

# **Annual Administrative Report 2013-2014**

**Finance Department**  
**GOVERNMENT OF WEST BENGAL**

**ANNUAL ADMINISTRATIVE REPORT  
FOR  
2013-2014**



सत्यमेव जयते

**FINANCE DEPARTMENT  
GOVERNMENT OF WEST BENGAL**



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## PREFACE

The Annual Administrative Report 2013-14 is a snap shot of the major activities and achievements of the Finance Department and various Branches/Directorates/Cells/Units under its administrative control.

During the financial year 2013-14, major initiatives were taken in the department and directorates to impart transparency and efficiency in its functioning through process re-engineering and maximum use of ICT. A large number of structural reforms in the Finance Department including preparatory measures for the introduction of Integrated Financial Management System (IFMS) comprising Computerisation of Treasury System (CTS) on a centralised architecture, integration of Budget management with IFMS and other related modules, were taken.

Similarly, major process re-engineering and restructuring exercise was undertaken in the commercial tax, profession tax and stamp duty and registration. Preparatory steps were initiated for the introduction of the National Land Record Management Programme (NLRMP) in 2014. This involved providing a robust 24 × 7 connectivity to all registration offices and offices of the Land & Land Reforms and procurement of servers. Simultaneously, steps were taken to develop a centralised software application for NLRMP for stamp & registration and land management. e-Stamping was also introduced in a phased manner in all the registration offices.

In the commercial taxes, the internal application software, IMPACT, was re-modelled in a big way to take advantage of the e-governance applications developed by the commercial taxes. Similarly, in profession tax, all the procedure starting from registration, to payment of taxes were totally made online as a result the profession tax set up will be gradually merged with the commercial tax.

A special thrust was given through various initiatives during the year to increase the mobilisation of taxes (despite a sluggish growth in the national GDP) and rationalise the government expenditure through channelizing government funds into creation of social and physical infrastructure. On the back of better mobilisation of state's own tax revenues and expenditure rationalisation, a fair measure of fiscal consolidation was achieved as reflected in the fiscal indicators. This has been very elaborately covered in the report.

The various initiatives taken by the Finance Department in 2013-14 have been nationally recognised. The e-governance initiative in excise "e-Abgari" has bagged the Platinum Award conferred by Skoch Foundation, "Workflow-based File & Letter Tracking System" (WFTS) and "IMPACT" of commercial taxes have bagged CSI-Nihilent Award.

I would like to convey my thanks to all Heads of Directorates/Branches/Units/Cells under this Department for their active and invaluable co-operation in the matter of preparation of the Report for the year 2013-14. A special token of gratitude also extends to the Bureau of Applied Economics & Statistics, Department of Statistics & Programme Implementation for rendering valuable estimates of GSDP in time to be incorporated in the Report.

Effort has been made to make the Administrative Report as informative as possible. Suggestions / ideas for improvement of the Annual Administrative Report shall be generously appreciated.

Kolkata, December, 2014



H. K. Dwivedi

Principal Secretary to the  
Government of West Bengal  
Finance Department



# INTRODUCTION

Subsequent to the adoption of the Constitution of India, functions of the Union Government and State Governments started with the bare subsisting number of Departments, Finance being one of them. Article 166 of the Constitution of India provided for Rules of Business to be observed by the Government Departments in their regular functioning and fulfilling of responsibilities. Article 166(3) specifically stipulates the formulation of Rules of Business for Finance Department, under which same Rules the following functions of Finance Department had been lucidly illustrated:

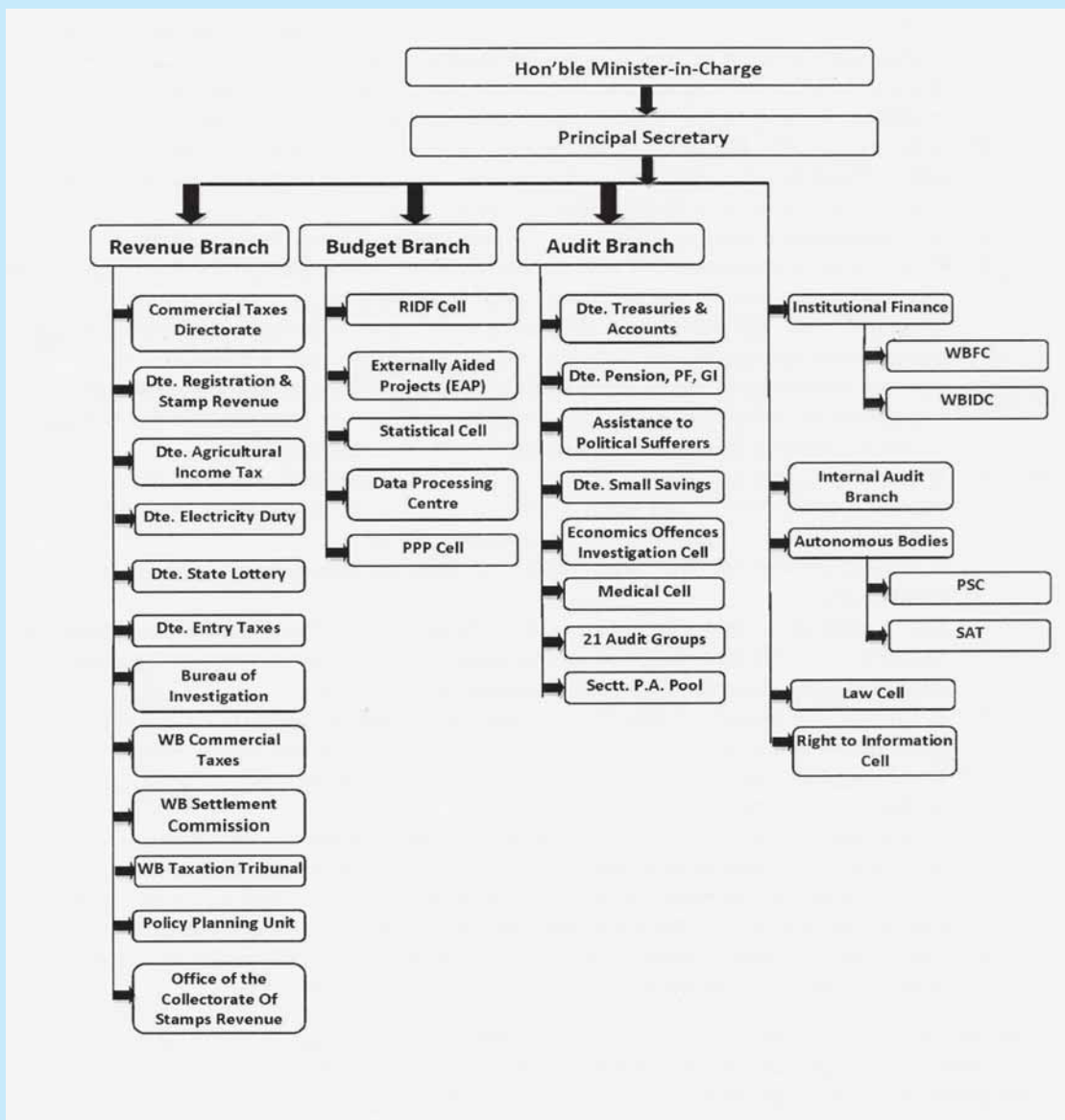
- a. Finance Department is in charge of the accounts relating to loans granted by the State Government and the previous Provincial Government and shall advise on the financial aspects of all transactions relating to such loans;
- b. It examines and reports on all proposals for the increase or reduction of taxation;
- c. It examines and reports on all proposals for borrowing on the security of the Consolidated Fund of the State or for giving guarantees; takes all steps necessary for the purpose of raising such loans as have been duly authorized; and is in charge of all matters relating to the service of loans or the discharge of guarantees;
- d. It is responsible for seeing that proper financial rules are framed for the guidance of other Departments and that suitable accounts are maintained by other Departments and establishments sub-ordinate to them;
- e. It is responsible during the year for watching the State Government's balances;
- f. It prepares a statement of estimated revenue and expenditure to be laid before the Legislature in each year and any supplementary statements of expenditure; it also prepares the demands for excess grants, votes-on-account, votes-of-credit and exceptional grants, if any, required to be submitted to the Legislature;
- g. For the purpose of such presentation, it obtains from the Departments concerned materials on which its estimates are based, and it is responsible for the correctness of the estimates framed on the materials so supplied;
- h. It examines and advises on all schemes of new expenditure for which it is proposed to make provision in the estimates and declines to provide in the estimates for any scheme which has not been so examined;
- i. It is responsible for the preparation of Appropriation Bills to be introduced to the Legislature;
- j. On receipt of a report from an audit officer to the effect that expenditure for which there is no sufficient sanction being incurred, it requires steps to be taken to obtain sanction or that expenditure shall immediately cease;
- k. It causes the report of the Comptroller and Auditor-General of India relating to the Appropriation Accounts of the State to be laid before the Public Accounts Committee and brings to the notice of the Committee such other matters as should be referred to the Committee;
- l. It advises Departments responsible for the collection of revenue regarding the progress of collection and the methods of collection employed;
- m. The view of the Finance Department is to be brought to the permanent record of the Department to which the case belongs and shall form part of the case;



- n. The Finance Department may issue general or special order prescribing cases in which its assent may be presumed to have been given.

The Minister-in-Charge of Finance Department works through a Secretariat headed by the Secretary / Principal Secretary / Addl. Chief Secretary. The functions of Finance Department are performed through five Branches, namely, Audit, Budget, Revenue, Internal Audit and Institutional Finance. Under these five Branches, there are various directorates / cells / units dealing with more specific subjects.

West Bengal Administrative Tribunal has been set up for adjudicating disputes relating to issues of recruitment and service matters of persons appointed to public services and posts in connection with the affairs of the state. Similarly, West Bengal Taxation Tribunal has been established for adjudicating disputes concerning levying, assessment, collection and enforcement of any tax under any specified State Act. Finance Department acts as Administrative Department for both these Tribunals. It also acts as Administrative Department for West Bengal Public Service Commission. West Bengal Financial Corporation and West Bengal Infrastructure Development Finance Corporation are the two Government-owned corporate entities which are under the administrative aegis of this Department. A flow diagram of organizational set-up of Finance Department is provided as hereunder.



Subject to the overall control of the Finance Minister, the Department functions under the administrative direction and guidance of the Principal Secretary. Each Branch of the Department is headed by a Special Secretary / Joint Secretary. The Finance Department has been split up into several Groups, each being assigned a specialized job of auditing of finance-related issues of different other Departments. These Groups and the respective Departments over which their jurisdiction exists are as below:

**Group-AI** relates to matters of finance of the Departments of Agriculture, Animal Resources Development, Agricultural Marketing, Fisheries and Co-operation.

**Group-AII** relates to matters of finance of the Departments of Food and Supplies, Consumer Affairs and Land & Land Reforms.

**Group-B** relates to issues of finance of the Departments of School Education, Higher Education, Technical Education and Training, Mass Education Extension and Library Services, Science and Technology, Food Processing Industries and Horticulture, Sunderban Affairs and 'Madrasah Education' part of Department of Minority Affairs and Madrasah Education.

**Group-C** relates to issues of finance of the Departments of Micro and Small Scale Enterprises & Textiles, Commerce and Industries, Industrial Reconstruction and Public Enterprises.

**Group-D** relates to matters of finance of the Departments of Home, Parliamentary Affairs, Personnel & Administrative Reforms and Civil Defence, and the Chief Minister's Office.

**Group-E** involves in financial matters of the Departments of Refugee Relief and Rehabilitation, Minority Affairs and Madrasah Extension (Excepting 'Madrasah Education' part), Backward Classes Welfare and Women & Child Development and Social Welfare.

**Group-F** involves in financial matters of the Departments of Public Works, Public Works (Roads), Housing, Irrigation and Waterways, Public Health Engineering and Water Resources Investigation & Development.

**Group-G** relates to matters of finance of the Departments of Hill Affairs, Correctional Administration, Fire & Emergency Services and Paschimanchal Unnayan Affairs.

**Group-I** relates to issues of finance of the Departments of Information & Cultural Affairs, Tourism, Forests, Environment and Sports & Youth Services.

**Group-L** relates to issues of finance of the Departments of Labour, Law and Judicial.

**Group-M** relates to financial matters of the Department of Self Help Group & Self-Employment.

**Group-O** relates to matters of finance of the Department of Health & Family Welfare.

**Group-R** relates to financial issues of the Departments of Municipal Affairs, Panchayats & Rural Development, Power and Non-Renewable Energy Sources, Transport and Urban Development.

**Group-S** relates to issues of finance of the Departments of Information Technology and Bio-Technology.

Besides the above Groups, there is an assortment of special Groups within Finance Department which hold functions as below:

**Group-H** sees to Audit matters of Finance (Revenue) Department, Excise Department and Small Savings Directorate; Establishment matters of Finance Department, Personal Assistants' Pool, Internal Audit Wing & Surplus Pool, Public Service Commission, Data Processing Centre, Economic Offences Investigation Cell, Policy Planning Unit, Statistical Cell, Assembly Matters and W.B. Administrative Tribunal.

**Group-J** attends to Pension, Provident Fund and Group Insurance, Political Sufferers' Pension and allied matters.

**Group-K** deals in Liveries/Uniforms, Stationery articles, Newspapers/Periodicals and Finance Department's Library matters.

**Group-M** sees to work related to Employment and Self-employment and interface with State Level Bankers' Committee (SLBC) and matters relating to the West Bengal Financial Corporation and West Bengal Infrastructure Development Finance Corporation.

**Group-N** involves in matters related to Budget, Loans, RIDF, EAP and audit matters of Disaster Management and Development & Planning Departments.

**Group-P** sees to such functions as all proposals relating to creation of posts, filling up of existing vacant posts and upgradation of posts and services and pay matters of government employees and others, as well as adjudicating over matters related to West Bengal Health Scheme, 2008.

**Group-T** sees over Treasury Rules, Financial Rules, Delegation of Financial Power Rules, administration of the Directorate of Treasuries & Accounts, Cadre Controlling Group in respect of West Bengal Audit & Accounts Services, proposals relating to purchase / hiring of cars, purchase of office equipment, sanction of telephones, expenditure for refreshment in meetings /seminars.

## REVENUE BRANCH

The Revenue Branch of the Finance Department exercises control in respect of matters relating to state taxes and also non-tax revenues of the State. The Branch is also entrusted upon with the administration and enforcement of regulatory measures provided in the enactments consisting of VAT/Sales Tax, Stamp Duty, Electricity Duty and other fiscal status. Tax policies are formulated in order to mobilize financial resources for the plan and non-plan expenditure of the State and promote investment by providing fiscal incentives.

### The Acts & Rules administered by the Revenue Branch:

- (1) The West Bengal Sales Tax Act, 1994.
- (2) The Central Sales Tax Act, 1956.
- (3) The West Bengal Primary Education Act, 1973 (in so far as levy of cess on coal and tea is concerned)
- (4) The West Bengal Rural Employment and Production Act, 1976 (in so far as levy of cess on coal and tea is concerned).
- (5) The West Bengal Luxury Tax Act, 1994 (collection under this Act has since been stopped in terms of judgment of the Supreme Court).
- (6) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.
- (7) The West Bengal State Tax on consumption or use of Goods Act, 2001.
- (8) The West Bengal Transport Infrastructure Development Fund Act, 2002.
- (9) The West Bengal Sales Tax (Settlement of Disputes) Act, 1999
- (10) The Bengal Amusements Tax Act, 1922.
- (11) The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972.
- (12) The West Bengal Entertainment-cum-Amusement Tax Act, 1982.
- (13) The West Bengal Urban Land Taxation Act, 1976 (since repealed).
- (14) The West Bengal Multistoreyed Building Tax Act, 1979 (since repealed).
- (15) The Bengal Electricity Duty Act, 1935.
- (16) The West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973.
- (17) The Indian Stamp Act, 1899 (in its application to West Bengal).
- (18) The Registration Act, 1908 (in its application to West Bengal).
- (19) The West Bengal Building Tax Act, 1996.
- (20) Lottery (Regulation) Act, 1998.
- (21) The West Bengal Taxes on Entry of Goods in Local Area Act, 1962 (since repealed).
- (22) Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972 (since repealed).
- (23) The West Bengal Revenue Intelligence (Collection and Monitoring of Information) Act, 1996.
- (24) The West Bengal Taxation Tribunal Act, 1987.

### Directorates under Revenue Branch :

- 1) Commercial Taxes & Professional Tax Directorate
- 2) Directorate of Registration and Stamp Revenue
- 3) Directorate of Agricultural Income Tax
- 4) Directorate of Electricity Duty
- 5) Directorate of State Lotteries
- 6) Directorate of Entry Taxes

### Other Organisations under Revenue Branch:

- 1) Bureau of Investigation
- 2) West Bengal Commercial Taxes Appellate & Revisional Board
- 3) West Bengal Settlement Commission
- 4) West Bengal Taxation Tribunal
- 5) Policy Planning Unit
- 6) Office of the Collectorate of Stamp Revenue, Kolkata

### Staff pattern and present staff strength:

At present, the Revenue Branch is supervised by Principal Secretary who is assisted by the following officials.

Sl. No.	Designation of Post	Present Strength
1.	Joint Secretary	2
2.	Deputy Secretary	3
3.	Assistant Secretary	4
4.	Officer on Special Duty	-
5.	Section Officer	7
6.	Head Assistant	4
7.	Upper Division Assistant	20
8.	Lower Division Assistant	5
9.	Senior Supervisory Typist	1
10.	Typist Supervisor	3
11.	Typist Grade-I	4
12.	Typist Basic Grade	1
13.	Muharrir Grade-I	1
14.	Record Supplier	2
15.	Group-D, Grade-I	5
16.	Group-D, Basic Grade	2
	<b>Total</b>	<b>64</b>

### Objective of the Branch:

The main objective of the Revenue Branch is to achieve target of collection of various taxes, duties etc. under the Acts administered by it. In order to ensure better collection of such taxes, duties etc. and also in terms of the consensual decisions of the Empowered Committee of the State Finance Ministers on Tax Reforms, the Revenue Branch brings amendments in various State Tax Acts every year through introduction of Bill in the West Bengal Legislative Assembly.

### Year-wise break-up of number of files received from different Departments of the State Government and disposed of :

Financial year	Opening balance	New cases added	Total cases	No. of cases disposed of	% of cases disposed of	No. of cases pending
2006-2007	189	216	405	216	53.33	189
2007-2008	189	194	383	146	38.12	237
2008-2009	237	210	447	252	56.38	195
2009-2010	195	211	406	299	73.65	107
2010-2011	107	236	343	192	55.98	151
2011-2012	151	249	400	307	76.75	93
2012-2013	93	235	328	225	68.60	103
2013-2014	103	181	284	219	77.11	65

**Note:** This apart, a large member of files and letters (approx 5,200 per year) are received from various Directorates under the administrative control of Revenue Branch of Finance Department. These files are also examined and disposed of in the Revenue Branch of Finance Department.

## DIRECTORATE OF COMMERCIAL TAXES

Sales tax was introduced in the erstwhile State of Bengal in July 1941 in pre-independent India by the enactment of the Bengal Finance (Sales Tax) Act, 1941. The then British Government was obliged to levy tax on sale or consumption primarily to support additional expenditure of the World War. But it continued beyond the warring days, and over the years, substantial evolution had taken place till the present day. Today, this form of indirect tax levied on the distributive trade part of commodity value chain is the mainstay for the State revenue under the federal setup. Directorate of Commercial Taxes, Government of West Bengal has been administering the tax which accounts for nearly 70% of the State tax-revenue receipts almost across the board.

Substantial research has taken place in the realm of indirect taxation, primarily to deal with its dynamic nature. Incidence of tax, points of levy, reasonable restriction on movement of goods, easing out cascading effect on the final price, incentives and exemptions and to ensure uniformity of tax in federal setup are few of the important challenges facing the administrator. Managing evasion is also a critical area. After a lot of deliberations over a considerable period of time, the concept of value-added tax system, in keeping with the global trend, dawned on our country and enacted in our state as West Bengal Value Added Tax Act, 2003 w.e.f 01.04.2005. Despite success of Value Added Tax Act from revenue point of view discussion is presently going on in national level for introduction of a more improved tax structure in the form of Goods and Service Tax Act –being stated as biggest taxation reform in India.

### PIONEERING e-GOVERNANCE INITIATIVES

In this era of Information and Communication Technology, citizen-centric online services, to bring in efficiency, accountability and transparency have hogged the limelight. Under the Information Technology (IT) driven new era tax administration, extensive Government Process Re-engineering (GPR) took place under the Mission Mode Project for Commercial Taxes (MMP-CT) as a part of the National e-Governance Plan (NeGP). In the dedicated Mission Mode Project for Commercial Taxes (MMP-CT), the Directorate pioneered in introducing Government Process Re-engineering for ensuring citizen-centric measures to bring in pace, ease of compliance and transparency in the system. It is needless to mention that for the above purposes, apart from the fund available under MMPCT scheme the state is also utilizing its own resources.

### NEW ERA TAXATION REGIME

Before introduction of VAT, in the sales tax regime, apart from the problem of multiple taxation and burden of adverse cascading effect of taxes there was also no harmony in the rate of sales tax on different commodities among the States and there was often an unhealthy competition among States in the form of 'rate war'.

West Bengal Value Added Tax Act 2003 entails multi-point levy of tax at each stage of transaction in a value chain, till it reaches the final consumer. At each stage, credit of the tax paid on purchase is given in the form of set off on the tax payable on the corresponding sale.

Incidentally, the concept of VAT has revolutionized the entire indirect taxation system in India. Though was practiced variously in production part and thereafter introduced in the distributive part of the commodity tax, the need for integrating both the parts has also been envisaged in the forthcoming Goods and Service Tax (GST) Act, billed as mother of all taxation reforms in India.

**Staffing pattern and present staff strength:**

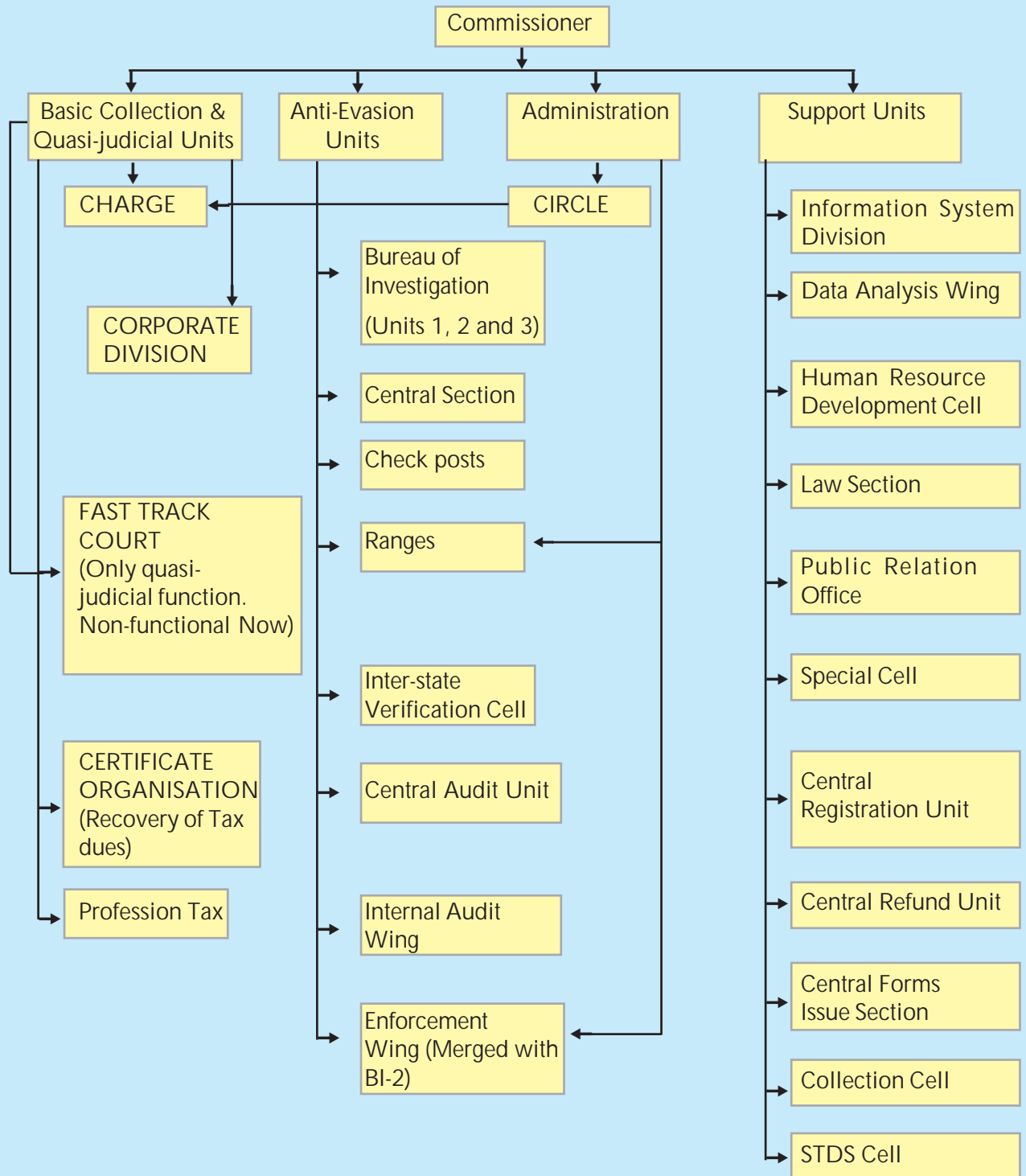
Designation of Post	Sanctioned Strength	Present Strength	Vacancy ( as on 31.03.2013 )
Commissioner, Commercial Taxes	1	1	Nil
Commissioner, Profession Tax	1	1	Nil
Special Commissioner	6 (including one IAS Cadre)	2	4
Additional Commissioner	42	40	2
Senior Joint Commissioner	} 1105	132	
Joint Commissioner		197	99
Deputy Commissioner		131	
Commercial Tax Officer		546	
Senior Joint Commissioner(Accounts)	3	3	Nil
Senior Joint Commissioner (Audit)	1	1	Nil
System Analyst	1	1	Nil
Programmer	1	1	Nil
Assistant Commercial Tax Officer	1220	996	224
P.A. to Commissioner	2	1	1
P.A. to S.O.B.I.	1	1	Nil
Administrative Officer	4	2	2
P.A. Grade II (schedule B)	17	8	9
Group-B & C Staff	1639	839	800
Group-D staff	1437	819	618
<b>Total</b>	<b>5481</b>	<b>3722</b>	<b>1759</b>

**NOTES:**

- (1) Commercial Tax Officers and upwards work as Assessing and Audit officers. The Commercial Tax Officers are recruited either through Group 'A' of the West Bengal Civil Services (Exe) Etc. Examinations or by way of promotion from the Assistant Commercial Tax Officers.
- (2) The Assistant Commercial Tax Officers basically work at the field level to assist the Assessing and Audit authorities. The Assistant Commercial Tax Officers are now recruited either through Group 'C' of the West Bengal Civil Services (Exe) Etc. Examinations or by way of promotion from the post of Head Clerks/Upper Division Clerks.



## ORGANISATIONAL STRUCTURE OF DIFFERENT UNITS OF COMMERCIAL TAXES



## ROLES OF DIFFERENT BRANCHES OF THE DIRECTORATE

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
CHARGE [this is the basic field level office that exercises territorial jurisdiction ]	1)JCCT (In-charge) 2) DCCT 3) CTO 4) ACTO	Grant registration (at offices outside Kolkata), Amendment, cancellation and restoration of Registration Certificate, Collection and day to day monitoring of tax payable by dealers under jurisdiction, Issue of manual waybill and forms, Scrutiny & verification of returns, Assessment of tax payable by dealers and Special audit, Realisation of Assessed dues & Return Dues, Maintenance of records of dealers, Search and Seizure of books of accounts and documents from premises of the dealer in fit cases.
CIRCLE [ A Circle comprises of two or more Charges]	1) Sr. JCCT (Administrative & Appellate) 2) JCCT 3) ACTO	Administrative control over the Charges under its jurisdiction, Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Charges under its jurisdiction, Grant registration to dealers under its jurisdiction Conduct VAT Audit and assessment of audited files, Dispose security cases.
CORPORATE DIVISION [ This unit is constituted with big tax payers in and around Kolkata]	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) ACTO	Collection and day to day monitoring of tax payable by dealers under jurisdiction, Scrutiny & verification of returns, Assessment of tax payable by dealer, Issue of manual waybill and forms, Amendment, Cancellation & Restoration of Registration Certificate, Conduct VAT Audit and assessment of audited files, Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Corporate Division.
CHECK POST [Check Posts are located at the inter-state borders]	1) DCCT 2) CTO 3) ACTO	Monitor movement of incoming and outgoing goods vehicles and physical checking of goods.Endorse manual waybills produced by importer / dealer, Seizure of goods and imposition & realization of penalty, Wayside checking.
RANGES	1) Sr. JCCT (In-charge) 2) JCCT 3) DCCT 4) CTO 5) ACTO	Administrative control over the Charges under its jurisdiction, Conduct wayside checking, Search of vehicles carrying goods in unauthorized manner or warehouses and Seizure of goods, Imposition and realisation of penalty.

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
CENTRAL SECTION [It has three units – at Kolkata, Asansol and Siliguri and officers posted here exercise jurisdiction all over the state]	1) Sr. JCCT (In-charge) 2) JCCT 3) DCCT 4) CTO 5) ACTO	Conduct wayside checking, Search of vehicles and Seizure of goods, Imposition and realisation of penalty, Search a dealer's place of business including his factory, office, warehouse and residence, Seize records, documents as well as physical stock of goods, Investigation and submission of report, Verification of Input Tax Credit, Survey to bring unregistered dealers who are liable to take registration into the tax net, Issue waybills to unregistered dealers, Monitor exhibition sales.
SPECIAL CELL (under o/o the CCT , WB )	1) Additional CCT 2) Sr JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	Examine and dispose of applications for grant of or renewal of Eligibility Certificate under the West Bengal Incentive Scheme, 1993 and West Bengal Incentive Scheme, 1999 that would allow the applicant dealers tax exemption, remission or deferment of Sales tax related to the eligible unit.
ONLINE REGISTRATION UNIT (under o/o the CCT , WB )	1) Sr. JCCT 2) JCCT 3) DCCT 4) CTO 5) ACTO	Examine and dispose online applications for registration filed by dealers, Send printed Registration Certificate when registration is granted.
CENTRAL AUDIT UNIT (under o/o the CCT , WB )	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit, Help the Commissioner in the selection procedure of dealers for audit, Improve the existing Audit Manual wherever it is felt necessary, Impart training to audit officers, Conduct Audit of dealers assigned to it by the Commissioner of Commercial Taxes, W.B.
INTER STATE VERIFICATION CELL (H.Q)(under o/o the CCT, WB)	1) Sr. JCCT (In-charge) 2) JCCT 3) DCCT 4) CTO 5) ACTO	Verification of the genuineness of claims of various interstate transactions such as stock transfer, sale, purchase, consignment sales, subsequent sales. Processing of requests from other states of India for verification of the genuineness of 'C' and 'F' Forms and of authenticity of interstate transactions claimed to have been effected by their dealers with the dealers of West Bengal, Liaison with various Check posts and Ranges to assist them in determining bona fide of transactions between consignors and consignees by making enquiries regarding existence of dealers.

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
COLLECTION CELL (Challan /Payment Verification Wing) (under o/o the CCT , WB )	1) Additional CCT 2) Sr JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	To keep track of daily collection of Commercial Taxes-VAT, Central Sales Tax, Rural Employment Cess, Primary Education Cess on coal and Cess on Diesel, Petrol and L.P.G To prepare systematic detailed as well as summarised statements of collection of various taxes for digitization To keep records of adjustment of taxes through books and refunds.
INTERNAL AUDIT WING	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT	To scrutinize assessment orders, records, other registers to detect and prevent a. Incorrect determination of turnover of sales b. Underassessment of tax due to incorrect deduction c. Irregular exemption d. Application of incorrect rate of tax and mistake in computation e. Non / Short levy of interest and penalty f. Non / Short levy of purchase tax To share views on the different aspects of the audit done by the A.G. Office To collect the replies from the concerned officers regarding IR Paras, Draft Paras, CAG Paras and process and send to the A.G. Office and Finance Department.
HUMAN RESOURCE DEVELOPMENT CELL (under o/o the CCT , WB )	1) Additional CCT 2) Sr JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	To organise induction training of Commercial Tax Officer and Assistant Commercial Tax Officer for overall qualitative improvement in the work culture of this organization, To arrange in-service training programmes including training in basics of information technology of officers and employees up to the level of Lower Division Clerks, To organize Workshops, Case Studies, Group discussions and Interactive sessions, To keep liaison with ATI, nominate officers for training under National Training Policy.
BUREAU OF INVESTIGATION- 1, 2 and 3 [Bureau of Investigation is a specialized wing of the Commercial Taxes Directorate having 3 Units for investigation cases of tax evasion under the WBST Act, 1994, CST Act, 1956 and WBVAT Act, 2003 and malpractices connected therewith. It has a police wing]	1) Special Officer and Additional CCT for each Unit 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	Search a dealer's place of business including his factory, office, warehouse and residence Seize records, documents as well as physical stock of goods, Investigation and submission of report, In appropriate cases of tax evasion, complaints are lodged with the police authorities for taking necessary action against commission of offence.

