

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

No. 288-FT/FT/O/1N-21/2006 Stamp

Kolkata, the 29th February, 2008.

ORDER

Subject : Payment of Commission by State Government to the Deptt. of Post on sale of Revenue Stamp by Post Offices.

With reference to the subject mentioned above the undersigned is directed to say that Government of West Bengal has agreed to the recommendation of the Standing Committee of the State Secretaries of Stamp and Registration made in the 5th meeting held on 11.06.2003 on the issue of payment of commission to the Deptt. of Post on sale of Revenue Stamp. According to this recommendation, the commission on sale of stamps is to be charged from the state government by the Deptt. of posts at the following rates

w.e.f 01-10-2003:	3%
w.e.f 01-10-2004:	6%
w.e.f 01-10-2005:	10%

Since the Government of West Bengal has agreed to the proposal, it has been decided that commission on sale of Revenue Stamp will be paid to the Deptt. of posts at above rates with effect from the dates mentioned above. The Treasury officer will act as Drawing and Disbursing Officer for making such payment. The procedure laid down in Finance Department Memo No. 14092-F Dated 31-12-2003 regarding payment of commission to the stamp vendors will also be followed towards payment of commission to the Postal Authorities on sale of Revenue Stamp. No Income Tax will, however, be recovered from commission on sale of Revenue Stamp as per Income tax Act, 1961.

The Treasury Officer will draw bill in T.R. Form No 26 to pay the arrear commission w.e.f. 01-10-2003 on the basis of claim to be submitted by the Postal Authority showing dates of lifting of Revenue Stamp, amount of Revenue Stamp lifted, rate of commission chargeable and amount of commission to be paid and disburse the sum to the postal authority after observing usual formalities. Such bills will be passed by the Treasury officer in anticipation of allotment.

The Charges for commission will be debited under the Head "2030-Stamp and Registration-02-Stamp-Non Judicial-102-Expenses on sale of Stamp-NP-003- Payment of commission by the State Government to the Department of Posts, India against sale of Revenue Stamps by the post offices -50-other charges."

This has the concurrence of Finance Departments Gr. N under their U.O. No. 0798 dated 30-07-2007.

Sd/-N. C. Basak

Deputy Secretary to the
Government of West Bengal