

I/65548/2019

**Government of West Bengal
Finance Department (Revenue)
Nabanna, Howrah-711102**

No: **1764-FT**
FIN-34011(38)/2/2018-REV SEC-Dept. of FIN

Date: **24/10/2019**

From : The Deputy Secretary (Technical) to the
Government of West Bengal.

To : The Commissioner of Commercial Taxes, WB.
14, Beliaghata Road, Kolkata - 700015.

**Subject: Order in respect of credit of e-payments made for payments relating to Directorate of
Commercial Taxes, West Bengal.**

The undersigned is directed to say that e-payments have reportedly been made through the GRN / document as in Column (2) under the heads of accounts as in Column (5) by the dealers / persons etc. as in Column (1) for amounts as in Column (7) of the Statement 'A' attached.

The Commissioner of Commercial Taxes, West Bengal, has verified and confirmed that the payments have duly been deposited under the relevant Heads of Account and has also informed that such payments were intended to be made by the concerned dealers / persons etc. under the heads of accounts as in Column (6) of the Statement 'A' attached and has proposed for allowing credit as payments under the intended heads of accounts.

In view of the circumstances stated above, the undersigned is directed by order of the Governor to say that the Governor is pleased to empower the concerned assessing or appellate or registering authority, as the case may be, of the Commercial Taxes Directorate, West Bengal to allow, upon being satisfied about the payments, credit of the relevant amounts as in Column (7) as payments under the heads of accounts as in Column (6) by the corresponding dealer / person as in Column (1) of the Statement 'A' attached.

Procedure laid down in F.D. Memo No. 1241-F(Y) dated 18.02.2013 should be followed for correction and adjustment authorized herein above.

This order issues with the concurrence of Group-V of this Department vide their U. O. No Group V/2019-2020/0218 Dated 23.09.2019.

Encl. Statement 'A' as above.

**Deputy Secretary (Tech) to the
Government of West Bengal**

Annexure to Memo No. 1764-FT dt. 24.10.2019

Statement 'A'

LIST OF GRIPS CHALLANS (E-PAYMENTS) ERRORS								
SL NO.	NAME OF COMPANY	GRN NO.	R.C. NO.	PROPOSAL RECEIVED UNDER MEMO NO. & DATE	WRONGLY SELECTED HEAD	ACTUAL HEAD OF ACCOUNT	AMOUNT PAID (Rs.)	
1	2	3	4	5	6	7		
1	M/s Pagoda Engineering Pvt. Ltd.	19-201617-004184913-1	19730610048	656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT 0040-00-111-001-03	Entry Tax-Taxes 0042-00-106-004-03	6,954.00	
				656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT-Interest Receipt 0040-00-111-001-07	Entry Tax - Interest Receipt 0042-00-106-004-07	151	
		19-201617-004185031-1	19730610048	656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT 0040-00-111-001-03	Entry Tax - Taxes 0042-00-106-004-03	1,102.00	
				656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT-Interest Receipt 0040-00-111-001-07	Entry Tax - Interest Receipt 0042-00-106-004-07	14	
		19-201617-004185128-1	19730610048	656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT 0040-00-111-001-03	Entry Tax - Taxes 0042-00-106-004-03	1,013.00	
2	M/s Aczet Pvt. Ltd.	19-201415-001647057-1	19432569012	656812/2019/PRO SEC(CTD) DT. 09.09.2019	Entry Tax - Taxes 0042-00-106-004-03	Central Sales Tax-Taxes 0040-00-101-001-03	87,747.00	
3	M/s Ingram Micro India Pvt. Ltd.	19-201617-005425153-1	19433668022	656812/2019/PRO SEC(CTD) DT. 09.09.2019	Central Sales Tax- Taxes 0040-00-101-001-03	Entry Tax - Taxes 0042-00-106-004-03	25,00,000.00	
4	M/s Krishna Mineral Industries	19-201516-002210336-1	19300099022	656812/2019/PRO SEC(CTD) DT. 09.09.2019	Central Sales Tax- Taxes 0040-00-101-001-03	Entry Tax - Taxes 0042-00-106-004-03	1,47,105.00	
5	M/s Industrial Sales Supply	19-201819-032946610-2	19351835039	656812/2019/PRO SEC(CTD) DT. 09.09.2019	Entry Tax - Penalties 0042-00-106-004-06	WBVAT 0040-00-111-001-03	2806	
		19-201819-032527968-2						5784
		19-201819-032527444-2						9810
6	M/s Platinum Ispat Udyog	19-201819-038140666-1	19361563072	656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT 0040-00-111-001-03	Entry Tax - Taxes 0042-00-106-004-03	129613	
		19-201819-038141626-1						13028
7	M/s SAAR Drugs LLP	19-201718-002011804-1	19391184932	656812/2019/PRO SEC(CTD) DT. 09.09.2019	Entry Tax - Taxes 0042-00-106-004-03	WBVAT-Taxes 0040-00-111-001-03	105754	
					WBVAT-Taxes 0040-00-111-001-03	Entry Tax - Taxes 0042-00-106-004-03	16270	

