

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

No.1678-F(Y).

Dated, 24th March, 2014.

M E M O R A N D U M

Sub: Submission of 24G/24Q/26Q by TOs and DDOs within specified time

It has come to the notice of the State Government that penalties and fines have been imposed by the Income Tax authority for non-filing of IT return in time. Consequently references are being made by the departments to Finance Department for sanction of the fund to pay the fines and penalties to the IT authority. While it is the responsibility of the DDO's to recover the Income Tax and file the various IT returns within the stipulated time, the individual Government employees are responsible to see that their personal income tax due to salary income is recovered from their salary at source in time. Hence, there is no scope of sanction of expenditure for payment of penalty and fine due to non-recovery of IT at source and non-submission of IT returns by the DDO.

In the meantime CBDT, Department of Revenue, Ministry of Finance, GOI has extended the date of filing the returns vide F.NO. 275/27/2013-IT(B) dt. 4th March, 2014. **Copy of the circular is enclosed.**

All the DDO's / Cheque drawing officers of Works and Forest Dptts. / Treasury officers and departmental authorities are requested to avail the extension of return filing dates and thus be relieved of the fines and penalties already imposed by the IT authority. The returns in question must be filed within 31.3.2014.

The Finance Department will not entertain any request for sanction of fines, penalties etc., due to non filing of arrear returns even by the extended date of 31st March, 2014, vide circular no. F.NO. 275/27/2013-IT(B) dt. 4th March, 2014 of CBDT.

Now, therefore, attention of all DDO's/ Cheque drawing officers of Works and Forest Dptts./ Treasury officers/ PAO's is drawn to the following points for compliance without fail:

- 1) No Late filing fees are required to be paid by DDOs/ Cheque drawing officers of Works and Forest Dptts. /TOs /PAOs for all the quarters of 2012-13 and 1st three quarters of 2013-14.
- 2) TOs/PAOs/DDOs/ Cheque drawing officers of Works and Forest Dptts. who have not yet submitted the quarterly returns as yet must submit the same within 31.03.2014. No late filing fees will be borne from the Government exchequer in case non filing of the same within 31.03.2014.
- 3) TOs/PAOs/DDOs/ Cheque drawing officers of Works and Forest Dptts. must file correct 24G within specified time positively w.e.f 01.04.2014. DDOs/ Cheque drawing officers of Works and Forest Dptts./ PAOs/TOs must submit the quarterly returns ie 24Q/26Q which falls due on or after 01.04.2014 within specified time. No late filing fees will be borne from the Government exchequer in case of non filing of the same within stipulated time.
- 4) DDOS/ Cheque drawing officers of Works and Forest Dptts. / PAOs/TOs are requested to download the justification statement from I.T website and upload the revised return after rectifying the reasons of short deduction/short payment, where applicable.

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.