

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

No. 8298-F(Y).

Kolkata, the 3<sup>rd</sup> October, 2012.

**NOTIFICATION**

**Sub: On-line and Off-line Receipts of Tax and Non-Tax Revenue through Government Receipt Portal System [GRIPS] in electronic mode and incorporation in the e-Treasury through Reserve Bank of India, PAD, Kolkata.**

'On-Line System of Tax-Receipt' [OLSTR] of State Government taxes was introduced vide this Department Notification No.3154-F dated 24.04.2008 facilitating payment of Commercial Taxes by the taxpayers through the portal of the Agency Banks. Subsequently, such facility of e-Receipts of taxes has been extended by other banks. All these e-Receipts of taxes are incorporated in the State Government's Civil Accounts through the e-Treasury under the Directorate of Treasuries & Accounts, West Bengal.

II. The existing e-Receipt system has the following drawbacks:

- (a) Facility available to the taxpayers having internet banking account only in selected banks.
- (b) Incomplete data transmission by the Agency Banks by e-mail to the e-Treasury.
- (c) Non-uniform data i.e data for Commercial Taxes, data for Excise Duty and data for Motor Vehicles are separate for each Department / Directorate.
- (d) No validation for the head of account resulting booking of receipts in incorrect head.

III. In order to strengthen and improve the existing mechanism, it was felt that certain changes were needed to meet the following objectives:

- (a) Single Banking transaction to account for multiple Government payments by the public / Tax-payer like; VAT, CST, Entry Tax, Professional Tax, Motor Vehicles, Land Revenue, Stamp Duty, Earnest Money and other deposits under different accounting heads.
- (b) Offline / 'Over the Counter' [OTC] payments through Cash, Cheque, & Draft etc. can be accepted by the authorised Bank and be credited to the State Government's Accounts through electronic challans generated from the Central Portal either by the Public / Tax-payer or by the authorised Bank, as the case may be (to be introduced in second phase).
- (c) Electronic payment through Debit Cards of authorised Banks under e-Treasury in addition to Net Banking facility (to be introduced in third phase).
- (d) Minimum transaction related data transfer to and from Bank Portal and State Portal.
- (e) Single source reporting & accounting through Reserve Bank of India, Public Accounts Department (PAD), Kolkata and e-Treasury at the Directorate of Treasuries & Accounts, West Bengal.
- (f) Faster credit of receipts into the Government account.

IV. Now, in order to overcome the drawbacks of the existing system and to widen the reach of this e-Governance initiative, the State Government in Finance Department has developed a separate Portal / Website named 'Government Receipt Portal System' [GRIPS] for accepting electronic receipt [e-Receipt] of Tax and Non-Tax revenue and deposit on behalf of the Government of West Bengal.

After careful consideration of the matter, the Governor has been pleased to prescribe the following procedures in this respect:

#### **1. Government Decisions:**

(a) Acceptance of payments from the Taxpayers/Depositors for all types of e-Receipts whether Tax or Non-Tax Receipts or Deposits of any Department of the State Government shall be routed through the Portal of the Finance Department, GRIPS, for proper credit to the State Exchequer and booking of such e-Receipt in appropriate head of accounts.

(b) All Departments/Directorates/Offices of the State Government shall have to introduce e-Receipt for deposits received by their departments through incorporation of the receipt head of account in the GRIPS Portal. If the Department/Directorate has its own Portal/website, the integration of their Portal/Website with the GRIPS Portal shall be made in consultation with the Finance Department and the National Informatics Centre [NIC]. All departments shall in consultation with the Finance Department complete this exercise by 31<sup>st</sup> December, 2012.

(c) All the Banks, who will be authorised by the Reserve Bank of India for handling the State Government's transactions/receipts will be allowed to join in the e-Receipt system of the State Government subject to the following conditions

(i) Consent letter from the willing Bank to the Director of Treasuries & Accounts, West Bengal and approval of the Finance Department,

(ii) Integration of Bank-Portal with the GRIPS Portal and compatibility of the data transfer in approved prescribed format.

(iii) Consent letter of the willing Bank to the Reserve Bank of India, PAD, Kolkata and compatibility of data uploading in prescribed format at the Secured Website / CBS Portal / corporate e-mail of the Reserve Bank of India.