8	M/s VIP Chemicals Pvt. Ltd.	19-201516-002411620-1	19340487203	656812/2019/PRO SEC(CTD) DT. 09.09.2019	Central Sales Tax-Taxes	Entry Tax-Tax	8,000.00
					0040-00-101-001-03	0042-00-106-004-03	
9	M/s Aristo Pharmaceutical s Pvt. Ltd.	19-201718-001144714-1	19200074077	656812/2019/PRO SEC(CTD) DT. 09.09.2019	Entry Tax-Taxes	WBVAT-Taxes	1,10,07,720.00
					0042-00-106-004-03	0040-00-111-001-03	
10	M/s Unique Traders	19-201617-000704065-1	19734844098	656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT-Taxes	Entry Tax-Taxes	15,812.00
					0040-00-111-001-03	0042-00-106-004-03	
					WBVAT-Interest Receipt	Entry Tax-Interst Receipt	325
					0040-00-111-001-07	0042-00-106-004-07	
11	M/s Biswanath Trading	19-201819-038374574-1	19871695093	656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT-Taxes	Entry Tax-Taxes	24,142.00
					0040-00-111-001-03	0042-00-106-004-03	
12	M/s Supreme Agencies	19-201617-002207048-1	19721470029	656812/2019/PRO SEC(CTD) DT. 09.09.2019	WBVAT-Taxes	Entry Tax-Taxes	26,915.00
					0040-00-111-001-03	0042-00-106-004-03	
13	M/s Sonic Thermal Pvt. Ltd.	19-201920-000774144-1	19433778020	656812/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT	Entry Tax-Taxes	8,845.00
					0040-00-111-001-03	0042-00-106-004-03	
14	M/s Chanchal Coal Briquette & Shyamal Kanti Sarkar	19-201718-000651260-1	19771128015	656812/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT	Entry Tax Taxes	6,965.00
					0040-00-111-001-03	0042-00-106-004-03	
15	M/s Mohan Stores Pvt. Ltd.	19-201819-037166049-1	19746236069	656812/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT	Entry Tax - Taxes	5,99,010.00
					0040-00-111-001-03	0042-00-106-004-03	
16	M/s Yogi Metal Works	19-201617-002085634-1	19470975095	656812/2019/PRO SEC (CTD) DT. 09.09.2019	Central Sales Tax-Taxes	Entry Tax - Taxes	1,41,505.00
					0040-00-101-001-03	0042-00-106-004-03	
17	M/s Banerjee enterprises	19-201819-038106685-2 19-201819-038107349-2	19752432041	656812/2019/PRO SEC (CTD) DT. 09.09.2019	Entry Tax-Taxes	WBVAT	1,04,639.00
					0042-00-106-004-03	0040-00-111-001-03	62,537.00
18	M/s. Vinayak Enterprises	19-201617-004247771-2	19361476063	057044/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT	Entry Tax - Taxes	7,685.00
					0040-00-111-001-03	0042-00-106-004-03	
19	M/s. Yamai Fashions Pvt. Ltd.	19-201718-000191610-2	19391818051	057044/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT	Entry Tax - Taxes	39,962.00
					0040-00-111-001-03	0042-00-106-004-03	
20	M/s. Indian Staves MFG.Co.Pvt. Ltd.	19-201617-001638480-1	19260385088	057044/2019/PRO SEC (CTD) DT. 09.09.2019	Central Sales Tax-Taxes	Entry Tax - Taxes	48,502.00
					0040-00-101-001-03	0042-00-106-004-03	
21	M/s. Rainbow Colour co.	19-201617-002208280-2	19240288046	057044/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT	Entry Tax - Taxes	6,152.00
					0040-00-111-001-03	0042-00-106-004-03	

Annexure to Memo No. 1764-F.T dt. 24.10.2019

22	M/s. Tirupati Marbles Limited	19-201617-001349714-1	19380676049	057044/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT 0040-00-111-001-03	Entry Tax - Taxes 0042-00-106-004-03	2,794.00
23	M/s. Perma Colours & Chemicals Pvt. Ltd.	19-201617-000630255-1	19391284260	057044/2019/PRO SEC (CTD) DT. 09.09.2019	Central Sales Tax-Taxes 0040-00-101-001-03	Entry Tax - Taxes 0042-00-106-004-03	3,796.00
					Central Sales Tax-Interest Receipts 0040-00-101-001-07	Entry Tax - Interest Receipt 0042-00-106-004-07	6
24	M/s. Mahindra Retail Private Limited	19-201516-002029237-1	19398624056	057044/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT 0040-00-111-001-03	Entry Tax - Taxes 0042-00-106-004-03	25,297.00
25	M/s. Voltas Limited	19-201819-037981302-1	19200085038	057044/2019/PRO SEC (CTD) DT. 09.09.2019	WBVAT 0040-00-111-001-03	Entry Tax - Taxes 0042-00-106-004-03	2,20,674.00