

Government of West Bengal
Finance Department
Audit Branch

No.4170-F(Y)

Dated,28th May, 2015

MEMORANDUM

A question has been raised as to how the Building and other construction cess recovered under West Bengal Building and other Construction workers welfare Cess Act,1996 from the contractors' bills will be deposited under the new system of e-Pradan, since it is not a Government revenue and hence cannot be deposited under any revenue receipt head. The issue has been discussed with the Labour Department.

It has been decided that the cess to be recovered by deduction from the contractors' bills will be deposited by direct credit of the recovered fund to the bank account of the West Bengal Building and other Construction workers welfare Board (WBB&OCWWB). The DDO will upload in the e-Pradan module details of two beneficiaries, i.e., the contractor and WBB&OCWWB in such cases and submit the bill to the Treasury/PAO accordingly. The details of the bank account are as follows-

- | | | |
|------------------------|---|--|
| 1. Name of bank | - | United Bank of India |
| 2. Account no. | - | 0091010363561 |
| 3. IFSC code | - | UTBIOHCT116 |
| 4. Account Type | - | savings |
| 5. Name of Beneficiary | - | West Bengal Building and other Construction workers welfare Fund
Cess |
| 6. Beneficiary Type | - | other |
| 7. Group | - | other |
| 8. Address | - | NS Buildings B Block K S Roy Road Kol 700001 |

The treasury will make payment to the (i) contractor by direct credit of the admissible amount as advised by the DDO to the bank account of the contractor, and (ii) Bank account of WBB&OCWWB as detailed above. Transfer credit of tax recovered by deduction from the bill will be done to the appropriate receipt head of account of the Government following the usual procedure.


(H.K. Dwivedi)
Principal Secretary to the
Government of West Bengal