(d) 'Over the Counter' (OTC) receipts by the authorised Banks shall be routed through the GRIPS Portal of the State Government (Second Phase).

(e) The reporting and accounting of these receipts will be made through Reserve Bank of India, PAD, Kolkata and the e-Treasury of the Directorate of Treasuries & Accounts, West Bengal. The Reserve Bank of India, PAD, Kolkata, shall act as the Agency Bank of the e-Treasury.

(f) Existing system of e-Payment by the Taxpayer directly through the Bank's Portal (OLSTR) shall be discontinued after introduction of the new up-graded system (GRIPS).

2. In order to operationalise the revamped receipt mechanism through GRIPS Portal and through e-Treasury, the business processes of the new system and the roles and responsibilities of the different stake-holders involved at various stages of the Government receipt transactions are outlined below.

#### **2.1 Step – I**

**Log on to GRIPS Portal :**

The Depositors/Taxpayers, have to visit the Finance Department website using URL <https://wbfin.nic.in> where there will be an icon / link for the GRIPS Portal. The connectivity can be established from anywhere through internet.

## **2.2 Step – II**

### **Choice of Department specific challan:**

The depositor has to click on the Department specific Electronic Challan Form available in the GRIPS Portal.

## **2.3 Step – III**

### **System based validation:**

The GRIPS software will allow to select the Accounting Heads and other related information that has been either selected or required to be entered by Depositor/Taxpayer. For proper validation and data transmission GRIPS will internally communicate with the Server of other Department/Directorate of State Government, where necessary. After validation of the data, the Depositor will have to choose the mode of payment.

## **2.4 Step – IV**

### **Option to make payment for multiple purposes in a single transaction:**

The depositor will have the option of making payment for multiple Accounting Heads such as: Value Added Tax, Entry Tax, State Sales Tax, Central Sales Tax etc. through a single transaction.

## **2.5 Step – V**

### **Mode of payment:**

The mode of payment will be through:

1. Net Banking
2. Off-line payment by the Customer/Depositor: Payment made 'Over the Counter' (OTC) of any authorised bank through cash/cheque/Demand Draft etc. (to be introduced in second phase).
3. Debit Card (to be introduced in third phase)

## **2.6 Step - VI**

### **Choice of Bank:**

The Depositor has to choose the bank in which he/she intends to make the payment from out of the authorized banks linked with the GRIPS Portal.

## **2.7 Step – VII**

### **Generation of challan reference ID [GRN]:**

**(i) For On-Line Payment:** After successful validation, the GRIPS Portal will generate an e-challan with challan reference ID called GRN [Government Receipt Number]. The Depositor should note the GRN for all future references. The Depositor may take the print out of the challan form containing the GRN.

**(ii) For Off-line Payment:** For payment 'Over the Counter' [OTC] of the authorized Banks, the mode of payment will be:

- (a) The Depositor/Taxpayer shall log-on to the GRIPS Portal and generate the e-Challan with GRN from the GRIPS Portal. He shall take the print out of the

said e-Challan with GRN and approach any authorised Bank for remitting the payment.

- (b) The Bank shall log-on to GRIPS Portal, retrieve the entry regarding the particular transaction with reference to GRN of the e-Challan submitted by the Depositor and after verification receive the payment. The authorised Bank shall upload the required data in the prescribed .xml format in GRIPS Portal. Any branch of the authorised Bank shall accept any receipt through e-Challan generated from GRIPS Portal as 'Over the Counter' [OTC] payment and the amount so received shall be credited to the account of the Focal Point Branch.

(iii) In all cases, for on-line or off-line, an e-Challan with GRN without any payment shall be valid for seven (7) calendar days (Up to 8 PM of seventh day) from the GRIPS challan generation date.

