

Government of West Bengal
Finance Department
Audit Branch

No.1611-F(Y)

Dated, 18th March, 2016

NOTIFICATION

Online receipt of State Government revenue including revenue deposit through GRIPS was introduced by the State Government vide Finance Department notification no 8298-F(Y) dt. 03/10/2012. Subsequently it was made mandatory w.e.f 01/07/2015 vide Finance Department notification no No.4630-F(Y), dt.15/06/2015. Revenue deposited through GRIPS portal is accounted for in the e-treasury under the control of Directorate of Treasuries and Accounts which is a receipt treasury and do not have any DDO attached to it for payment purpose. Now, a question has been raised about the procedure of refund of tax and non-tax revenues including EMD/SD money which were originally deposited in e-treasury.

After careful consideration of all aspects, it has been decided that refund can be drawn by the DDO from the respective Treasuries/ Pay &Accounts Offices in which he/she is attached subject to the following:-

- 1) a) In respect of revenue heads, refund will be drawn by the DDO as per sanction order issued by Administrative Department with concurrence of Finance Department as per Rule-4.199(2) and 4.201(2) (c) of W.B.T.R.2005 supported with the copy of duly authenticated GRIPS Challan by the sanctioning authority.
b) In respect of EMD/SD, refund will be drawn on sanction of respective Departmental Officer in whose favour amount has been deposited through GRIPS portal. If the Departmental Officer himself is the DDO, he shall present the claim himself along with sanction order and duly authenticated GRIPS Challan, else may be Drawn by a regular DDO of that establishment as per Rule-6.11(3) of W.B.T.R-2005.
- 2) In both cases, the sanction order should clearly specify the Drawing and Disbursing Officer, name of depositor, challan number and challan date along with GRN number and other related particulars of the receipt.
- 3) Payment will be drawn in T.R Form No-34 for refund of revenue and in T.R Form No-42 for refund of deposit only through e-Billing module of IFMS. Payment shall be directly credited to the bank account of the depositors.
- 4) Treasury shall verify the challan details and sanction order before payment. Refund of revenue cannot be made multiple times against a single challan. However, a EMD/SD challan will be available for refund until the full amount is exhausted. In addition deposit can also be transferred to relevant revenue receipt head as per discretion of sanctioning authority
- 5) In case the departmental Officer desires that an item of EMD/SD shall be credited to the Government as per Rule-6.14(1A) of W.B.T.R-2005, he shall sanction and draw the bill for necessary transfer credit by TR Form No-43 supported by duly authenticated copy of GRIPS Challan as well as TR-7A Challan and submit to the Treasury/Pay & Accounts Officer. If the

departmental officer is himself not the DDO then the regular DDO of the establishment shall draw the bill and submit to the treasury/PAO.

- 6) The order for revenue receipt refund against Challan deposited through GRIPS shall remain valid during the Financial Year only in which it is sanctioned.
- 7) The amount paid as refund will reflect in List of Payment and Plus-Minus memo of paying treasury distinctly.
- 8) The amount deposited in e-Treasury when refunded from the Treasury/PAO would be reflected in the plus and minus memo of the e-Treasury.

Since this procedure of withdrawal of revenue deposit from other treasury is not possible within the existing codal provisions, the relevant rules and sub-rules of WBTR, 2005 need to be modified to enable the Treasuries/PAOs to admit the related claim for refund of the deposit.

Therefore, in exercise of the power conferred by clause (2) of Article 283 of Constitution of India, the Governor is pleased to amend the provisions of the rules and sub-rules of WBTR, 2005 in the manner prescribed below.

AMENDMENT

I. TR 4.201 is amended in the following manner.

- (i) The following clause is added below Clause-(b) of Sub-Rule-2 of the rule.

“clause (c) [*applicable to e-receipt, i.e., money deposited electronically to Govt account]– by duly signed copy of electronic receipted challan generated from the receipt portal along with a statement showing the names of the refundees, the amount to be refunded and number and date of the challan with which the money was originally deposited electronically to the Government account. Refund of revenue can be made against a single challan only once.

- (ii) The following sentence may be added in Sub-Rule-3 of the Rule.

“For refunding deposits made electronically and accounted for in e-Treasury, the concerned DDO will submit bill to the Treasury to which he/she is attached with duly attested receipted challan generated from the system along with the sanction memo. The paying Treasury/PAO will take necessary action for payment on account of refund of electronically deposited Government revenue receipt after necessary verification with reference to the online receipt record in the CTS (Computerised Treasury System). In the e-Treasury record the concerned receipt entry will be flagged automatically with the name of paying Treasury and the date of payment.”

