

Government of West Bengal
Finance Department
Revenue Branch

No. 1239-F.T

Date: 22nd July, 2014.

MEMORANDUM

Mandatory payment of Sales Taxes, Value Added Tax, Profession Tax and State Excise through GRIPS

The State Government introduced on-line receipt of Tax and Non-Tax revenue through GRIPS Portal in November 2012 vide Notification No. 8298-F(Y) dated 03.10.2012. The modes of payment available to the Tax-payers in GRIPS Portal through the Payment Gateway of the 20 authorised Banks are (1) Net-Banking, (ii) Debit card through internet and (iii) Over the Counter (OTC) Payment. Thus, payment of Government revenue in GRIPS portal can be done both on-line and offline.

Payment of State Government revenue electronically through GRIPS portal has the following advantages—

1. Real-time fund flow from the Tax-payer's bank account to the Government receipt account in GRIPS without any manual intervention in case of internet banking, and with minimal manual intervention in case of NEFT/RTGS and over the counter payment modes;
2. Simultaneous accounting of the receipt in the Government system in favour of the tax payer;
3. Elimination of the chances of mismatch between the amount paid by the Tax-payer and the amount credited to Tax-payer's Account in the Directorate of Commercial Taxes, Directorate of Excise, as the case may be,; and
4. No need to visit the office of the Directorate of Commercial Taxes by the Tax-payer.

Keeping in view the above advantages of the Tax payment electronically through GRIPS both online and offline, the Government, for sometime past, has been considering making payment of all types of Taxes under the Directorate of Commercial Taxes and Directorate of Excise through GRIPS mandatory.

Now, therefore, the Governor is pleased to direct that all taxes under the West Bengal Value Added Tax Act, 2003, West Bengal sales Tax Act, 1994, Central Sales Tax Act, 1956 and West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979, West Bengal Tax on Entry of Goods into Local Areas Act, 2012, and The Bengal Excise Act, 1909 shall be paid by the Tax-payers electronically only through GRIPS Portal with effect from 1st October, 2014. For the offline mode, the challan has to be generated through GRIPS and tax deposited in the concerned bank. The Directorate of Commercial Taxes and the Directorate of Excise shall take steps to make necessary arrangement for awareness of the Tax-payers in this regard.

The Guidelines issued in this regard vide F.D notification no. 8298-F(Y) dt.03.10.12, 9668-F(Y) dt.30.11.12, 10578-F(Y) dt. 28.12.12, 5533-F(Y) dt. 09.07.13 and 3435-F(Y) dt.01.07.14 will apply mutatis mutandis. Heads of accounts for deposit of the taxes through GRIPS portal were already mentioned in Notification No. 8298-F(Y) dated 03.10.2012.

The Order shall take effect from 1st October 2014.

Sd/-H.K.Dwivedi
Principal Secretary to the
Government of West Bengal.