## **2.8 Step – VIII**

**Transmission of challan related information from GRIPS Portal to Authorized Bank Portal and return-back of such information from Bank Portal to GRIPS Portal:**

(i) **On-line Payment:** The challan related information with GRN will be transmitted automatically from GRIPS Portal/Server to the concerned Bank's Portal/Server in the prescribed parameter in .xml format on-line on real time basis. If the payment is to be made through Net Banking/Debit Card the Depositor will be taken to the internet banking/Debit Card module of the Bank where he/she will use his credentials to make the payment. After the payment is made by the Depositor, the Bank shall generate a Bank Reference Number [BRN] with reference to GRN and the challan related information with GRN & BRN shall be transmitted from the Bank's Portal/Server to GRIPS Portal/Server in the prescribed parameter format on-line on real time basis. On successful payment, the bank will generate a cyber receipt with GRN & BRN, the print out of which can be obtained by the Depositor from the Bank Portal. There shall be provision for subsequent printing of such receipt from the Bank Portal with reference to the same GRN/BRN.

(ii) **Off-line Payment:** If the depositor wants to make the payment Over The Counter, the required information received from the Depositor at the GRIPS Portal/Server along with GRN will be transmitted to the concerned Bank's Portal/Server in prescribed parameter in .xml format on-line on real time basis and after receiving of the payment by the authorized Bank the related information along with GRN & BRN shall be transmitted from the Bank's Portal/Server to GRIPS Portal/Server in the prescribed parameter format on real time basis. On successful payment, the bank will generate a cyber receipt with GRN & BRN, the print out of which can be handed over to the Depositor by the Bank with seal & signature. There shall be provision for subsequent printing of such receipt from the Bank Portal for the same GRN/BRN.

(iii) The parameters and the format of .xml file which shall be transmitted from GRIPS Portal to Bank Portal and the parameters and the format of .xml file of return transmission data from Bank Portal to GRIPS Portal have been defined and prescribed by the National Informatics Centre [NIC], West Bengal State Centre.

## **2.9 Step – IX**

**Generation of receipted e-Challan from GRIPS:**

After successful payment, and after receiving back the complete information from the Bank's Portal to GRIPS Portal with reference to GRN & BRN, the GRIPS shall also generate a receipted e-Challan. With reference to GRN, the print out of the receipted e-

Challan with GRN & BRN can also be taken out by the Depositor from the GRIPS Portal. The concerned State Government Department / Directorate / Authority can also verify such receipted e-Challan with reference to GRN & BRN from the GRIPS Portal. In cases of link failure after the successful payment, there shall be provision for subsequent printing of such receipt from the GRIPS Portal for the same GRN/BRN.

### **3. Banking Arrangement:**

- (a) All the public and private sector Banks who are authorized by the Reserve Bank of India to accept receipt on behalf of the Government of West Bengal, shall, subject to fulfillment of the terms and conditions as mentioned at para 1 (c) above, be allowed to participate in GRIPS. The list of such Banks, who have submitted their consent letters to the State Government and have been approved by the Finance Department, is annexed at Annexure-B. However, subsequent notification shall be issued by the Finance Department for the Banks which are yet to be integrated with GRIPS Portal and are **yet to submit** their consent letter to the State Government.
- (b) Under Core Banking Solution of the respective authorized Bank, all their branches shall be able to transact with GRIPS but there shall be only one Focal Point Branch of each authorized Bank called e-FPB where all data related to GRIPS transactions [both on-line and off-line] shall be collected and collated and the amount so collected through GRIPS shall be pooled in a separate account at the e-FPB. Each such e-FPB will act as the Receiving branch and Focal Point Branch notwithstanding the fact that the Depositor's account might have been debited at other branch or the Depositor might have deposited the amount at other branch.
- (c) The e-FPB [Focal Point Branch] of all authorized Bank shall upload/forward the data of successful GRIPS related transactions made up to 8 PM of the transaction day to the secured website/CBS Portal/Corporate e-mail of the Reserve Bank of India in prescribed parameter in .xml format as defined by the Reserve Bank of India, on T+1 day within 1 P.M. Banks should also ensure that their Current Account with RBI, Kolkata from which the Government dues would be debited, has adequate balance for settlement
- (d) The output strings of the GRIPS Portal, that goes to the Bank will contain the provisions for accommodating multiple receipts through multiple Accounting Heads in a single transaction against one GRN [GRIPS challan reference ID] and BRN [Bank transaction Reference ID]. However, when the Bank transmits the information in connection with such multiple receipts to Reserve Bank of India, PAD, Kolkata, it shall provide multiple records with Amount generated Head of Account wise against the same GRN & BRN as per the approved format.
- (e) Each authorized Bank shall depute at least one Nodal Officer who will monitor the whole matter and shall be responsible for proper completion of all process of GRIPS related transactions including reporting of transaction details and uploading/forwarding .xml files to the Secured Website/CBS Portal/corporate e-mail of the Reserve Bank of India within the specified time.
- (f) The parameters and format of the .xml file for transmission of data from GRIPS Portal to Bank Portal and its return-back shall be as per "Site Preparation Document - Version 1.4" as sent to each of the Banks by the NIC.
- (g) The Bank shall intimate RBI, the IFS Code of the e-FPB, the Current Account Number maintained with RBI, Kolkata from which the transaction amount will be

