

Government of West Bengal
Finance Department
Audit Branch
Writers' Buildings, Kolkata-700 001.

No.10578-F(Y)

Kolkata, the 28th December, 2012.

M E M O R A N D U M

Subject: Revised procedure for Over the Counter Receipt through GRIPS & inclusion of more Banks in GRIPS.

In continuation of this Department Notification No. 8298-F(Y) dated 03.12.2012 regarding On-line and Off-line Receipts of Tax and Non-Tax Revenue through Government Receipt Portal System [GRIPS], the Governor is pleased to decide the following:

A. Revised procedure for Over the Counter Receipt [OCR] through GRIPS:

- (i) The Taxpayer/Depositor shall generate an e-Challan from GRIPS Portal wherein GRN No., Date, Head of account, amount and the name of the Bank shall be mentioned. The Taxpayer/Depositor shall take the printout of the e-challan in two copies.
- (ii) Such e-Challan shall be valid for seven (7) days.
- (iii) The GRIPS shall immediately transmit necessary information in respect of such e-challans to the concerned Bank's Portal.
- (iv) The Taxpayer/Depositor shall present two copies of printed e-challan at the counter of any branch of that participating Banks as selected by him and deposit the money. Bank will give receipt in one copy of such e-Challan. In case of deposit of money by cheque, the receipt shall be given after clearance of the cheque by the Bank.
- (v) The Nodal Branches of the participating Banks shall upload the required data in respect of 'Over the Counter Receipts' [OCR] in the prescribed .xml format in the GRIPS Portal within 12 noon of the next working day on T+1 basis.
- (vi) The participating Banks shall report all the 'Online' and 'Over the Counter Receipts' to the Reserve Bank of India, PAD, Kolkata in one file in the .xml format as prescribed by the RBI on the next working day on T+1 basis.
- (vii) The above process shall be effective on and from 01.01.2013.

B. In a single e-challan there shall be provision for payment under maximum six (6) heads of accounts.

C. Some more heads of accounts have been included in the GRIPS Portal. A revised list, containing the heads of accounts pertaining to different Department / Directorate, where the Taxpayer/Depositor can deposit the money through GRIPS Portal, at present, is enclosed with this Memorandum as Annexure-A

D. Following three more Banks have been included in the GRIPS Portal

- (i) Canara Bank, (ii) Bank of India, (iii) Corporation Bank.

A revised list of all participating banks in GRIPS Portal is enclosed with this Memorandum as Annexure-B.

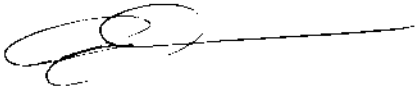
Sd/- H. K. Dwivedi.

*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 Additional Chief Secretary/Principal Secretary/Secretary ,
..... Department.
5. The General Manager, Reserve Bank of India, PAD, 15, N.S. Road, Kolkata-700 001.
6. The General Manager, State Bank of India, FSLO, Local Head Office, Samridhi Bhaban, 1, Strand Road, Kolkata-700 001.
7. The General Manager, United Bank of India, Govt. Transaction Department, 11, Hemanta Basu Sarani, Kolkata-700 001.
8. The General Manager, Allahabad Bank, GAD, 2, N.S. Road, Kolkata-700 001.
9. The Zonal Head, ICICI Bank, East Commercial Banking, Regional Office, 2B, Gorky Terrace, Kolkata-700 017.
10. The Zonal Head, AXIS Bank, Government Business Group, Business Banking Department, 5, Shakespeare Sarani, 1st Floor, Kolkata-700 017.
11. The Zonal Head, HDFC Bank, Central Plaza, 2/6, Sarat Bose Road, Kolkata-700 020.
12. The General Manager, Union Bank, Nodal Regional Office, Alepe Court, 1st Floor, 225-C, A.J.C. Bose Road, Kolkata-700 020.
13. The General Manager & Zonal Manager, Indian Bank, 3/1, R.N. Mukherjee Road, 2nd Floor, Kolkata-700 001.
14. The Zonal Head, IDBI Bank, IDBI House, 44, Shakespeare Sarani, Kolkata-700 017.
15. The General Manager, Bank of Baroda, Eastern Zonal Office, Baroda Tower, Plot No. 38/2, Block-GN, 5th Floor, Sector-V, Salt Lake City, Kolkata-700 091.
16. The General Manager, Central Bank of India, Zonal Office, 33, Netaji Subhas Road, Kolkata-700 001.
17. The General Manager, Indian Overseas Bank, Regional Office, 119, Park Street, Kolkata-700 016.
18. The General Manager, UCO Bank, Head Office, 3 & 4, DD Block, Sector-I, Salt Lake, Kolkata-700 064.
19. The Circle Head, Punjab National Bank, AG Towers, 3rd Floor, 125/1, Park Street, Kolkata-700 017.
20. The General Manager, Canara Bank, Circle Office, 21, Camac Street, Kolkata-700016.
21. The General Manager, Bank of India, Kolkata Zonal Office, 5, B.T.M. Sarani, Kolkata-700001.