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
LAW SECTION (under o/o the CCT , WB )	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	To monitor disputes between the aggrieved parties and the State of West Bengal at different legal forums, including West Bengal Commercial Taxes Appellate and Revisional Board, West Bengal Taxation Tribunal, State Administrative Tribunal, Kolkata High Court and Supreme Court of India and other Civil and Criminal Courts, To maintain liaison with Legal Remembrance's Office, G.P.'s Office of the State Govt. and the State Lawyers, senior advocates of the Supreme Court of India and the concerned authorities, To provide the Departmental Representatives with the appellate and assessment records for effective representation before the Appellate and Revisional Board and to arrange transmission of order of the Board to the concerned departmental authorities, Study orders of different courts and move to the higher forum in deserving cases, To monitor cases related to Service Matters in State Administrative Tribunal. It performs the duty of engagement of lawyers and monitors the cases in respect of disputes in relation to the Service Matter of the employees of this Directorate.
SALES TAX DEDUCTION AT SOURCE (S.T.D.S.) CELL (under o/o the CCT , WB )	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	Collection of Sales Tax deducted at source from the payment made to the works contractors by different Government and Non-Government Organisations, To process Certificates, Scrolls and Challans sent by the contractees and to send the deduction certificates to the respective charges, To provide information to charge and circle offices as and when sought for to help in bringing the Works Contractors under the tax net.
CENTRAL REFUND UNIT (CRU) (under o/o the CCT, WB)	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	To process and dispose both pre-assessment and post assessment refund application of dealers

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
PUBLIC RELATION OFFICE (under o/o the CCT , WB )	1) Additional Commissioner 2) JCCT 3) DCCT 4) CTO	Publication of Advertisements required to be published in Newspapers; Publication of Trade Circulars in the event of any amendment of Act, Rules; Communication with the Union Government and other State Governments on present and prospective issues of Taxation; Giving written/telephonic replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons; Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before him u/s. 102 of the W.B. VAT Act, 2003; Publication of Departmental Circulars issued by the Commissioner of Commercial Taxes, W.B. guiding the officers of the Directorate on certain important issues; Processing of pre-budget proposals received from trade, industry and individuals on the taxation matters dealt in by the Directorate; Attending seminars, symposiums organized by Trade bodies and other associations; Disposal of incentive applications of mega, large, medium, small and micro industrial units.
FAST TRACK COURT (non-functional now)	Additional Commissioner	Fast disposal of pending cases, transferred from Appellate Board
CERTIFICATE ORGANISATION	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	To cause recovery of tax dues.
TAX RESEARCH UNIT	1) Additional CCT 2) Sr. JCCT 3) JCCT	To undertake research on major taxes with an eye on potential tax base collected by the State Government. Assessment of inter-governmental fiscal transfers and compensation relating to adoption of VAT and GST.
INFORMATION SYSTEMS DIVISION (under o/o the CCT , WB )	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	To arrange build up I.T. infrastructure for the entire Commercial Tax Directorate, West Bengal Appellate and Revisional Board, West Bengal Taxation Tribunal and the Policy Planning Unit, To ensure proper maintenance of hardware, network and connectivity by coordinating among various service providers.

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		To act as nodal agency for successful implementation of Mission Mode Project in Commercial Tax (MMP-CT) under the National e-Governance Plan (NeGP) [A separate note on e-services is attached], To streamline rolling out of various e-services and provide initial handholding support to all stakeholders like taxpayers and officers and employees of the Directorate, To report the Finance Department, West Bengal State Legislative Assembly, Government of India on utilization of fund, To update and maintain the internal and external website
DIRECTORATE OF PROFESSION TAX [Range and Unit offices]	1) Commissioner of Profession Tax 2) Sr. JCPT 3) JCPT 4) DCPT 5) PTO 6) APTO	To grant enrolment to persons liable to pay Profession tax, To grant registration to employers, Survey to identify potential taxpayers, Amendment, cancellation of Registration Certificate or Enrolment Certificate, Assessment of registered employers, Realisation of dues, Maintenance of records of registered employers and enrolled persons.

#### Acts administered:

The Directorate has to maintain a very close interface for the Government of the day with the trade and industry by way of tax administration. Starting from monitoring closely the trade and commerce of the State to regulating the movement of goods, besides catering to the primary obligation of revenue mobilization, form few of its critical tasks.

In doing so, the Directorate administers hosts of commodity taxation related acts, like

- i. The West Bengal Value Added Tax Act 2003
- ii. The West Bengal Sales Tax Act 1994
- iii. The Central Sales Tax Act, 1956
- iv. The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979
- v. The West Bengal Primary Education Act, 1973. (for the limited purpose of Education Cess)
- vi. The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess)
- vii. The West Bengal Transport Infrastructure Development Fund Act, 2002
- viii. The West Bengal Sales Tax (Settlement of Dispute) Act, 1999
- ix. The West Bengal Tax on Entry of Goods in Local Areas Act , 2012

This apart, anti-evasion activity that forms a vital part of tax administration requires close observance of the provisions of Indian Penal Code 1860 and The Code of Criminal Procedure 1973.

Besides, the day-to-day tax administration entails a good part of general administration and office procedures, by closely observing West Bengal Treasury Rules, 2008, West Bengal Financial Rules 1979 & West Bengal Service Rules 2009.

### SOME OF THE MAJOR AMENDMENTS IN VAT / SALES TAX LAWS DURING 2013-2014

(Important notifications under the West Bengal Value Added Tax Act, 2003 during the period of 2013—2014) :—

1	408-FT	02-04-2013	Amendment under W. B. Value Added Tax, 2003.
2	409-FT	02-04-2013	Amendment in Notification No. 1755-F.T. dated 05/11/2012.
3	454-FT	12-04-2013	Revision of rates of Profession Tax w.e.f. 01-04-2013.
4	511-FT	25-04-2013	Changes in Schedule – D.
5	652-FT	22-05-2013	Amendment in W.B. Value Added Tax Rules, 2005 regarding Composition Registration, extension of return filing date etc.
6	653-FT	22-05-2013	Amendment in W.B. Sales Tax Rules, 1995 regarding extension of return filing date
7	654-FT	22-05-2013	Amendment in department's resolution No. 483-FT
8	765-FT	05-06-2013	Amendment in W.B. Value Added Tax Rules, 2005
9	827-FT	18-06-2013	Amendment in W.B. State Tax on Professions, Trades, Callings and Employments Rules, 1979.
10	1067-FT	06-08-2013	Exemption in case of sale of aircraft fuel.
11	1125-FT	16-08-2013	Appointment of TRO under WBST Act, 1994.
12	1126-FT	16-08-2013	Appointment of TRO under WBVAT Act, 2003
13	1244-FT	06-09-2013	Draft of Amendment in Schedule A & C
14	1393-L-FT	11-09-2013	Notification under The West Bengal Value Added Tax (Amendment) Act, 2013.
15	318	26-09-2013	Amendment in W.B. Appellate and Revisional Board Regulations, 1995.
16	319	26-09-2013	Amendment in W.B. Appellate and Revisional Board Regulations, 1995.
17	1504-FT	30-10-2013	Exemption of Home Department, Election Branch from paying Entry Tax on entry of 1,50,000 units of batteries for EVMs.
18	1513-FT	04-11-2013	Amendment of TRO under WBVAT Act, 2003
19	1557-FT	18-11-2013	Amendment of TRO under WBVAT Act,2003
20	1558-FT	18-11-2013	Amendment of TRO under WBVAT Act,2003
21	1560-FT	18-11-2013	Amendment in Schedule A & C
22	1561-FT	18-11-2013	Amendment under W.B. Value Added Tax Act,2003
23	1562-FT	18-11-2013	Amendment in Resolution No. 483-F.T. dated 31.03.2010.
24	1563-FT	18-11-2013	Amendment in Central Sales Tax (West Bengal) Rules, 1958
25	1564-FT	18-11-2013	Amendment in W. B. Sales Tax Rules, 1995
26	1565-FT	18-11-2013	Modification of Notification No. 1531-F.T. dated 20.10.2008
27	1742-FT	18-11-2013	Exemption of Pawan Hans Ltd. from payment of entry tax
28	1762-FT	18-11-2013	Exemption of Indian National Group of the Association for Bridge and Structural Engineering, New Delhi from payment of entry tax.
29	440-L	11-03-2014	West Bengal Finance Act, 2014
30	413-FT	14-03-2014	Exemption of Home Department, Election Branch, Govt. of West Bengal from payment of tax.
31	472-FT	24-03-2014	Exemption of vehicles of this directorate from duty of General Election, 2014



## REGISTRATION

### (A) Sales Tax Act:

Number of Registered Dealers:	2011-12	2012-13	2013-14
(a) Opening Balance#	217595	227351	244434
(b) New Registration Granted	16113	18984	20960
(c) Dealers Cancelled#	7185	2597	5701
(d) Dealers Restored	828	696	3703
(e) Closing Balance	227351	244434	274798

### (B) New Registration (Online):

		2013-2014	
	VAT	CST	Total
(a) No of NR Applications filed	35622	12948	48570
(b) No of Registrations Granted	20373	7464	27837
(c) No of Applications Rejected	322	32	354

### (C) Profession Tax Act:

#### Number of registered employers and enrolled persons under the Profession Tax Act, 1979:

	2011-12	2012-13	2013-14
i) Number of Registered Employers	95241	99482	102826
ii) Number of Enrolled persons	1476238	1539552	1631745

## ASSESSMENT CASES

### (A) Sales Tax Acts:

	2011-12	2012-13	2013-14
(a) Opening Balance	45719	29656	70384
(b) Cases initiated during the year	77383	93062	43999
(c) Cases dropped during the year	22058	18573	9916
(d) Cases disposed of during the year	55325	22452	51738
(e) Cases pending at the end of the year	29656	70384	**32406

\*\* The figures have been compiled and submitted by NIC from central database. Figures include both VAT and CST cases.

Note: The system of on-line Assessment Initiation and generation of Demand notices has been introduced with effect from 01.10.2009. Hence there is a chance of overlapping of figures of Assessment cases prior to this date with the figure representing cases generated on-line. Also the above figures correspond to multiple assessment years.

**(B) Profession Tax Act:**

	2011-12	2012-13	2013-14
(a) Opening Balance	3013	2819	6572
(b) Cases initiated during the year	9254	23320	14847
(c) Total assessment cases	46288	12267	26139
(d) Cases disposed of during the year	9448	19567	19073
(e) Cases pending at the end of the year	2819	6572	2346

**APPEAL, REVISION & REVIEW CASES****(A) Appeal Cases:****(a) Sales Tax Acts**

	2011-12	2012-13	2013-14
(i) Opening Balance	10265	15067	15774
(ii) Cases initiated during the year	19840	17704*	15931
(iii) Cases disposed of during the year	15038	16997*	18803
(iv) Cases pending at the end of the year	15067	15774*	12902

**(b) Profession Tax Act:**

	2011-12	2012-13	2013-14
(i) Opening Balance	378	339	371
(ii) Cases initiated during the year	83	226	184
(iii) Cases disposed of during the year	122	194	269
(iv) Cases pending at the end of the year	339	371	286

**(B) Revision & Review Cases:****(a) Sales Tax Acts**

	2011-12	2012-13	2013-14
(i) Opening Balance	449	494	131
(ii) Cases initiated during the year	822	114*	262
(iii) Cases disposed of during the year	777	477*	195
(iv) Cases pending at the end of the year	494	131*	196

\*In the Annual Administrative Report for 2012-13, these figures were wrongly printed. The same have been corrected in this year's report.

**(b) Profession Tax Act:**

	2012-13	2013-14
(i) Opening Balance	39	39
(ii) Cases initiated during the year	0	9
(iii) Cases disposed of during the year	0	23
(iv) Cases pending at the end of the year	39	25

[The system of on line filing of monthly progress report by the charges and the circles have been introduced from June 2009. Hence there is a chance of overlapping of figures of Appeal, Revision & Review cases prior to this date with the figure representing cases generated on-line. Also the above figures correspond to multiple assessment years.]

## COLLECTION AND EXPENDITURE

### Collection under different Acts (F.Y. 2009-10 to F.Y. 2013-14) and Expenditure

(A) Collection	2009 -10	2010 -11	Growth in 2010 -11	2011 -12	Growth in 2011 -12	2012 -13	Growth in 2012 -13	2013 -14	Growth in 2013 -14
	( ` Cr)	( ` Cr)	( ` Cr)	( ` Cr)	( ` Cr)	( ` Cr)	( ` Cr)	( ` Cr)	( ` Cr)
The West Bengal Value Added Tax Act, 2003	6786.71	8546.86	25.94	10163.60	18.92	11860.27	16.69	14510.90	22.35
The West Bengal Sales Tax Act, 1994 (Gross)	2974.76	3762.39	26.48	4453.48	18.37	5324.08	19.55	5873.46	10.32
- do - Refund	-114.05	-92.67	—	-91.41	—	-51.29	—	-94.69	—
The Central Sales Tax Act, 1956	862.21	1059.19	22.85	1361.98	28.59	1357.61	-0.32	1468.47	8.17
The West Bengal State Tax on Profession, Trades, Callings and Employments Act 1979	362.40	388.54	7.21	426.68	9.82	447.40	4.86	463.85	3.68
The West Bengal Primary Education Act, 1973 & The W.B. Rural Employment and Production Act, 1976	664.06	966.89	45.60	1548.37	60.14	1536.35	-0.77	1635.25	6.44
The West Bengal Transport Infrastructure Development Fund Act, 2002	320.62	355.38	10.84	366.46	3.12	393.81	7.46	389.17	-1.18
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	**	**	**	**	**	1266.07	**	988.66	-21.91
<b>Total Collection</b>	<b>11992.01</b>	<b>15110.78</b>	<b>26.01</b>	<b>18367.33</b>	<b>21.55</b>	<b>22185.59</b>	<b>20.79</b>	<b>25329.76</b>	<b>14.17</b>
<b>(B) Expenditure</b>									
i) Administrative Expenses	21.92	23.43	6.89	26.74	14.13	27.51	2.88	26.22	-4.69
ii) Collection Charges	131.13	144.88	10.49	150.09	3.60	149.22	-0.60	146.82	-1.61
Total Expenditure	153.05	168.31	9.97	176.83	5.06	176.73	-0.06	173.04	-2.09
<b>(C) Expenditure as percentage of collection :</b>	1.28	1.11	—	0.96	—	0.80	—	0.68	—

*Directorate of Commercial Taxes's own figures, not taken from AG, West Bengal*

### Year wise Collection of Sales Tax of certain selected commodities under WBST (` Cr.)

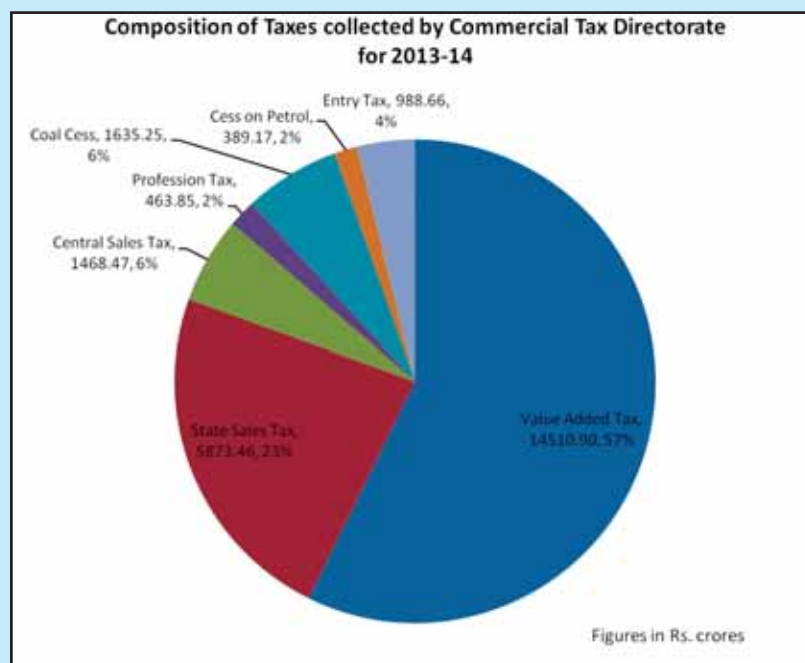
	2009-10	2010-11	2011-12	2012-13
Tobacco Products	-	291.11	419.86	491.07
<b>Alcohol</b>				
a)Country Liquor	142.63	85.22	129.09	160.81
b) Foreign liquor	447.25	417.14	484.05	502.14
L.P.G (liquified petroleum Gas)	52.44	92.87	48.57	46.93
<b>Motor Spirit</b>				
a) Diesel Oil	1615.83	1998.04	2284.13	2573.98
b) Petrol	552.21	732.74	929.47	1105.45
c) Furnace Oil	57.59	83.07	71.02	64.69
d) Kerosene Oil sold other than through PDS	47.47	24.72	10.57	5.44
e) ATF & AV Gas	148.46	209.21	276.59	308.19

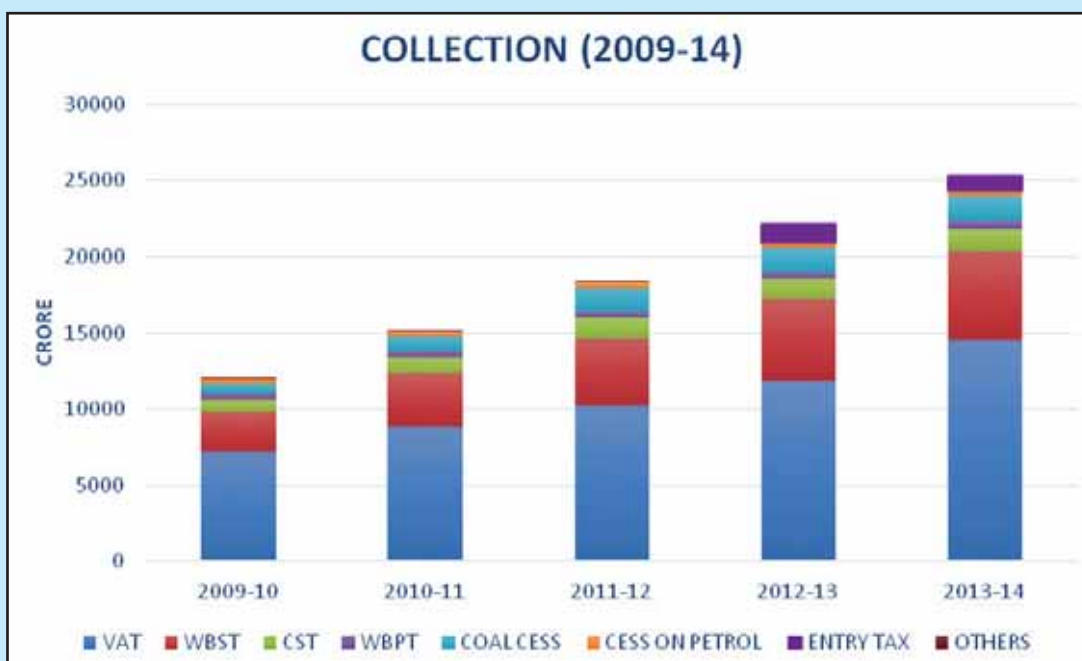
The above figures have been taken from reported collection of Corporate Division only which contributes about 60% of VAT+CST+WBST collection of the Directorate. Directorate of Commercial Taxes's own figures, not taken from AG, West Bengal

### Year wise Collection of Cess:

Collection of Cess (Cr.)	2009-10	2010-11	2011-12	2012-13
The West Bengal Primary Education Act,1973 & The W.B. Rural Employment and Production Act,1976 (Coal Cess)	664.06	966.89	1548.37	1536.35
The West Bengal Transport Infrastructure Development Fund Act, 2002 (Cess on Spirit)	320.62	355.38	366.46	393.81

Directorate of commercial Taxes own figures not taken from AG, West Bengal

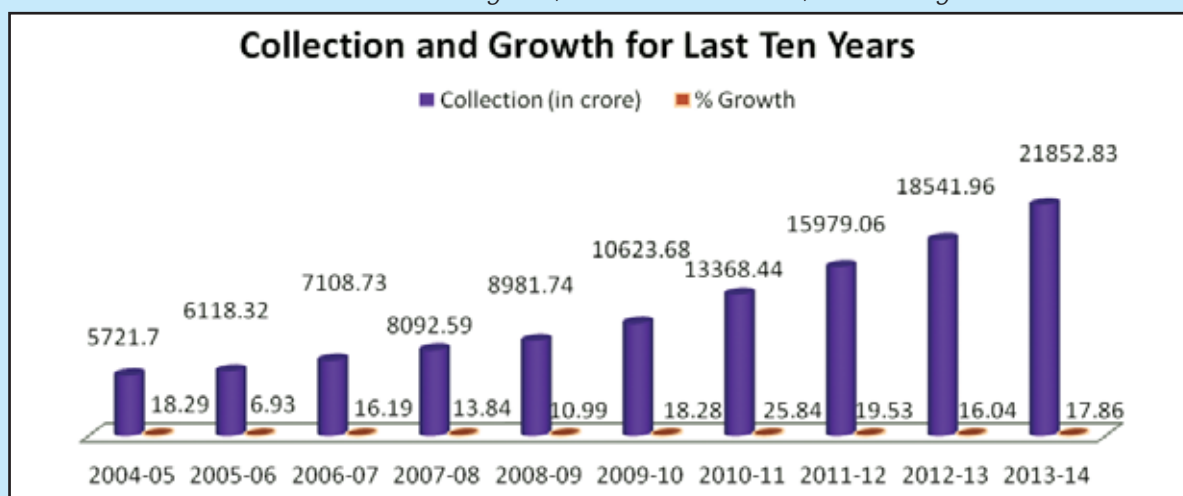




### COLLECTION OF SALES TAX / VAT/CST IN THE DIRECTORATE

Year	Collection( ` in Cr )	Growth over last year ( % )
2004-05	5721.70	18.29
2005-06	6118.32	6.93
2006-07	7108.73	16.19
2007-08	8092.59	13.84
2008-09	8981.74	10.99
2009-10	10623.68	18.28
2010-11	13368.44	25.84
2011-12	15979.06	19.53
2012-13	18541.96	16.04
2013-14	21852.83	17.86

*Directorate of Commercial Taxes's own figures, not taken from AG, West Bengal*



## SOME IMPORTANT DEVELOPMENTS DURING THE FINANCIAL YEAR 2013-14

### A Changes effected under the WBVAT Act, 2003 —

1 **Change in constitution & function of Bureau of Investigation** – So far Bureau of Investigation had been functioning as one unit from 10, Madan Street, Kolkata -700071. Now Bureau of Investigation shall consist of three operational Units having different Zones with jurisdiction over different Circles. Each Unit would be headed by a Special Commissioner or an Additional Commissioner (referred to as Special Officer) for discharging functions under the Act.

2 **Change in liability to pay purchase tax by composition dealers** – As per existing provision of section 12, a registered dealer enjoying composition under sub-section (3)/sub-section (3A)/sub-section (3B)/sub-section (6) of section 16 or under sub-section (4) of section 18, is required to pay tax on all purchases made from a person or a dealer, other than a registered dealer.

As per amended provision, effective from 1 April, 2013, any registered dealer opting to pay tax under any of the sub-sections of section 16 or under sub-section (4) of section 18 shall be liable to pay tax on all his purchases made from a person or a dealer, other than a registered dealer, only when his turnover of sale, or contractual transfer price, as the case may be, in the previous year, exceeded fifty lakh rupees. It means that dealer remaining under composition scheme and having turnover of sale or contractual transfer price upto rupees fifty lakh in the previous year shall not have to pay purchase tax. A newly registered works contractor dealer opting to pay tax under composition scheme shall be liable to pay purchase tax under section 12 from the day next to the day on which his contractual transfer price exceeds rupees fifty lakh in the year in which he is registered.

3 **Change in the rate of tax on sale of goods u/s 16** – As per existing provision, tax payable by a dealer on the turnover of sales representing sale of any goods specified in the schedule C, is levied @ 4%. With effect from 1 April, 2013, this rate would be 5%. Similarly tax on the turnover of sales representing sale of goods covered under schedule CA, is now levied @ 13.5%. This rate would be 14.5% from 1 April, 2013.

Dealers enjoying composition of tax as per provision of subsection (3) of section 16, has been paying tax at compounded rate of 0.25% on the turnover of sales. From 1 April 2013, such dealers may either pay tax at the rate of 0.25% of the total turnover of sales or a minimum fixed amount of either ₹ 7000, if his turnover in the previous year was upto ₹ 30 lakh, or ₹ 12000, if his turnover in the previous year was above ₹ 30 lakh, as referred to in table appended to sub-rule (3A) of rule 38 of the WB VAT rule. If a dealer prefers to exercise his option to pay fixed amount, then he shall have to pay the fixed sum (depending on his turnover of sales in the previous year) in one instalment along with Form 16.

A dealer opting to pay fixed amount shall not be required to maintain books of account prescribed u/r 87 but shall have to maintain those books generally required to be maintained under the accepted accounting principles.

Option to pay tax at compounded rate once exercised for a year or part of a year is final and irrevocable.

4 **Change in the rate of tax under section 18** – As per amended provision valid from 1 April, 2013 dealers opting for compounding of tax, as per provision of subsection (4) of section 18, have to pay tax @ 3% of the aggregate amount received or receivable in respect of intra-state works contract, in lieu of existing rate of 2%.

As per the amended provision, in case of works contract, applicable rate would be 5% (instead of present 4%) if such goods represent those specified as declared goods and the ones involved in printing of materials including lamination. In all other cases, such rate would be @ 14.5% in place of 13.5%.

- 5 **Claim of ITC under section 22** – Sub-section (11) of section 22 has been omitted. As a result, availing of the input tax credit or input tax rebate by a dealer registered under the Act is delinked with maintenance of registers, and books of accounts, as referred to in section 63. Not that those books are not to be maintained by a dealer. Only availing of input tax credit is delinked. Rule 87 is also amended accordingly.
- 6 **Change in the system of granting registration including introduction of TATKHANIK scheme** – As per existing provision, a dealer who intends to be registered voluntarily shall have to effect a turnover of sales or contractual transfer price during a year exceeding fifty thousand rupees.  
As per amended provision, this limit of quantum of turnover of sales or of contractual transfer price may be waived by Commissioner by an order in writing on prayer of a dealer.  
A new Tatkhanik scheme of registration has been introduced. As per amended provision of rule 6B, if the registering authority is satisfied that the applicant dealer is registered under the Companies Act, 1956 or is registered for more than a year under the Sales Tax Law in another State or under the Service Tax Law and has voluntarily paid security of rupees ten lakh (adjustable against his immediate future tax liability), then registration number shall be assigned immediately and registration certificates shall be issued in dematerialized form within two working days from the date of filing of application for registration or the date of payment of such security, whichever is later.
- 7 **Change in the provision of transporter's enrolment** – A transporter, carrier or transporting agent, including those who are already in possession of a certificate of enrolment, shall have to make an application electronically for fresh certificate of enrolment in Form 10 under section 25 to the appropriate enrolling authority authorized by the Commissioner: –  
Firstly, by making such application electronically either under digital signature or without it through the Directorate's website.  
Secondly, by sending by registered post or speed post, the application for certificate of enrolment in Form 10 in paper form, generated from the computer after transmission of the same electronically under clause (a), signed under and verified therein, along with proof of payment of fees of one hundred rupees and such other documents within five days of making application for enrolment in Form 10 electronically.  
However, Commissioner may allow a transporter, carrier, transporting agent or existing enrolment certificate holder, to apply for enrolment certificate or fresh enrolment certificate manually in Form 10. Where the appropriate enrolling authority is satisfied that Form 10 submitted is properly filled in and is in order, he would issue a certificate of enrolment or fresh certificate of enrolment within five working days from the date of receipt of application.  
Transporter, carrier, or transporting agent may obtain additional copies of enrolment certificates or fresh copy of enrolment certificate on payment of rupees one hundred for each copy of such certificate for displaying at conspicuous place of head office and each of his branch office or warehouse in West Bengal.  
Such transporter, carrier, or transporting agent would mention enrolment number on every consignment note and goods receipt issued by him.  
Sub section (2) of section 25 has also been amended. As per new provision penalty of a sum not exceeding one thousand rupees may be imposed for each month of default in making application for issue, or fresh issue of enrolment certificate, or for making application for amendment of enrolment certificate.
- 8 **Cancellation of certificate of enrolment** – As per existing provision of section 28A, certificate of enrolment granted to a transporter, carrier or transporting agent under subsection (1) of section 25 could be cancelled, if such transporter, carrier or transporting agent, has either discontinued his business or has ceased to exist. As per amended provision, certificate of enrolment granted to a

transporter, carrier, or transporting agent may also be cancelled if such transporter, carrier or transporting agent has obtained such certificate on the basis of false documents or representation or has failed to comply with any requirement under section 66A, i.e, has failed to furnish any information or statement or record on demand for examination.

- 9 **Amendment of section 30E** – As per existing provision of sub section (1A) of section 30E, if turnover of sale or contractual transfer price or both of registered dealer other than Public Limited Company, or Private Limited Company registered under the Companies Act, 1956 exceeds rupees three crore in a year commencing from the year 2011-2012, such dealer had to submit within 31 December from the end of the year before the prescribed authority a Profit and Loss Account and Balance Sheet for such year along with the audit report in Form 88 from a Chartered Accountant or a Cost Accountant. As per amended provision, this limit of turnover of sales or contractual transfer of price or both, has been raised up to rupees five crore in a year. This amended provision will be applicable from the accounting year commencing from 01.04.2012 and the dealer shall have to file Form 88 and other connected documents for the first year within 31 December, 2013.

As a result of such amendment in sub section (1A) of this section a dealer whose turnover of sales or contractual transfer price or both exceeds rupees one crore fifty lakh but does not exceed rupees five crore for any year commencing from 2012-2013, shall have to submit within 31<sup>st</sup> December from the end of the year a copy of profit and loss account and Balance Sheet along with a self audit statement in Form 88A.

- 10 **Penalty payable for failure to make payment electronically** – As per amended section 31 read with clause (c) of sub-rule (6) of rule 43 a registered dealer whose total payment of net tax or any other tax during 2010-11 was more than rupees two lakh is required to make payment of tax, interest, penalty or late fee electronically through the websites of Banks w.e.f. 01.04.2012, and as per clause (d) of that sub-rule any registered dealer whose total payment of net tax or any other tax for any period commencing on or after 01.04.2011 exceeds rupees two lakh is required to make payment of tax, interest, penalty or late fee electronically through the websites of Banks from the first day of year immediately following such year. Section 31 has been renumbered and a new sub-section i.e, sub-section (2) is inserted to with retrospective effect from 01.04.2012. As per sub-section (2) of section 31 if a dealer, required to pay tax electronically under sub-section (1), makes payment by any other means he has to pay a penalty not exceeding rupees one thousand for each such payment. In terms of rule 43 penalty not exceeding rupees three hundred may be imposed for each manual payment made by such registered dealer after issue of show cause notice in Form 4P followed by a notice in Form 5P.

- 11 **Waiver of Late Fee/interest in some cases** – As per existing provisions of third proviso to sub-section (2) of section 32, a dealer who had furnished a return beyond the prescribed date without making full payment of tax, interest and late fee payable according to such return should be deemed to have delayed in furnishing that return and was required to pay late fee up to the date of full payment or up to the date of assessment, whichever was earlier.

After third proviso to sub-section (2) of section 32 three more provisos, fourth, fifth and sixth, are inserted to w.e.f. 01.04.2013. As per amended provision of fourth proviso no late fee is payable as per third proviso if total amount of tax, interest and late fee paid in short does not exceed rupees one thousand.

As per inserted provision of fifth proviso to above sub-section, where a dealer having his principal place of business in sub-divisions of Darjeeling, Kalimpong and Kurseong of Darjeeling District has not furnished returns for the period commencing from 01.04.2008 and ending on 30.06.2011, shall be allowed to furnish returns for such period on or before 30.06.2013 without paying any interest and late fee.

At the same time it is also provided by inserted sixth proviso that no refund of interest or late fee shall be made if any dealer mentioned in fifth proviso has already paid any interest or late fee pertaining to the period from 01.04.2008 to 30.06.2011.



12 **Waiver of interest payable under sub-section (1) of section 33 in some cases** – As per amended provision i.e. second proviso to sub-section(1) of section 33, where a dealer having his principal place of business in sub-divisions of Darjeeling, Kalimpong and Kurseong of Darjeeling District furnishes returns for the period commencing from 01.04.2008 and ending on 30.06.2011 on or before 30.06.2013, no interest shall be payable by him. But for any contravention of fifth proviso to sub-section (2) of section 32, interest shall be payable as per law.

13 **Change made in provisions of tax deduction at source** – In the proviso to sub-section (1) of section 40 another item i.e. item no. (iii) has been inserted to w.e.f. 01.04.2013. As per this inserted provision no deduction at source from payment shall be made by a contractee where the amount mentioned in tax invoice, invoice or bill raised by a contractor, either in a single transaction or in multiple transactions, relating to transfer of property in goods in the execution of works contract during a complete year does not exceed rupees ten thousand.

A new provision has been inserted i.e. sub-section (3A) w.e.f. 01.11.2012. As per this inserted provision if a person who has sent a copy of account statement as per sub-section (3) of section 40, discovers any omission or error he may send a revised statement within six months beginning from the month immediately following the month in which such statement is to be sent. If such revised statement shows greater amount of tax deducted, than what was shown in the original statement, it shall be accompanied by a receipt showing payment of the extra amount of deducted tax.

Provisions of rule 46XA have been amended w.e.f. 01.04.2013. As per the revised provisions the rates of tax to be deducted at source have been increased from two per centum to three per centum where the contractor is a registered dealer and from four per centum to five per centum where the contractor is other than a registered dealer.

14 **Changes made in provisions of Special Audit of dealers** – The existing provision of sub-section (2) of section 43A has been substituted w.e.f 01.04.2013. As per new provision, the special audit may be made for any period or part thereof within six years from the end of the year to which such period relates even if assessment as per return u/s 47, deemed assessment u/s 47A and summary assessment u/s 47AA have already been completed for that period or part thereof.

After sub-section (2) of section 43A another sub-section i.e. sub-section (3) has been inserted w.e.f. 01.04.2013. As per this new provision, the provisions of sub-section (3) and sub-section (5A), of section 43 shall apply *mutatis mutandis* in respect of special audit also.

To implement this amended provision the connected rule 54A has also been amended w.e.f. 01.04.2013. Sub-rule (5) to rule 54A has been substituted. As per this substituted provision of sub-rule (5) the provisions of sub-rule (7), sub-rule (7A) and sub-rule (7B) of rule 54, so far not inconsistent with the provisions of section 43A and rule 54A, shall, *mutatis mutandis*, apply in respect of Special Audit also. It implies that the preparation of an audit report and preparation of computation sheet in Form-27 shall be made in the same manner as is done in case of audit under section 43. The follow up actions will also remain same.