debited, the name and the contact number of the nodal officer for e-Receipt system prior to their participation.

- (h) The bank shall apply to PAD, RBI, Kolkata for username and password for uploading the .xml files to the RBI's Secured Website/CBS Portal.
- (i) The bank shall follow a uniform naming pattern for the .xml files as prescribed.
- (j) After obtaining permission from the Government to participate in GRIPS, the banks shall prepare test .xml files as per prescribed structure and schema and send the same to RBI for compatibility test. On confirmation from RBI the banks can upload their live data for processing.
- (k) The e-FPBs are required to send a confirmation by e-mail to RBI stating the number of transactions and the total transaction amount along with uploading / forwarding the .xml file to the Secured Website/CBS Portal/ corporate e-mail of RBI. In case of no transactions taking place at the bank's level, a nil statement has to be sent through e-mail for confirmation in this regard.
- (l) The Banks shall take steps to settle the funds received on 31<sup>st</sup> March of the year on the same day under a special arrangement. The detailed arrangement may be made by Bank separately in consultation with the RBI. In case of delay in reporting, actions will be taken as per prescribed procedure.
- (m) For the purpose of calculation of the date of deposit, the date of payment made to the pooling account of the e-FPB of the respective Banks shall be reckoned as the date of deposit in Government Account by the Depositor.

#### **4. Role of the Reserve Bank of India [RBI]:**

- (i) The RBI shall receive the list of successful transactions from the participating banks in a .xml file in Secured Website/CBS Portal/ corporate e-mail by 1.00 PM (Saturday 12 O' clock) or as the time prescribed by RBI, along with an e-mail confirmation about the number and amount of transactions.
- (ii) The RBI shall ensure that all the participating banks have sent the information in the approved format.
- (iii) The RBI shall validate and process the transaction files received from the banks and make corresponding accounting entries.
- (iv) RBI shall assign a unique number i.e. transaction number, for all credits reported by the Banks Accounting head-wise.
- (v) After crediting the Government account and debiting the banks, the RBI shall upload the e-Scroll in its secured website and send an e-mail to the e-Treasury at DTA [dta@wb.gov.in].
- (vi) The RBI shall upload the file only once a day, preferably within 4 p.m. RBI shall ensure that it has received the details from all participating banks before processing the files.
- (vii) The RBI shall be responsible for uploading electronic Date-wise-Monthly Statement (e-DMS) in their secured website by the specified date of a month for all e-Receipts during the previous month in the approved format.
- (viii) As per transitional arrangement, the RBI shall also send a physical copy of the DMS duly authenticated by its official to the e-Treasury.
- (ix) The RBI shall nominate a Nodal Officer for performing / monitoring the jobs related to GRIPS transactions on daily basis at their end.

- (x) An Interface will be made available by the RBI to the e-Treasury to capture the daily e-Scroll and the DMS (Date-wise Monthly Statement) in electronic mode as per prescribed format.