22. The General Manager, Corporation Bank, Mookherjee House, 1st Floor, 17, Brabourne Road, Kolkata-700001.
23. The Director of Treasuries & Accounts, West Bengal, The New India Assurance Building, 4, Lyons Range, Kolkata – 700 001.
24. _____ Directorate.
25. The Commissioner, _____
26. The District Magistrate, _____
27. The Sub-Divisional Officer, _____
28. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I, 81/2/2, Phears Lane, Kolkata – 700 012.
29. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – II, P-1, Hyde Lane, Kolkata – 700 012.
30. The Pay & Accounts Officer, Kolkata Pay & Accounts Office – III, IB Market, 1st Floor, Salt Lake, Sector –III, Kolkata – 700 106.
31. The Treasury Officer, _____.
32. _____
33. The Principal Accounts Officer & Ex-Officio Deputy Secretary, Finance (Budget) Department, for uploading this Notification in the Finance Department website.


(Swapan Kumar Paul)
Special Secretary to the
Government of West Bengal.
Finance Department.

Annexure-A

List containing the heads of accounts pertaining to different Department / Directorate, where the Taxpayer/Depositor can deposit the money through GRIPS Portal.

Account Head	Description
Profession Tax	
0028-00-107-001-03	Profession Tax-Taxes
0028-00-107-001-07	Profession Tax-Interest Receipts
0028-00-107-001-06	Profession Tax-PENALTY
0028-00-107-001-12	Profession Tax-Registration Fees
0028-00-107-001-16	Profession Tax-LATE FEE
Land & Land Reforms	
0029-00-101-001-03	Fixed Collection Taxes
0029-00-101-002-30	Collection from Estate leased to Farmers-Lease rent / selami
0029-00-101-005-05	Receipts (including rent of buildings) realised from works-rent
0029-00-101-006-07	Interests on Arrear of Land Revenues-Interestsd Receipts
0029-00-101-007-04	Surcharge on Land Revenue under Rural Employment and Production Act, 1976
0029-00-101-008-07	Interest on Arrears of Land revenue-Interest
0029-00-102-001-14	Taxes on Plantation-Service Fees
0029-00-103-001-08	Public Works Cess
0029-00-103-002-08	Road Cess - Cess
0029-00-103-003-08	Miscellaneous Receipts under the Cess Act
0029-00-103-004-08	Rural Employment Cess other than on Tea Gardens and Coal Mines
0029-00-103-005-08	Rural Employment Cess on Tea Estates-Cess
0029-00-103-006-08	Rural Employment Cess on Coal Mines-Cess
0029-00-103-008-08	Education Cess on Coal Mines-Cess
0029-00-103-009-08	Education cess on Tea Estates-Cess
0029-00-103-010-08	Education Cess other than on Tea Estates and Coal Mines-Cess
0029-00-104-001-05	Collection of Raiyats and Non Agricultural Tenants-Rent
0029-00-104-002-09	Collection of Royalties from Mines & Minerals-Royalties
0029-00-104-002-27	Collection of Royalties from Mines & Minerals-Other Receipts
0029-00-104-003-30	Collection from Sairati Interests (e.g. Fisheries, Ferries etc) Lease Rent / Selami
0029-00-104-006-27	Other items, Other Receipt
0029-00-800-005-14	Record Room Receipts
0029-00-800-001-14	Receipts in connections with Survey and Settlement operations- Service Fees
Registration & Stamp Revenue	
0030-02-103-001-02	Duty on Impressing of Documents
0030-02-103-003-02	Property Registration- Stamp duty
0030-03-104-001-16	Property Registration- Registration Fees
Excise	
0039-00-101-001-02	Duty-Country Spirits
0039-00-101-001-13	License Fee - Country Spirit and Coloured and Flavoured Spirit
0039-00-102-001-02	Duty Home Brewing Pachwai
0039-00-102-001-13	License Fee - Pachwai
0039-00-102-002-02	Duty - Pachawi Shop
0039-00-102-003-02	Duty - Toddy
0039-00-102-003-03	Taxes on Toddy
0039-00-102-003-13	License Fee - Toddy
0039-00-103-001-02	Duty - Beer
0039-00-103-001-13	License Fee - Beer
0039-00-105-001-02	Duty - Foreign Liquor
0039-00-105-001-03	Fees or Taxes on Foreign Liquor
0039-00-105-001-13	License Fee - Foreign Liquor
0039-00-106-001-02	Duty - Spirits used for other commercial, scientific or industrial purposes
0039-00-107-001-02	Duty - Spirits used in the manufacture of medicinal preparations
0039-00-107-002-02	Duty - Issuance of Druggists permits
0039-00-107-002-13	License / Permit Fee - Spl. Sec
0039-00-108-001-02	Duty - Opium
0039-00-108-001-13	License Fee - Opium
0039-00-108-001-17	Sales proceeds - Treasury Opium
0039-00-108-002-13	License Fee - Ganja
0039-00-108-003-13	License Fee - Bhang
0039-00-150-001-06	Miscellaneous Fines and Confiscation
0039-00-150-001-27	Other receipts
0039-00-800-001-10	Recoveries & other receipt