II. The following Sub-Rule may be added to T.R. 4.202 .

“SUB-RULE (6)- In case of refund of revenue receipt which was originally deposited electronically and accounted for in e-Treasury, the DDO will submit bill along with duly attested copy of receipted challan printed out of the system to the Treasury to which he/she is attached. The Treasury Officer/Pay & Account Officer will take necessary action for payment on account of the refund after necessary verification of the receipt record made available to the Treasury/PAO in the CTS.”

III. The following Sub-Rule may be added to T.R. 6.12

"SUB-RULE 1- In case of refund of revenue deposit which was originally deposited electronically to the Government and accounted for in the e-Treasury, the Drawing & Disbursing Officer concerned will submit the bill to the Treasury/PAO to which he/she is attached along with duly attested copy of receipted e-challan to be printed out of the receipt portal. The Treasury/PAO concerned will take necessary action for payment on account of refund of revenue deposit after necessary verification of the revenue deposit receipt record available in the CTS and at the same time will note the payment in the payment side of revenue deposit register. However, in the balance report drawn at the end of the month and also in the plus minus memo to be submitted to the AG (A&E), West Bengal one entry of receipt will be made with reference to the e-Treasury record along with electronic challan number which entry along with the payment entry on of account of refund will in effect result in a balance which would otherwise have been had the payment not been made from the Treasury/PAO. In the Treasury record of e-Treasury the concerned receipt entry will be flagged automatically with the name of paying Treasury and the date of payment. Simultaneously plus minus memo to be generated from the system of e-Treasury will show the withdrawal as payment made from the paying Treasury. However, the payment will not show in any List of Payment of e-Treasury."

IV. TR 6.14 is amended in the following manner.

(i) The following Sub-Rule is inserted after Sub-Rule-(1) of the rule:

"sub-rule-(1A) - In case the departmental officer desires that an item of EMD/Security Deposit shall be carried to the credit of the Government, he shall draw the bill for necessary transfer credit under TR form No. 43 supported by duly authenticated electronic receipted challan as well as TR 7A and submit to the Treasury/PAO. The Treasury Officer will verify the deposit with reference to the challan no. of e-Treasury and if it is otherwise OK will admit the bill for transfer credit to the relevant receipt head of account to the Government."

(ii) The word and figure "sub-rule (7)" as mentioned in sub-rule (4) of the rule is replaced with the word and figure "sub-rule (8)".

(iii) The following sub-rule is inserted after sub-rule (7) of the rule:

"Sub-rule-(8) - In case of refund of revenue deposit which was originally deposited electronically to the Government account and hence accounted for in e-Treasury, the DDO will submit bill with duly signed system-generated challan, for withdrawal from the Treasury to which the DDO is attached. The detailed procedure is given in sub-rule (1) of TR 6.12."

By order of the Governor,

(H.K. Dwivedi)

Principal Secretary to the
Government of West Bengal.

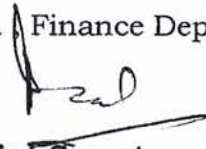
No.1611/1(500)-F(Y)

Dated, Howrah the 18.03.2016

Copy forwarded for information and necessary action to :-

- 01.The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2 ,Govt. Place [West] Kolkata - 700 001.
- 02.The Principal Accountant General (Audit), West Bengal, Treasury Buildings, Kolkata - 700 001.
- 03.The Accountant General [Receipts, Works and Local Bodies Audit], West Bengal, C.G.O. Complex, 3rd MSO Building, 5th floor, Block DF, Sector -1, Salt Lake, Kolkata - 64 .
- 04.The Chief Secretary to the Government of West Bengal .
- 05.The Resident Commissioner, Government of West Bengal, A/2, State Emporia Buildings, Baba Kharak Singh Marg, New Delhi - 110 001.
- 06.The Additional Chief Secretary / Principal Secretary / Secretary, _____
- 07.The Commissioner, _____
_____ Division
- 08.The Special Secretary/ Additional Secretary/ Joint Secretary/ Deputy Secretary, Finance Department.
- 09.Sri Sumit Mitra, Network Administrator, Finance[Budget] Department. He is requested to upload this order in the Finance Department website.
- 10.The _____
_____ Department/Directorate.
- 11.The Director of Treasuries & Accounts, West Bengal, The New India Assurance Buildings, 4, Lyons Range, Kolkata - 700 001.
- 12.The Director _____
- 13.The District Magistrate/District Judge/ Superintendent of Police _____
- 14.The Sub-Divisional Officer _____
- 15.The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata - 700 012.
- 16.The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Jawahar Buildings, Kolkata - 700 073.
- 17.The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, I.B. Market, Sector - III, Salt Lake, Kolkata - 700 091.
- 18.The Treasury Officer _____
- 19.The Group _____

Branch Finance Department


**Joint Secretary to the
Government of West Bengal.**