

Government of West Bengal
Finance Department
Audit Branch

No.1679-F(Y).

Dated, 24th March, 2014.

MEMORANDUM

It has come to the notice of State Government that the deductions made from different types of Bills for different purposes are not properly deposited / booked under appropriate heads of accounts by some of the Cheque Drawing Officers / DDOs of Works and Forest Departments, although procedural guidelines in respect of deposit of the fund recovered from the contractor's bills were issued vide FD memo. no. 3962-F dated 29.05.2006. The detailed heads of accounts for deposit of the fund recovered for various purposes including Government revenue were not mentioned in the FD memo. no. 3962-F dated 29.05.2006. In order to remove any difficulty in following the procedure prescribed in the FD memo no., referred to above, the State Government feels it necessary to specify the heads of accounts for deposit of the recovered fund.

Now, therefore, it is clarified that the fund recovered by deduction from the contractor's bills shall be deposited under the following Receipt heads of Accounts / in the following manner, by the Cheque Drawing Officers/public works disbursers by drawing separate LOC cheque and challan for each category of receipt mentioned against each head of account below:

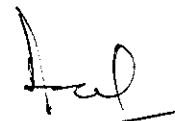
Sl.no.	Category of Receipt	Head of account
1	Professional Taxes	0028-00-107-001-03.
2	Group Insurance (1987) :	8011-00-107-004-19. (Insurance fund) 8011-00-107-005-19. (Savings fund)
3	Provident Fund –Group-D	8009-01-101-002-19.
4	Sales Tax (TDS)	0040-00-102-005-35.
5	Security Deposit	8443-00-103-001-07.
6	Income Tax (TDS)	Shall be deposited to the designated bank branches as authorised by the Income Tax Authority through their specified Challan No./ITNS 281 (form enclosed). Only in case of transfer-credit the head of account '8658-00-112-001-20' shall be used.
7	Service Tax	Shall be deposited directly to the appropriate authority of the Government of India
8	Labour Cess	Shall be deposited directly to the appropriate authority of the State Government
9	Other deductions like fine / penalties / forfeitures etc.	'0070-01-102-003-06' or in the appropriate departmental receipt head.

This Order issues in continuation of this Department Memo. No. 3962-F dated 29.05.2006.

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.
7. The Principal Accounts Officer & Ex-Officio Joint Secretary, Finance (Budget) Department, for uploading this order in the Finance Department website.
8. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata – 700 001.
9. _____ Directorate.
10. The Commissioner, _____
11. The District Magistrate, _____
12. The Sub-Divisional Officer, _____
13. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
14. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
15. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt Lake, Sector –III, Kolkata – 700 106.
16. The Treasury Officer, _____.
17. _____



(Gautam Samanta)
Joint Secretary to the
Government of West Bengal.

*Important : Please see notes
overleaf before filling up the
Challan

T.D.S./TCS TAX CHALLAN

Single Copy (to be sent to the ZAO)

CHALLAN NO./ ITNS 281	Tax Applicable(Tick One)* TAX DEDUCTED/COLLECTED AT SOURCE FROM		Assessment Year			
	(0020) Company Deductees	<input type="checkbox"/>	(0021) Non-Company Deductees	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>

Tax Deduction Account No.(T.A.N.)

Full Name

Complete Address with City & State

Tel. No. Pin

Type of Payment (Tick One) TDS/TCS Payable by Taxpayer (200) TDS/TCS Regular Assessment (Raised by I.T. Deptt.) (400)	Code* (Please see overleaf)
DETAILS OF PAYMENTS	
Income Tax	
Fee under sec. 234E	
Surcharge	
Education Cess	
Interest	
Penalty	
Total	
Total (in words)	
CRORES	LACS
THOUSANDS	HUNDREDS
TENS	UNITS
Paid in Cash/Debit to A/c /Cheque No.	Dated
Drawn on	(Name of the Bank and Branch)
Date:	Signature of person making payment

FOR USE IN RECEIVING BANK

Debit to A/c / Cheque credited on

-
 D D M M Y Y

SPACE FOR BANK SEAL

Taxpayers Counterfoil (To be filled by the taxpayer)

TAN
 Received From

(Name)

Cash/Debit to A/c / Cheque No. For Rs.

Rs. (in words)

drawn on

(Name of the Bank and Branch)

Company/Non-Company Deductees

on account of Tax Deducted at Source(TDS)/Tax Collected at Source(TCS)
 from (Fill up Code)

(Strike out whichever is not applicable)

For the Assessment Year -

SPACE FOR BANK SEAL

Rs.

***NOTES**

1. Please note that quoting false TAN may attract a penalty of Rs. 10,000/- as per section 272BB of I.T. Act, 1961.
2. Use a Separate Challan for each Nature(Type) of Payment. The relevant codes are:

<i>Section</i>	<i>Nature of Payment</i>	<i>Code</i>		
192	Payment to Govt. Employees other than Union Government Employees	9	2	A
192	Payment of Employees other than Govt. Employee	9	2	B
193	Interest on Securities	1	9	3
194	Dividend	1	9	4
194A	Interest other than interest on securities	9	4	A
194B	Winnings from lotteries and crossword puzzles	9	4	B
194BB	Winnings from horse race	4	B	B
194C	Payment of contractors and sub-contractors	9	4	C
194D	Insurance Commission	9	4	D
194E	Payments to non-resident Sportsmen/Sport Associations	9	4	E
194EE	Payments in respect of Deposits under National Savings Schemes	4	E	E
194F	Payments on account of Re-purchase of Units by Mutual Funds or UTI	9	4	F
194G	Commission, prize etc., on sale of Lottery tickets	9	4	G
194H	Commission or Brokerage	9	4	H
194I	Rent	9	4	I
194J	Fees for Professional or Technical Services	9	4	J
194K	Income payable to a resident assessee in respect of Units of a specified Mutual Fund or of the units of the UTI	9	4	K
194LA	Payment of Compensation on acquisition of certain immovable property	4	L	A
194LB	Income by way of Interest from Infrastructure Debt fund	4	L	B
194LC	Income by way of interest from Indian company engaged in certain business.	4	L	C
195	Other sums payable to a non-resident	1	9	5
196A	Income in respect of units of Non-Residents	9	6	A
196B	Payments in respect of Units to an Offshore Fund	9	6	B
196C	Income from foreign Currency Bonds or shares of Indian Company payable to Non-Resident	9	6	C
196D	Income of foreign institutional investors from securities	9	6	D
206C	Collection at source from Alcoholic Liquor for Human Consumption	6	C	A
206C	Collection at source from timber obtained under Forest Lease	6	C	B
206C	Collection at source from Timber obtained by any Mode other than a Forest Lease	6	C	C
206C	Collection at source from any other Forest Produce (not being Tendu Leaves)	6	C	D
206C	Collection at source from Scrap	6	C	E
206C	Collection at source from contractors or licensee or lease relating to Parking lots	6	C	F
206C	Collection at source from contractors or licensee or lease relating to toll plaza	6	C	G
206C	Collection at source from contractors or licensee or lease relating to mine or quarry	6	C	H
206C	Collection at source from tendu leaves	6	C	I
206C	Collection at source from on sale of certain Minerals	6	C	J
206C	Collection at source on cash case of Bullion and Jewellery	6	C	K