15 **Changes made in provisions of assessment, after giving notice to a registered dealer, which will be applicable for the assessment periods to be taken up for assessment on or after 01.04.2013 subject to restrictions contained in sub-section (1A) of section 46** – The existing provisions of assessment of a registered dealer which commences after giving notice to that dealer have undergone thorough change. Sub-section (1) of section 46 has been substituted entirely. As per amended sub-section (1), assessment of net tax or any other tax payable or net tax credit may be made to the best of judgement of the officer assessing a dealer after giving notice to the registered dealer, where –

- a) no return has been furnished by that registered dealer for all or any of the return periods of such year or part thereof; or
- b) the commissioner deems it fit and proper to assess the registered dealer, as he is *prima facie* satisfied that there has been short payment of net tax or excess claim of net tax credit by such

dealer, or that the State Government has suffered loss of revenue on account of such dealer, or for any other reason to be recorded in writing, including for the purpose of refund of tax.

But assessment shall not be made in the following cases :-

- (1) The period for which a provisional assessment is made under sub-section (2) of section 45 but has not been revoked under sub-section (3) or (4) of that section, or appeal is pending under section 84 or application for revision is pending under section 87 or section 87A, in respect of such provisional assessment. Provided that if on appeal or revision, a provisional assessment order under section 45 in respect of a year or a return period is set aside with a direction to make fresh assessment, that fresh assessment shall be done under sub-section (1) of section 46;
- (2) The return period for which a notice under sub-section (2) of section 43 has been issued for audit of accounts, registers and documents of the dealer for a period containing that return period;
- (3) Where the audit report and the computation sheet arising out of audit under section 43 are deemed to be an order of assessment and demand notice, respectively, under sub-section 5A of that section;
- (4) Where in respect of any return period starting on or after 01.04.2010 assessment under the CST Act, 1956 is required to be made only for non-furnishing of declaration or certificates prescribed under the said Act, and the Commissioner deems it fit and proper not to make such assessment; and
- (5) Where the Commissioner deems it fit and proper not to make such assessment for any period starting from 01.04.2010 in respect of a registered dealer who has closed his business.

Sub-section (1A) of section 46 has been inserted to w.e.f. 01.04.2013. As per this new provision nothing in sub-section (1) shall be construed to restrict the power of the Commissioner or any assessing officer to make an assessment under section 46 in respect of any return period ending on or before 31.03.2012 where the proceeding for such assessment, or for audit under section 43 for such period, is or has been initiated on or before 30.06.2013.

- 16 **Relaxation made in the period of making assessment of dealers of Darjeeling, Kalimpong and Kurseong sub-divisions of Darjeeling District** – The dealers, having their principal place of business in sub-divisions of Darjeeling, Kalimpong and Kurseong of Darjeeling District, who have not furnished returns for the period commencing from 01.04.2008 and ending on 30.06.2011 are allowed under the fifth proviso to sub-section (2) of section 32 to furnish returns on or before 30.06.2013. Assessment for such dealers for such periods may be made, as per provision of seventh proviso to sub-section (1) of section 49, on or before 31.12.2013.
- 17 **Modalities of filing revision petition challenging an order passed by the appellate forum to be constituted by Commissioner** – As per provisions of first proviso to sub-section (1) of section 84 the appellate forum to be constituted by the Commissioner will hear appeal cases where dispute amount is in excess of rupees twenty lakh. After second proviso to sub-section (1) of section 87 another proviso i.e. third proviso is inserted w.e.f. 01.04.2013. In that proviso the modalities of filing revision petition before the Appellate and Revisional Board challenging an order passed by the appellate forum, have been laid down. As per this new provision no order of the appellate forum shall be revised by the Board unless the applicant produces documents relating to proof of payment of ten *per centum* of disputed amount or rupees five lakh, whichever is less, besides proof of payment of admitted tax, interest and late fee.
- 18 **Provision for review under section 88 of an order passed by Fast Track Revisional Authority or appellate forum** – A new proviso to section 88 has been inserted w.e.f. 01.04.2012 after the first proviso. As per this new proviso Fast Track Revisional Authority or the appellate forum or any similar authority to whom the matter would be assigned by Commissioner, may review either on its own motion or upon application any order passed by the Fast Track Revisional Authority or by the appellate forum.

- 19 **Change in rate of tax applicable for goods covered in Schedule C** – The existing rate of tax for Schedule C goods is **4%**. This rate has been increased to **5%** w.e.f. 01.04.2013
- 20 **Change in rate of tax applicable for goods covered in Schedule CA** – The existing rate of tax for Schedule CA goods is **13.5%**. This rate has been increased to **14.5%** w.e.f. **01.04.2013**.
- 21 **Change of rate of tax in Schedule D goods** – The existing rate of tax applicable on chewing tobacco, and pan masala of any type, when sold in a packaged condition is **20%**. Similarly the present rate applicable on cigar, cheroot and cigarettes is also **20%**. But from 01.04.2013 the rate applicable for both categories of goods is **25%**. For all other items rate remains at 14.5%.

#### **B. Changes effected in W.B.V.A.T. Rules, 2005.**

- 1 **Conditions for claiming ITC on deemed purchase from sub-contractor** – Clause (ca) of sub-rule (1) of rule 20 has undergone some change. After this change, a contractor is not entitled to claim ITC on tax paid by him to registered sub-contractor for the work done by the sub-contractor only when the contractor claims deduction under section 18(2)(c). The amendment is effective from 01.04.2005. In other words, when a works-contract is executed through a registered sub-contractor, the main contractor has the option to pay tax on total contractual transfer price and claim input tax credit on the deemed purchase from such sub-contractor. But if he claims deduction under section 18(2)(c) for payment to sub-contractor, no input tax credit will be available.
- 2 **Facilities of making tax free purchase once availed of by CSD Canteen is withdrawn** – CSD or Regimental or Unit run Canteen in West Bengal was not allowed to make tax free purchase of goods from local registered dealers since 01.11.2009. Now the relevant rule 26C is omitted permanently and so sales to such canteen remain taxable.
- 3 **Exemption of sale of pre-used motor vehicle under section 16(1)(c)** – Rule 26K which was omitted on 01.04.2012 has again come into operation. This rule was in operation upto 31.03.2012 when dealer making sale of pre-used car could claim reduction in turnover upto 50%. This time the scope is made wide enough to include sale of pre-used motor vehicle w.e.f. 01.04.2013 in place of earlier scheme for pre-used motor car only.
- 4 **Restriction withdrawn on sale of tea through broker member of Tea Auction Committee etc under private treaty sale** – Sub rule (2) of rule 27 makes it mandatory that for making sale of tea through broker member of Tea Auction Committee etc under private treaty sale and thereby for claiming exemption u/s 16(1)(c) a dealer was required to manufacture tea in the state of West Bengal. Now this restriction is withdrawn and that too with retrospective effect from 01.04.2005 so that goods resold or brought on stock transfer are also covered.
- 5 **Repairing of motor vehicle etc has come within special slab rate u/r 30(2)** – Till date dealer undertaking repairing of motor vehicle was considered under serial no. 21 of the TABLE appended to rule 30(2) for computation his tax liability. Now one new serial i.e serial no. 20A is introduced. The dealer is now better placed so far 5% rate slab is concerned.
- 6 **Goods supplied by a principal to the contractor for execution of a particular works contract may be supported by a certificate containing certain particulars** – Rule 30B has been amended. Goods supplied by a principal to the contractor for execution of a particular contract and for which deduction is claimed under this rule by the contractor may be certified by the principal by issue of a certificate containing description of goods purchased with quantity, invoice number with date, amount of tax, name of the selling dealer with address and TIN.

- 7 **How a dealer will file return electronically in the current year when his turnover of sale in the previous year was below 5 crore** – Rule 34A is amended which has come into force from the return period due to be filed from 01.04.2013 onwards. As per this amended provision, a dealer having turnover of sales upto 1 crore for the previous year is allowed to file his digitally signed return for each quarter within 15 more days from the end of due date, provided payment is made by him electronically. Similarly dealer having turnover of sales exceeding 1 crore but upto 5 crore for the previous year is allowed to file his digitally signed return for each quarter within 7 more days from the end of due date, provided payment is made by him electronically. Hard copy of return needs not be filed in such cases.
- 8 **Stock transfer advise may also be carried by a vehicle owner when consignment of goods are transported from one place in West Bengal to another place in West Bengal or from one place in West Bengal to another place outside West Bengal** – Rule 107 and rule 108 have been amended. When a consignment of goods is carried by a vehicle owner and the consignment is transported as stock transfer, the vehicle owner shall have to carry with the consignment of goods one forwarding note or challan in duplicate along with two copies of stock transfer advice or document of like nature issued by the consignor.
- 9 **Automatic stay of the disputed amount of net tax etc** – Rule 141 is fully substituted w.e.f. 01.04.2013. Now intending dealer shall not have to file separate stay petition while filing appeal petition challenging assessment order. Instead he will pray for such stay of disputed demand in his appeal petition filed in Form-68. Form-68 has also been amended to that extent. On acceptance of the appeal petition, the disputed demands would automatically be stayed. However appellate authority has been given the power to ascertain the admitted amount of net tax etc.
- 10 **Revision petition before Board by departmental officers** – As per proviso newly inserted to rule 156(1), an officer intending to challenge an order passed u/s 84/ 85/ 86/ 88 shall submit application in Form-68. All other conditions shall be fulfilled by the officer for filing Form-68 excepting payment of admitted tax.

## GST AND FUTURE OF TAX ADMINISTRATION

The proposed Goods and Service Tax is being identified by experts as the most important leap towards future of tax administration in which public policy changes are to come about in a big way. A comprehensive Goods and Services Tax (GST) based on VAT principle is targeted to be a simple, transparent and efficient system of indirect taxation as has been adopted by over 150 countries around the world. This involves taxation of goods and services in an integrated manner as the blurring of line of demarcation between goods and services has made separate taxation of goods and services untenable. GST has also been identified as a singularly complex project where mission-critical IT systems need to be applied to introduce Government Process Re-engineering (GPR). The government is working on a special IT platform for smooth implementation of GST christened as GST N (Network).

Thus we have a twin task at hand. GST is going to be dual tax levied both by Central and State Govt, when it subsumes State VAT, Central Excise, Service Tax and few other indirect taxes. It will be levied at every stage of production-distribution chain of goods and services in a broad-based, single, comprehensive tax regime. So far as administering State GST (SGST) and Integrated GST (IGST) is concerned, the Directorate is going to assume a dominant role, while Central GST (CGST) is to be governed by Central Board of Excise and Customs (CBEC). And equally important role awaits us when under the proposed command the new concept of destination-based tax system takes place, as we would move up from the sub-national domain to integrate in a pan Indian scenario.

On the technology front, the spotlight is going to be on this part of the world as significant changes are underway in terms of reforms of the system and application of Information and Communication technology

to bring about the desired change. For IT driven governance initiatives the administration of indirect tax can well be the home page for Government of the State.

### **Information Systems Division & Computerisation & Citizen-centric Services in Directorate of Commercial Taxes**

The Directorate of Commercial Taxes embarked on the path of computerisation way back in 1975, along with a few other departments under Govt. of West Bengal. This was started on an experimental basis through an external agency but the endeavour was not appreciated enough due to lack of proper planning and designing prior to its implementation. However, the effort took a major step with the introduction of Profession Tax in 1979, when the entire Profession Tax system was initiated using rudiments of an IT System. Thereafter in 1989, the Terminal Servers were first introduced in the Commercial Taxes with dumb terminals at the user end connected through LAN. Later in 1998, Mini-Servers were installed in the Directorate not only for catering to Profession Tax but also to Commercial Taxes as well. During this period client-server architecture was introduced and the users of the Directorate were provided PCs for the first time, instead of dumb terminals. During this period only the LAN architecture of the Directorate started maturing. Since 2002, the Directorate adopted the state of the art three-tier architecture with the introduction of the Application and Database Servers. The IT infrastructure of the Directorate has taken a major role in increasing the efficiency and effectiveness of its functioning since then.

The IT infrastructure has taken a major fillip with the implementation of VAT regime in 2003 and the functioning of the Directorate has been gradually reengineered to provide eServices to the business entities in as many areas as possible so as to make the tax administration business friendly. The entire process is overseen by the Information Systems Division of the Directorate. The effort is aided by the National Informatics Centre as a technology partner.

At present, the Directorate has been able to automate most of its work processes. ISD convenes and organises meeting of Project e Mission Team (PeMT). PeMT is the apex body that takes final decision for implementation of services and procurement of all associated items related to computerization under MMPCT. All procurement proposals must get the seal of approval of the Finance Department before it is put up for tender, which undertakes a strict scrutiny of all the proposals made by the Directorate.

Project e-Mission Team (PeMT)- is a body comprising CCT/WB and representatives from NIC, WTL, Finance Department and the line Department i.e. Commercial Taxes Directorate. PeMT is also responsible to formulate plan, coordinate and roll out after e services. Specialized core groups (sub-committees) of departmental officers are engaged in planning and rolling out the e-services as per MMPCT guidelines.

An important episode in computerisation of the directorate has taken place in the FY 2012-2013. The directorate has successfully commissioned the migration of its internal database and all internal applications to the newly procured Central Server System. The system started functioning in the new environment of high end software and hardware platforms w.e.f 18.10.2012. All the hardware items have been put into operation in the state of the art 'State Data Centre (SDC)' managed by the Department of Information Technology, GoWB. Prior to shifting over to the new system an extensive User Acceptance Test (UAT) was carried by the officers of ISD and other units of the directorate under active co-ordination of NIC.

### **MISSION MODE PROJECT FOR COMMERCIAL TAXES**

Mission Mode Project for Commercial Taxes is a part of National e-Governance Plan and the scheme was launched on 17.3.2010 to support the States and Union Territories to computerize their commercial tax administration system with a vision to create a modern indirect administration environment across the States, supported by suitably enabling IT infrastructure that is conducive to investment, economic growth and free flow of goods and services within a common market of India. The scheme was in operation till 31.3.2014 and aimed to transform key processes leading to improved service delivery and build capacities among all the stakeholders to enable people delivering the service to perform better and while doing so

adopting a service oriented approach to the process of re-engineering. Important targeted services, in brief, under the scheme were as follows:

- (i) Online application for registration and processing
- (ii) Online filing of refund applications and processing
- (iii) Online filing of returns
- (iv) e-payment of taxes
- (v) Online issue of forms
- (vi) Online filing of complaints
- (vii) Regular display of information related to pending assessment and appeal on State portal
- (viii) Facility to submit updated landline, mobile number and e-mail address
- (ix) Display of acts, rules ,notifications, orders, clarifications etc. at the portal
- (x) Generating and delivering automatic notices to dealer through SMS/email
- (xi) Easy monitoring of pendency of various items at different level
- (xii) Generation of a dealers ledger and 360 degree profile
- (xiii) Generation of BI tools reports
- (xiv) Monitoring tax payers and internal audit system
- (xv) Easy and systematic revenue sharing with other revenue agencies, banks, treasuries etc.

Against a demand of ₹ 83.95 Crore in final DPR, the Government of India had approved a total cost of ₹ 69.36 Crore under the scheme for West Bengal in March 2010. This amount comprises Central share of ₹ 50.33 crore and State share of ₹ 19.03 crore. Retro funding of expenditure incurred by States after 01.04.2007 was admissible within it.

The project has come to an end on 31.3.2014. The Directorate has fully utilized the money for the purpose it was allotted and has developed a strong and complete Information and Communication Technology based system of work. The Directorate is now self sufficient in terms of possession of IT hardware and operational softwares though the process of upgradation is a continuous one.

ISD has delivered various e -services over the years starting from January 2008. In the matter of rolling out of e-services West Bengal is in first position in many cases among the States. A list of e-services rolled out so far is annexed. The States are to follow certain guidelines and implement services that are identified as targeted services. The present status of compliance of target services for CTD, West Bengal are summarised below –

Sl No	Description of targeted services under MMP-CT	Compliance Status in brief
1	Online application for registration, its quick processing including electronic submission of query, if needed, submission of online response by dealers and its receipt by the system and facility for tracking the status of the application over web.	Complied. As additional feature, once registration is granted, the dealer may take printouts of the registration certificate from the Directorate's official website.
2	Online filing of refund application, its processing including electronic submission of query, if needed, submission of online response by dealers, its receipt by system, facility for tracking the status and transfer of refund amount to the bank account of the assessee electronically.	Nearly fully complied for pre-assessment refund cases.

SI No	Description of targeted services under MMP-CT	Compliance Status in brief
3	Online filing of returns and periodic reports by dealers, automatic processing of the returns / reports filed.	Fully complied.
4	e-payment of tax through at least 5 banks in the states	E-Payments are received through the 'Government Receipt Portal System' ('GRIPS' in short). Presently twenty banks are enlisted under GRIPS.
5	Online issue, filing and processing of most of the forms and including forms used in inter-state transactions. Electronic submission of query if needed, submission of online response by dealers, its receipt by the system and facility for tracking the status over web .	Dealers may apply for and generate 'C' and 'F' forms electronically. The printouts of the forms may be signed by dealers without visits to the CTD offices. However, for E-I, E-II and H forms only selected dealers may apply online.
6	Online filing of complaints and its processing including facility for tracking of status over web.	Registered dealers and unregistered dealers who have applied for registration may file online complaint and may check status of the complaint using the acknowledgement number.
7	Regular display of information related to pending assessments and appeals on State portal.	The system is under developmental process for taxpayers
8	Facility to submit and update landline, mobile phone numbers and e-mail addresses.	Complied. Dealer may update records on their own through the 'Dealer's Profile' using user id and password.
9	Display of all Acts, Rules, Notifications, orders, clarifications etc. related to State commercial taxes on the portal.	Fully Complied. These information are displayed in the official website of CTD ( www.wbcomtax.gov.in)

## IMPORTANT DEVELOPMENTS DURING 2013-14

### DOCUMENT MANAGEMENT SYSTEM

Every year thousands of dealers file their return with the Directorate of Commercial Taxes, from which some are selected by the Directorate for further assessment and scrutiny. In the process, the dealers are asked to submit various documents related to their business activities in hard-format (original/photo copies). This result in huge pile of physical records at the Directorate's office makes it very difficult for the CT officials to manage and process the files and consumes almost 30%+ (approx. based on departmental estimate) of total floor space within the CTD HQ.

Though the records are maintained charge-wise, the bulky records pose great difficulty for the CTD officials in the processing of the files especially at the time of retrieving old files and searching relevant records within such voluminous files. This is accentuated by other related issues such as misplacement and loss of records, physical navigation etc. Many demands also could not be recovered in absence of relevant records and information. The Directorate planned to address this problem with a help of a Document Management System (DMS) and PWC was appointed as transaction advisor for preparing a project report. The proposed solution has been addressing the document storage, cataloging, indexing, and searching needs of the Directorate. It also plans to digitize the assessment/ appeal files for the assessment year 2009-2010 onwards,

which have approximately 80,000 files spread across West Bengal in its HQ and various charge offices. CTD seeks a system integrator to design/ develop/ configure a proven solution to digitize the assessment/ appeal records.

PWC submitted their report during the year 2013 and following that a tender process was initiated to select the L1 vendor. M/S CMC Ltd has been selected for implementing the DMS for CTD at a cost of ₹ 7.86 crore and work order is issued to them in January 2014. Initial preparatory work has been started by CMC Ltd and scanning of assessment records is going to be started soon.

#### **WEB SERVER AND DISASTER RECOVERY SERVER**

CTD has finalised the procurement of Web server and DR server from M/S Wipro Ltd through a tender process at a cost of ₹ 33.75 crore. Installation of Web server at SDC and DR server at NDC is complete. After migration of data from NIC server it is expected that servers will start run from early months of 2014-15 financial year and citizen centric services will see a marked improvement.

#### **NETWORK OPERATING CENTRE**

A Net Work Operating Centre (NOC) is developed in Beliaghata Building during the year with a cost of ₹ 1.80 crore. All the main servers of the Directorate is presently in State Data Centre, Saltlake but the connectivity of such servers with various offices are controlled through the NOC. Changeover from the original link to redundant link is automatically taking place now in case of emergencies and this has improved the connectivity enormously.

#### **VIDEO CONFERENCING SYSTEM**

Video conferencing facility is arranged at seminar room (main building) as the State Government decided to establish VC facility at central locations of each of the important government building. Video conferencing is an important tool to connect officers in the Charges, Check posts, Ranges distantly located. This helps immediate dissemination of important government decisions without disruption. Besides, establishment of VC system at seminar room at Beliaghata, CTD has planned to have two studio type VC system at Asansol and Siliguri and software based VC system in other 32 commercial tax offices. Government has approved the scheme and allotted ₹ 19.46 lakh for such purpose. Installation work is complete and work is presently going on for establishing reachability to VC server through MPLS Link.

#### **BUSINESS INTELLIGENCE TOOLS**

Since the introduction of various e- services in respect of submission of returns, issue of way bills, transit declarations and forms CTD is now in possession of a huge amount of data. Systematic analysis of such data is needed for framing government policies and unearthing evasions, racketeering of dealers etc to prevent leakage of revenue. CTD has decided to implement BI Tools for the purpose of generation of intelligent reports for detection of tax evasion. The government accorded administrative approval of the project and M/S KPMG India Pvt. Ltd has been appointed as Transaction advisor through a tender process for analysis of requirement, preparation of DPR/RFP/Tender Notice, Financial Modeling, Bid processing and Project Management in respect of implementation of Business Intelligence Tools in the Directorate of Commercial Taxes.

#### **VOICE OVER IP PHONE**

The CTD has near about 56 offices situated at different places of West Bengal. All the offices are currently connected through traditional BSNL phone for communication. Every month CTD is paying huge amount to BSNL as rental of phone connection.

On the other hand over last few years the CTD has also been using leased lines from BSNL for the purpose of WAN connectivity for running of IT system and is paying substantial amount of money to BSNL against maintenance of such leased line.

CTD has planned to introduce VoIP phone technology, in place of traditional phone for communication, to merge the two systems together and to save a considerable amount of government money besides establishing



an independent obstruction free communication system of CTD with better voice quality. VoIP will work through Ethernet and every CTD office has Ethernet network connected with CTD HQ through WAN. The government has approved this scheme of ₹ 99.18 lakh.

M/s. Gurusons Communications Pvt. Ltd. has been selected as vendor following a tender process through WTL. New telephone system is expected to commence from second quarter of 2014.

#### MPLS LINK

Complains are often received from various offices, especially district offices regarding poor connectivity. District offices are connected with HQ mainly through 64kbps BSNL leased lines using WBSWAN as backbone. However 55 offices of CTD (mainly district offices) are now being connected with SDC through reliance network under the scheme of Implementation of Integrated Financial Management System of the Finance Dept which aims at integrating all revenue receipts and expenditure of the government.

#### List of offices to be connected through reliance network :

Sl. No.	Location Name
1	State Data Centre
2	Siliguri Circle
3	Siliguri Charge
4	Siliguri Range
5	Balurghat Charge
6	Salt Lake Building
7	Barrackpore Charge
8	Barrackpore Range
9	Barasat Charge
10	Baruipur Charge
11	Behala Circle
12	Behala Charge
13	Sreerampore Charge
14	Haldia Unit Office
15	Medinipur Circle
16	Medinipur Charge
17	Bardhaman
18	Durgapur Zonal Office
19	Durgapur Range Office
20	Asansol Building
21	Howrah Building
22	Howrah Range
23	Cooch Behar Charge
24	Jalpaiguri Circle
25	Raiganj Circle

Sl. No.	Location Name
29	N.S. Dock Check Post
30	Berma Check Post
31	Purulia Range
32	Suri Charge
33	Phansidewa Check Post
34	Alipurduar Range
35	Rampurhat Range
36	Jaigaon Check Post
37	Dalkhola Check Post
38	Tamluk Charge
39	Duburdih Check Post
40	Birpara Check Post
41	Bankura Charge
42	Baxirhat Check Post
43	Barobisha Check Post
44	Dum Dum Airport Check Post
45	Darjeeling Profession Tax Office
46	Kharagpur Range
47	Melli Check Post
48	Chichira Check Post
49	Sonakonia Check Post
50	Diamond Harbour Charge
51	Chass More Check Post
52	Haldia Dock Check Post
53	Maldah Charge

Sl. No.	Location Name
26	Raiganj Range
27	Bureau of Investigation
28	Krishna Nagar Charge

Sl. No.	Location Name
54	Darjeeling Charge Office
55	Behrampore Circle
56	Purulia Charge

#### LIST OF ROLLED OUT e-SERVICES BY THE DIRECTORATE UNDER NeGP

Sl. no.	Service Description
1.	Online Filing of Return under VAT Act
2.	Online Filing of Return under CST Act
3.	Online Filing of Return under WBST Act
4.	Online Filing of Return under Profession Tax Act
5.	Online application for the issue of CST related D/ Forms
6.	Online Payment of Taxes
7.	Viewing of Dealer's Profile
8.	Online Application for Physical CST Forms
9.	Online Application for Physical Waybills
10.	Online Dealer Registration of Digital Signature Certificate
11.	Online Registration and Issue of Dematerialised Registration Certificates under VAT and CST Acts
12.	Online submission of utilization statements in respect of Forms and Waybills
13.	Online Registration and Issue of Dematerialised Registration Certificates under VAT and CST Acts ( All over the State)
14.	Dematerialisation CST Forms ( C & F Forms)
15.	Dematerialisation of Waybill
16.	Dematerialisation of Transit Declaration
17.	Online Submission of Form 16
18.	Online filing of Declaration for Deemed Assessment
19.	Online transfer of data of OTC Payment
20.	Online Refund (Pre-Assessment)
21.	Online Enrolment and Online Filing of Form 18 and Form 19 under STDS Form 19 19 under STDS
22.	Online Application for IPA Scheme
23.	Online filing of Grievance
24.	Online filing of Received Central Declaration Forms
25.	Uploading of CST Forms Annexure
26.	Dematerialised Waybill for Unregistered Dealers
27.	Online Cancellation and Rectification of e-Waybill
28.	Online payment of taxes through GRIPS

Sl. no.	Service Description
29.	Messaging service accepting returns, generation of Forms/Way Bills etc.
30.	Automatic enhancement of Waybill limit.
31.	Online filing of return with DSC in form 15, 15R under VAT, CST, SST act.
32.	Online Tax Recovery Module
33.	Online filing of Appeal application- Pilot project for dealers of the Corporate Division
34.	E-Amendment of Registration Certificate
35.	Online publication of mismatch cases in sale-purchase transaction of dealers.

### **CYBER FRAUD PREVENTION CELL (CFPC)**

With the introduction of web-based e-services on matters related to Commercial Taxes in West Bengal through the CTD Portal [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in), several cases relating to alleged cyber fraud like identity theft, misuse of online facilities, unauthorised access etc. started coming in from various sources. To have a specific task force for this particular type of suspected anti-revenue activities, the CYBER FRAUD PREVENTION CELL (CFPC) was created under Information Systems Division (ISD) in 2013. The cell investigates any such complaint received from elsewhere as well as self-generated cases and takes appropriate action with the help of outside agencies like Internet Service Providers, Mobile Service Providers, Police Departments, Other States' Commercial Tax Department etc. wherever necessary.

### **DIGITAL SIGNATURE CERTIFICATE**

To popularize the use of Digital Signature Certificate (DSC) among dealers and to minimize use of papers, the Govt., in the year 2012-2013 had announced a scheme to encourage and help small dealers in procuring DSC at subsidized rates. Dealers having annual turnover less than 2 Cr in the financial year 2011-2012 were made eligible to be covered under this scheme. About 5900 dealers were provided DSC free of cost as per Govt. Order through TCS. So far, DSC for authorised officers for mass mailing has been obtained. To go further with the paperless office initiative, creating DSC for officers of different charges and circles is under progress.

### **VAT RETURN PREPARER**

Hon'ble Finance Minister, in his Budget Speech for 2012-13 had proposed introduction of a new scheme of VAT Return Preparers under PPP model for helping the small dealers in availing the e –services provided by the Commercial Tax Directorate. Accordingly 958 Vat Return Preparers have been trained in the 1<sup>st</sup> Phase of Training. They have also been issued User-id and password by NIC. A resolution in this respect had already been prepared by this Directorate, which includes the Process of preparation of returns and uploading the same by VRPs, Duties and obligations of the VRPs, the support amounts that may be given to the VRPs and the mode of withdrawal of certificate given to the VRPs.

Business process in the matter of submission of Returns by VRPs and in the matter of CVN registration has been sent to NIC for vetting. GO for 2<sup>nd</sup> phase of training has been examined and approved and sent to WTL for floating the tender along with the name of CTD representation in the Tender Committee. Also Business process for giving access for VRPs to e-filing of returns has been provided.

### **DATA ANALYSIS WING (DAW)**

In today's business world, most organizations are "drowning" in data but need to be able to make sense of it in a short timeframe. Data analytics is a means of supplying decision makers with relevant data so that they can make more informed decisions.

In practical terms, DAW cover large populations of data rather than samples and draws data from multiple systems and data sources, extracting useful information to provide objective, factual results. It is used to

supplement or replace other procedures, such as observation, inquiry or sampling — in effect, improving our ability to identify trends, risks, and anomalies. Our focus has been toward analyzing information to improve performance and accordingly, to change the mindset from “what we need to do” to “what we need to know.”

The main function of this Wing since its formation has been generation of MIS reports and analysis of the database in order to tap the probable evasion of tax. This is done by utilizing the huge database of digitised information which has been the outcome of the introduction of e-governance in almost all spheres and activities in this Directorate. Although the basic premise behind the formation of this Wing was anti-evasion, the wing has, over time, been catering to the needs of the officers from this huge database with reports which are not available under IMPACT.

#### **The broad guidelines under which DAW operates are as under :**

- Use of the database to pinpoint those dealers who are chronic return-defaulters.
- Make a list of those dealers who are very short-lived and at the same time importers (the virtual dealers)
- Identifying those dealers transacting with such virtual dealers mentioned above.
- Dealers who are importers of such commodities which are small but high valued like micro-chips and cellular phones, other electronic products, spices etc. are identified so that they may be brought under vigil.
- Dealers whose commodities mentioned in returns differ from those declared at the time of registration are identified.
- Identifying dealers who make only local purchase but are exporters claiming hefty pre-assessment refunds.
- Identifying mismatches and trends in commodities involved in such transactions so that CTD can be cautious right from the time of granting registrations.
- Identifying the stop-filers from database while looking for fraudulent dealers who go missing with collected Output Tax.
- Identifying dealers who declare abnormally high sales figure during initial months of registration
- Study dealers having significantly adverse ITC: Output Tax ratio and also the commodities they are dealing in.
- Looking into what information can be captured from Vat Return Form-14 and the CST Return Form-1, so that sufficient information can be absorbed from dealers themselves which would help to identify those providing wrong information and also tighten the noose on all dealers having mala fide intention on the basis of their own information.

#### **Broad activities of DATA ANALYSIS WING (DAW) :**

##### **INTRINSIC**

Prepared job calendar approved by CCT for generation and circulation of reports to assessing / anti-evasion zones

- Annually
- Half-yearly
- Quarterly
- Monthly

## EXTRINSIC

- Reports required by CCT for onward transmission to even higher authorities and other Government Agencies
- Reports required by Assessing zones (67 Charges and 17 Circles)
- Reports required by Investigating Wings on a regular basis
- Information sent by other government agencies for processing and analysing

**Reports generated so far has been varied, a very small portion of which is based on:**

- Import of goods from outside into West Bengal.
- Movement of goods using West Bengal as corridor, i.e. Reports on Transit Declarations.
- Identification of fake claims for Input Tax Credit (ITC) by dealers.
- Analysis of trend of payment of tax in successive financial years.
- Identification of mala fide activities of dealers from information provided by the dealer himself while generating waybills and transit documents.
- Identifying dealers of different charges with given criteria for given period as per requisition of Charge Officers.

## ACHIEVEMENTS OF DAW IN 2013-14 TOWARDS GENERATION OF REVENUE THROUGH MIS REPORTS :

MASS-MAILING BY DAW:

From the middle of 2013-14, DAW has started issuing mails to dealers through mass-mailing initiative to monitor tax payment and safeguard revenue. Notices issued to defaulters or cancellable dealers have resulted in submission of returns involving considerable amount of tax. Notices of Provisional Assessments have been sent to defaulters on behalf of the assessing authorities which have also contributed largely to the government exchequer. An account of the mails sent by DAW and the revenue generated out of that is given below:

## REPORT ON MASS MAILING AND ACHIEVEMENT IN REVENUE IN THIS RESPECT

Centralized Notices through Mass Mailing sent under different heads		
A	Notice for March Payment	246340
B	Notice for Mismatch 11-12	58230
C	PROVISIONAL ASSMT 062013	5752
D	Notice to dealers having PAN mismatch	41793
E	Cancellation Notice to Defaulters Dec12 to Sep 13	14627
F	Notice to revise June return 2013 - Dealers with revised 032013 after filing 062013	264
G	Notice to upload correct email ID (autocorrected)	119
H	CENTRAL Declaration Form UPLOAD NOTICE	7258
<b>Total Number of notices sent:</b>		<b>3, 74,383</b>

## STATISTICAL INFORMATION on e-SERVICES for the Year 2013-2014

No of reports generated as per demand of Charges	309
No of reports generated as per demand of Bol and CS	80
Instances where data has been shared with other states	2

Types of reports generated as per calendar	17
Mismatch 2010-11 as reported by Charges	31.44 Cr
Mismatch 2011-12as per online data	1.01Cr
Collection on mismatch as reported by Bureau - II	1.64Cr
Collection on Reports from DAW by Bureau - I	0.15 Cr
Collection on mismatch as reported by Addl CCT in revision cases	0.21 Cr
Collection from other reports of DAW as reported by Charges	6.35 Cr
<b>TOTAL :</b>	<b>40.80 Cr</b>
Refund refused on account of mismatch in 12-13 cases	4.14 Cr
Refund refused on account of mismatch in 13-14 cases	9.29 Cr

Directorate of Commercial Taxes's own figures, not taken from AG, West Bengal

### Report on achievement on mass mailing:

Mail sent	Count of return filed	Revenue deposited in Crore
Dealers who submitted returns after being notified for Provisional assessment – QE March 2013	4125	63.69
Dealers who submitted returns after being notified for Provisional assessment – QE June 13	2149	13.76
Dealers who submitted returns after being notified for cancellation due to default in period Dec 2012 to Sep 2013	1836	9.04
Dealers forced to pay taxes for April 2013 after blocked to carry forward excess paid in the last financial year	5784	47.53
<b>TOTAL :</b>	<b>13894</b>	<b>134.02</b>

Directorate of Commercial Taxes's own figures, not taken from AG, West Bengal

### ONLINE REGISTRATION

The Directorate has introduced Online Registration system w.e.f. 01/01/2010 for the 37 Charge offices situated at Beliaghata and Saltlake buildings. The Central Registration Unit (CRU), Madan Street, Kolkata has got awesome response from the NR applicants of our esteemed business community members. Subsequently three more CRUs have started functioning on and from 01/08/2011 as online registration granting offices from our Behala and Howrah Buildings for 8 charge offices under Behala, Howrah and Bally Circle offices situated there. On the very same date all other remaining charge offices have also started their operation as online NR granting offices.

