10.12, 9668-F(Y) dt.30.11.12, 10578-F(Y) dt.28.12.12, 5533-F(Y) dt.09.07.13 and 3435-F(Y) dt.1.7.14 will apply mutatis mutandis. Heads of accounts for deposit of the taxes through GRIPS portal were already mentioned in Notification No. 8298-F(Y) dated 03.10.2012.

The Order shall take effect from 1st October 2014.

Sd/-H.K. Dwivedi
Principal Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:-

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kolkata-700 001.
3. The Accountant General (R.W. & L.B. Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5th Floor, Salt Lake, Sector-I, Kolkata-700 064.
4. The Chief Secretary to the Government of West Bengal.
5. The Additional Chief Secretary/Principal Secretary/Secretary ,
..... Department.
6. Sr. PA to the Principal Secretary, Finance Department, Government of West Bengal.
7. Financial Advisor, _____ Department.
8. The Commissioner, Commercial Taxes, West Bengal.
9. The Commissioner, Excise Directorate, West Bengal
10. SIO & Director General, National Informatics Centre, Bidyut Bhavan, Salt Lake, Kol -700091.
11. The General Manager, Reserve Bank of India, PAD, 15, N.S. Road, Kolkata-700 001.
12. The General Manager, State Bank of India, FSLO, Local Head Office, Samriddhi Bhaban, 1, Strand Road, Kolkata-700 001.
13. The General Manager, United Bank of India, Govt. Transaction Department, 11, Hemanta Basu Sarani, Kolkata-700 001.
14. The General Manager, Allahabad Bank, GAD, 2, N.S. Road, Kolkata-700 001.
15. The Zonal Head, ICICI Bank, East Commercial Banking, Regional Office, 2B, Gorky Terrace, Kolkata-700 017.
16. The Zonal Head, AXIS Bank, Government Business Group, Business Banking Department, 5, Shakespeare Sarani, 1st Floor, Kolkata-700 017.
17. The Zonal Head, HDFC Bank, Central Plaza, 2/6, Sarat Bose Road, Kolkata-700 020.
18. The General Manager, Union Bank, Nodal Regional Office, Alepe Court, 1st Floor, 225-C, A.J.C. Bose Road, Kolkata-700 020.
19. The General Manager & Zonal Manager, Indian Bank, 3/1, R.N. Mukherjee Road, 2nd Floor, Kolkata-700 001.
20. The Zonal Head, IDBI Bank, IDBI House, 44, Shakespeare Sarani, Kolkata-700 017.
21. The General Manager, Bank of Baroda, Eastern Zonal Office, Baroda Tower, Plot No. 38/2, Block-GN, 5th Floor, Sector-V, Salt Lake City, Kolkata-700 091.
22. The General Manager, Central Bank of India, Zonal Office, 33, Netaji Subhas Road, Kolkata-700 001.
23. The General Manager, Indian Overseas Bank, Regional Office, 119, Park Street, Kolkata-700 016.
24. The General Manager, UCO Bank, Head Office, 3 & 4, DD Block, Sector-I, Salt Lake, Kolkata-700 064.
25. The General Manager, Canara Bank, Circle Office, 21 Camac Street, Kolkata-700016.
26. The General Manager, Bank of India, Kolkata Zonal Office, 5, B.T.M. Sarani, Kolkata-700001.
27. The General Manager, Corporation Bank, Mookherjee House, 1st floor, 17 Brabourne Road, Kolkata-700001.
28. The General Manager, Vijaya Bank, Regional Office, Trimurti Apartments, 5th floor, Park Street, Kolkata-700016.

29. The General Manager, Oriental Bank of Commerce, DD-11, Sector-I, salt Lake, Kolkata-700064.
30. The Zonal Manager, Bank of Maharashtra, Zonal Office, 3 N.S. Rd, Kol-700001.
31. The Circle Head, Punjab National Bank, AG Towers, 3rd Floor, 125/1, Park Street, Kolata-700 017.
32. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata – 700 001.
33. _____ Directorate.
34. The Commissioner, _____
35. The District Magistrate, _____
36. The Sub-Divisional Officer, _____
37. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
38. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
39. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt Lake, Sector –III, Kolkata – 700 106.
40. The Treasury Officer, _____
41. _____
42. OSD & Ex-Officio Joint Secretary, Finance (Budget) Department, for uploading this order in the Finance Department website.



Joint Secretary to the
Government of West Bengal.