Commercial Taxes	
0040-00-101-001-03	Central Sales Tax-Taxes
0040-00-101-001-04	Central Sales Tax-Surcharge
0040-00-101-001-06	Central Sales Tax-PENALTY
0040-00-101-001-07	Central Sales Tax-Interest Receipts
0040-00-101-001-12	Central Sales Tax-Registration Fees
0040-00-101-001-16	Central Sales Tax-LATE FEE
0040-00-102-001-03	W.B Sales Tax-Taxes
0040-00-102-001-04	W.B.Sales Tax-Surcharge
0040-00-102-001-06	W.B.Sales Tax-PENALTY
0040-00-102-001-07	W.B Sales Tax-Interest Receipts
0040-00-102-001-12	W.B Sales Tax-Registration Fees
0040-00-102-001-16	W.B.Sales Tax-LATE FEE
0040-00-102-005-03	W.B Value Added Tax-Taxes
0040-00-102-005-07	W.B.Value Added Tax-Interest Receipts
0040-00-102-005-06	W.B.Value Added Tax-PENALTY
0040-00-102-005-12	W.B.Value Added Tax-Registration Fees
0040-00-102-005-16	W.B.Value Added Tax-LATE FEE
0042-00-106-004-03	Entry Tax-Taxes
0042-00-106-004-06	Entry Tax-Penalties
0042-00-106-004-07	Entry Tax-Interest Receipts
0042-00-106-004-16	Entry Tax-Late Fee
0045-00-112-001-08	Collection of Cess on Sale of Motor Spirit, High Speed Diesel, LPG for Com & Ind Purpose
Motor Vehicle	
0041-00-101-001-03	MOTOR VEHICLES-TAXES
0041-00-101-001-06	MOTOR VEHICLES FINES /FORFEITURES /PENALTIES
0041-00-101-001-12	MOTOR VEHICLES-REGISTRATION FEES
0041-00-101-001-27	MOTOR VEHICLES -OTHER RECEIPTS
0041-00-101-002-06	MOTOR VEHICLES ACT 1988-FINES /FORFEITURES /PENALTIES
0041-00-101-002-12	MOTOR VEHICLES ACT 1988-REGISTRATION FEES
0041-00-101-002-13	MOTOR VEHICLES ACT 1988-LICENCE FEES
0041-00-101-002-16	MOTOR VEHICLES ACT 1988-OTHER FEES
0041-00-101-002-27	MOTOR VEHICLES ACT 1988-OTHER RECEIPTS
0041-00-101-003-27	SHARE OF NET PROCEEDS OF NATIONAL PERMIT-OTHER RECEIPTS
0041-00-102-001-03	THE BENGAL MOTOR VEHICLES TAX ACT 1976-TAXES
0041-00-102-001-04	THE BENGAL MOTOR VEHICLES TAX ACT 1976-SURCHARGE
0041-00-102-001-18	THE BENGAL MOTOR VEHICLES TAX ACT 1976-LEVY
0041-00-102-001-27	THE BENGAL MOTOR VEHICLES TAX ACT 1976-OTHER RECEIPTS
0041-00-102-002-03	THE BENGAL MOTOR VEHICLES TAX ACT 1979-TAXES