Thus Online Registration under both VAT and CST act is being granted from the 22 Charge Offices located at different parts of the State along with the CRUs as mentioned above. The system, as a unique one in the country, is a marked departure from the usual procedure for granting registration on manual application. The benefits of the electronic system are as under:-

Registration can be obtained from the Central Registration Unit (CRU) irrespective of the place of business of the applicant-dealer. Application can be filed from anywhere, anytime (24 x 7). There is no hearing or personal appearance. However indication of PAN in the e-application is mandatory.

On receipt of copies of all documents, paper copy of application and acknowledgement slip at the CRU, the Registration Certificate can now be printed by the dealer on his own after grant of registration. Prior inspection of the dealer's place of business before grant of registration has been done away with. However there is provision of advisory visit after registration.

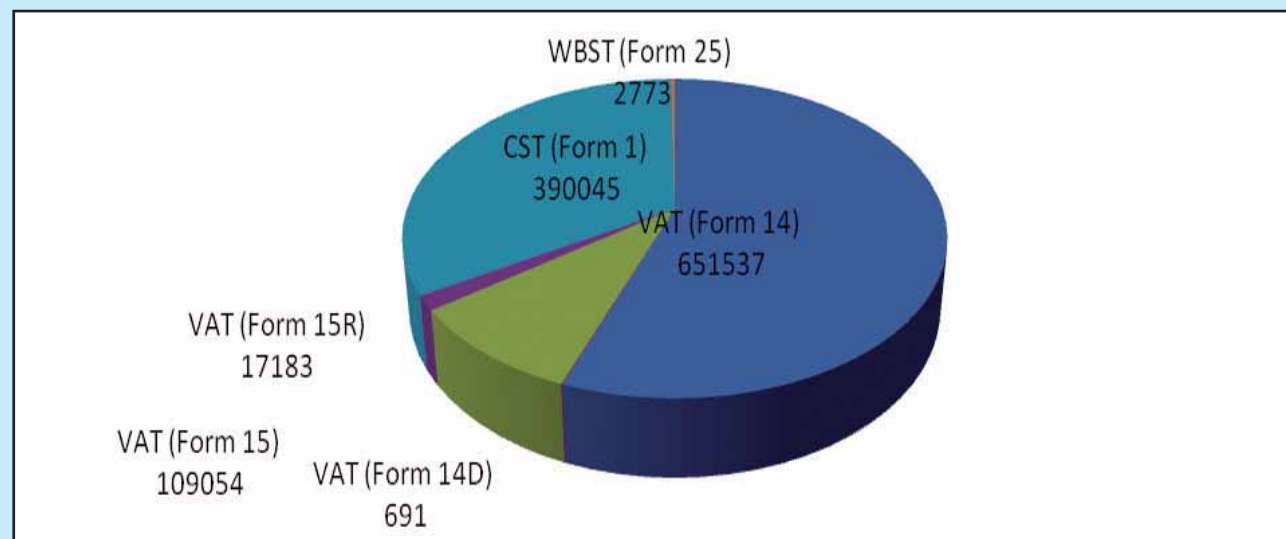
### E-RETURN

The first online service introduced by the Directorate was electronic filing of Return. The system was introduced w.e.f. Q.E. 31/12/2007 (to be filed from 01/01/2008 onwards) with a small number of 4518 big and selected dealers. Gradually more and more number of dealers was selected from time to time and each dealer was communicated of his selection through post indicating his User-id and Password for accessing the system. From Q.E. 31/3/2010 (to be filed from 01/04/2010 onwards) all the registered dealers (even the dealers under composition scheme) are required to file online Returns. Electronic filing of Returns under WBST Act has been introduced w.e.f. Q.E. 30.06.2011. Electronic filing of Return has also been introduced in Profession Tax from the quarter ending 31/12/2009.

### Quarter-wise total no of Returns submitted by dealers under different acts for 2013-2014

Sl. no.	Name of Act	Return Form type	Quarter-wise Total no. of Returns submitted				Total no. of revised Returns submitted (all 4 qtrs.)
			201306	201309	201312	201403	
1	VAT	14	168058	168349	167977	147153	39604
	VAT	14D	190	181	173	147	59
	VAT	15	27222	27588	28280	25964	2637
	VAT	15R#	Nil	Nil	Nil	17183	163
2	CST	1	101278	101524	100550	86693	12567
3	WBST	25	722	734	716	601	87

# Annual return



## ELECTRONIC PAYMENT OF TAX

E-payment of Commercial Taxes was made effective from May, 2008. However, the transition had not been very speedy as the number of Banks authorized to accept deposits in e-mode were only three. After long deliberation although Reserve Bank conveyed approval to give authority to all the willing Public Sector Banks to accept e-payments of Commercial Taxes, AG/WB did not agree to enhance the number of Agency Banks on reconciliation issues. As a result of continuous endeavor of the Directorate and the Finance Department, GoWB, the no. of Public Sector Banks accepting electronic payment of Commercial Taxes was increased to a mentionable no. in the FY 2013-2014.

A remarkable progress has been achieved in case of e-Payment of Tax after introduction of the centralized portal of Finance Department for receiving of Govt. receipts - GRIPS (Government Receipt Portal System) from November, 2012. 20 Banks (17 Public Sector Banks and 3 Private Sector Banks) are currently accepting all kinds of payments of Commercial Taxes of West Bengal electronically through GRIPS —

1. State Bank of India
2. United Bank of India
3. Central Bank of India
4. Allahabad Bank
5. Bank of Baroda
6. Oriental Bank of Commerce
7. UCO Bank
8. Bank of India
9. Indian Overseas Bank
10. Canara Bank
11. IDBI Bank
12. Punjab National Bank
13. Union Bank of India
14. Vijaya Bank
15. ICICI Bank
16. Axis Bank
17. HDFC Bank
18. Bank of Maharashtra
19. Indian Bank
20. Corporation Bank

Since payment through GRIPS has been made compulsory for all e-Payments of Commercial Taxes, the Directorate is receiving e-Payment figures of all banks after reconciliation by RBI through a single window (GRIPS) on daily basis. Dealers making e-Payment through GRIPS have been exempted from submitting physical copies of the challans to the respective offices.

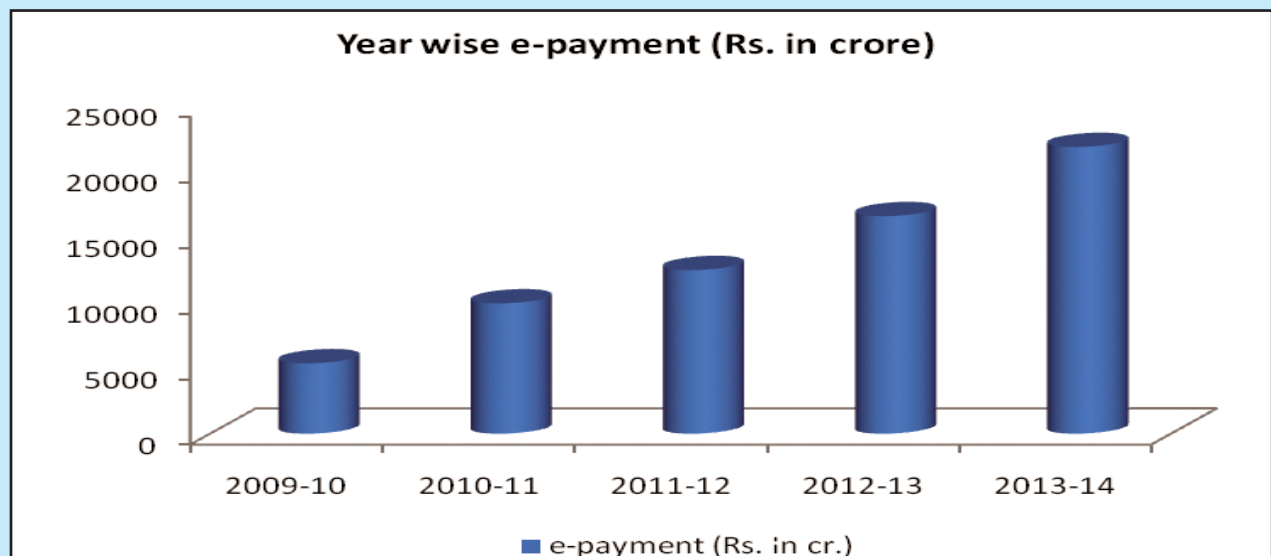
From January, 2013 another system namely 'Over the Counter (OTC) Payment' has been introduced in GRIPS to reduce the number of manual payments done at the different counters of bank branches. In this system, a tax payer has to generate challan electronically from the GRIPS after giving all the details related to challan and submit the print out of such electronically generated challan physically to the bank counter. Presently following 11 Banks are participating in OTC Payment system of GRIPS –



1. State Bank of India
2. United Bank of India
3. Union Bank of India
4. Bank of Baroda
5. Indian Bank
6. UCO Bank
7. Indian Overseas Bank
8. IDBI Bank
9. ICICI Bank
10. Axis Bank
11. HDFC Bank

The efforts made by the Directorate to make all types of payment (e-Payment & manual payment) compulsory through GRIPS have witnessed tremendous success. e-Payment during the last five Financial Years ( ` Cr.) (All taxes and Cess inclusive)

2009-10	2010-11	2011-12	2012-13	2013-14
5365.85	9938.28	12477.68	16591.08	21866.10

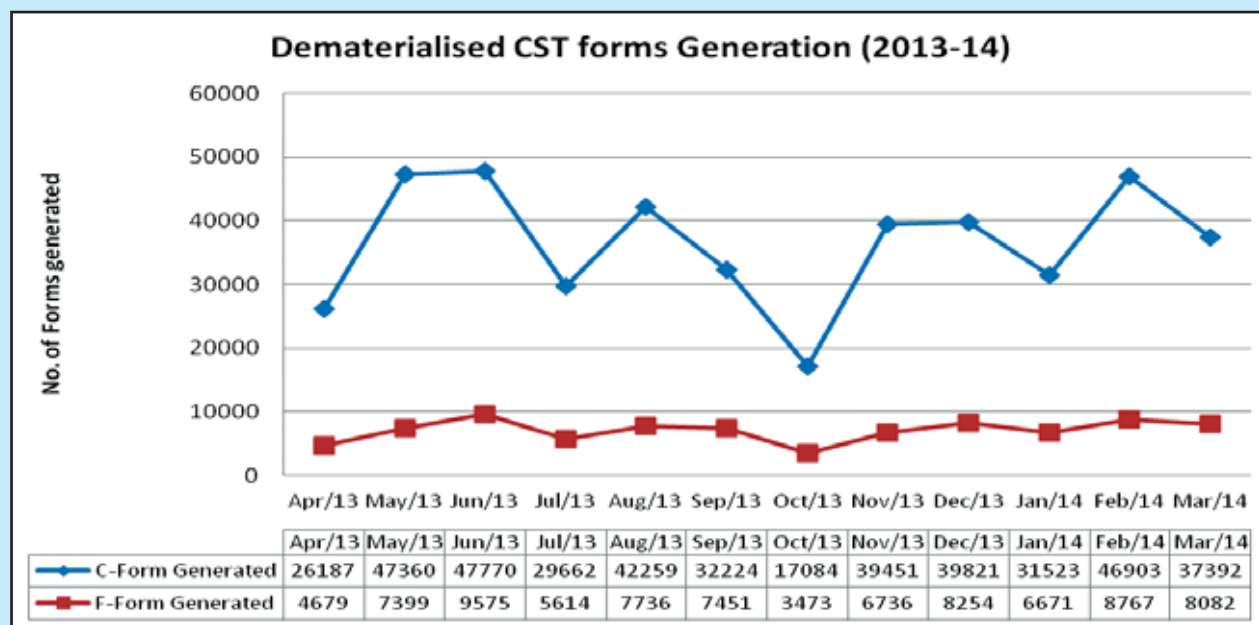


### DEMATERIALIZATION OF CENTRAL FORMS

The citizen-centric nature of administration of the Directorate entered into a new era when the facilities for online application for the issue of CST related Declaration Forms/ Certificates and online application for the issue of Way Bill were offered to selected dealers from the beginning of 2009. It was thereafter considered to provide a more improved e-service in this respect so that the dealers are not required to make any electronic application and can themselves generate and print 'C' & 'F' Forms against inter-State purchases and / or stock transfer once they file the periodic Returns under the CST Act.

Thus, the dealers have been allowed the facility of generating and printing the 'C' and 'F' Forms on and from 01/07/2010, in dematerialized form through the Directorate's website in respect of transactions

made with effect from 01/04/2010. The dealers have to file their Returns electronically and file the paper copy of Returns, where required, in the concerned Charge / Corporate Division in order to be able to generate and print the Forms. The printed forms are to be stamped and signed by the dealers themselves and need not be endorsed by any authority of the Commercial Taxes Directorate.



Around 4.38 Lakh 'C' Forms and 84 thousand 'F' Forms have been generated, by 28540 and 4028 nos of registered dealers respectively, in dematerialized form till 31.03.2014. The graph above gives a picture of volume of dematerialized forms generated by the dealers in the FY 2013-2014.

### DEMATERIALIZATION OF WAYBILL

Electronic system of issuance of Way Bills was introduced on and from 1st. December, 2010. Since then, a huge number of dealers have been benefitted. It is needless to mention that Way Bills are needed for import of taxable goods in West Bengal. Before introduction of this new system of dematerialized Way Bill, a dealer or a person intending to import taxable goods in the State had to procure press-printed Way Bill from the respective Charge Office/ Central Section on paper-application or to file an online application for issue of the press-printed Way Bill in Form 50. The Way Bills thus obtained had to be filled in and had to be produced at the entry-point check post for endorsement by the concerned Commercial Taxes authorities.

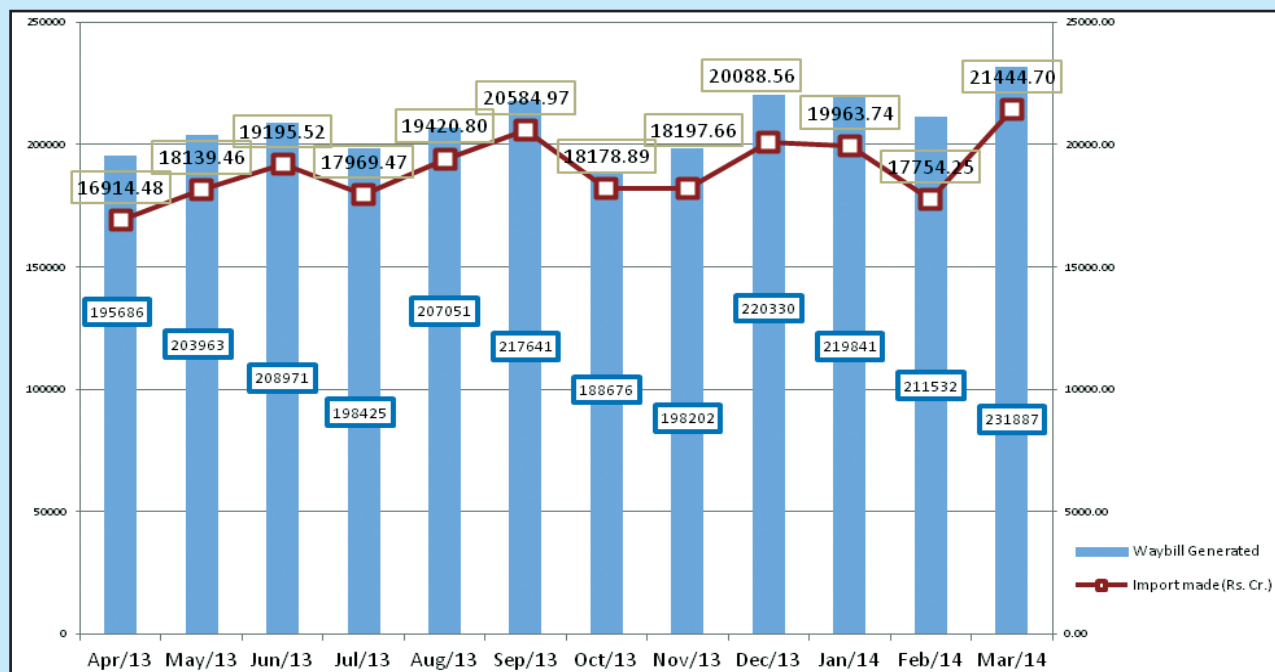
Under the new system, the Way Bill in Form 50A is generated and printed from the Directorate's website by the importing registered dealers after furnishing the required particulars. The generation is made in two parts. The Way Bill key no(s) is generated by the consignee himself using his User-ID and Password and the Way Bill in form-50 is generated either by the consignee or by any person authorized by him (consignor/ transporter/ agent etc) by using the Key No.

A complete Way Bill comprises of both the two parts. Provision has also been made in the system for transshipment during the movement of the goods vehicle. The new Way Bills in Form 50A generated electronically in dematerialized form is not required to be presented before any check post or Range Office for endorsement. However, where a goods vehicle transporting the goods is intercepted by any officer of the Commercial Taxes Directorate at any place in West Bengal, the transporter has to produce

the copies of Way Bill before the intercepting officer of the Commercial Taxes Directorate. With the introduction of the system of online generation of Way Bills, issue of press-printed Way Bills in Form 50 to registered dealers has been discontinued except in certain circumstances.

In the year 2013-14 the Directorate has also extended the facility of online Waybill Generation to the Unregistered dealers and persons. In total 8714 nos. of Unregistered e-Waybills have been generated during the year with import value worth ` 708.05 crore.

A total of 28,42,769 Waybill key nos have been generated by dealers in this financial year. Out of these a total no of 25,02,205 WAYBILLS (in form 50 A) have been generated and utilized by those dealers taking total import value to the tune of 2,27,852.50 crore throughout the year. The Waybill generation and corresponding value of the imported items for FY 2013-14 have been shown graphically below : -



### DEMATERIALIZATION OF TRANSIT DECLARATION

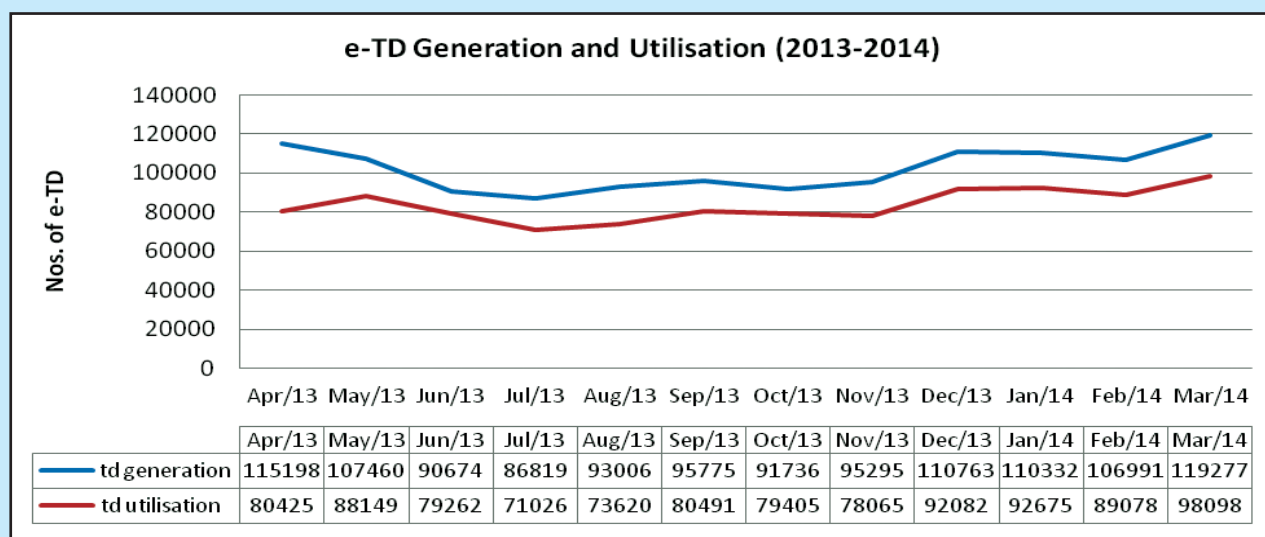
Another important e-service that has been introduced in November, 2010 is dematerialization of Transit Declaration. When a vehicle carrying taxable goods comes from any place outside the State of West Bengal and is bound for any other place outside the State, that is to say, when the consignment passes through the State, the transporter is required to make a declaration that the consignment of goods, the details of which are given by him, are being carried / will be carried from one State to another State through West Bengal and no portion of the consignment of goods shall be unloaded within West Bengal for any purpose other than the purpose of shipment for export and that the said goods will not be delivered or sold in West Bengal.

Before introduction of the online systems, a transporter intending to carry taxable goods through West Bengal had to make paper declaration before the authorities of the entry-point check post for countersignature, carry the same along with other documents during the movement of the vehicle in the State and produce the countersigned declaration to the authorities of exit-point check post for necessary endorsement before leaving the State.

In the new electronic system of Transit Declaration which has come into effect from 15<sup>th</sup> November, 2010 in place of the old system of manual declaration at the entry-point check post a transporter has to submit information and make the declaration online through the link provided in the website of the Directorate

for generation of the Transit Declaration. On successful submission of the information, a Transit Declaration is generated with a unique Transit Declaration Number. The transporter gets a print of it, signs on the same and the TD is carried by the driver of the goods vehicle before entry in West Bengal and throughout his journey till exit from the State. The TD so generated, printed and signed is not required to be produced before any authority of a check post for countersignature or endorsement. However, the TD is needed to be produced before the officer of Commercial Taxes Directorate, if the vehicle is intercepted at any place in West Bengal. The transporter has to submit an utilisation statement electronically through the website within seven days after exit of the vehicle from West Bengal.

Around 12.23 Lakh Transit Declarations have been generated in dematerialized state till 31.03.2014 of which about 10.02 Lakh declarations have been utilized. Valuable information on movement of goods in the course of inter-State trade/ transfer is now captured. e-TD generation and corresponding utilization of the generated e-TDs during FY 2013-14 are shown graphically below :



## PROFESSION TAX

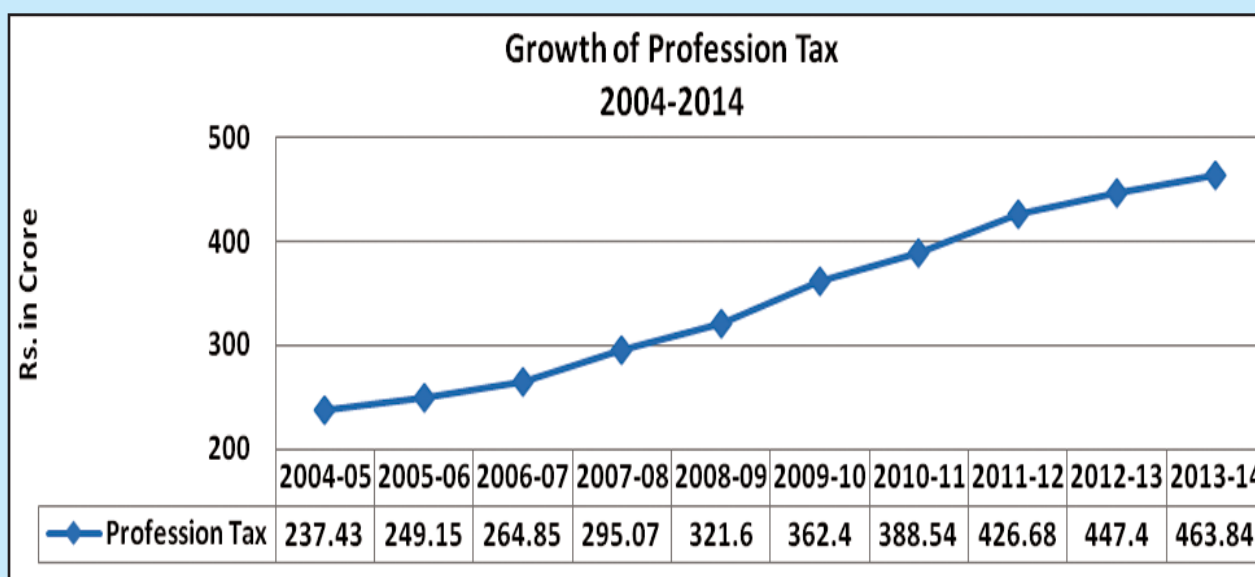
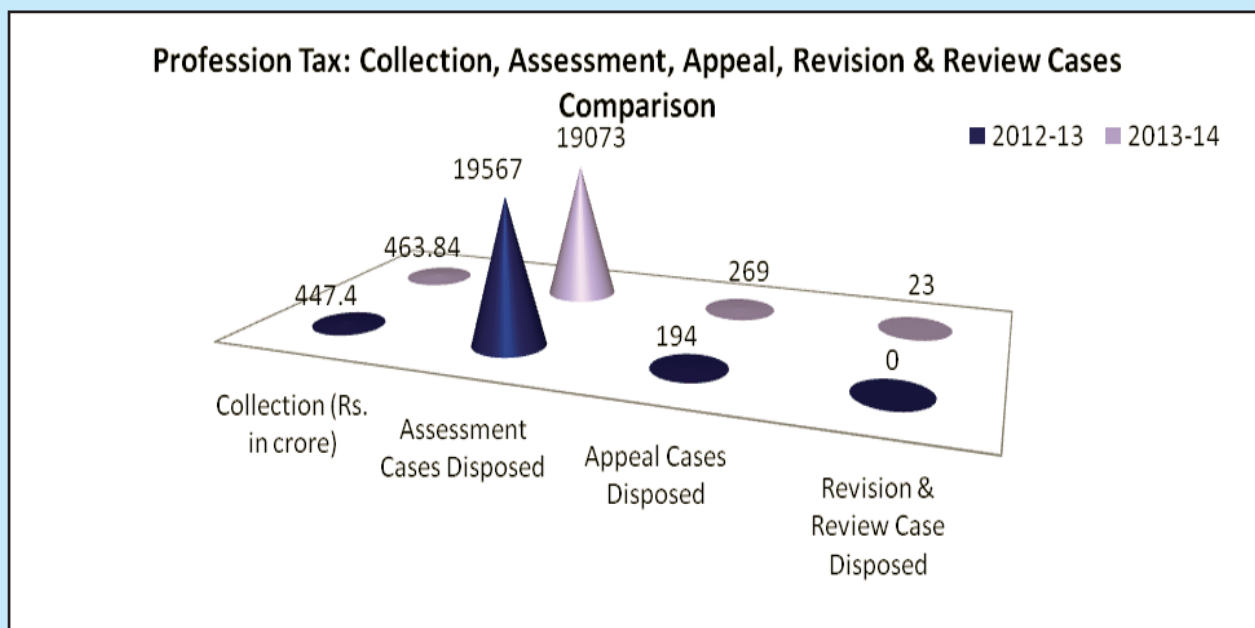
Profession Tax wing of the Directorate of Commercial Taxes collects Taxes on professions, trades, callings and employments, as assigned to the State under entry 60 of State List of Seventh Schedule of the Constitution of India. The Profession Tax wing has collected ` 463.84 crore during the last financial year 2013-14. During the year 2013-14, the wing has made significant efforts to enhance its tax base, by enhancing its communication strategy. In addition to publications in leading newspapers, for the first time in the history of Commercial Taxes Directorate, the wing has also advertised in popular FM channels. These initiatives have triggered lot of queries from both self-employed persons as well as employers who are liable to pay Profession Tax.

As a result, during the year the wing has enrolled 107898 profession tax payers throughout its offices, a significant 62% growth over last year's figure. The Information Technology based initiatives taken in 2012-13 has been consolidated and strengthened in 2013-14 also. During the year 2013-14, the wing has successfully upgraded its information and communication technology (ICT) architecture by moving from ORACLE 7.3 database architecture to ORACLE 9i database architecture in all its offices throughout West Bengal.

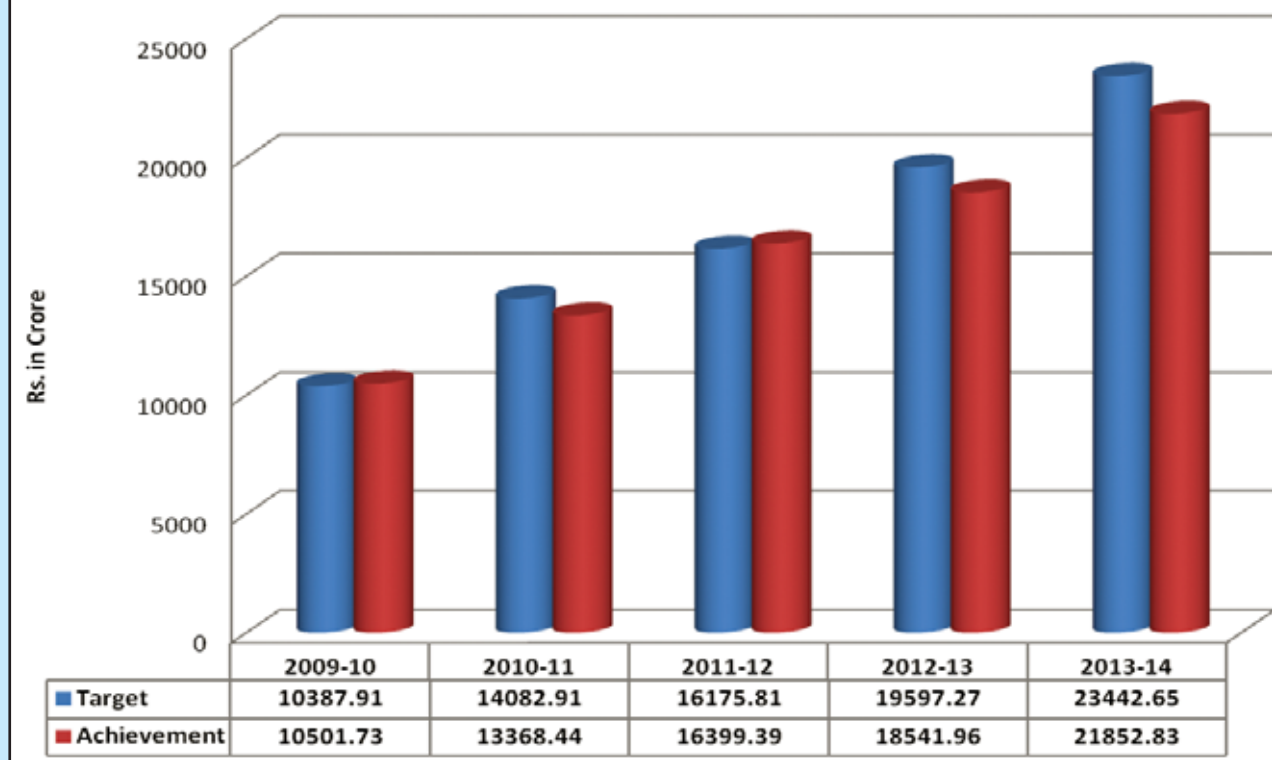
In order to cope up with the fast changing information and communication technology architecture and to improve the e-service delivery to more than 17 lakh profession tax payers, during the last quarter of 2013-

14, the Profession Tax wing has entrusted National Informatics Centre (NIC) to develop an integrated citizen centric software solution to foster real time e-services. In the first phase of the new e-governance initiative of the Profession Tax wing, which is ready for launching, profession tax payers will be able to apply on-line for enrolment and registration and generate the enrolment and registration certificates in dematerialized format and print the same, sitting in the comfort of his home or office.

These initiatives along-with better connectivity and network, are expected to bring radical improvements in Citizen Centric services offered to Profession Tax payers and reduce direct contacts with Profession Tax offices significantly. To enhance its citizen centric services, Profession Tax wing is operating successfully its public relations commitments, through its email address, [query.ptax.wb@gmail.com](mailto:query.ptax.wb@gmail.com), where people can send their queries and get replies within reasonable time.



## Targets & Achievements of Collection of Taxes (2009-2014)



### Publications :

The Directorate of Commercial Taxes brings out the following regular publications:-

1. Trade Circulars
2. Booklets on STDS
3. Annual Administrative Report

All the Trade Circulars published on behalf of the Directorate are also available in the website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in).

## DIRECTORATE OF REGISTRATION AND STAMP REVENUE

The earliest record of systematic registration in this Presidency is found in the "Rule, Ordinance and Regulation" passed in council on 9 January, 1781 and registered in the Supreme Court of Judicature in Bengal on 1 February, 1781 for establishing certain regulations "for the better management of the affairs of the East India Company as well in India as in Europe." The objects of this Regulation of 1781 were to supply the want of registry of houses, lands and estates within that settlement and to prevent fraud. Mr. Edward Tiretta was appointed the first surveyor and was entrusted with the duties as a surveyor and Registrar of lands, houses etc. in the settlement and also as a Registrar of the memorials of deeds affecting such lands etc.

By subsequent legislation, these duties have been separated and the Directorate of Registration and Stamp Revenue controls and supervises the registration offices of the State under Judicial Department upto 1993 with the help of a band of officers in different hierarchy for registration of the deeds and for maintaining the records of transactions of land and estates in the State of West Bengal.

