

Government of West Bengal
Finance Department
Audit Branch

MEMORANDUM

No.1241-F(Y)

Kolkata, the 18th February, 2013.

The Government has for some time past been considering adoption of suitable measures to alleviate the problem being faced by the Tax payers in getting the head of account for Tax deposit rectified once the tax is paid to the Government through e-payment, GRIPS portal under wrong head of account inadvertently. Although a number of Government orders were issued from Finance Department authorising assessing officers of the Revenue Directorates to adjust the paid tax in the correct Minor head/sub-head where payment was made inadvertently under a wrong Minor head/sub-head but under the correct major head cases of such wrong deposit are often being referred to Finance Department for necessary order. This is delaying the process of adjustment on the one hand and issuing clearance to the tax payer for the tax paid by him/her to the Government, on the other.

Now, therefore, the undersigned is directed by order of the Governor to lay down the following procedure for correction of wrong head of account in order to ensure speedy settlement of discrepancies in receipts to the correct head and issuing clearance to the tax payer / depositor concerned without hassle, for payment made through e-payment/GRIPS portal of the Government.

- (1) The assessing officers of the Revenue Receiving Directorate shall adjust the paid tax in the correct Minor head/sub-head where the payment was made by a tax payer under a wrong Minor head/sub-head using wrong challan form.
- (2) In case of mistake in Major head, correction can be done only if sanctioned by the Finance Department.
- (3) The Revenue Tax Receiving Directorate shall verify the claim and forward a copy of the application of the Tax payer/depositor for correction alongwith a copy of the receipted e-challan to the Directorate of Treasuries and Accounts, West Bengal, after taking necessary action under para (1) or para (2) above, as the case may be.
- (4) The e-treasury at the Directorate of Treasuries and Accounts on receipt of the duly verified claim for correction of the head of account of deposit as well as copy of the e-challan shall issue necessary "Correction Memo" to the Accountant General(A&E), West Bengal.
- (5) For all other corrections, the concerned Directorate shall take necessary action at their appropriate level. There is no necessity to refer such cases to Finance Department.

Sd/- H. K. Dwivedi
Principal Secretary
Finance Department

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No.1241/1(300)-F(Y)

Kolkata, the 18th February, 2013


Copy forwarded for information and necessary action to :-

- 01) The Principal Accountant General (A&E) West Bengal,
Treasury Buildings, Kolkata- 700001.
- 02) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I,
81/2/2, Phears Lane, Kolkata- 700012.
- 04) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II,
P-1, Hyde Lane, Kolkata – 700 073.
- 05) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III,
Salt Lake, Sector-III, IB Market, Kolkata-700091.
- 06) The Assistant Secretary, Finance Department, Accounts Branch,
Writers' Bldgs., Kolkata-700001.
- 07) The Assistant Secretary, Finance Department, Accounts Branch,
Bikash Bhavan, Salt Lake, Kolkata-700 091.
- 08) The District Magistrate, _____

- 09) The Sub-Divisional Officer, _____

- 10) The Treasury Officer, _____

- 11) _____ Deptt./Dte.


Deputy Secretary to the
Government of West Bengal