0041-00-102-003-03	ADDITIONAL TAX AND ONE- TIME TAX ON MOTOR VEHICLES ACT 1989-TAXES
0041-00-102-003-06	ADDITIONAL TAX AND ONE- TIME TAX ON MOTOR VEHICLES ACT 1989-FINES/FORFEITURES/PENALTIES
0041-00-102-007-03	ADDITIONAL TAX AND ONE- TIME TAX ON MOTOR VEHICLES ACT 2002-TAXES
0041-00-102-007-06	ADDITIONAL TAX AND ONE- TIME TAX ON MOTOR VEHICLES ACT 2002-FINES/FORFEITURES/PENALTIES
0041-00-102-005-03	ADDITIONAL LEVY UNDER STATE MOTOR VEHICLES TAXATION ACT-TAXES
0041-00-102-005-06	ADDITIONAL LEVY UNDER STATE MOTOR VEHICLES TAXATION ACT—FINES/FORFEITURES/PENALTIES
0041-00-800-001-13	LAMINATED CARD TYPE DRIVING LICENCE-LICENCE FEES
0041-00-800-001-27	LAMINATED CARD TYPE DRIVING LICENCE-OTHER RECEIPTS
0041-00-800-003-27	MOTOR VEHICLES BORDER CHECK POST-OTHER RECEIPTS
Home Police - Kolkata Police Fine	
0055-00-103-004-06	Police Fine
Public Account	
8443-00-103-001-07	Earnest Money Deposits [EMD]

Annexure-B

List of participating Banks in GRIPS Portal along with their respective Focal Point Branches

Sl. No.	Name of the Bank	Name of the Focal Point Branch with IFAC Code
1	State Bank of India	Chowringhee Branch, SBIN0001054.
2	United Bank of India	Old Court House Street Branch, UTBI00CH175.
3.	Allahabad Bank	Kolkata Main Branch, ALLA0210031.
4	ICICI Bank Ltd.	Sir R.N. Mukherjee Road Branch, ICIC0000006.
5	Axis Bank Ltd.	Kolkata Branch, UTIB0000005.
6	HDFC Bank Ltd	Central Plaza Branch, Kolkata, HDFC0000014.
7	Union Bank of India	India Exchange Place Branch, Kolkata, UBIN0530166.
8	Indian Bank	Kolkata Main Branch, IDIB000C001.
9	IDBI Bank	Park Street Branch, IBKL0000012.
10	Bank of Baroda	India Exchange Place Branch, BARBOINDIAE.
11	Central Bank of India	Kolkata Main Branch, CBIN0280107.
12	Indian Overseas Bank	India Exchange Place Branch, IOBA0000015.
13	UCO Bank	Kolkata Main Branch, UCBA0000190.
14	Punjab National Bank	Brabourne Road Branch, PUNB0010000.
15	Canara Bank	Kolkata Brabourne Road Branch, CNRB0000344.
16	Bank of India	Kolkata Main Branch, BKID0004000.
17	Corporation Bank	Brabourne Road Branch, CORP0000052.