The Directorate of Registration and Stamp Revenue is under the administrative control of the Finance Department since 1993 and collects revenue in the shape of stamp duties and registrations fees for the State Exchequer. Since the introduction of the concept of the market value in 1994 replacing the age old idea of consideration, the collection of revenue is mopped up every year raising the Directorate to the second highest revenue earning Directorate of the State.

### ORGANISATIONAL SET-UP:

The Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal is the Head of this Directorate. A senior member of the Indian Administrative Service holds the post.

The following officers of the Directorate are to assist the Inspector General of Registration and Commissioner of Stamp Revenue, West Bengal in the functioning of the Directorate:

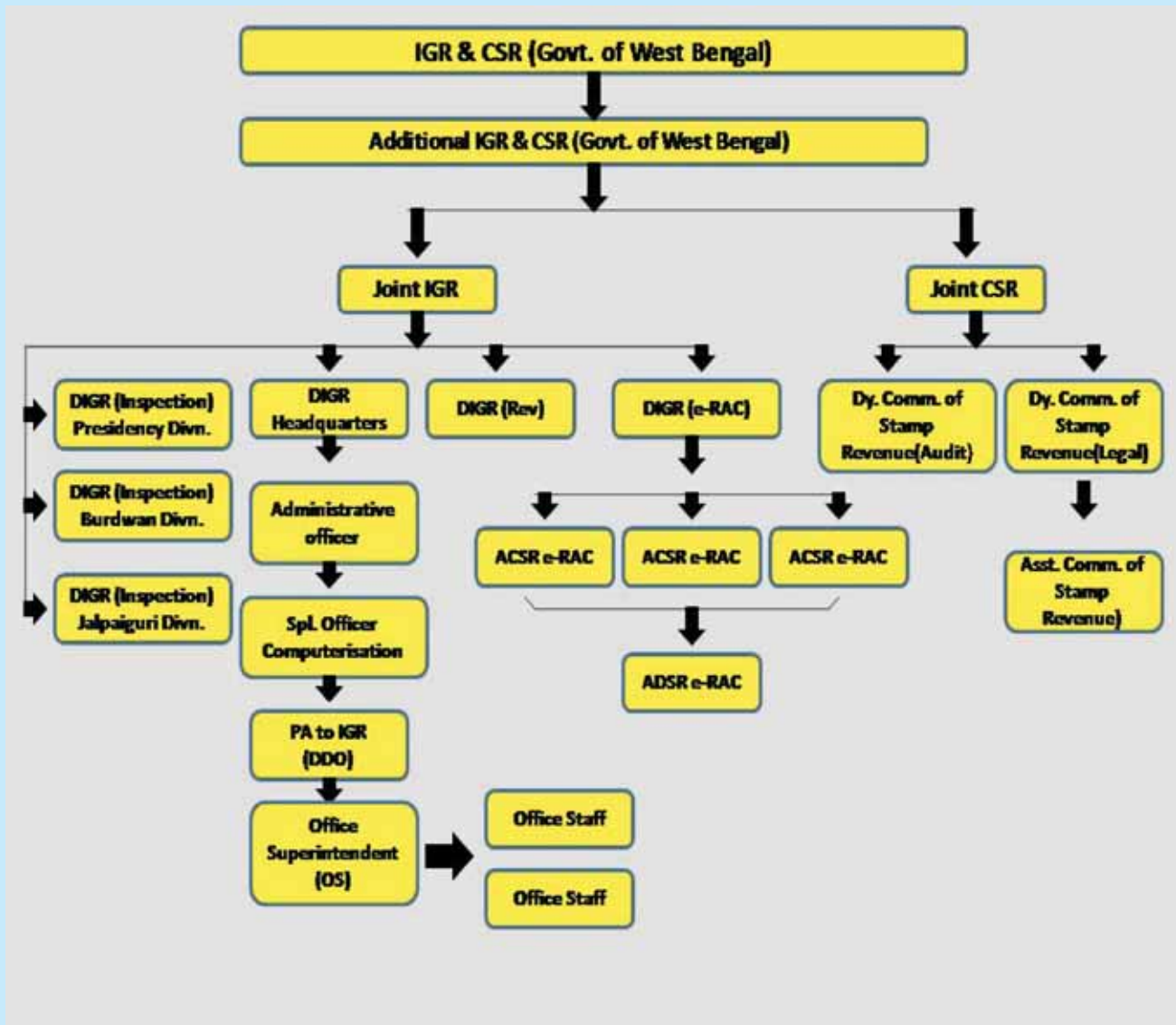
- 1) Additional Inspector General of Registration & Additional Commissioner of Stamp Revenue, West Bengal
- 2) Joint Commissioner of Stamp Revenue, West Bengal
- 3) Joint Inspector General of Registration, West Bengal
- 4) Deputy Inspector General of Registration (HQ), West Bengal
- 5) Deputy Inspector General of Registration (Rev.), West Bengal
- 6) Deputy Inspector General of Registration (e-RAC), West Bengal
- 7) Deputy Inspector General of Registration (Inspection), Presidency Division
- 8) Deputy Inspector General of Registration (Inspection), Burdwan Division
- 9) Deputy Inspector General of Registration (Inspection), Jalpaiguri Division
- 10) Deputy Commissioner of Stamp Revenue (Legal), West Bengal
- 11) Assistant Commissioner of Stamp Revenue, West Bengal
- 12) Assistant Commissioner of Stamp Revenue, ( e- RAC) Presidency Division, West Bengal
- 13) Assistant Commissioner of Stamp Revenue, ( e- RAC) Burdwan Division, West Bengal
- 14) Assistant Commissioner of Stamp Revenue, ( e- RAC) Jalpaiguri Division, West Bengal

The members of the West Bengal Registration and Stamp Revenue Service on the basis of seniority-cum-merit are appointed to the above posts.

- 15) Deputy Commissioner of Stamp Revenue (Audit)/Joint Commissioner of Stamp Revenue (Audit); This single post is held by a member of the West Bengal Audit & Accounts Service, West Bengal
- 16) Administrative Officer
- 17) Special Officer (Computerization) [post sanctioned by Fin (Rev.) Deptt.]
- 18) Personal Assistant to the Inspector General of Registration & Commissioner of Stamp Revenue, West Bengal
- 19) Office Superintendent

(The last four posts are filled up on promotion from the members of the staff of this Directorate.)

**Flow-diagram of organization setup:**





**Total Posts of the West Bengal Registration and Stamp Revenue Service:**

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
DIGR and above	23	15	8
District Registrar & equivalent	27	21	6
District Sub-Registrar	29	27	2
Addl. Dist. Sub-Registrar	241	225	16
Sub-Registrar (Dying Cadre)	3	3	Nil
<b>Total</b>	<b>303</b>	<b>291</b>	<b>32</b>

**The Directorate core establishment is comprised of :**

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
Administrative Officer	1	Nil	1
Special Officer(Comp)	1	1	Nil
PA to IGR & CSR,WB	1	Nil	1
Office Superintendent	1	1	Nil
Head Assistant	4	4	Nil
U.D. Assistant	19	19	Nil
Stenographer	4	1	3
L.D. Assistant	19	14	5
Typist Supervisor	1	1	Nil
Typist Grade I	3	3	Nil
Typist Basic Grade	4	4	Nil
Group – D	19	13	6
Muharrir	3	3	Nil
<b>Total</b>	<b>80</b>	<b>64</b>	<b>16</b>

For the purpose of the administration of the Registration Act, 1908, 12 Ranges with the jurisdiction of one or more districts have been formed and such ranges are headed by one Deputy Inspector General of Registration. The members of the West Bengal Registration and Stamp Revenue Service are appointed to such posts on the basis of seniority cum merit.

Range	Headquarters	Jurisdiction (District-wise)
I	Alipore, South 24 Pargs.	South 24 Parganas & Kolkata
II	Barasat, North 24 Parganas	North 24 Parganas & Nadia
III	Chinsurah, Hooghly	Hooghly & Howrah
IV	Burdwan , Burdwan	Burdwan
V	Medinipur, Paschim Medinipur	Paschim Medinipur & Purba Medinipur
VI	Berhampore, Murshidabad	Murshidabad
VII	Malda, Malda	Malda
VIII	Jalpaiguri, Jalpaiguri	Jalpaiguri & Darjeeling
IX	Bankura, Bankura	Bankura & Purulia
X	Raiganj, Uttar Dinajpur	Uttar Dinajpur & Dakshin Dinajpur
XI	Suri, Birbhum	Birbhum
XII	Coochbehar, Coochbehar	Coochbehar

The main functions of these DIGRs are to inspect the registration offices in his range and act as Collector under sec.47A of the Indian Stamp Act,1899. Members of the public may prefer an appeal to the DIGR concerned, if they do not agree with the market value of the property which is the subject matter of a particular document, determined by the District Sub-Registrar / Additional District Sub-Registrar / Sub-Registrar concerned. If the market value of any property is determined through the system of the Computerization of Registration of Document (CORD) soft ware on the basis of incorrect statement furnished by the people, the Deputy Inspector General of Registrations either  *suo motu* or on the basis of any information, may make an enquiry and determine the market value of the property concerned after giving the party an opportunity of being heard and realizes the deficit stamp duty and registration fees, if any, from the person who is liable to pay such duties and fees as per provision of law.

### REGISTRAR OF ASSURANCES, KOLKATA:

Registrar of Assurances, Kolkata has a separate establishment at 5 & 6, Government Place (North), Kolkata-1. Under sec. 30A of the Registration Act, 1908, R.A., Kolkata may receive and register any document referred to in sec. 28 of the Registration Act, 1908 without regard to the situation of the property in any part of West Bengal to which the document relates. Under sec. 30B of the said Act, R.A., Kolkata enjoys power in registration of mortgage deeds and re-conveyance deeds in connection with house-building advances of Govt. employees without regard to the situation of the property in any part of India outside the State of West Bengal except J&K.

Registrar of Assurances, Kolkata is the head of the office. One member of the West Bengal Registration and Stamp Revenue Service in the rank of DIGR holds the post. The powers and functions of the Registrar of Assurances, Kolkata regarding the registration of the deeds have been delegated to the following officers with the jurisdiction noted against each of them :

Name of office	Jurisdiction
Addl. Registrar of Assurances – I	The Districts of South 24-Parganas and Howrah.
Addl. Registrar of Assurances – II	The Districts of Kolkata, North 24-Parganas, Nadia and Murshidabad.
Addl. Registrar of Assurances - III	The Rest of the Districts of West Bengal and the Documents under section 29 and 30B of the Registration Act.
Addl. Registrar of Assurances - IV	Notification will be issued soon

The above four posts are held by the members of the West Bengal Registration and Stamp Revenue Service in the rank of District Registrar. There is another post of Additional District Sub-Registrar (Records) at the office of R.A, Kolkata.

Core Establishment of the Registrar of Assurances office is as follows:-

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
Head Assistant	1	1	Nil
Head Clerk	3	3	Nil
Upper Division Asstt.	49	29	20
Lower Division Asstt.	50	21	29
Muharrir (Dying Cadre)	5	1	4
Group – D employees including Night Guard and Sweeper	15+2	10+2	5+0
<b>Total</b>	<b>125</b>	<b>67</b>	<b>58</b>

## **DISTRICT ESTABLISHMENT:**

State Government has formed several districts and sub-districts for the purpose of the administration of the Registration Act, 1908. The limits of the districts formed for this purpose coincide with those of the magisterial districts except the Presidency town of Kolkata. The limit of the registration district of Kolkata is conterminous with the original civil jurisdiction of the Calcutta High Court.

In all the districts, District Magistrates are the ex-officio Addl. IGR of the district and Addl. District Magistrates are the ex-officio Jt. IGR for the district. District Registrar is the head of the registration establishment of the district. All the registering officers posted in the districts perform their duties under the supervision and control of the District Registrar concerned.

District Sub-Registrar has got no separate establishment. He belongs to the establishment of District Registrar. Documents relating to immovable property belonging to any part of the district concerned may be presented for registration in the office of the District Sub-Registrar concerned. District Sub-Registrar may in his discretion receive and register any document which might be registered by any Addl. District Sub-Registrar /Sub-Registrar subordinate to him. There are 26 District Sub-Registrars in the State.

One post of District Registrar has newly been created for Darjeeling district and one post of Addl. District Registrar in the rank of District Sub Registrar has been created for Kurseong, Kalimpong and Darjeeling subdivision under the Gorkha Territorial Administration (GTA).

### **Establishment of every District Registrar consists of the following sanctioned posts:**

- 1) Head Assistant – One post in each district (the said post in the district of Darjeeling has not yet been sanctioned)
- 2) Head Clerk – one post for every ADSR/SR office
- 3) U.D.A. – according to volume of work
- 4) L.D.A. – - do -
- 5) Typist – one post each in 8 districts
- 6) Group-D – one Peon & one Night Guard in every ADSR/SR office

### **Additional District Sub-Registrar/Sub-Registrar:**

Additional District Sub-Registrar/Sub-Registrar holds the office in a sub-district, which is equal to the jurisdiction of one or more police stations. Every document relating to immovable property can be presented for registration in the office of an Addl. District Sub-registrar/Sub-registrar within whose sub-district the whole or some portion of the property, to which such document relates, is situated.

The Registering Officers posted in such offices or in the district as has been stated in the organizational set-up are the members of the West Bengal Registration and Stamp Revenue Services recruited through Group 'A', West Bengal Civil Services and Certain Other Allied Services Examination conducted by Public Service Commission, W. Bengal. The main functions of such Registering Officers are to register the documents under Registration Act, 1908. The ADSRs/SRs are the Heads of their offices and they are also the drawing and disbursing officers for the members of the staff of their offices.

### **Acts and Rules administered:**

This Directorate primarily administers the following Acts and Rules:

#### **1. The Registration Act, 1908 (Act XVI of 1908)**

The Registration Act, 1908 is a Consolidating Act and not an Amending Act. It extends to the whole of India except the State of Jammu and Kashmir. The Preamble of the Act states "An Act to consolidate that enactments relating to the Registration of Documents". The object of such consolidation is the reduction

into a systematic form of the whole provisions contained in number of statutes relating to the Registration of documents. Registration system was almost unknown to the Indian people due to the lofty ethics. But time gradually began to change and the need for compulsory registration was felt, especially in the declining Moghul period of the 18<sup>th</sup> Century so that no one could claim any interest on any forged document or Sanad during or on the eve of the British Rule. Provincial laws were passed from time to time for the establishment of offices of registration with the object to give security to the titles and rights of the persons purchasing real property or receiving such property in gift, or advancing money on the mortgage of it, or taking it on lease or other limited assignment.

By Act VIII of 1871, the office of the Registrar General was abolished under the altered designation of "Inspector General of Registration" as an office of record and registry and the limitation of the duties to inspection and general superintendence.

After several amendments, the present Registration Act (XVI of 1908) came into force on 1 January, 1909. The provisions relating to the registration of documents were scattered about in seven enactments and the object of passing of this Act was to collect these provisions and incorporate them in one Act. Even after that it has gone through several amendments and the Registration Act, 1908 was adapted with some changes finally.

**The objects of the law of registration are:**

- (a) to provide conclusive guarantee of the genuineness of document ;
- (b) to afford publicity to transactions;
- (c) to prevent frauds;
- (d) to afford facility of ascertaining whether a property has already been dealt with;
- (e) to afford security of title deeds and facility of proving titles in case the original deeds are lost or destroyed.

**But registration does not effect to the following:**

- (a) Registration is not by itself absolute proof of the execution of a document
- (b) mere registration does not prove title nor prove bonafides;
- (c) registration does not confer validity upon an instrument which is otherwise *ultra vires* or illegal or fraudulent. There are XV parts and 91 sections in the Registration Act, which deals with the Registration Establishment, registrable documents – compulsory & optional registration, time for presentation of documents; presenting documents for registration, enforcing the appearance of the executants and witnesses, presenting wills and authorities to adopt, deposit of wills, effects of registration and non-registration, the duties and powers of Registering officers, refusal to register etc.

**Some of the important sections of the Registration Act are:**

- |             |   |
|-------------|---|
| Section 16A | Keeping of Books in computer floppies, diskettes or any other electronic form |
| Section 17  | Documents of which registration is compulsory                                 |
| Section 18  | Documents of which registration is optional                                   |
| Section 23  | Time for presenting documents   |
| Section 27  | Wills may be presented at any time  |
| Section 28  | Place for registering documents relating to land/immovable property           |

- Section 30 Regarding registration by Registrars in certain cases has been omitted and in West Bengal Sections 30A and 30B have been inserted for registration by Registrar of Assurances, Kolkata in respect of properties situated in any part of West Bengal and in any part of India in cases of deed of mortgage and reconveyance deed executed by an employee of a Government, a statutory body or a local authority
- Section 31 Registration at private residence
- Section 32A Compulsory affixing of photographs and fingerprints to the documents (inserted by Act 48 of 2001 w.e.f. 24.09.2001)

## 2. The Indian Stamp Act, 1899

The Registration Act and the Stamp Act are not in *pari materia*. But this Directorate is to administer the Indian Stamp Act, 1899 in course of the registration of the documents under the provisions of the Registration Act. The Indian Stamp Act, 1899 as amended by the Union Legislature is in force in the whole of India except the State of Jammu & Kashmir. The revenue derived from stamp duties forms a considerable part of the revenues of the states. Under the constitution, the entire proceeds of the duties are assigned to the States in which they are levied though for the sake of ensuring uniform rates of duty on the instruments of commercial nature, the power to prescribe the rates of duties on them is vested in the Union Legislature and the power to prescribe the rates of duties on other instruments is vested in the State Legislature. In West Bengal various sections have been amended and new sections as applicable to the State have been added. Amongst such amendments, the amendment of section 47A for the purpose of determination of market value of properties which are the subject matter of the Instruments of gifts, partition, conveyances, exchange, settlement, transfer of lease by way of assignment, agreement relating to sale of an immovable property and in certain cases the power of attorney, is worthy to be mentioned.

There are several provisions in the Indian Stamp Act, 1899 as to:-

Stamp duties, adjudications as to stamps, Instruments not duly stamped. Allowances for stamps in certain cases, criminal offences and procedures.

Schedule 1A, as amended in West Bengal, prescribes stamp duty on certain instruments and there are, as many as, 65 articles for rates of proper stamp duties on such type of instruments.

**The existing rates of stamp duty on some important Article of Schedule 1A of the Indian Stamp Act are mentioned below:**

Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
1.	4 Affidavit	Rupees Ten ( ' 10)	₹ 7.00
2.	5 Agreement (d) If relating to sale of immovable property (f) if relating to an agreement giving authority to a promoter or developer, by whatever name called, for construction on, or sale of, or transfer (in any manner whatsoever) of, any immovable property –	The same as conveyance for market value (No.23)	₹ 7.00
	(i) where the market value of the property does not exceed rupees thirty lakh;	Rupees five thousand	
	(ii) where the market value of the property exceeds rupees thirty lakh;	Rupees seven thousand	
	(iii) where the market value of the property exceeds rupees sixty lakh but does not exceed one crore ;	Rupees ten thousand	
		Rupees twenty thousand	

Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
	(iv) where the market value of the property exceeds rupees one crore but does not exceed rupees one and half crore; (v) where the market value of the property exceeds rupees one and half crore but does not exceed rupees three crore; (vi) where the market value of the property exceeds rupees three crore; (There are some other clauses also)	Rupees forty thousand  Rupees seventy five thousand	
3.	15 Bond	4% of value secured	Under Article A
4.	23 Conveyance  23A Conveyance, in respect of amalgamation, merger, reconstruction, or demerger, of companies, other than amalgamation, merger, reconstruction or demerger, of two banking companies or a banking company with a non-banking financial company, executed on the basis of decree or final order of any Civil Court or every order made by the Tribunal under section 394 of the Companies Act, 1956, as defined by section 2(10), not being a transfer charged or exempted under No. 62, on the market value of the property which is the subject-matter of the conveyance, when the property of the transferor company located in the State of West Bengal is transferred to the transferee company by way of such amalgamation, merger, reconstruction, or demerger or companies under the decree of final order of any Civil Court or every order of the Tribunal under section 394 of the Companies Act, 1956:Provided that on and after the constitution of the National Company Law Tribunal, the expression 'High Court' shall be read as 'Tribunal'.	5% on market value in Panchayat Area 6% on market value in Municipal Areas, Corporation Areas and Development Authority Areas (Additional Stamp Duty of 2% for KIT & HIT areas has been abolished since 01.08.2006) 1% Additional Stamp Duty in both urban and rural areas, if the market value exceeds `30 lakh w.e.f. 03.01.2014.  The same duty as a Conveyance (No. 23) on the aggregate of the market value of the shares issued or allotted, in exchange or otherwise, and the amount of consideration paid- (a) by the transferee company, for such amalgamation or merger:Provided that the amount of such duty chargeable under this article shall not exceed:(i) an amount equal to two <i>per centum</i> of the true market value of the immovable property located within the State of West Bengal of the transferor company, or (ii) an amount equal to half <i>per centum</i> of the aggregate of the market value of the shares issued or allotted, in exchange or otherwise, and the amount of consideration paid by such transferor company, for such amalgamation, whichever is higher; (b) by the resulting company, for such reconstruction or demerger- Provided that in case of reconstruction or demerger, the amount of such duty Chargeable under this item shall not exceed- (i) an amount equal to two <i>per centum</i> of the true market value of the immovable	Up to ` 250 is ` 2; Up to ` 500 is ` 7; Up to ` 1000 is ` 8; Up to ` 5000 is ` 9 For ` 1000 or part thereof in excess of ` 1000. Above ` 5000 is ` 11 for ` 1000 or part thereof in excess of ` 5000.

Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
		property located within the State of West Bengal of the transferor company, or (ii) an amount equal to half <i>per centum</i> of the aggregate of the market value of the shares issued or allotted, to the resulting company and the amount of consideration paid for such demerger, whichever is higher.”;	
5.	31 Exchange of property	Same duty as conveyance (No. 23) on market value of the property of greatest value	Same as above
6.	32. Further Charge Instrument of, that is to say, any instrument imposing a further charge on mortgage property – (b) when such mortgage is one of the description referred to in clause (b) of Art no 40 (that is , without possession)- (ii) if possession is not so given	Stamp duty rate has been changed from Article 16 (Bond) @4% to Article 40 (Mortgage) @1% with a maximum of ‘ 1 lac. w,e,f. 01.06.2014	
7.	33 Gift i) When made to a member of a family ii) When made to others	0.5% of the market value of the property Same duty as conveyance (No.23) on market value	Same as above Same as above
8.	in article 35,- “(a) where by such Lease the rent is fixed and no premium is paid or delivered- (i) where the lease purports to be for a term not exceeding one year;  (ii) where the lease purports to be for a term exceeding one year but not exceeding ten years;  (iii) where the lease purports to be for a term exceeding ten years but not exceeding thirty years;  (iv) where the lease purports to be for a term exceeding thirty years and for any term renewed.  “(b) where such lease is granted for a fine or premium, or for money advanced, or for security charges advanced, and where no rent is reserved  (i) where the lease purports to be for a term not exceeding thirty years;	The same duty as a Bottomry Bond (No. 16) for the whole amount paid, payable or deliverable under such lease.  The same duty as a Conveyance (No. 23) for a consideration equal (0 twice the amount or value of the average annual rent reserved.  The same duty as a Conveyance (No. 23) for a consideration equal to three times the amount or value of the average annual rent reserved.  The same duty as a Conveyance (No. 23) on the market value of the property which is the subject-matter of the lease.  The same duty as a Conveyance (No. 23) for a consideration equal to the amount or the value of such fine or premium or money advanced, or security charges advanced, as set forth in the lease.  The same duty as a Conveyance (No. 23) on the market value of the property which is the subject matter of the Lease.The same duty as a Conveyance (No. 23) for a consideration equal to the amount or value of such fine or premium or advanced as set forth in such lease, in	Same as above

Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
	(ii) where the lease purports to be for a term exceeding thirty years and for any term renewed or in perpetuity or where no term is mentioned. “(c) where such lease is granted for a fine or premium, or for money advanced, or for development charges advanced, or for security charges advanced, in addition to rent reserved – (i) where the lease purports to be for a term not exceeding thirty years; (ii) where the lease purports to be for a term exceeding thirty years and for any term renewed or in perpetuity or where no term is mentioned. (There are some other clauses and explanations.)	addition to the duty which would have been payable on such lease, if no fine or premium or advance had been paid or delivered.  The same duty as a Conveyance (No. 23) on the market value of the property which is the subject-matter of the lease: Provided that in any case, when an agreement for a lease or a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed rupees ten.”,	
9.	43. Note of Memorandum, sent by a broker or agent to his principal intimating the purchase or sale on account of such principal – (a) of any goods exceeding in value twenty rupees;	Rate changed for commodity sale from 0.50 paise only to 0.50 paise for every 5000 or part thereof	Same as above
10.	45. Partition	0.5% of the market value of the separated share or shares of the property	Same as above
11.	48. Power of Attorney  “(g) when given to a promoter or developer, by whatever name called, for construction on, or sale of, or transfer (in any manner whatsoever) of, any immovable property – (i) where the market value of the property does not exceed rupees thirty lakh; (ii) where the market value of the property exceeds rupees thirty lakh but does not exceed rupees sixty lakh; (iii) where the market value of the property exceeds rupees sixty lakh but does not exceed one crore; (iv) where the market value of the property exceeds rupees one crore but does not exceed rupees one and half crore; (v) where the market value of the property exceeds rupees one and half crore but does not exceed rupees three crore; (vi) where the market value of the property exceeds rupees three crore;  Explanation- Where the proper stamp duty is paid under clause (f) of article 5 on a promoter's or developer's agreement between the same parties in respect of the same property, the proper stamp duty under this clause shall be rupees fifty .” ( There are some other clauses also)	Rupees five thousand  Rupees seven thousand  Rupees ten thousand  Rupees twenty thousand  Rupees forty thousand  Rupees seventy five thousand	



Sl. No.	No. & Name of Article	Rate of Stamp Duty	Rate of Regn. Fee
12.	46 .Partnership Capital (a) Up to ` 500 (b) Up to ` 10000 (c) Up to ` 50000 (d) Exceeding ` 50000	` 20 ` 50 ` 100 ` 150	` 7.00
13.	61. Surrender of the lease,When such lease is chargeable with duty; <i>Exemption.</i> Surrender of the lease, when such lease is exempted from duty.	Rupees one hundred irrespective of the term of lease."	
14.	63. Transfer of Leasea) (a) Govt. land in favour of family members as defined in Article 33. b) in any other case	0.5% on the market value of the property.  Same as conveyance on the market value of the property.	Same as conveyance  Same as conveyance

In case of 47(A) cases under Indian Stamp Act, 1899 interest rate for late payment of deficit amount of Stamp duty and Registration fees has been revised from 2% to 1% per each calendar month for the said amount subject to a maximum of Rs. 20,000 w.e.f. 01.06.2014

### 3. The West Bengal Registration Rules, 1962

The West Bengal Registration Rules, 1962 has come into force by the notification no.541-Regn. dated 26 April, 1963. There are nineteen chapters for the procedures to be adopted in the registration offices for different purposes in connection with the registration of the documents. It covers amongst different procedures – the manner of maintenance of Register books, papers and documents in registration offices and their custody and also destruction of documents, authentication of Register-Books, procedure prior to acceptances of documents for registration, fines to be imposed, procedure on acceptance of documents for registration, procedure on the admission of a document to Registration, memorandum and copies of documents, special provisions as to Power of Attorney, procedure with regard to wills, office procedures etc.

A new chapter is incorporating covering all the provisions for the registration of the document through the system of CORD (computerization of registration of documents) Software has been added to the Registration Rules by an amendment vide Notification No.1/IGR dated-19.05.2008.

### 4. The West Bengal Stamp Rules, 1994

Government of West Bengal by notification no. 151 FT dated 17.1.94 has made the said rules in supersession of all previous rules and orders on the subject issued by the Government of Bengal. Some of the important provisions of the said rules are:-

- Description of stamps – impressed stamps and adhesive stamps
- Impressed Stamps – Proper Officer, mode of affixing and impressing labels etc.
- Use of adhesive stamps – on certain instruments, court fee stamps in certain cases, mode of cancelling "share transfer" stamps, special adhesives stamps to be used in certain cases etc.
- Refund or renewals – Contents of application, Register of application, procedure after receipt of application, powers of the Collector to examine such applications, procedures when stamp is purchased in different districts, circumstances under which application may be struck off and the stamps destroyed, cancellation of stamps after grant of refund etc.

The Directorate has issued notification for the use of Serialized Authenticated Bank Receipts introducing another mode of payment of stamp duty with the help of SABR in lieu of non-judicial stamp paper valued above `5000. The SABR will be supplied by the State Bank of India's different branches to the registrant public.

#### **5. The West Bengal (Prevention of Under-Valuation of Instruments) Rules, 2001**

The West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 came into force on 31 January, 1994 regarding the manner of determination of market value and furnishing the particulars relating to any property under notification no. 248-FT dated 31 January, 1994. In supersession of the said notification the West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 2001 was introduced by notification no. 821 FT dated 1.3.2001 in exercise of the power conferred by clauses 16B of sec.2, sec. 27, sec. 47A and sec. 75 of the Indian Stamp Act, 1899.

In the changed scenario of computerization, the process of determination of market value has been changed accordingly and a digitized market value data base covering all the plots under the jurisdiction of the registering officer has been installed and interlinked with CORD software. A person desiring to transfer or acquire any plot of land shall have to submit the particulars of the property in the appropriate requisition form. Such particulars are fed in the computer data base and the system automatically generates the market value of the property. The digitized market values are periodically revised according to the field situation. The aforesaid West Bengal Stamps (PUVI) Rules, 2001 has suitably been amended vide notification no. 1614 FT dated 5.10.2010 in conformity with CORD software system.

#### **6. The West Bengal Registration (Filing of True Copies) Rules, 1979**

The West Bengal Registration (Filing of True Copies) Rules, 1979 was published in the Calcutta Gazette Extraordinary dated 1 December, 1982 and subsequently amended and extended to the whole of West Bengal. Under section 19A of the Registration Act, 1908, every document that is presented for registration shall be accompanied by a true copy thereof prepared in the manner specified in the rules.

Except in the districts of Burdwan, Purba Medinipur, Paschim Medinipur, Malda, Uttar Dinajpur and Dakshin Dinajpur such true copies are prepared by the licenced copywriters in a standard form and in the manner as prescribed in these rules. In the above-noted six districts xerox copies of the documents are presented along with the documents presented for registration.

#### **7. The West Bengal Registration (Deed-Writers') Rules, 1999**

In supersession of all previous notifications on the subject, the said rules have been made by Inspector General of Registration, West Bengal under sec. 80G of the Registration Act, 1908(XVI of 1908) under notification no. 2335 dated 4 April, 2000. It has been provided that no person who is not a licensed deed-writer under these rules shall engage himself in the profession of a Deed-Writer, provided that an advocate or pleader practicing before any court in the State or a solicitor, need not obtain a licensee under these rules.

The said rules has further laid down the procedure for :- (a) persons eligible for licence (b) disqualification for granting licence to a person (c) competent persons for writing different kinds of Instruments (d) application for licence (e) Renewal of licence (f) conditions for renewals (g) Appeal for refusing renewal of licence (h) conditions attached to Deed writers' licences (i) Issue of duplicate licence (j) Cancellation of Deed-writers' licence (k) suspension of deed-writers' licence – authority and procedures thereof (l) jurisdiction etc.

**Fees to be charged by licensed Deed-Writers have been laid down in rule 30 of the said rule as follow:-**

Sl. No.	Market Value of the Property	Fees of Licensed Deed-Writers
1	(a) Where the market value of the property does not exceed ₹ 5,000/- (b) Where the market value of the property exceeds ₹ 5,000/- but does not exceed ₹ 10000/- (c) Where the market value of the property exceeds ₹ 10,000/- but does not exceed ₹ 15,000/- (d) Where the market value of the property exceeds ₹ 15,000/- but does not exceed ₹ 25,000/- (e) Where the market value of the property exceeds ₹ 25,000/- but does not exceed ₹ 50,000/- (f) Where the market value of the property exceeds ₹ 50,000/- but does not exceed ₹ 1,00,000/- (g) Where the market value of the property exceeds ₹ 1,00,000/- but does not exceed ₹ 2,00,000 (h) Where the market value of the property exceeds ₹ 200000/- but does not exceed ₹ 500000/- (i) Where the market value of the property exceeds ₹ 5,00,000/- Where, in the case of any instrument, the market value is not stated	₹ 50.00 ₹ 100.00 ₹ 150.00 ₹ 250.00 ₹ 40.00 ₹ 600.00 ₹ 1000.00 ₹ 1500.00 ₹ 2000.00 The remuneration shall be ₹ 30.00, provided the number of words of the document does not exceed six hundred. For each additional one hundred words or part thereof, ₹ 4.00 may be charged.
2	For taking delivery of documents when authorized by the party under sec. 52 of the Act	₹ 1.00 per document
3	For writing application- (a) in the printed form (b) in manuscript form (c) for filling up each of the Forms I, II, III and IV prescribed under rule 3(3) of the West Bengal (Prevention of Under-Valuation of Instruments) Rules, 1994 in duplicate	₹ 1.00 for each form ₹ 2.00 for each form ₹ 5.00 for each form
4	For writing summons and filing the same	₹ 2.00 per summon
5	For writing notices in the printed form under the West Bengal Land Reforms Act, 1955 (West Bengal Act X of 1956)	₹ 1.00 for each notice
6	For making searches of index or inspection of volumes	₹ 2.00 per year, subject to the maximum of ₹ 10.00 for each of the items of search of indices or inspection of volumes

## 8. The West Bengal Registration (Copy-Writers') Rules, 1999

In exercise of power conferred under sec. 80GG of the Registration Act, 1908 (Act XVI of 1908) and in supersession of all previous notifications on the subject, the Inspector General of Registration, West Bengal has made the said rules.

The procedures for the persons eligible for licence, disqualification of copywriters', Renewal of licences, conditions attached to copywriters' licenses, issue of duplicate licence, cancellation & suspension of copywriters' licence etc. has been laid down in the said rules.

