

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

G.O No. 3685-F(Y)

Date- 13.6.2017

Sub: Irregular deposition of Income Tax through TR-7 Challan

As per WBTR-2005 Income Tax amount shall be accounted for at the Treasuries only in respect of TDS amount deducted from bills by way of transfer to the Head of Account 8658-00-112-001-20 submitted by the DDOs and accordingly Treasury/PAO shall submit monthly return to the Income Tax authority in the form of 24G. But it has come to the notice of the Government that instead of depositing the Income Tax through the specified Income Tax challan as per Income Tax Act directly into the Central Government Account, many DDOs are depositing the same through TR-7 Challan in the Treasury linked Bank.

As the existing provision of WBTR-2005 and Income Tax Act does not allow the deposition of Income Tax through TR-7 Challan in the Treasury linked bank, it is needless to mention that such amount will not be incorporated in the monthly return (in 24G report) submitted by the Treasuries to the Income Tax authority. Accordingly, DDO/Administrator of LF/PL/Other Deposit Accounts/ Depositor will not be able to pass on the Income Tax Credit to the actual payee by submission of matching entries in 24Q/26Q report. As it is deposited in 8658- Suspense Accounts, the amount is transmitted to the fund of Union Government by AG WB and hence refund is also not possible out of State Exchequer.

In order to clarify the ambiguity as far as deposition of Income Tax concerned, the undersigned is directed to issue following guidelines:-

1. No Income Tax should be deposited at the Treasury linked Bank through TR-7 Challan under 8658-Suspense by the DDO/Administrator of LF, PL, Other Deposit Account/Individual. Treasury on receipt of any amount through scroll from linked bank shall forthwith return the same to bank for correction of the scroll.
2. Booking of Income Tax amount in the State Government Account will be restricted only to the By-Transfer amount deducted from bills. In no case Income Tax should be transferred to the Head 8658-Suspense from the LF/PL/Other Deposit Account maintained at the Treasuries. Treasury shall be responsible for submission of 24G report only with respect to the TDS amount deducted from bills by the DDOs.
3. Whenever a DDO/Administrator of LF, PL, Other Deposit Account/Individuals requires deposition of Income Tax in Bank, the related Income Tax challan shall be used and in no case such should be deposited through TR-7 Challan.

All concerned are directed to abide by the instruction of the CBDT, Government of India regarding deduction and deposition of Income Tax strictly.

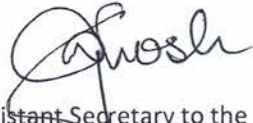

Deputy Secretary to the
Government of West Bengal

No. 3685/1(400) P(4)

Dated, Kolkata, The 13th June, 2017

Copy forwarded for information and necessary action to:

1. Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
2. Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Government Place West, Kolkata – 700001.
3. Accountant General (Receipt Works & Local Bodies Audit), West Bengal, CGO Complex, 3rd MSO Building, 5th Floor, Block DF, Sector I, Salt Lake, Kolkata – 700064.
4. Additional Chief Secretary / Principal Secretary / Secretary, _____
_____ Department.
5. Special Secretary/Additional Secretary/Commissioner/Joint Secretary/Deputy Secretary, Finance Department.
6. _____ Department.
7. Commissioner, _____ Division, _____
_____.
8. Director, _____
_____.
9. Director of Treasuries & Accounts, West Bengal, Mitra Building, 8, Lyons Range, 3rd Floor, Kolkata – 700001.
10. District Magistrate / District Judge / Superintendent of Police, _____
_____.
11. Sub-Divisional Officer, _____.
12. Block Development Officer, _____.
13. Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata – 700012.
14. Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Kolkata – 700073.
15. Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, IB Market, 1st Floor, Block IB, Sector III, Salt Lake, Kolkata – 700106.
16. Treasury Officer, _____
_____.
17. Group ____ / _____ Branch, Finance Department.
18. Sri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload copy of this order in the website of Finance Department.


Assistant Secretary to the
Government of West Bengal