

Sl. No. 14/8/14

Government of West Bengal
Finance Department
Audit Branch

URBAN DEVELOPMENT DEPT.
GOVT. OF W.B.
DT. 11-08-14
DIARY NO. 5083

No.1679-F(Y).

JS (KSS)

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.

Dy Sec (S & M) - ULC
AS - MD
AS - T&P
AS - T&P
Computer cell 15/8/14

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)* | | Assessment Year | | | |
| | TAX DEDUCTED/COLLECTED AT SOURCE FROM | | | | | |
| | (0020) Company Deductees <input type="checkbox"/> | (0021) Non-Company Deductees <input type="checkbox"/> | | | | |

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

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Full Name

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Complete Address with City & State

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|-----------------------------------------------------------------------------------|--------------|------------------------------------|
| Type of Payment (Tick One) | Code* | |
| TDS/TCS Payable by Taxpayer | (200) | (Please see overleaf) |
| TDS/TCS Regular Assessment (Raised by I.T. Deptt.) | (400) | |
| DETAILS OF PAYMENTS Amount (in Rs. Only) | | |
| 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

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SPACE FOR BANK SEAL

Rs.

Taxpayers Counterfoil (To be filled by the taxpayer)

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(Name)

Cash/Debit to A/c / Cheque No.

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(Name of the Bank and Branch)

Company/Non-Company Deductees

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

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 (Fill up Code)

(Strike out whichever is not applicable)

For the Assessment Year

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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:

| Section | Nature of Payment | Code | | |
|---------|-----------------------------------------------------------------------------------------------------------------|------|---|---|
| | | | | |
| 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 |
| 194L.A | Payment of Compensation on acquisition of certain immovable property | 4 | L | A |
| 194L.B | Income by way of Interest from Infrastructure Debt fund | 4 | L | B |
| 194L.C | 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 |