The rate of remuneration of a copy-writer shall be as follows:-

- a) for copying 100 words or part thereof - 6.00 subject to a minimum of 30.00
- b) for preparing typed copy by licenced copywriters, the charge shall be same as in clause (i)
- c) for comparing 100 words or part thereof each comparer shall get 4.00 subject to a minimum of 20.00

### Revenue Targets and Achievements:

#### YEAR-WISE TARGET OF REVENUE COLLECTION AND ACHIEVEMENT

Year	Collection in Crore		Growth rate in %	Achievement in %
	Budget Estimated	Actual		
2004 – 2005	867	964.28	25.74	111.21
2005 – 2006	1055	1087.02	12.73	103.03
2006 – 2007	1405	1168.54	07.49	83.13
2007 – 2008	1500	1352.21	15.72	90.14
2008- 2009	1756	1501.31	11.00	85.13
2009 – 2010	2005	1916.27	27.64	95.57
2010 – 2011	2500	2418.59	26.15	96.74
2011 – 2012	3200	2905.00	20.11	90.78
2012 – 2013	3800	3730.26	28.40	97.65
2013 – 2014	4384	3905.00	04.68	89.07

Directorate of Registration and Stamp Revenue's own figures, not taken from AG, West Bengal

### District-wise collection of revenue for the financial year 2012-13 and 2013-14

NAME OF THE DISTRICT	No. of deeds	Total Revenue in Crore	No. of deeds	Total Revenue in Crore
	2012-13	2012-13	2013-14	2013-14
1. Cooch-Behar	45462	30.58	45358	35.44
2. Jalpaiguri	36087	103.72	32598	97.49
3. Darjeeling	19525	107.74	17638	90.27
4. Dinajpur(U)	46527	31.76	48605	36.36
5. Dinajpur(D)	34809	19.23	34219	22.93

NAME OF THE DISTRICT	No. of deeds	Total Revenue ` in Crore	No. of deeds	Total Revenue ` in Crore
	2012-13	2012-13	2013-14	2013-14
6. Malda	94490	76.06	87281	73.14
7. Murshidabad	166371	105.84	159685	111.67
8. Nadia	104822	104.35	103885	124.63
9. North24Pgs.	161906	608.68	159655	680.51
10. South24Pgs.	183858	905.22	171291	869.26
11. Kolkata	45340	707.61	43989	685.95
12. Howrah	63285	214.43	56775	250.08
13. Hooghly	85672	173.79	83593	185.33
14. Medinipur(W)	91765	110.84	83186	108.51
15. Bankura	30316	45.62	28872	49.09
16. Purulia	22500	20.37	21045	23.12
17. Burdwan	107759	188.90	107310	225.52
18. Birbhum	73183	45.25	74874	53.91
19. Medinipur(E)	115946	108.97	110195	112.39
<b>State Total</b>	<b>1529623</b>	<b>3708.95</b>	<b>1470054</b>	<b>3835.60</b>

*Directorate of Registration and Stamp Revenue's own figures, not taken from AG, West Bengal*

Note: A considerable amount of 69.40 crore has also been collected from stamp duties paid by LIC, different banks, franking machine vendors and user charges etc. i.e. a total revenue collected by the Directorate for the Financial Year 2013-14 is 3905.00 crore.

#### **Maintenance of accounts and audits:**

The Directorate maintains its own accounts and it is audited by the Accountant General of West Bengal in each year. The Directorate has also a system of internal audit by an officer of this Directorate, namely the Jt. Commissioner of Stamp Revenue (Audit). Personal Assistant to Inspector General of Registration acts as the Drawing and Disbursing Officer of the Directorate.

In the district headquarters, District Sub-Registrars are the Drawing and Disbursing Officers for the establishment of District Registrar. All Additional District Sub-Registrars and Sub-Registrars are the drawing and disbursing officers for his own establishment. They perform all duties and enjoy all financial powers as heads of offices. The accounts of the District Registrars, Addl. Dist. Sub Registrars and Sub-Registrars are audited by Accountant-General of West Bengal.

Head of Account of the Directorate Establishment:

	Major Head
Receipt	0030-Stamp & Registration
Expenditure	2030-Stamp & Registration

### Statement of Expenditure Vis-à-vis Collection :-

Year	Collection ( ` in Crore )	Expenditure ( ` in Crore )	% of exp. over collection
2004-05	964.28	34.97	3.63%
2005-06	1087.02	48.38	4.45%
2006-07	1168.54	32.65	2.79%
2007-08	1352.00	38.51	2.85%
2008-09	1501.31	37.88	2.52%
2009-10	1916.27	60.48	3.16%
2010-11	2418.59	64.77	2.68%
2011-12	2905.00	96.57	3.32%
2012-13	3730.26	96.39	2.58%
2013-14	3835.59	79.09	2.06%

*Directorate of Registration and Stamp Revenue's own figures, not taken from AG, West Bengal*

### Objectives/ Nature of work/ Responsibilities:

The socio-economic conditions of the developed countries differ very much from those prevailing in the developing countries of world. As a result, different idea for sustainable development has emerged to facilitate in planning theories and practice in the decades ahead. In the process of social and economic betterment, the developed countries are much ahead to render citizen centric services through the use of I.C.T.. So the developing countries can not lag far behind and had embraced the e-Governance policies in order to reach the goal of sustainable development and to be at par with developed countries. The Registration and Stamp Revenue Directorate of West Bengal embraced that aims of the State to reach beyond current efforts to re-establish governance by identifying breakthrough strategies that re-think the core value of key-Government services, improve service delivery, reduce costs and re-define administrative process.

Stamp duties appear to have been first imposed on instruments in India in 1797 and the present Stamp Act of 1899 is a fiscal measure enacted to secure revenues for the State on certain classes of instruments. The Registration Act and Stamp Act are made interlinked and the Registering Officers are entrusted to collect such revenue under different articles of Schedule 1A of the Indian Stamp Act, 1899 and the registration fees are collected under the Table of Fees of West Bengal Registration Rules, 1962. Prior to 1994 such duty and fees were collected on the consideration/value set forth in the instruments. The century Old concept of consideration has been substituted by the new concept of the market value and section 47A has been included in the Indian Stamp Act, 1899. The West Bengal Stamp (Prevention of Under-Valuation of Instruments) Rules, 1994 has been implemented with effect from 31.01.1994. The registering officers are to determine the market value of the properties which are the subject matter of the deed of sale, gift, exchange, partition, settlement and certain other classes of instruments.

The collection of revenue in the form of stamp duties and registration fees for the State Exchequer has been increased from 236 crores in 1994-95 to 2418 crores in the financial year of 2010-2011. In addition the Directorate also earns revenue in the shape of stamp duty from issue of shares, franking system, registration of companies etc.

The responsibility of the Registering Officers has become much more onerous as they are supposed to guard against drainage of revenue by determining proper market value of the properties and at the same time, they are to remain alert that the assessment made by them is proper, justified and transparent in every respect. The citizens should not be victim of arbitrariness for reasons beyond control of the Registering Officers. They have to maintain a balance in the application of their minds most judiciously to prevent loss of revenue of the State and at the same time to make due and proper justice to the citizens.

This Directorate keeps watch and control upon such activities of the Registering Officers (ARA-I, II & III, DSR, ADSR & SR) through the DIGR- Ranges, Registrar of Assurances, Kolkata and District Registrars of the districts.

#### No. of files/cases received, disposed of and pending at the Directorate:

Financial Year	Opening balance	New Cases added	Total cases	No. of cases disposed of	Percentage of cases disposed of	No. of cases pending at the end of the year
2010-11	165	6827	6992	6809	97.38 %	183
2011-12	183	10992	11175	10786	96.51 %	389
2012-13	389	9175	9564	9122	95.40 %	422
2013-14	422	9230	9652	9487	98.29 %	165

#### Computerization of registration offices:

State Govt. started computerization of registration offices on 1 January, 2001 and in the process 11(eleven) such offices, one at Bidhannagar, two in Kolkata, five at Alipore and three at Barasat were computerized in a phased manner. Even in such computerized offices, the market values of the properties were being determined by Registering Authorities manually.

In order to remove all such difficulties, to render better services to the registrant public and preserve valuable records by scanning through computers, the State Govt. has undertaken to roll out a programme with the aim of spreading the benefits of e-governance to citizens in all parts of the State. For this purpose the offices of ADSR, Srirampur, Chandannagar, Janai, Singur and Chinsurah Sadar in the district of Hooghly had been fully computerized under the pilot project and the market value of the properties in those offices are now determined automatically through the market value software. The Directorate has started to replicate the experience of the pilot project to remaining registration offices across the state. State-wide roll-out of the project involves enormous investment and massive volume of work. So the roll-out projects are being implemented in Public Private Partnership model. Accordingly M/s. WTL, M/s. CMS Computers Ltd and M/s. CMC Ltd. had been selected as the private partners for Presidency, Burdwan and Jalpaiguri zones respectively through the evaluation of Request For Proposal. Deptt. of Information Technology, Govt. of India had also approved the project for roll-out in the whole of West Bengal. PriceWaterhouse Coopers was engaged as the consultant of this project temporarily. 244 out of 244 registration offices (including newly created and established 5 Registration offices) have been fully computerized within year under report. The Registration Directorate has come a long way through tiding over numerous difficulties and uncountable number of hazards, pushing inch by inch ahead to register such progress. A State Level Monitoring Committee was constituted to monitor the project whereas the District Level Monitoring Committee supervises the programme within the District. The registration office at Kalimpong in the district Darjeeling was computerized w.e.f. 20.6.2012. Thus our State has become e-State in respect of registration since 20.6.2012.

### Vision, mission and objectives of the project:

**Vision** – The computerization of Registration Offices in West Bengal is designed to eliminate the shortcomings of the conventional registration system and to improve citizen services by making them quicker, friendlier and transparent by re-engineering Department's process as well as to build capacity of the members of the staff and to streamline the monitoring capability of the project team and infrastructure through the use of e-governance tools.

**Mission** – Improved and prompt citizen services through e-governance in registration.

### Objectives –

- 1) Improving the quality of services to the citizens,
- 2) To introduce transparency in determination of the market value of the property through CORD software, as the market value of all plots under the jurisdiction of the registration offices are inbuilt in the system;
- 3) Complete replacement of manual records through the introduction of a sophisticated imaging system;
- 4) Replacement of manual system of indexing, endorsement, accounting and reporting. Tedious back office functions as automatic;
- 5) Introduction of biometric, web camera and signature pad for capturing thumb impression, photographs and signatures
- 6) Seamless integration of all related system;
- 7) Post registration functionalities like searching of deeds and printing of certified copies.
- 8) On-line and off-line payment of stamp duties and registration fees through GRIPS which has already been introduced w.e.f. 02.11.2012.

As a whole the goal is to provide SMART governance to the registrant people by the application of Information and Communication Technology.

### Future vision of the Directorate:

- a) **Website** : The Directorate has provided information for the members of the public regarding the procedure for the registration of a document as per sections and articles of the Registration Act & Indian Stamp Act in the website "[www.wbfin.nic.in](http://www.wbfin.nic.in)". The Directorate has already launched a separate website of the Directorate [www.wbregistration.gov.in](http://www.wbregistration.gov.in) with its static and dynamic features. The Market value database and required software are incorporated in it to enable citizens to himself/herself assess the market value of their property. To enhance transparency a Stamp duty and Registration fee calculator is also made available.
- b) **National Land Records Modernization Programme** : The Department of Land Resources, Ministry of Rural Development, Govt. of India has sponsored a scheme in the shape of National Land Records Modernization Programme (NLRMP) with the ultimate goal of ushering in the system of conclusive title of the property in the country like Torrent System of Australia, New Zealand, the U.K., the USA, the Switzerland, Canada and Singapore. The integrated programme would modernize the management of land records, minimize scope of land disputes, enhance transparency in the land records maintenance system. This is based on four basic principles - i) a single window to handle land records; ii) the mirror principle, iii) the curtain principle and iv) title insurance.



Under this programme, the following components and activities of Registration Directorate have also been included:-

- I. Computerization of the Registration offices;
- II. Data Entry of valuation details;
- III. Data Entry of Legacy Encumbrance Data;
- IV. Scanning and Preservation of old documents ; and
- V. Connectivity of Registration Offices with BL & LRO offices, e-Integration Property Registration (CORD) with Land Records, Village Map (Bhuchitra)- towards Conclusive Titling.

#### Goal set under NLRMP

- ❖ To build a corruption-free transparent land record system to achieve conclusive titling
- ❖ Electronic delivery of online citizen services to meet their expectations and requirements
- ❖ Facilitation of information reuse, across and within the department
- ❖ Continued compliance with the Government and legal regulation & standard

A pilot project, in this respect, had been set up at the A.D.S.R. Office at Ranihati, Howrah comprising two B.L.& L.R.O. offices, namely Sankrail and Panchla since 28.02.2012.

#### Direct benefits of simultaneous mutation after registration

- ❖ Land data and map get updated immediately and will reflect the real time data
- ❖ Eliminate the need for searching at the time of buying property
- ❖ The manual process in getting mutation is completely eliminated
- ❖ Government gets mutation charges after every sale is registered leading to increase in revenue

The Directorate has started implementation of NLRMP in a phased manner.

The Government is now going for roll out programme for NLRMP at some Registration offices in the year 2014-15.

#### c) e-stamping

- ❖ E-stamping approved in the parliament for all the states
- ❖ Govt. of W.B. accepted the methodology. Seminar held in Kolkata with the eastern states.
- ❖ The system was primarily started in 10 registration offices. At present this system has now been incorporated in 209 Registration offices.
- ❖ Connectivity of almost all offices have been established through Reliance connectivity.
- ❖ Payment are being made through e-portal (GRIPS)

#### d) Amendment of Stamp Act & Registration Act

Both the Indian Stamp Act 1899 and the Registration Act 1908 were framed more than 100 years ago. A thorough amendment of the Acts has become necessary in the changed circumstances of the present day.

A committee was set up under the Department of Revenue, Govt. of India for amendment of Indian Stamp Act 1899. After consultation, holding meeting and seminar with all the states, the amendment of the Stamp Act is in the final stage.

A seminar was held in Kolkata on 7.1.2011 for the purpose of the amendment of the Stamp Act.

A draft proposal for amendment of the Registration Act has been made by the Inspector-General of Registration & Commissioner of Stamp Revenue, W.B. and the draft proposal has been forwarded to all the states by the Department of Land Resources, Govt. of India for seeking opinion of the states. A new

sub-committee has examined the proposal and the draft amendment is under consideration of the Govt. of India.

**e) Centralized Registration of Mortgage Deeds:**

A programme has been started for online registration of the deposit of the title deeds by the banks (other financial institutions) through an agency approved by the Government.

In this system, necessary data will be sent to the registration offices online for making necessary entries in the CORD software once connectivity is established in all the registration offices.

**f) Land Titling Bill, 2011**

The Land Titling Bill, 2011 has been drafted by the Government of India and workshops are being held at New Delhi to get the opinion of the different States and Union Territories for finalization of the said bill, to consider a new system of issuance of Title and unique Identification Mark for immovable properties. The Directorate is actively participating in the proposed new system.

**g) Research and Analytic Centre**

On the first floor of the building of the Registrar of Assurances, Kolkata at 5 Govt. Place (North), the Directorate had set up a centre for preservation of the spatial and image data of all Registration Offices of the State in a e-Rac system. The ADSR (Records) is being entrusted for the analysis of all such data preserved in Compact Disc or in other electronic format in order to guide the Registering Officers to take appropriate steps for proper archiving of the images of the deeds registered in their offices so that no defects, in future, may occur. This centre will also act as a controlling unit before transmission of all such data to the State-Data-Centre which is going to be established very soon by the Information and Technology Department of this State. National Informatics Centre, Kolkata is also playing an important role in setting up this centre and monitoring its day to day activities. The office of the e-RAC has now been shifted to 2, Brabourne Road, 9<sup>th</sup> Floor, Kolkata - 700001 w.e.f. 02.09.2014.

**h) Connectivity with e-RAC**

Directorate's DATA CENTRE (e-RAC) will be connected with local bodies like KMDA/KMC/HMC/Housing Department/WBHIDCO/UD Department etc. in respect of data sharing, information regarding details of plan sanction etc.

**i) e- CORD**

Registration process initiated by the citizen from the comfort of his own place through filling up of e-Requisition form, generation of e-Assessment slip, filling up of basic details to be incorporated in his document (like name of vendor, vendee, property details etc.), online payment of Stamp duty and Registration fees through GRIPS (Govt. Receipt Portal System) portal and booking of time slot for presentation of the document in the Registration office can all be handled by the concerned Registering officer through the online application of e-CORD. The very name e-CORD is going to be changed to a new name as e-Nathikaran.

This facilitates faultless and speedy registration of documents with digital signatures which will soon be a tool for every Registering officer in the State.

**j) Legacy Data**

Govt. has taken an initiative to digitize old records up to 12 years back prior to commencement of CORD. Old recorded information of registered documents like volumes & indices, which are prone to mutilation, will be restored with the help of the project named **LEGACY DATA** record system.

The Government is going to implement this project in 25 Registration offices in the first phase. 3-4 offices have already been uploaded and general public now can view the required information regarding the registration of their properties in last 12 years.

## **Achievements on e-Governance during the financial year 2013-14 :**

### **a) National Land Records Modernisation Programme (NLRMP)**

To build a transparent registration and land records system, online citizen services, to facilitate information re-use across and within the Department, the Directorate of Registration has made considerable progress to implement the National Land Records Modernisation Programme (NLRMP). After completing Ranihati Registration Office along with BL&LRO, Panchla and Sankrail Blocks, in the district of Howrah, the Directorate has successfully rolled out the programme in Karimpur and Chapra Registration Offices connecting BL&LRO, Karimpur – I & II and Chapra in the district of Nadia on 22-12-2014. All Registration Offices are now being connected to the offices of Land & Land Reforms Department and data on land held by one are shared with others. Under the Scheme of NLRMP, mutation of owner of land by Land and Land Reforms Department starts simultaneously on registration of any landed property. Connectivity of all Registration and Land Offices have been successfully completed through MPLS, Central Server for this purpose has been installed at SDC, Salt Lake, Kolkata.

### **b) Bifurcation of large registration offices**

Creation of new offices to facilitate registration at doorstep – a citizen centric service - is being proposed for collection of more revenue along with better public service. Ten large offices will be bifurcated in the first phase. Rajarhat ADSR office has started its functioning w.e.f. 22.11.12 after bifurcation of Bidhannagar ADSR office at North 24 Pgs. In the first quarter of 2014, four more offices have been bifurcated as –

- 1) Kulti, bifurcating Asansol , Burdwan
- 2) Krishnaganj, bifurcating Krishnanagar, Nadia
- 3) DSR-III, bifurcating DSR-II, North 24 Pgs.
- 4) Sodepur, bifurcating Barrackpore, North 24 Pgs.

### **c) Queue Management**

To provide hassle-free service to the registrant public and to make the registration procedure easy, Q-Management System is being introduced with SMS facility at District Sub Registrar's office -I at Alipur, South 24 Pgs. as a pilot project. The same system will be replicated to other registration offices soon.

## DIRECTORATE OF AGRICULTURAL INCOME TAX

The Directorate is headed by the Commissioner of Agricultural Income Tax, West Bengal appointed under section 21 of the Bengal Agricultural Income Tax Act, 1944. Apart from the Bengal Agricultural Income Tax Act, 1944, the following Acts are administered by the Directorate:

- The West Bengal Primary Education Act, 1973;  
(for the limited purpose of collection of Education Cess from tea estates)
- The West Bengal Rural Employment and Production Act, 1976;  
(for the limited purpose of collection of Rural Employment Cess from tea estates)
- The Bengal Amusements Tax Act, 1922 ;
- The West Bengal Entertainments and Luxuries (Hotels & Restaurants) Tax Act, 1972;
- The West Bengal Entertainment -cum-Amusement Tax Act, 1982;
- The West Bengal lotteries (Regulation on Payment of charge for Draw) Rules, 2011.

The Acts namely, The West Bengal Multi-storeyed Building Tax Act, 1979 and The West Bengal Urban Land Taxation Act, 1976, which were repealed with effect from 1 April, 1999, subject to certain transitory provisions are also being administered by the Directorate for the purpose of implementation of the transitory provisions.

The nature of work of this Directorate is to collect taxes as per the Acts and Rules administered by the Directorate. The process of tax collection involves assessment, inspection, information gathering as well as disposal of statutory appeals and pursuing court cases to safeguard Government revenue.

The Commissioner, Agricultural Income Tax is also Commissioner, Entertainment Tax, West Bengal. The AI Tax Branch looks after all the work relating to entertainment tax under various Acts and Rules. At present, the AI Tax Branch of the Directorate has 20 (twenty) Regional Offices in different districts. For administrative convenience, the Regional Offices have been divided into four circles viz. Kolkata, Howrah, Burdwan and Malda Circles, each headed by a Deputy Commissioner.

### Staff pattern and present staff strength :

The total sanctioned strength of the Directorate, inclusive of all categories of employees is 379 only.

Designation of Post	Sanctioned Strength	Present Strength as on 31.03.2014
Commissioner	1	1
Additional Commissioner	3	2
Deputy Commissioner	5	3
Assistant Commissioner	6	4
Agricultural Income Tax Officer including Building Tax Officer	42	31
Personal Assistant to Commissioner	1	Nil
Administrative Officer	1	1
Inspector 58	47	
Head Clerk		
a) Regional	22	21
b) Directorate	4	4

Designation of Post	Sanctioned Strength	Present Strength as on 31.03.2014
P.A. (Basic Grade)	6	4
Surveyor 1	1	
Upper Division Clerk		
a) Regional	42	25
b) Directorate	13	6
Lower Division Clerk		
a) Regional	44	11
b) Directorate	14	1
Typist		
a) Regional	1	1
b) Directorate	4	3
Driver	2	1
Chainman	2	1
Record Supplier including Muharrir Grade-I	2	Nil
Group D Employee	105	51
<b>Total</b>	<b>379</b>	<b>219</b>

#### Status of Computerization:

Government has given administrative approval for computerization of the Directorate in March 2011. After that, desktop PCs have been installed at all the offices under the Directorate. The process of computerization of all district offices is in progress. Webel Technology Limited is developing the software for the purpose. Process has also been initiated to ensure online payment of taxes.

#### Targets and Achievements:

The Budget Estimates fixed by the Department and Actual Collection during the last three Financial Years are given below:

[ in crore ]

	Account Head	Actual Collection		
		2011-12	2012-13	2013-14
1	0022- A.I. Tax	10.99	12.22	17.55
2	0029 -005–R.E. Cess009–P E Cess	4.442.18	2.491.19	0.330.20
3	0035-001-M.B. Tax &002-U.L. Tax	—	—	—
4	0045 -101 Entertainment Tax	49.73	58.06	73.50
	-102 Betting Tax	11.13	12.54	13.60
	-105 Luxury Tax	49.55	56.97	57.94
5	0075-00-103-002-Collection of fees under West Bengal 16 State Lotteries Rules	77.38	95.60	99.45

Note: The collections shown are arrear collections from the periods when the Acts were in force.

*Directorate of Agricultural Income Tax's own figures, not taken from AG, West Bengal*

### Expenditure vis-à-vis collection :

[ In crore ]

Financial Year	Collection	Collection Growth rate	Expenditure	Expenditure as a % of collection
2007-08	80.11	4.71%	4.64	5.83
2008-09	80.65	1.00%	5.01	6.20
2009-10	86.36	7.08%	7.94	9.20
2010-11	117.35	35.88%	8.74	7.45
2011-12	205.40	75.03%	8.22	4.00
2012-13	239.07	16.39%	9.27	3.88
2013-14	262.59	9.84%	8.85	3.36

*Directorate of Agricultural Income Tax's own figures, not taken from AG, West Bengal*

### Number of Files/Cases received, pending and disposed of :

The major part of the Directorate's work involved disposal of Assessment, Appeal and Revision cases during the year 2013-14

Item and Act	Opening balance as on 1.4.2010	No. of cases added during the year 2010-11	No. of cases disposed of during the year 2010-11	No. of cases pending as on 31.3.2011
<b>1. Assessment</b>				
(a) B.A.I.T.Act., 1944	3714	1227	1030	3911
(b) W.B.P.E.Act, 1973	8021	1371	610	8782
(c) W.B.R.E.P.Act,1976	8024	1371	610	8785
(d) B.A.T.Act, 1922	4328	691	227	4792
(e) W.B.E.L.(H & R) T. Act, 1972	2431	1540	2802	1169
(f) West Bengal Entt-Cum-Amusement Tax Act, 1982	7732	2354	506	9580
<b>2. Appeal</b>				
(a) B.A.I.T.Act, 1944	1428	15	8	1435
(b) W.B.P.E.Act, 1973 And W.B.R.E.P. Act,1976 (Combined figures)	15	-	-	15
(c) B.A.T. Act, 1922	33	6	11	28
(d) W.B.E.L. (H & R) T. Act, 1972	108	21	28	101
(e) W.B.E.A.T.Act,1982	38	3	13	28
(f) Electricity Duty Act, 1935	Nil	Nil	Nil	Nil
<b>3. Revision &amp; Second Appeals</b>				
(a) B.A.I.T.Act, 1944	346	Nil	Nil	346
(b) W.B.P.E.Act, 1973 And W.B.R.E.P.Act, 1976 (Combined figures)	53	Nil	Nil	53
(c) B.A.T. Act, 1922	67	Nil	Nil	67
(d) W.B.E.L.(H&R) Tax Act, 1972	37	Nil	Nil	37
(e) W.B.E.A.T.Act,1982	07	Nil	Nil	07

## DIRECTORATE OF ELECTRICITY DUTY

The Directorate of Electricity Duty was in existence from 1910 under the administrative control of Commerce and Industries Department, Government of West Bengal and subsequently it came under the control of Power Department with Chief Electrical Inspector as the head of the Directorate. With the enactment of the Bengal Electricity Duty Act and Rules, 1935 a separate wing came into existence as Bengal Electricity Duty Wing under the same Directorate under the administrative control of the Revenue Department, Government of Bengal.

In 1973, the West Bengal Duty on Inter-state River Valley Authority Electricity Act and Rules, 1973 was enacted to levy duty on the consumption, in West Bengal, of energy generated, distributed, sold or consumed by an Inter-state River Valley authority and placed under the administration of this Directorate.

From the 1 January, 1997, a new Directorate was formed, viz. Directorate of Electricity Duty, under the administrative control of the Finance (Taxation) Department, Government of West Bengal. The Commissioner, Agricultural Income Tax became the ex-officio Director of Electricity Duty. But the West Bengal Duty on ISRVA Electricity Act, 1973 was still administered by Chief Electrical Inspector.

Subsequent to the creation of a post of 'Chief Inspecting Officer' in the Directorate of Electricity Duty in the year 2008, necessary amendments were made in the West Bengal Duty on ISRVA Electricity Act & Rules, 1973 and the said Chief Inspecting Officer was empowered to perform the statutory duties under the said Act and Rules instead of "Chief Electrical Inspector". (Especially, Duty on electrical energy supplied to the consumers by M/s. DVC Ltd.).

### Staff pattern and present staff strength:

The total sanctioned strength of the Directorate inclusive of all categories of employees is 61 only.

Designation of Post	Sanctioned Strength	Present Strength
Director	01	01
Chief Inspecting Officer	01	01
Senior Inspecting Officer	02	01
Inspecting Officer	09	06
Administrative Officer	01	Nil
Junior Inspecting Officer	09	05
Assistant Inspecting Officer	04	Nil
Head Clerk	01	01
Upper Division Clerk	07	03
Lower Division Clerk	08	03
Accounts Clerk, Typist	04	03
Group 'D' employee	14	05
<b>Total</b>	<b>61</b>	<b>29</b>

The Directorate has two zonal offices at Asansol and Jalpaiguri. The headquarters is situated in Kolkata. The addresses and Telephone Nos. of headquarters and its two zonal offices are as follow:

- Headquarters : New Secretariat Buildings (12<sup>th</sup> Floor)  
1, Kiran Sankar Roy Road, Kolkata-700 001  
Telephone No.: (033) 2262-5090
- Asansol Zonal Office : P.O. Radhanagar Road, Burnpur, Dist. Burdwan  
Telephone No: (0341) 225-3669
- Jalpaiguri Zonal Office : State Bank Crossing, P.O. & Dist. Jalpaiguri  
Telephone No.: (03561) 230 466

The structure and jurisdiction of the Zonal Offices are as under:

The Asansol Zonal Office currently holds the jurisdiction of the whole districts of Bankura, Birbhum, Burdwan and Purulia. The staff pattern along with present staff strength of the concerned Zonal Office is as below:

Designation of Post	Sanctioned Strength	Present Strength
Inspecting Officer	01	01
Junior Inspecting Officer	01	01
Lower Division Clerk	01	Nil
Typist	01	01
Group-'D' employee	03	Nil
<b>Total</b>	<b>07</b>	<b>03</b>

The Jalpaiguri Zonal Office currently holds the jurisdiction of the districts of Darjeeling, Malda, Uttar Dinajpur, Dakshin Dinajpur, Cooch Behar and Jalpaiguri. The staff pattern as well as present staff strength of the concerned Zonal Office is as below :

Designation of Post	Sanctioned Strength	Present Strength
Inspecting Officer	01	01
Junior Inspecting Officer	01	01
Upper Division Clerk	01	01
Lower Division Clerk	01	Nil
Typist	01	01
Group-'D' employee	03	03
<b>Total</b>	<b>08</b>	<b>07</b>

#### Acts administered:

This Directorate implements the following two Acts:

#### A. Bengal Electricity Duty Act, 1935

The Bengal Electricity Duty Act, 1935 envisages levy and collection of Electricity Duty on net charge for electrical energy consumed or the units of energy consumed, as the case may be, at rates specified in First Schedule of the Act and there are certain provisions for exemption from payment of electricity duty specified in the Second Schedule of the Act.

Rules and amendments made under the Act through new notifications issued during 2009-10:

By Notification No. 1293L dated 7 August, 2009

(i) In the proviso to Section 3 of the West Bengal Duty on Inter State River Valley Authority Electricity Act, 1973 after Clause (c)

“(a) on or after the 1 May, 2009”.

By Notification No.1233 F.T. dated 10 August, 2009

(i) in the sub-section (2) of Section (i) of the Bengal Duty on Inter-State River Valley Authority Electricity (Amendment) Act, 2009, the Governor is pleased hereby to appoint the 11 August, 2009 as the date on which the said Act shall come into force.



(b) By Notification No. 1834 F.T. dated 26.11.2009 an important amendment has been made in the Bengal Electricity Duty Rules, 1935.

(c) By Notification No. 55-L dated 12 June, 2010 an amendment was made called West Bengal Taxation Laws (Amendment) Act, 2009.

### **B. West Bengal Duty on Inter-State River Valley Authority Electricity Act, 1973**

This is an Act for levy and collection of electricity duty on consumption, in West Bengal, of energy generated and sold by an Inter-state River Valley Authority. All the provisions of this Act & Rules therein regarding charging, payment and collection etc. of duty are same in BED Act & Rules, 1935. The rates of electricity duty payable and points of exemption from such payment are specified in the First and Second Schedule of the Act which are given in Table 'A' and Table 'C' respectively. Rules and amendments made under the Act through new notifications issued during 2009-10:

By Notification No.-824-F.T. dated 19.05.2008 the words "Chief Electrical Inspector" were substituted by the words "Chief Inspecting Officer" wherever they occurred in Rules 5(1), 5(2), 5(3), 11(b)(i), 11(c), 11(d), 11(e), 13(a) and 13(c).

#### **Implementation of the Acts:**

The responsibility of assessment under B.E.D. Act, 1935 over the consumers (excluding licensees) is vested on inspecting officers or Deputy Collector authorised by the District Collector in the different districts excluding North and South 24-Parganas and the region of supply of M/s. C.E.S.C. Limited and W.B.S.E.D.C Ltd. The responsibility is being carried out by the Agricultural Income Tax Officer of Kolkata Range-II as Electricity Duty Officer over the licensees only (i.e. M/s. C.E.S.C. Limited and W.B.S.E.D.C Ltd).

The same responsibility under West Bengal Duty on ISRVA Electricity Act, 1973 for the Licensee, M/s. DVC is vested on the Chief Inspecting Officer of this Directorate.

#### **Licensee Information :**

The licensees involved as assesses are as follows:-

1. West Bengal State Electricity Distribution Company Limited,
2. M/s. C.E.S.C. Limited ,
3. Singur-Haripal Rural Electric Co-operative Society Ltd, Hooghly,
4. Farakka Barage Projects Ltd, Murshidabad,
5. Calcutta Port Trust, Haldia,
6. MAMC Durgapur,
7. Durgapur Projects Limited,
8. DPSC Ltd, A/c, Burdwan & Purulia,
9. IISCO(Burnpur Works)
10. M/s. Siddheswari Cotton Mills, Anantapur, Howrah,
11. M/s. D.V.C.

The cases of electrical energy other than supplied by a licensee or the person generating such energy as dealt with in accordance with the provisions of Section 5(4) of the Bengal Electricity Duty Act, 1935. The provision for registration of diesel generating sets and thereafter the exemption of such registered consumer from payment of electricity duty, if used for industrial or commercial purposes has been withdrawn from 01.01.2005.

The Assessment Cell, which regulates the flow of files to individual officers and the Registration Cell which issued the Registration Certificates, are two very important wings of this Directorate. The Registering Authority at Kolkata Headquarters controls the process of registration for eight districts whereas the Zonal Office at Asansol & Jalpaiguri controls the other districts.

The Assessment Cell is guided by the individual inspecting officers for disposal of any case, right from seeking data from the assessee to the final stage of raising the demand of Electricity Duty (arrears) by issuance of order to the assessee. Though the matter has been explained in a simplified manner it sometimes becomes long drawn after due to the various process involved like inspection, hearing etc.

#### Assessment & registration in the 2013-2014:

##### A. Assessment

Pending at the beginning of the year- Nil  
 Additional cases received during the year- 149  
 Assessment completed received during the year- 149  
 No. of cases pending at the end of the year- Nil

##### B. Registration (2013-2014)

Registration granted during the year- 467  
 (including new cases, revalidation and registration)

#### Collection:

Due to concerted efforts of all officers and staffs of this directorate, it has been possible to augment the collection of revenue over the years. This is evident from the figure given below.