#### **5 e-Treasury at DTA:**

- (i) On receiving the e-mail confirmation from RBI, the e-Treasury shall download the daily e-Scrolls from the secured web portal of RBI. Till the system is stabilized, the RBI shall forward a copy of the daily e-scroll by e-mail as per prescribed format.
- (ii) After verification of the daily e-Scroll, the e-Treasury shall upload the daily e-Scroll in the GRIPS Portal.
- (iii) After receiving data from the RBI, the GRIPS software shall generate a date-wise table showing the names of all participating Banks and their daily receipts as per inputs received from the Depositors, inputs received from the authorised banks and the inputs received from the RBI. Any Bank-wise mismatch / discrepancy shall be shown prominently by the GRIPS software on daily basis. e-Treasury shall monitor the matter and shall arrange to settle the discrepancy.
- (iv) The e-Treasury shall tally the gross monthly e-Receipts with the gross amount shown in the DMS of e-Receipts sent by the RBI. The total of the month's e-Receipt (bank wise and Major-head wise) will be verified against the DMS and the DMS shall be signed and returned back to the authorities as per the existing process.
- (v) e-Treasury shall prepare its accounts and shall submit the accounts to the Accountant General (A&E), West Bengal as prescribed along with RBD statement
- (vi) The DMS shall be received both in electronic form and in hard copy as per the existing format.
- (vii) The e-Treasury shall modify / rectify the errors in electronic data relating to the GRIPS.
- (viii) GRIPS Portal shall provide an authorization / interface to the different Department / Directorate / Offices to download the electronic receipt in respect of their data or MIS Report.
- (ix) A 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 Notification as Annexure-A. More heads of accounts pertaining to more Departments / Directorates shall be included in this Annexure in future and the same will be intimated to the PAD, Reserve Bank of India, Kolkata.
- (x) The list containing the names of the participating Banks, who have submitted their consent letter for participating in GRIPS Portal till date, along with their respective Focal Point Branches, is enclosed with this Notification as Annexure-B. Names of more participating Banks shall also be included in this list in future, subject to successful integration with GRIPS, file compatibility test with RBI and submission of required information to RBI.

#### **6. Redressal of Public Grievance:**

The e-FPB shall have an effective procedure for dealing with public complaints for e-Receipt related matters. In case, any mistake is detected by either of the stakeholders in reporting of tax / payment of Government dues, either *suo moto* or on being

brought to its notice by the depositor, the e-Treasury and the bank will promptly take steps for rectification. The e-Focal Point Branch of the participating Banks will set up Help Desk and notify the contact number and address of the Help Desk for resolution of any dispute regarding e-Receipt.

#### **7. Date of Operationalisation:**

The new model for reporting and accounting of electronic receipts through Reserve Bank of India, PAD, Kolkata and GRIPS **shall be effective from 10<sup>th</sup> October, 2012**. However, the existing system of reporting and accounting shall continue till 31<sup>st</sup> December, 2012 in case of the Agency Banks which are yet to adopt the new system. All departments which are receiving taxes, non-taxes, fees and other deposits under different head of accounts shall immediately take steps to incorporate their deposit head of account in the GRIPS so that their deposits are received by the government through the Central Portal. All the Tax and Non-Tax Revenue and deposits of the State Government shall be received only through GRIPS with effect from 1<sup>st</sup> January 2013.

CBS branches of the authorised Banks under GRIPS will create necessary IT enabled infrastructure within 31<sup>st</sup> December 2012 in order to ensure introduction of offline payment processing under GRIPS with effect from 1<sup>st</sup> January, 2013.

**Sd/- H. K. Dwivedi.**

**Secretary to the  
Government of West Bengal.**

No. 8298/1 (500) –F(Y).

Kolkata, the 3<sup>rd</sup> October, 2012.

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, 5<sup>th</sup> 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, Banking Department, 15, N.S. Road, Kolkata-700 001.
6. The General Manager, State Bank of India, FSLO, Local Head Office, Samriddhi 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.



## 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
<b>Profession Tax</b>	
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
<b>Land &amp; Land Reforms</b>	
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
<b>Registration &amp; Stamp Revenue</b>	
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
<b>Excise</b>	
0039-00-101-001-02	Duty-Country Spirits
0039-00-101-001-13	License Fee - Country Spirit and Coloured and Flavoured Spirit
0039-00-102-002-02	Duty - Pachawi
0039-00-102-003-02	Duty - Toddy
0039-00-102-003-03	Taxes on Toddy
0039-00-102-003-13	License Fee - Toddy
0039-00-105-001-02	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
0039-00-108-001-02	Duty - Opium
0039-00-108-001-13	License Fee - 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
<b>Commercial Taxes</b>	
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
0040-00-102-005-08	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
<b>Motor Vehicle</b>	
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
<b>Public Account</b>	
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