Financial Year	Revenue Collection ( ` Cr.) (Prov.)	Cost of Collection ( ` Cr.)
2010-11	857.31	1.09
2011-12	433.49	0.47
2012-13	1765.45	1.19
2013-14	1417.59	1.27

Directorate of Electricity Duty's own figures, not taken from AG, West Bengal

#### Arrear in default (as in Dec, 2014)

in ` Crore

Name of Licensee	Electricity Duty	Interest	Total Duty
W.B.S.E.D.C.Ltd.	86.20	98.28	184.48
C.E.S.C.Ltd.	Nil	53.77	53.77
<b>Total</b>	<b>86.20</b>	<b>152.05</b>	<b>238.25</b>

Directorate of Electricity Duty's own figures, not taken from AG, West Bengal

## DIRECTORATE OF STATE LOTTERIES

The Directorate of State Lotteries was established under Finance (Revenue) Department in the year 1968. The Directorate functions on the dual approach of direct generation of Revenue for development of States and indirect employment generation through engagement of self-employed persons in the lottery trade and business.

In the year 2013-2014, this has made a net profit amounting to ` 22,68,79,633/- (Rupees Twenty two crore sixty eight lakh seventy nine thousand six hundred thirty three) only. The net profit is calculated by deducting all expenditures of all lottery draws and pay and allowances of employees etc. At present, nearly 3 lakh people are associated with the lottery trade.

### Staff pattern and present staff strength :

The Directorate of State Lotteries is headed by a Director, who is assisted by 2 (two) Joint Directors [1 (one) Joint Director (Audit & Accounts). 1 (one) Joint Director (Accounts)] and 1 (one) Deputy Director. Apart from officers, there are 81 (eighty one) sanctioned posts covering all categories of staff as on 31.03.14. A brief description of the staff pattern is as follows:

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
P.A. to Director	1	Nil	1
Head Clerk	4	2	2
Senior Accountant	1	Nil	1
Upper Division Clerk	24	18	6
Accountant	1	Nil	1
Store Keeper	1	Nil	1
Cashier	1	1	Nil
Bengali Translator	1	1	Nil
Lower Division Clerk	27	5	22
Telephone Operator	1	Nil	1
Typist	2	1	1
Driver	2	1	1
Cash Collecting Sarkar	3	2	1
Record Supplier	1	Nil	1
Group 'D'	11	6	5
<b>Total</b>	<b>81</b>	<b>37</b>	<b>44</b>

### Objectives / Nature of Work / Responsibilities :

The Government of West Bengal conducts and organizes State Lotteries through Directorate as per provisions of extant Acts and Rules. Draws are held in public, the rank and file may come and see the draws on the spot. Since, the venue is declared well ahead of each draw, any person present in the draw may examine and inspect the procedure to mitigate his doubt, if any. An extraordinary transparency is maintained throughout the process starting from the printing of tickets in the Government Security Press to the publishing of results in leading dailies. Thus, the West Bengal State Lottery has become distinct, credible and faithful over other forms of lottery.

Since the recent past, revenue earnings from lottery has been growing steadily and marking a sharp upward trend courtesy a professional approach by the Directorate. This fact may be perceived from the present market trend of West Bengal State Lotteries where more than 90% (sometimes 100%) tickets are sold for lottery draws. The pragmatic approach adopted by this Directorate from time to time and consequent business strategy being pursued, have helped increase the possibility of revenue earning and employment generation in a bigger way.

#### Current Policy :

At present, 48 (forty eight) regular draws and 6 (six) bumper draws are conducted by this Directorate in a year. At present, four Draws viz, Bangalakshmi Draw (twice a month), Bangabhumi Super Draw (once in a month) and Bangasree Super draw (once in a month) are organized. Six Bumper Draws in festivals viz. New year Bumper, Holi Bumper, Nababarsha Bumper, Rathayatra Bumper, Puja Bumper & Diwali Bumper are also conducted.

The present marketing policy of this Directorate is to assure a minimum guaranteed sale of lottery tickets per draw and thus to ensure a minimum assured profit per draw weeding out chances of loss of revenue of this Directorate and at the same time, involving Stockists, Agents, Sellers etc. in an aggressive marketing strategy. A joint agreement is signed with the West Bengal Lottery Stockists Syndicate Pvt. Ltd. in this regard.

#### Acts administered :

The West Bengal State Lottery is organized, conducted and promoted in terms of the provisions of

- (i) The West Bengal State Lottery Rules, 1968.
- (ii) The Lotteries (Regulation) Act, 1998.
- (iii) The Lotteries (regulation) Rules, 2010.
- (iv) The West Bengal Lotteries (Regulation on Payment of Charges for Draw) Rules, 2011.

#### Status of Computerization :

At present, arrangements have been made to install one separate unit of several computers for running the new COSA Package for preparation of Salary Bills of the Establishment of this Directorate and also for generation and transmission of data to the treasury.

Four new computers have been placed for speedy disposal of the claims and other business of this Directorate. This Directorate is also planning to develop customized software along with a safe database towards speedy as well as accurate disposal of claims arising out of the lottery draws.

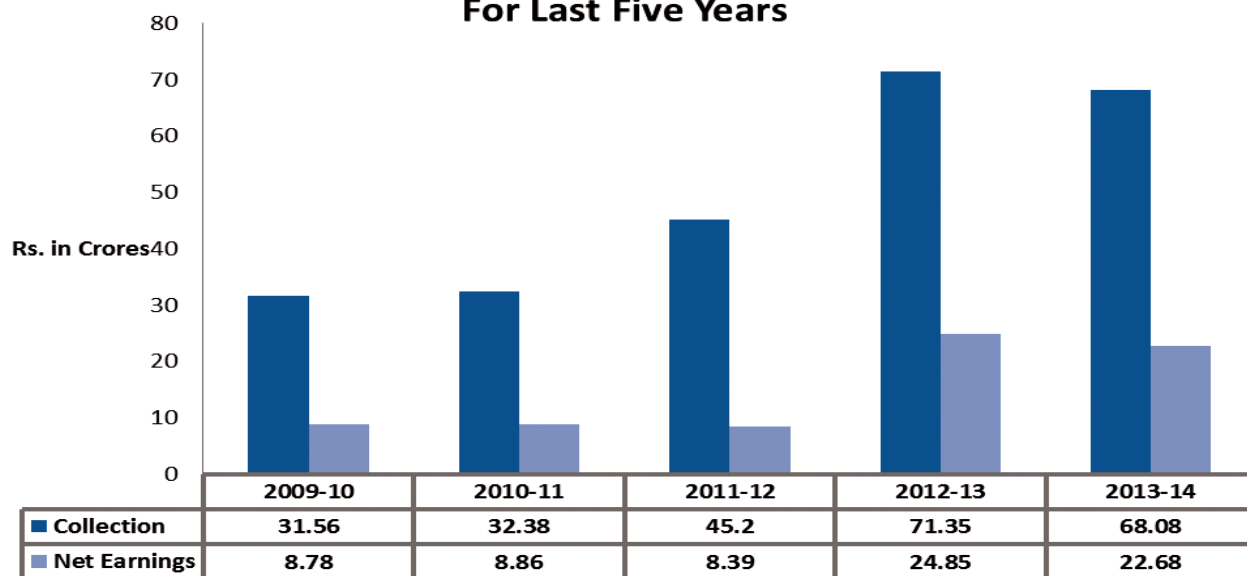
#### Achievements :

**Net earnings for the period from 2009 - 10 to 2013 - 2014 in Rupees ( ` )**

Financial Year	Collection	Total Expenditure	Expenditure as a % of Collection	Net Earnings	Percentage Increase on Profit (Base Year 2009-10)
1	2	3	4	5 = (2-3)	6
2009-10	31,56,65,274	22,77,85,864	72.16%	8,78,79,410	.....
2010-11	32,38,53,108	23,51,56,110	72.61%	8,86,96,998	0.93%
2011-12	45,20,22,979	36,81,18,554	81.44%	8,39,04,425	-4.52%
2012-13	71,35,30,357	46,50,15,727	65.17%	24,85,14,630	182.79%
2013-14	68,08,78,088	45,39,98,455	66.68%	22,68,79,633	158.17%

*Directorate of State Lottery's own figures, not taken from AG, West Bengal*

### Comparison of Revenue Collection and Net Revenue For Last Five Years



#### New Initiatives :

##### A. Generation of Revenue:

1. *Modification of schemes-* Constant interaction is done with buyers and sellers. On the basis of the feedback received from the market as well as analysis of the trends, the schemes are effectively modified to increase the sales.
2. *Timely disbursement of prizes/incentives-* Utmost care has been taken to disburse the claims within a short period of time. This has encouraged the buyers and the sellers.
3. *Interaction with agents/sellers-* A Database covering details of agents and sellers has been made. Therefore the feedback mechanism enables the Directorate to pursue a need-based marketing strategy.
4. *Increase in sales-* All the above steps have ensured a sharp increase in sales of lottery tickets during this financial year.

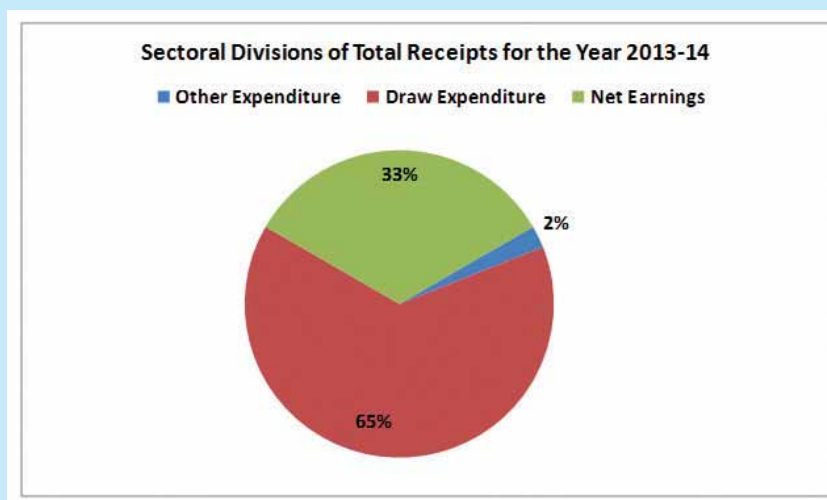
#### Augmentation of number of draw-wise lottery tickets during 2013-14

Name of Draws	Tickets printed during the year 2012-13 (in Lakh)	Tickets printed during the year 2013-2014 (in Lakh)	Quantum of increase during the year 2013-14 (in Lakh)
Bangalakshmi	25	27.50	27.50
Bangabhumi Super	15	17.50	2.50
Bangasree Super	12.50	12.50	-
New Year Bumper	30	35	5
Holi Bumper	30	35	5
Nababarsha Bumper	27.5	40	12.5
Rathayatra Bumper	20	25	5
Puja Bumper	30	32.50	2.50
Diwali Bumper	30	35	5

Directorate of State Lottery's own figures, not taken from AG, West Bengal

## B. Reduction in Expenditure:

1. Draw expenditure have been reduced by 2.6% amounting 1,17,20,717, from that of the last financial year, as a result of austerity initiatives taken by this Directorate.
2. Effort has been made to carefully reduce the overheads expenditure. The change of strategy of publicity campaign earned more Government Revenue with lesser investment.



### Maintenance of accounts & audit :

Books of accounts are maintained properly. Salary accounts of the Directorate are computerized by the COSA, Software developed by NIC. All reports and returns for Income Tax as well as Sales Tax are submitted regularly within the stipulated time. The Directorate has deducted Income Tax to the 2,50,24,740/- (Rupees Two crore fifty lakh twenty four thousand seven hundred forty) only during 2013-14 and remitted the same to the Income Tax authorities.

The Audit of the Accounts of this Directorate was performed by Finance (Internal Audit) Department upto F.Y. 2012-2013 and by A.G.W.B. up to F.Y. 2013-2014. in respect of both receipt and expenditure side of this Directorate.

### Number of files / cases received, disposed of and pending :

Financial Year	Total no. of files, letters etc. received	Total no. of files, letters etc. disposed of	Remarks
2007-2008	2252	1696	The nature of work of this Directorate requires regular contact through correspondences etc. with the clientele and different Agencies. As such, total number of files, letters etc. disposed of. This is a continuous process.
2008-2009	1875	1682	
2009-2010	2204	1640	
2010-2011	1789	783	
2011-2012	1117	767	
2012-2013	1328	1260	
2013-2014	1374	1263	

### Publications :

All schemes, structure of prizes and incentives, rules relating to conduct of draws and submission of claims have been published in the official Gazette. Wide publications in leading dailies regarding different aspects of draws are made so that people at large get required information well ahead. Result of each draw is also published in leading dailies for the common people.

## DIRECTORATE OF ENTRY TAXES

Taxes on entry of goods in West Bengal were first levied in 1955 through the West Bengal Taxes on Entry of Goods in Local Area Act, 1955 on a very few items. This Act was however subsequently repealed and replaced by the West Bengal Taxes on Entry of Goods in Local Area Act, 1962, commonly known as TEGLA ACT, 1962.

A separate Act, namely, the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970 was enacted by the President of India on 13<sup>th</sup> August, 1970 when the State of West Bengal was under President's Rule. Later on the said President's Act was replaced by the Taxes on Entry of Goods into Calcutta Metropolitan Area Act 1972, commonly known as TEGCMA Act, 1972, to levy tax on a large number of specified goods entering the Calcutta Metropolitan Area for use, sale or consumption therein.

Initially these two Acts were administered by the Commercial Taxes Directorate and in 1975 a new Directorate, i.e. the Directorate of Entry Taxes was created under the Finance (Taxation) Department to take over the administration of the aforesaid Acts and to levy Government revenue in the form of 'Entry Tax'. Both the said Acts were subsequently repealed w.e.f. 01.04.1995 and collection of revenue in the form of Entry Tax was dispensed with thereafter. All the employees of this Directorate were absorbed in the newly created Directorate of Revenue Intelligence in 1998. The Directorate of Entry Taxes was kept alive with a skeletal strength of employees to cope with the pending refund, appeal, revision and court cases.

West Bengal Revenue Intelligence (Collection and Monitoring of Information) Act, 1996 was passed in 1996 under the administrative control of the Director of Entry Taxes, for collection, compilation, analysis, preservation and monitoring of information and statistics with respect to commercial activities of trade, industry and agriculture in West Bengal and for the use of such information and statistics in framing or implementing the fiscal policy of the State of West Bengal.

Due to administrative reasons, the Act could not practically be implemented. The employees who were absorbed in this Directorate from Entry Taxes Directorate in 1998 were subsequently absorbed in the Excise Directorate and in the newly-formed Directorate of Consumer Affairs and Fair Business Practices in 2001.

### Staff pattern and present staff strength:

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Vacancy
1.	Director	1	1	Nil
2.	Addl. Director (Audit & A/cs.)	2	1	1
3.	Deputy Director	1	Nil	1
4.	Assistant Director	3	Nil	3
5.	Superintendent (C&R)	1	Nil	1
6.	Special Officer (Law)	1	Nil	1
7.	Entry Tax Officer	10	1	9
8.	Personal Assistant	1	1	Nil
9.	Inspector	14	6	8
10.	Typist/T.Supervisor/T.Gr.I	3	1	2
11.	Telephone Operator Gr.I	2	Nil	2
12.	Bengali Translator	1	Nil	1
13.	U.D.C.	13	Nil	13
14.	L.D.C.	1	Nil	1
15.	Cash Sarkar	1	Nil	1
16.	Peon / Orderly	4	1	3
17.	S.I./C.C.C.	4	Nil	4
	<b>TOTAL</b>	<b>63</b>	<b>12</b>	<b>51</b>

### Objectives/Nature of Work/Responsibilities :

- 1) Disposal of the residual work of the Directorate of Entry Taxes under TEGCMA & TEGLA Acts are as follows:-
  - i) Disposal of Refund cases under sections 19(1), 19(3), 20 & Court Orders.
  - ii) Disposal of Appeal cases.
  - iii) Disposal of Revision cases.
  - iv) Disposal of Court cases.

In the course of the year 471 Refund cases and 48 Appeal cases were disposed of. There were no Revision cases pending. A solitary court case was disposed of in the Government's favour.
- 2) Disposal of pending establishment work related to the erstwhile employees of the Directorates of Entry Taxes and Revenue Intelligence, who were absorbed in the Excise and C.A. & F.B.P. Directorates.
- 3) Disposal of matters of the retired employees of Entry Tax & Revenue Intelligence Directorates.
- 4) No R.T.I. applications were filed in the course of the year and there are no pending applications lying undisposed.
- 5) No R.T.I. applications were filed in the course of the year and there are no pending applications lying undisposed.



## BUREAU OF INVESTIGATION

Bureau of Investigation is an investigative agency of the Directorate of Commercial Taxes under the Finance (Revenue) Department for detection of sales tax evasion. The Bureau of Investigation was given a statutory authority on 23-03-1974. Vide notification No 285 F.T-12.03.2013 the Bureau of Investigation constituted under sub-section (1) of section 7, read with clause (e) of section 107, of the said Act, shall discharge its function through Bureau of Investigation (Unit 1), Bureau of Investigation (Unit 2) and Bureau of Investigation (Unit 3).

### BUREAU OF INVESTIGATION (UNIT-1)

Bureau of Investigation (Unit 1) comprises two wings—Civil Wing and Police Wing. A Special officer in the rank of Additional Commissioner is the head of Bureau of Investigation (Unit 1).

### Staff pattern and present staff strength :

#### CIVIL WING

Designation of Post	Sanctioned Strength	Present Strength
Additional Commissioner, Commercial Taxes & Special Officer	01	01
Senior Joint Commissioner, Commercial Taxes	**	01
Joint Commissioner, Commercial Taxes	**	04
Deputy Commissioner, Commercial Taxes	**	04
Commercial Tax Officer	**	06
Assistant Commercial Tax Officer	27	27
P.A. to Special Officer	01	01
P.A. (Gr. II)	02	01
Head Clerk	01	01
Upper Division Clerk	12	03
Lower Division Clerk	05	01(Deputation)
Typist (Gr. I)	01	01
Typist Basic Grade	03	Nil
Telephone Operator	01	01
Telephone Operator (Basic Grade)	01	Nil
Driver (Grade-I)	02	Nil
Driver (Basic Grade)	01	Nil
Steno-Typist-Clerk	01	Nil
Assistant Caretaker	01	01
Record Supplier	01	Nil
Peon	20	05
Farash	01	Nil
Night Guard	01	01
Darwan	01	Nil
Sweeper	01	01
<b>Total</b>	<b>85</b>	<b>60</b>

\*\* Variable due to scale-linked designation.

## POLICE WING

Designation of Post	Sanctioned Strength	Present Strength
Deputy Inspector General of Police	01	Nil
Superintendent of Police	01	Nil
Deputy Superintendent of Police	01	Nil
Inspector of Police	06	Nil
Sub-Inspector of Police	09	Nil
Assistant Sub-Inspector of Police	03	Nil
Constable	22	13
<b>Total</b>	<b>43</b>	<b>13</b>

### Objectives/ Nature of Work/ Responsibilities:

Bureau of Investigation (Unit 1) on information or of its own motion or when the State Government or the Commissioner so directs, carry out investigation or hold inquiry into any case of alleged or suspected evasion of tax under the West Bengal Sales Tax Act, 1994, Central Sales Act, 1956 and West Bengal Value Added Tax Act, 2003 as well as malpractices connected therewith and send a report in respect of thereof to the Commissioner. It has jurisdiction over the Corporate Division, Chowringhee Circle, South Circle, Dharmatala Circle, Barabazar Circle and Behala Circle of the commercial Tax Directorate.

Nature of Evasion:

1. Concealment of Purchases, sales & Contractual transfer price
2. False claim of tax exemption on sales
3. False claim of concessional rate of tax
4. Tax payment at lower rate
5. False claim of input tax credit

After receiving the information from the Data Analysis Wing (DAW), Regional Economic Intelligence Committee (R.E.I.C) and other sources the officers of Bureau of Investigation (Unit 1) process it thoroughly and make primary survey. For the purpose of investigation they are authorized to search a dealer's registered and any other place of business. Under the provisions of the Act they can seize incriminating records and documents and goods imported into West Bengal in violation of the law. The investigating officers are also empowered to issue notice to the dealers, Bank, Railway, Clearing agents for examination of records and documents. After completion of investigation evaded tax is quantified and a report is sent to the Commissioner, Commercial Taxes. If huge evasion is detected after investigation a complaint is lodged before the police authorities. Bureau of Investigation (Unit 1) takes part in the meetings convened by the Regional Economic Intelligence Committee (REIC) and shares information with the members of Income Tax, Customs and Central Excise.

### Achievements:

Over the years, Bureau of Investigation has reinforced the search and seizure operations to track down the evaders and realize the evaded tax. There had been positive impact on the operations undertaken by Bureau of Investigation (Unit -1).

During the period 2013-14 the Bureau of Investigation (Unit-1) did significant work involving iron & steel, motor vehicles, liquor, catering, works contract etc. It also took extensive measure to unearth the evasion made by the racketeers in respect of way bill and tax invoices. In all these work the Bureau (Unit-1) was immensely benefited by the reports generated by the Data Analysis Wing (DAW).

Performance of the Bureau of Investigation (Unit-1) in terms of certain parameters in **2013-14** in comparison to the previous year is summarized in the table below. The year 2013-s2014 is not strictly comparable to the earlier years as the jurisdiction of the organization has been **reduced** from the entire state to **six circles** of Kolkata region only.

Two types of investigation cases are generated in Bureau of investigation (Unit-1) after receiving information from DAW, REIC and other sources. 1. Cases related seizure of books of accounts and other documents. 2. Cases initiated by issuing notice to the dealer (Non-seizure) During the year 2013-2014 the number of seizure and other investigation related cases has gone up and so has been the percentage of case disposals. This is reflected in the table below :

Financial Year	Opening Balance	New Seizure Cases	Total Cases	No. of Cases Disposed of	% of Cases Disposed	No of Cases Pending at the end of the year
2009-2010	206	86	292	26	09	266
2010-2011	266	89	355	61	17	294
2011-2012	294	147	441	97	22	344
2012-2013	344	205	549	163	30	386

Financial Year	Opening Balance	New Seizure Cases	New Non-Seizure Cases	New Total Cases	Total Cases	No. of Cases Disposed of	% of Cases Disposed	No of Cases Pending at the end of the year
2013-14	386	132	169	301	687	252	37	435

If the quantum of realized taxes be any indicator, Bureau (Unit-1) in the recent past has come up with spectacular success. The total tax realised has grown to a formidable figure of 134.34 crore in 2013-14 from 82.97 crore in 2012-13, a growth of almost 62 percent. The following table attempts to capture few vital performance indicators of Bureau (Unit 1) for the last five years.

Financial Year	Amount detected in terms of (₹ in Lakh)		Estimated evaded tax on (₹ in Lakh)		Tax Realised (in Lakh)	Growth in %
	Concealment of sales / purchases	False claim of ITC / tax exemption	Concealment of sales / purchases	False claim of ITC / tax exemption		
2009-10	13665	5372	705	265	1509	169.30
2010-11	20044	63907	1213	2596	2140	41.90
2011-12	33829	35628	8204	2006	7631	256.49
2012-13	346655	30045	11241	8358	8297	8.72
2013-14	141900	219300	8517	8773	13434	61.91

There was significant increase in the collection of evaded taxes during the period 2013-14 which was possible due to the fantastic effort given by a group of sincere and efficient officers.

## WEST BENGAL COMMERCIAL TAXES APPELLATE AND REVISIONAL BOARD

The West Bengal Commercial Taxes Appellate and Revisional Board – erstwhile West Bengal Commercial Taxes Tribunal started functioning since 27.04.1974. It substituted the Board of Revenue. The new name was given to mark distinction from West Bengal Taxation Tribunal. It is an independent Directorate under the Department of Finance (Revenue) of the Government of West Bengal since 22.04.1975.

### Staff pattern and present staff strength :

Sl. No	Designation of Post	Sanctioned Strength	Present Strength
1.	President (Judicial)	1	1
2.	Judicial Member	3	Nil
3.	Administrative Member	3	3
4.	Accounts Member	1	1
5.	Registrar	1	1
6.	Deputy Registrar	1	1
7.	Stenographer	6	5
8.	Group 'C' Staff	31	16
9.	Group 'D' Staff	16	6
	<b>Total</b>	<b>63</b>	<b>35</b>

The President heads the Board of eight members. The President, *primus inter pares*, and three others are appointed from State Judicial Service, three from State Commercial Taxes Service and one from Audit and Accounts Service. Many of the orders passed by the Board were not only affirmed in but also applauded by the highest judicial forum. The fact that many of its members who were later served in High Court bore testimony to its success. It bridges the executive to the judiciary and still at times, to the legislature also.

### Acts administered :

The Board deals with Commercial Taxes, Agriculture Income Tax and Electricity Duty of the state. The Board having almost all the essential features of the court of law is the last quasi judicial fact finding forum in revenue administration. It acts as the forensic sieve to revenue.

Position of Revision Cases and Agricultural Income Tax Cases in the West Bengal Commercial Taxes Appellate and Revisional Board in the Financial Year, 2012-13 as on 31.03.2013 :

A. Revision Cases		
i.	Opening Balance as on 01.04.2013	6756
ii.	Revision cases filed during the year, 2013-14	5785
	<b>Total</b>	<b>12541</b>
iii.	Revision cases disposed of during the year, 2013-14	(-) 1791
iv.	Revision cases restored during the year	230
v.	Cases pending at the end of this year, 2012-2013	10980
B. Agriculture Income Tax Cases		
vi.	Opening Balance as on 01.04.2013	01
vii.	Cases received during the year, 2013-14	Nil
	<b>Total</b>	<b>01</b>
viii.	Cases disposed of during the year	(-) 01
ix.	Cases pending at the end of this year, 2012-2013	Nil

(A + B) Total number of cases pending at the end of the year, 2013-14 10980

## WEST BENGAL SETTLEMENT COMMISSION

The W.B. Finance Act, 2006 made provisions for setting up of a Settlement Commission under the W.B. Sales Tax Act, 1994 and the W.B. VAT Act, 2003 vide notification no. 552-F.T., dated 24.04.2007.

The Commission consists of not less than three members and the eligibility criteria of the members have been laid down in the Act.

Several cases can be settled subject to an application being filed for such settlement within statutory time frame. The cases which can be settled arise when an appeal or revision under the repealed Act or under the 1994 Act is pending against an assessment which was passed on or before 30.06.2000. Again any proceedings arising out of any offence alleged to have been committed u/s 88 of the WBST Act, 1994 or Section 93 of the WBVAT Act, 2003 are capable of being settled. Some other types of cases as enumerated in the explanation to section 8B(2) under the aforesaid two Acts can also be settled. The Settlement Commission administer West Bengal Sales Tax Act, 1994, West Bengal Value Added Tax Act, 2003 and Central Sales Tax Act, 1956. The Commission was established for the purpose of reducing the load of cases pending in appeal and revision and settling of pending cases filed before the Commission speedily

### Staff pattern and present staff strength:

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Vacancy
1.	Clerk	1	1	Nil
2.	Peon	1	1	Nil
<b>Total</b>		<b>2</b>	<b>2</b>	<b>Nil</b>

### Objectives/ Nature of Work/ Responsibilities:

To settle old cases pending in appeal/revision.

### Acts administered:

WBST Act, 1994 and WBVAT Act, 2003.

### No. of files/cases received, disposed of and pending:

Financial Year	No. of cases filed	No of cases disposed of	No of cases rejected	Total collection during the period ( ` in crore)	No. of cases pending
2007-2008	78	59	10	20.91	9
2008-2009	71	30	07	0.10	43
2009-2010	80	03	03	0.31	117
2010-2011	84	09	15	Nil	151
2011-2012	29	06	14	0.17	160
2012-2013	12	Nil	101	0.003	71
2013-2014	06	25	40	0.38	12

## WEST BENGAL TAXATION TRIBUNAL

The West Bengal Taxation Tribunal Act, 1987 was enacted from 8 July, 1987 for adjudication or trial of any dispute, complaint or offence with respect to matters related to levy, assessment, collection and enforcement of any tax under any specified State Act in pursuance of Article 323B of the Constitution of India and for matters connected therewith or incidental thereto. The rules and regulations came into force on 16 January, 1989.

The head of the Tribunal is the Chairman. The Chairman and the Judicial Members are appointed by the Governor in consultation with the Chief Justice of Calcutta High Court. The Technical Member is appointed by the Governor on the recommendation of the Selection Committee of three members constituted by the Governor of which Chairman will be a sitting judge of the High Court nominated by the Chief Justice and two other members nominated by the State Government. Apart from Chairman and other Members, there is a Registrar who is the Principal Officer of the Tribunal, by whatever name designated, and it includes the Additional Registrar and such other persons who may be discharging the duties of the Registrar.

### Staff pattern and present staff strength:

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
Chairman	1	1	Nil
Judicial Member	2	1	1
Technical Member	3	1	2
Registrar appointed from W.B.H.J.S. and Sales Tax	1	1	Nil
Deputy Registrar (Administration) appointed on deputation from Commercial Taxes Directorate	1	1	Nil
Dy. Registrar (Judicial) from Judicial Department	1	1	Nil
Librarian	1	1	Nil
Section Officer	1	1	Nil
Accountant (in the rank of S.O.)	1	1	Nil
Head Assistant	1	1	Nil
Superintendent (in the rank of H.A.)	1	1	Nil
Record Keeper (Equivalent to U.D.A.)	1	1	Nil
U.D.Assistant	4	4	Nil
L.D.Assistant	4	3	1
Cashier (Ex-Cadre/Equivalent to L.D.A.)	1	Nil	1
Library Assistant	1	Nil	1
Typist (Grade-I)	1	1	Nil
Typist (Basic Grade)	1	Nil	1
Muharrir (Gr-II)	1	1	Nil
Record Supplier	3	3	Nil
Cash Sarkar	1	1	Nil
Peon (Gr-I)	2	2	Nil
Orderly Peon, Gr-I	4	4	Nil
Duffry	1	Nil	1
Peon (Basic Grade)	2	2	Nil
Orderly Peon (Basic Grade)	9	2	7
Darwan	1	Nil	1
Night Guard	1	1	Nil
Sweeper	1	Nil	1
<b>Total</b>	<b>53</b>	<b>36</b>	<b>17</b>

### Objectives/ Nature of work/ Responsibilities:

It has been set up under the W. B. Taxation Tribunal Act, 1987 (w.e.f. 27.02.1989) in pursuance of Art. 323B of the Constitution for adjudication of any disputes relating to levying, assessment, collection and enforcement of any Tax under any specified State Act as mentioned in the Schedule of the Act.

### Acts administered :

The Tribunal has jurisdiction over the following Acts:

- 1) The Bengal Finance (Sales Tax) Act, 1941
- 2) The Bengal Raw Jute Taxation Act, 1941
- 3) The West Bengal Sales Tax Act, 1954
- 4) The West Bengal Motor Spirit Sales Tax Act, 1974
- 5) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1974
- 6) The West Bengal Primary Education Act, 1973
- 7) The West Bengal Rural Employment and Production Act, 1976
- 8) The West Bengal Entertainments-cum-Amusement Tax Act, 1982
- 9) The Cess Act, 1880
- 10) The Bengal Amusement Tax Act, 1922
- 11) The Bengal Agricultural Income Tax Act, 1944
- 12) The West Bengal Taxes on Entry of Goods in Local Areas Act, 1962
- 13) The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1972
- 14) The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972
- 15) The West Bengal Urban Land Taxation Act, 1976
- 16) The West Bengal Multi-Storeyed Building Tax Act, 1979
- 17) The West Bengal Sales Tax Act, 1994
- 18) The West Bengal Value-Added Tax Act, 2003

### Status of Computerization:

The office of the West Bengal Taxation Tribunal has 20 P.C.s installed. These computers are distributed in the following manner:

1. The Chairman	- 1
2. Judicial Member	- 1
3. Technical Member	- 1
4. Court - 1	- 1
5. Court - 2	- 1
6. PA to the Chairman and Members of W.B.T.T.	- 4
7. (A) Court Officer	- 1
8. Registrar	- 1 (with internet facility)
9. Deputy Registrar (Judicial)	- 1
10. Filing Section	- Nil
11. Accounts Section	- 1
12. Establishment Section	- 1
13. Library	- 1
14. Server Room	- 3

With the approval of the Government in the Finance (Taxation) Department, Computer Networking System was introduced in this Tribunal with the technical guidance received from National Informatics Centre (NIC). Customized software "WB-TAX NET" to automate the work of the office of the West Bengal Taxation Tribunal has been completed with the technical guidance and support of NIC and hired technical manpower through NIC. Necessary hardware and software have been procured for the full-fledged implementation of the software.

The WB-TAX NET is now required to be put for daily use for the desired benefit of the stakeholder viz. dealers, citizens, lawyers, judges and in-house employees. But too long a time is being spent to internalize the software for its daily use mainly due to the fact that all the employees working in this Tribunal remain busy with their allotted work. It is not possible for us to provide persons solely dedicated for keeping the system in running condition so that maximum benefit could be assured to all concerned.

With limited manpower resources at disposal, the website is being somehow managed so that daily cause list and weekly cause list could be put into it. In the meantime, however, a service contract agreement with a service provider has been entered into for maintenance of P.C.s, components and peripherals for keeping the IT infrastructure in running condition.

The computerisation of salary through a specialized application called "COSA" supplied by NIC is already in effect since 2006.

**Number of Files/Cases received, pending and disposed of:**

Financial year	Opening balance	New cases registered	Total cases registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2004-05	634	529	1163	554	48	609
2005-06	609	436	1045	461	44	584
2006-07	584	410	994	739	74	255
2007-08	255	602	857	606	71	251
2008-09	251	796	1047	701	67	346
2009-10	346	1051	1397	754	54	643
2010-11	643	924	1567	704	45	860
2011-12	860	1900	2760	991	36	1769
2012-13	1769	2089	3858	1475	38.23	2383
2013-14	2383	2826	5209	2195	42.13	3014



## POLICY PLANNING UNIT

The Policy Planning Unit in the Revenue Branch of Finance Department came into existence under Government Resolution No. 2825-F.T. dated 4 July, 1980. It was proposed in the said Resolution that this unit would consist of two wings, namely (a) a Data Wing dealing with documentation, statistical analysis and maintenance of library and (b) a Legislative-cum-Policy Wing dealing with fiscal research, legal aspects and drafting of legislative proposals.

### Staff pattern and present staff strength:

The said Resolution stated that each of its Wings would be headed by one Deputy Director and there would be one Assistant Director, three Research Officers, one Manual Officer and one Librarian. It was further stated that this Unit would have such number of other staff of Group C and Group D categories as would be considered necessary and sanctioned by the State Government from time to time. In continuation of the said Resolution, a notification No. 6048-F.T. dated 25 November, 1980 was issued whereby the following posts of Group C and Group D were sanctioned for this Unit.

It was also stated that this Unit would be placed under the charge of a Joint Secretary, Finance Department, who would be designated as Director of the Unit. Subsequently, the Unit was entrusted upon with the implementation of "Industrial Promotion Assistance Scheme" introduced by a Resolution No. 1460-F.T. dated 27.5.94, for providing financial assistance to the certain industrial units for their improvement and modernisation.

There have been some changes in the designations of the personnel attached to the Unit with effect from 29 June, 2000 following Notification No. 1716-F.T. According to the said Notification, an officer not below the rank of Special Secretary, Finance Department would be the Director of this Unit. The post of Deputy Director has been upgraded to the post of Joint Director and ex-officio Joint Secretary and that of the Assistant Director to the post of Deputy Director and ex-officio Deputy Secretary. The Manual Officer and the Research Officers enjoying pay scale no. 18 are also designated as ex-officio Deputy Secretary. At present, this Unit has the following officials:-

Sl. No.	Designation of Post	Present Strength	Vacancy
1.	Director and ex-officio Spl. Secy., Finance (Revenue) Deptt.	1	Nil
2.	Joint Director and ex-officio Jt. Secy., Finance (Revenue) Deptt.	1	1
3.	Deputy Director and ex-officio Dy. Secy., Finance (Revenue) Deptt.	1	3
4.	Law Officer	1	1
5.	Librarian	Nil	1
6.	Section Officer	1	Nil
7.	Head Assistant	Nil	4
8.	Personal Assistant	Nil	2
9.	Upper Division Assistant	6	Nil
10.	Lower Division Assistant	Nil	4
11.	Typist	1	2
12.	Sorter(Group-C)	1	Nil
13.	Peon	2	Nil
<b>Total</b>		<b>15</b>	<b>18</b>

**Acts administered :**

This Unit does not administer any Act or rules, resolutions, orders, made under any Act barring partial overseeing of the scheme introduced by Resolution No 1460 F.T. It is mainly involved in drafting laws including resolutions, circulars, orders under different State Acts administered by the different branches of the State Government, especially by Tax Directorates under the Finance Department. As a function under this Unit, Finance Department's Resolution for Industrial Promotion Assistance Scheme, 1994 and Industrial Promotion Assistance Scheme, 2010 are implemented.

**Current Policy / Circular:**

Industrial Promotion Assistance Scheme, 2010 was valid upto 31.3.2010. The time schedule of the scheme has not yet been extended.

**Maintenance of accounts and audit :**

Cash book and allied registers are maintained manually. The same is audited by A.G., West Bengal from time to time.

**Number of files/cases received, pending and disposed of :**

Applications pending under IPA Scheme, 1994      -----      719  
 Applications pending under IPA Scheme, 2010      -----      2005

**Details of applications disposed of are furnished below :**

Financial Year	No. of applications disposed of	Amount sanctioned (in `)	Amount disbursed (in `)	Unutilized closing balance returned to RBI in T.R.Form-7 (in `)
2004-05	2762	44,50,00,000	44,49,86,101	13,899
2005-06	2068	24,62,16,000	24,61,95,791	20,209
2006-07	2417	24,55,00,000	24,54,72,750	27,250
2007-08	1760	17,90,00,000	17,89,84,533	15,467
2008-09	1804	26,90,00,000	26,89,87,697	12,303
2009-10	2367	23,75,00,000	23,74,91,180	8,820
2010-11	2074	23,50,00,000	23,49,44,687	55,313
2011-12	1889	18,00,00,000	17,98,62,542	1,37,458
2012-13	1359	40,00,00,000	39,99,59,400	40,600
2013-14	1083	50,00,00,000	49,99,56,535	43,465

*Directorate of Policy Planning Unit 's own figures, not taken from AG, West Bengal*

## OFFICE OF THE COLLECTOR OF STAMP REVENUE, KOLKATA

The Collector of Stamp Revenue, Kolkata is empowered to function as Collector of Kolkata within the limit of town of Kolkata as per sub-section (9) of section 2 of Indian Stamp Act, 1899 like adjudication of proper stamp duty under Section 31 of the said Act. When any instrument is brought to him for his opinion as to the duty with which the said instrument is chargeable, the Collector shall determine the duty with which in his judgment, the instrument is chargeable. Collector of Kolkata is also empowered to stamp the instruments impounded and forwarded to him. Apart from the functions stated, the Collector of Kolkata is empowered to affix, impress or perforate labels or frank by way of Franking Machines preferred by public institutions etc., and he is deemed to be Authorised Officer (Authorised Officer means Treasury Officer and Addl. Treasury Officer) for the purpose of this Act. He also makes allowances for the spoiled and misused stamps within the limits of the town of Kolkata.

### Staff pattern and present staff strength :

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
Additional Collector	1	Nil	1
Probate Deputy Collector	1	1	Nil
Additional Treasury Officer	1	1	Nil
Store Keeper	1	1	Nil
Assistant Store Keeper	2	2	Nil
Stamp Superintendent	1	1	Nil
Head Clerk (Stamp Duties)	1	1	Nil
S. S. Vendor	3	3	Nil
Head Clerk (Amusement Tax)	1	1	Nil
Additional Accountant	1	1	Nil
Upper Division Clerk	12	12	Nil
Lower Division Clerk	21	Nil	21
Counter Grade-I	1	1	Nil
Counter	2	1	1
Packer Grade-I	1	1	Nil
Packer	1	1	Nil
Peon Grade-I	5	5	Nil
Peon	14	Nil	14
Mazdoor	4	3	1
Total	74	36	38

### Functions during the financial year 2013-14 :

#### STAMP DEPARTMENT

- 1) The policies are governed by Indian Stamps Act, 1899.
- 2) The department has partly been computerized.
- 3) This section cannot make any advance target because its function largely depends on demands.
- 4) Internal accounts of the sold stamps are maintained in the office and audited by the A.G., West Bengal.
- 5) In the year 2013-14, altogether 69 adjudication cases were received, out of which 08 cases remained pending and 02 cases were returned.

## RESERVE STATE STAMP STORE

The Collector of Kolkata is the custodian of all kinds of non-postal stamps and submits indents of such stamps to the India Security Press, Nashik, Maharashtra and Security Printing Press, Hyderabad, Andhra Pradesh for printing of stamps, brings such stamps from these two printing presses and issues stamps to the Kolkata Treasury situated in this office as well as to the Treasuries located in different districts of West Bengal as per their indents. Full-fledged Reserve State Stamp Store go-down is situated in this office and C.I.T. Annexe Building, India Exchange Place and due to scarcity of space, stamps are also stored in the go-down in the office of District Magistrate, South 24-Parganas.

- ✓ Nature of work according to Govt. order no. 1250-F.T. dtd. 23.04.1992 & 1251-F.T. dated 23.01.1992.
- ✓ The department has not yet been fully computerised.
- ✓ This department cannot make any advance target.
- ✓ This section maintains the monthly statement of receipt and distribution of non-postal stamps and the same are sent to A.G., W.B. every month and it is being audited by the A.G., W.B. and Finance (Revenue) Department.
- ✓ Details of distribution programme during the financial year 2013-14 of Reserve State Stamp Store (R.S.S.S.) are as follow-
  - \* Balance in hand of non-postal stamps as on 1 April, 2013 at R.S.S.S. was ` 468,17,51,520/-.
  - \* Received non-postal stamps from S.P.P. Hyderabad, I.S.P. Nashik and M/s. Saraswati Press Limited amounting to ` 807,48,75,000/-
  - \* Distributed non-postal stamps to different Treasuries of West Bengal amounting to ` 616,48,66,000/-
  - \* Balance as on 31 March, 2014 stood at ` 659,17,60,520/-.

## ACCOUNTS DEPARTMENT

This department receives Bank scroll and challans from 22 select Branches of State Bank of India located in Kolkata regarding purchase of stamps like non-judicial, court fee, notary, broker's note, share transfer, foreign bill, insurance, India revenue, special adhesive and rent by the people and vendors and distributed from the treasury counter.

- 1) Monthly cash accounts and list of payments with schedules and vouchers are sent to the Directorate of Treasuries and A.G., West Bengal.
- 2) The Department has been partially computerised.
- 3) Work in Accounts Department is generally governed by W.B.F. Rules and Treasury Rules.
- 4) There is no fixed target as it depends on public demands.

## TREASURY DEPARTMENT

- 1) This department issues the aforesaid stamps to the public and vendors as per challans issued by the State Bank of India.
- 2) This department is guided by W.B.T.R.
- 3) The department has not yet been computerised.
- 4) Target cannot be assessed because of variable indent of vendors and public.

## MONEY LENDING DEPARTMENT

The Collector of Kolkata is empowered to function as Registrar of Money Lenders within the jurisdiction of Kolkata.

- 1) This department has no scope of fixing any target. Probate Deputy Collector acts as Sub-Registrar of Money Lenders. Issue of Money Lending licence and its renewal are the prime concerns of this department and they have been done as per public demands.
- 2) The department has not yet been computerised.
- 3) The department is being audited by the A.G., W.B.
- 4) The entire exercise is governed by W.B. Money Lending Act, 1940.
- 5) In the year 2013-14, altogether 89 applications for grant of new licence were received and 35 new licences were issued whereas renewal of licences was done in respect of 54 cases.

## PROBATE DEPARTMENT

The following probate cases were disposed of during the year 2013-14:

1) Number of probate cases received	- 23
2) Number of L.A. cases received related to probate cases	- 3
3) Number of probate cases disposed of	- 4
4) Number of L.A. cases disposed of related to probate cases	- 1
5) Number of probate cases returned	- 90
6) Number of L.A. cases returned related to probate cases	- 13
7) Number of probate cases pending for return	- Nil
8) Number of L.A. cases pending related to probate cases	- Nil
9) Number of probate cases under process	- 31
10) Number of L.A. cases under process related to probate cases	- 6

## BUDGET BRANCH

The main task of the Branch is preparation of Budget (Annual Financial Statement) and estimates of resources for five-year plans and annual plans, and managing the ways and means position of the State. For smooth functioning of this Branch, a few Cells have been formed. These are Development Cell, Loan Cell, Statistical Cell, RIDF (Rural Infrastructure Development Fund) Cell, PMU (Project Monitoring Unit), General Cell and Record Cell.

### Staff pattern and present staff strength :

Sl. No.	Designation of Post	Present Strength
1.	Joint Secretary	1
2.	OSD & ex-officio Joint Secretary	1
3.	PAO & ex-officio Joint Secretary	1
4.	Deputy Secretary	1
5.	Assistant Secretary	3
6.	Section Officer	5
7.	Computer Programmer	1
8.	Network Administrator	1
9.	Head Assistant	8
10.	Personal Assistant to Joint Secretary	5
11.	Upper Division Assistant	20
12.	Lower Division Assistant	2
13.	Supervisory Grade Typist	1
14.	Grade-I Typist	2
15.	Basic Grade Typist	3
16.	Muharrir I & II	4
17.	Record Supplier	2
18.	Group 'D' Staff	12
<b>Total</b>		<b>73</b>

### Nature of Work :

#### Preparation of Annual Financial Statement and Budget Documents and presentation of the same to the Legislative Assembly

Under Article 202 of the Constitution, a statement of estimated receipts and expenditure of the Government has to be laid before the Legislature of the State in respect of every financial year. This statement titled 'Annual Financial Statement' is the main document. The Annual Financial Statement shows the receipts and payments / disbursements of Government under the three parts in which Government accounts are kept: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account. Budget is prepared in accordance with the provisions under Rules 326 to 389 of West Bengal Financial Rules (Volume-I).

All revenues received by Government, loans raised by it, loans and grants received from Government of India and also receipts from recoveries of loans granted by it form the *Consolidated Fund*. All expenditure of the Government is incurred from the Consolidated Fund and no amount can be withdrawn from that Fund without authorization of the Legislature.

Occasions may arise when Government may have to meet urgent unforeseen expenditure pending authorization of the Legislature. The Contingency Fund is an imprest placed at the disposal of the Governor to incur such expenditure. The approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained and the amount spent from *Contingency Fund* is recouped to the Fund. The corpus of the Fund authorized by the Legislature, at present, is Rs. 20 crores. This Fund is also used to meet unforeseen emergent expenditure like decretal dues etc.

Besides the normal receipts and expenditure of Government which relate to the Consolidated Fund, certain other transactions enter Government accounts, in respect of which Government acts more as a banker, for example, transactions relating to provident funds, deposits and advances, *etc.* The moneys thus received are kept in the *Public Account* and the connected disbursements are also made there from.

Under the Constitution, certain items of expenditure like emoluments of the Governor, salaries and allowances of the Speaker and the Deputy Speaker of the Legislative Assembly, salaries and allowances of the Judges of the High Court, interest on and repayment of loans raised by Government and payments made to satisfy decrees of Courts, *etc.*, are **charged** on the Consolidated Fund. The Budget Statement shows the expenditure **charged** on the Consolidated Fund separately. Under the Constitution, Budget has to distinguish expenditure on revenue account from other expenditure. Government Budget, therefore, comprises (i) Revenue Budget and (ii) Capital Budget.

The estimates of expenditure from the Consolidated Fund included in the Budget Statement are required to be voted by the Legislative Assembly and submitted in the form of Demands for Grants in pursuance of Article 203 of the Constitution. The Demands for Grants are presented to the Legislative Assembly along with the Budget Statement. Each Demand gives the totals of "voted" and "charged" expenditure, "revenue" and "capital" expenditure including loans and advances separately and also the grand total of the amount of expenditure for which the Demand is presented. This is followed by the estimates of expenditure under different major heads of expenditure. The break-up of the expenditure on each programme /organization between "Plan" and "Non-Plan" is also given.

#### **Preparation of Financial Resource Estimates for the Annual Plan:**

On the basis of the guidelines issued by the Planning Commission of India, financial resource estimates for the Annual Plan for the next year are prepared in October / November every year for presentation of the same to the Planning Commission. Latest estimates for the current year and the estimates for the next year are prepared in consideration of the following:

- a) Balance from current revenues
- b) Contribution from Public Enterprises
- c) State Provident Funds (Net)
- d) Miscellaneous Capital Receipts (Net)
- e) Plan Grants under Finance Commission
- f) Small Savings (Net)
- g) Market Borrowings (Net; SLR Based)
- h) Negotiated Loans
- i) Bonds / Debentures (Non-SLR Based)
- j) Additional Resource Mobilization
- k) Adjustment of Opening Balance
- l) Surplus of Local Bodies (Net)
- m) Central Assistance

**Budget Branch exclusively deals with the following matters regarding administrative approval of schemes and release of funds:**

- a) Externally Aided Projects.
- b) Rural Infrastructure Development Fund
- c) Schemes implemented with assistance from HUDCO
- d) Schemes implemented with assistance from NCDC
- e) National Social Assistance Programme
- f) Upgradation / Special Problem Grants and Local Body Grants recommended by Finance Commission
- g) Schemes implemented out of one-time Additional Central Assistance.
- h) Funds under State Finance Commission's Recommendations.

**The following matters also are exclusively dealt with by this Branch :**

- a) State Government Guarantees
- b) Conversion of Loan into Grant / Equity
- c) Writing Off of Loan
- d) Partial or Full waiver of interest

**The following matters are examined in the first instance by the Administrative Groups of the Finance Department and thereafter referred to this Branch with their observations / recommendations:**

- a) Reappropriation of fund from one Head of Account to another
- b) Augmentation of the existing budgetary provision under any Head of Account
- c) Drawal of Advance from Contingency Fund of the State Government and recoupment thereof
- d) Opening of any new Head of Account or deletion of any existing Head of Account.

The Budget Branch has to enact the Appropriation Acts and the Appropriation (Vote-on-Account) Act every year. In addition, the Budget Branch has to enact the Appropriation Act from time to time for regularization of excess expenditure for which sanction of legislature could not be obtained in the year to which such expenditure relates.

**Number of files received, disposed of and pending :**

Every care is taken to dispose of files referred to this Branch by the Administrative Departments / Groups of Finance Department as expeditiously as possible. Very few files are originated in the Branch. Following table will depict the actual picture.

Financial Year	Opening Balance	New files added	Total no. of files	No. of files disposed of	% of files disposed of	No. of files pending at the end of the year
2006-2007	53	4964	5017	4991	99%	26
2007-2008	26	5259	5285	5239	99%	46
2008-2009	46	4823	4869	4832	99%	37
2009-2010	37	5446	5483	5381	98%	102
2010-2011	102	4684	4786	4727	99%	59
2011-2012	59	4726	4785	4759	99%	26
2012-2013	26	5515	5541	5372	97%	169
2013-2014	169	5215	5384	5262	98%	122



### **Financial Key Indicators of the State :**

Financial key indicators of a State provide an indication of the fiscal health and fiscal stress areas of a State and reflect upon the status of implementation of fiscal policies undertaken by the State. Fiscal health of a certain State can be gauged by judging the status of certain parameters, like Revenue Receipt, Revenue Expenditure, Capital Expenditure, Revenue Deficit, Fiscal Deficit, Own Tax Revenue collection, Debt figures, Year-wise Pension and Salary growth, growth in Interest payments, Outstanding Guarantee etc.

Efforts have been made to highlight the suggestive features of the indicators through year-on-year comparison-based Tables. The Tables can highlight for instance yearly growth in Revenue Receipts, reduction in Revenue Expenditure, decrease in Revenue Deficit and Fiscal Deficit, decrease in Debt figures, reduced rates of growth in Pension, Salary and Interest payments, increase in Capital Expenditure and so on. The Tables so furnished can therefore be discussed on the basis of values of parameters they represent :-

### **Revenue Deficit and Fiscal Deficit:**

The State's Revenue Deficit as in 2013-14 was 2.70% of the State's GSDP for that year, and Fiscal Deficit was 3.62% of GSDP – which were both marginally higher than corresponding figures for the year previous to it, that were 2.25% and 3.12% respectively. These indices in 2012-13 were however lower than those in 2011-12, when Revenue Deficit stood at 2.76% of GSDP and Fiscal Deficit registered figures of 3.35 as percentage of GSDP.

### **Debt Situation:**

Debt of the State as percentage of GSDP has been showing a creditably consistent decrease for years together. It decreased from being 42.43 in 2008-09 to 42.04 in 2009-10 to 40.65 in the year immediately following it to 39.31 for 2011-12 to 37.50 in 2012-13 to the latest low of 35.99 in 2013-14.

### **Revenue Receipt of the State and its Classification:**

Actual Revenue Receipts of the State for 2013-14 has been pegged at ` 72881.79 crore, which is significantly higher by a factor of 6.71% over that of the previous year, which stood at ` 68295.75 crore, in 2012-13. Over the total share of Revenue Receipts in 2013-14, 49.16% accounted for State's Own Tax Revenue, 31.80% for Share in Central Taxes, 2.78% fell in the brackets of State's Own Non-Tax Revenue and the remaining 16.26% accounted for the Other Sources of Revenue Receipts for the State. Here we see that there has been a significant increase in the share of State's Own Tax Revenue in Total Revenue Receipts, which was at 49.16%, whereas in 2012-13, it was at 48.04%. In absolute terms State's Own Tax Revenue collection grew up to ` 35830.56 crore in 2013-14 from ` 32808.49 crore in 2012-13, thereby registering a notable growth of 9.21%.

### **About Revenue Receipts and Revenue Expenditure :**

The ratio of Revenue Expenditure to Revenue Receipts had been showing a steady decline over the previous few years. From 2009-10 onwards, Revenue Expenditure to Revenue Receipts at a percentage count has observed a sequentially decreasing ratio of 158.44, 136.55, 124.80 and 120.23 respectively over subsequent financial years until 2012-13. After 2012-13, the tax base has been nearly maximized. Therefore, thereafter in the following years, due to an increasing revenue expenditure, the concerned ratio is supposed to observe an increasing trend. Due to this base-effect of revenue earnings, the ratio of revenue expenditure and revenue receipts for 2013-14 is seen to increase marginally at 125.95 compared to the previous year's 120.23.

### **Total Expenditure (Plan and Non-Plan) :**

There have been noticeable growths of 6.33 per cent and 15.74 per cent in Total Plan and Non-plan Expenditures in 2012-13 and 2013-14 respectively with respect to years immediately preceding them.

### Sector-wise Allocation of Revenue Expenditure:

Revenue Expenditure has shown, notably, decreasing rates of growth over the last few years. Where total revenue expenditure grew at 13.62% in 2011-12 over 2010-11, that in 2012-13 grew at 11.98% over 2011-12 and at an ever decreasing rate, it grew at 11.80% in 2013-14 over 2012-13.

On the sector-wise allocation of Revenue Expenditure, Social Sector allocation at 31.92% of the total allocation holds a major share, in fact the second highest to General Services, in 2013-14. In absolute terms, spending on Social Services in 2013-14 is ` 4103015.01 lakh as against ` 3583510.66 lakh in 2012-13, thereby registering a year-wise growth of 14.50%. General Education, a priority sector amongst Social Sector spending, has drawn largest state investment within the Social Services in 2013-14 at ` 1783083.10 lakh and witnessed a growth of 7.53% over previous year's spending, Social Security and Welfare has drawn investments to the tune of ` 805468.30 lakh and recorded a growth of 29.49%, followed by Health and Family Welfare at ` 484893.61 lakh with an annual growth of 20.41% and Urban Development at ` 427744.75 lakh with a similar growth of 9.64%. Economic Sector spending, at 12.91 % of total plan and non-plan government sector spending holds the fourth position amongst sector-wise spending. Spending on Economic Services has therefore registered a growth of 4.60% over similar spending in 2012-13. Rural Development, with spending of ` 424404.79 lakh holds the premium post amongst spending on Economic Services in 2013-14 and it has registered a one-year growth of 41.37%. It is followed by spending on Transport at ` 306752.44 lakh and Agriculture and Allied Activities at ` 255623.19 lakh, with an annual growth of 6.67%, respectively – which are resolved in terms of sector-wise absolute quantum of spending.

### Debt as a % of GSDP

Financial Year	Debt (in Crore)	GSDP* (in Crore) (at current prices)	Debt as a % of GSDP
2005-06	112356.09	230244.95	48.80
2006-07	120891.62	261681.87	46.20
2007-08	132473.22	299482.75	44.23
2008-09	145075.16	341942.48	42.43
2009-10	167682.22	398880.38	42.04
2010-11	187387.40	460958.94	40.65
2011-12	207702.04	528315.74	39.31
2012-13	229778.76	612700.96	37.50
2013-14	251996.61	700117.36	35.99

\*The figures of the years 2011-12, 2012-13 and 2013-14 are provisional, quick and advance figures respectively. All figures are taken from AG, West Bengal and BAES, West Bengal

### Revenue Deficit as a % of GSDP

Financial Year	Revenue Deficit (in Crore)	GSDP* (in Crore) (at current prices)	Revenue Deficit as a % of GSDP
2005-06	7390.97	230244.95	3.21
2006-07	8332.96	261681.87	3.18
2007-08	8147.03	299482.75	2.72
2008-09	14708.92	341942.48	4.30
2009-10	21578.23	398880.38	5.41
2010-11	17273.96	460958.94	3.75
2011-12	14571.33	528315.74	2.76
2012-13	13815.13	612700.96	2.25
2013-14	18915.48	700117.36	2.70

\*The figures of the years 2011-12, 2012-13 and 2013-14 are provisional, quick and advance figures respectively. All figures are taken from AG, West Bengal and BAES, West Bengal

### Fiscal Deficit as a % of GSDP

Financial Year	Fiscal Deficit (in Crore)	GSDP* (in Crore) (at current prices)	Fiscal Deficit as a % of GSDP
2005-06	9600.95	230244.95	4.17
2006-07	11430.54	261681.87	4.37
2007-08	11400.24	299482.75	3.81
2008-09	13558.04	341942.48	3.97
2009-10	24954.63	398880.38	6.26
2010-11	19534.96	460958.94	4.24
2011-12	17704.88	528315.74	3.35
2012-13	19146.63	612700.96	3.12
2013-14	25347.90	700117.36	3.62

\*The figures of the years 2011-12, 2012-13 and 2013-14 are provisional, quick and advance figures respectively. All figures are taken from AG, West Bengal and BAES, West Bengal

### State's Own Tax as a % of GSDP

Financial Year	State's Own Tax (in Crore)	GSDP* (in Crore) (at current prices)	State's Own Tax as a % of GSDP
2005-06	10388.38	230245	4.51
2006-07	11694.77	261682	4.47
2007-08	13126.34	299483	4.38
2008-09	14419.15	341942	4.22
2009-10	16899.98	398880	4.24
2010-11	21128.74	460959	4.58
2011-12	24938.16	528316	4.72
2012-13	32808.49	612701	5.35
2013-14	35830.56	700117	5.12

\*The figures of the years 2011-12, 2012-13 and 2013-14 are provisional, quick and advance figures respectively. All figures are taken from AG, West Bengal and BAES, West Bengal

### Year wise State's Own Tax Revenue and GSDP growth

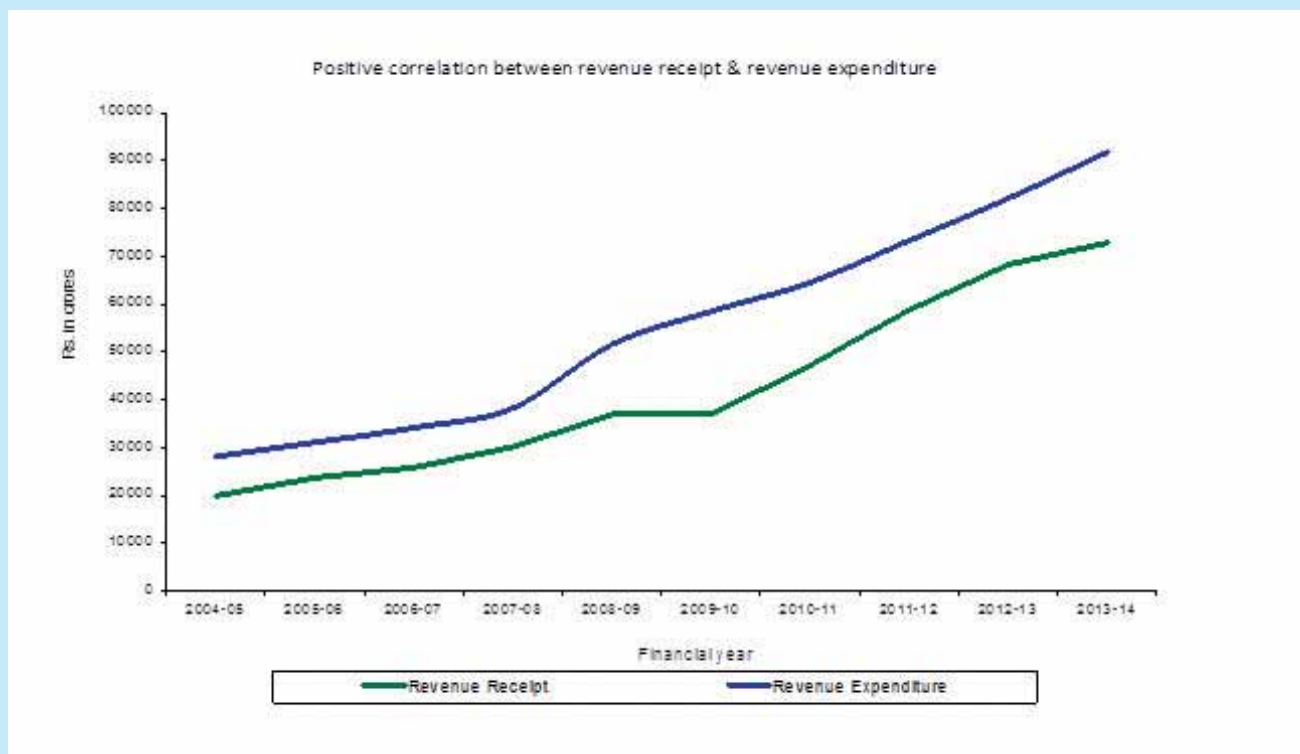
Financial Year	State's Own Tax Revenue	State's Own Tax Growth (%)	GSDP* (at current prices) (in Crore)	GSDP Growth (%)
2005-06	10388.38	4.67	230245	10.43
2006-07	11694.77	12.58	261682	13.65
2007-08	13126.34	12.24	299483	13.83
2008-09	14419.15	9.85	341942	14.45
2009-10	16899.98	17.21	398880	16.65
2010-11	21128.74	25.02	460959	15.56
2011-12	24938.16	18.03	528316	14.61
2012-13	32808.49	31.56	612701	15.97
2013-14	35830.56	9.21	700117	14.27

\*The figures of the years 2011-12, 2012-13 and 2013-14 are provisional, quick and advance figures respectively. All figures are taken from AG, West Bengal and BAES, West Bengal

### Revenue Expenditure as a % of Revenue Receipt

Financial Year	in crore		Revenue Expenditure as a % of Revenue Receipt
	Revenue Receipt	Revenue Expenditure	
2005-06	23725.89	31116.86	131.15
2006-07	25828.31	34161.27	132.26
2007-08	30167.38	38314.42	127.01
2008-09	36904.39	51613.31	139.86
2009-10	36921.65	58499.88	158.44
2010-11	47264.20	64538.16	136.55
2011-12	58755.04	73326.37	124.80
2012-13	68295.75	82110.88	120.23
2013-14	72881.79	91797.27	125.95

All figures are taken from AG, West Bengal



### Year wise pension and salary growth

Financial Year	Pension (in Crore)	Pension Growth (%)	Total Salary (in crore)	Total Salary Growth (%)
2005-06	3641.50	9.16	10190.40	3.98
2006-07	3552.69	-2.44	10875.64	6.72
2007-08	3995.40	12.46	12205.86	12.24
2008-09	4432.79	10.95	13768.64	12.80
2009-10	6510.57	46.87	21880.92	58.92
2010-11	8077.96	24.07	24954.18	14.05
2011-12	10065.74	24.61	26983.73	8.13
2012-13	11035.69	9.64	28343.37	5.04
2013-14	11637.86	5.45	29336.28	3.50

All figures are taken from AG, West Bengal

### Interest as a % of Revenue Receipt

Financial Year	Interest (in Crore)	Revenue Receipt (in Crore)	Interest as a % of Revenue Receipt
2005-06	9752.76	23725.89	41.11
2006-07	10878.88	25828.31	42.12
2007-08	11383.56	30167.38	37.73
2008-09	12068.99	36904.39	32.70
2009-10	13305.12	36921.65	36.04
2010-11	13817.30	47264.20	29.23
2011-12	15895.99	58755.04	27.05
2012-13	17570.70	68295.75	25.73
2013-14	20756.81	72881.79	28.48

All figures are taken from AG, West Bengal

### Pension as a % of Revenue Receipt

Financial Year	Pension (in Crore)	Revenue Receipt (in Crore)	Pension as a % of Revenue Receipt
2005-06	3641.50	23725.89	15.35
2006-07	3552.69	25828.31	13.76
2007-08	3995.40	30167.38	13.24
2008-09	4432.79	36904.39	12.01
2009-10	6510.57	36921.65	17.63
2010-11	8077.96	47264.20	17.09
2011-12	10065.74	58755.04	17.13
2012-13	11035.69	68295.75	16.16
2013-14	11637.86	72881.79	15.97

All figures are taken from AG, West Bengal

### Total Salary as a % of Revenue Receipt

Financial Year	Total Salary (in crore)	Revenue Receipt (in Crore)	Total Salary as a % of Revenue Receipt
2005-06	10190.40	23725.89	42.95
2006-07	10875.64	25828.31	42.11
2007-08	12205.86	30167.38	40.46
2008-09	13768.64	36904.39	37.31
2009-10	21880.92	36921.65	59.26
2010-11	24954.18	47264.20	52.80
2011-12	26983.73	58755.04	45.93
2012-13	28343.37	68295.75	41.50
2013-14	29336.28	72881.79	40.25

All figures are taken from AG, West Bengal

### Outstanding Guarantee as a % of GSDP

Financial Year	Outstanding guarantee (Contingent Liability) (in Crore)	GSDP* (in Crore) (at current prices)	Outstanding guarantee as a % of GSDP
2005-06	6163.16	230245	2.68
2006-07	6866.78	261682	2.62
2007-08	8195.85	299483	2.74
2008-09	6788.61	341942	1.99
2009-10	5572.35	398880	1.40
2010-11	7229.46	460959	1.57
2011-12	7784.39	528316	1.47
2012-13	6720.55	612701	1.10
2013-14	4549.70	700117	0.65

\*The figures of the years 2011-12, 2012-13 and 2013-14 are provisional, quick and advance figures respectively. All figures are taken from AG, West Bengal and BAES, West Bengal

### Pattern of Revenue Receipts

in crore

Financial Year	Share in Central Taxes	State' own Tax Revenue	Non-Tax Revenue	Grants-in-Aid	Total
2005-06	6668.33	10388.38	1018.81	5650.37	23725.89
2006-07	8505.60	11694.77	1248.76	4379.18	25828.31
2007-08	10729.06	13126.34	1473.09	4838.89	30167.38
2008-09	11321.78	14419.15	4966.39	6197.07	36904.39
2009-10	11648.16	16899.98	2438.11	5935.40	36921.65
2010-11	15954.95	21128.75	2380.49	7800.01	47264.20
2011-12	18587.81	24938.16	1340.25	13888.82	58755.07
2012-13	21226.27	32808.49	1918.15	12342.84	68295.75
2013-14	23175.02	35830.56	2022.72	11853.49	72881.79

All figures are taken from AG, West Bengal

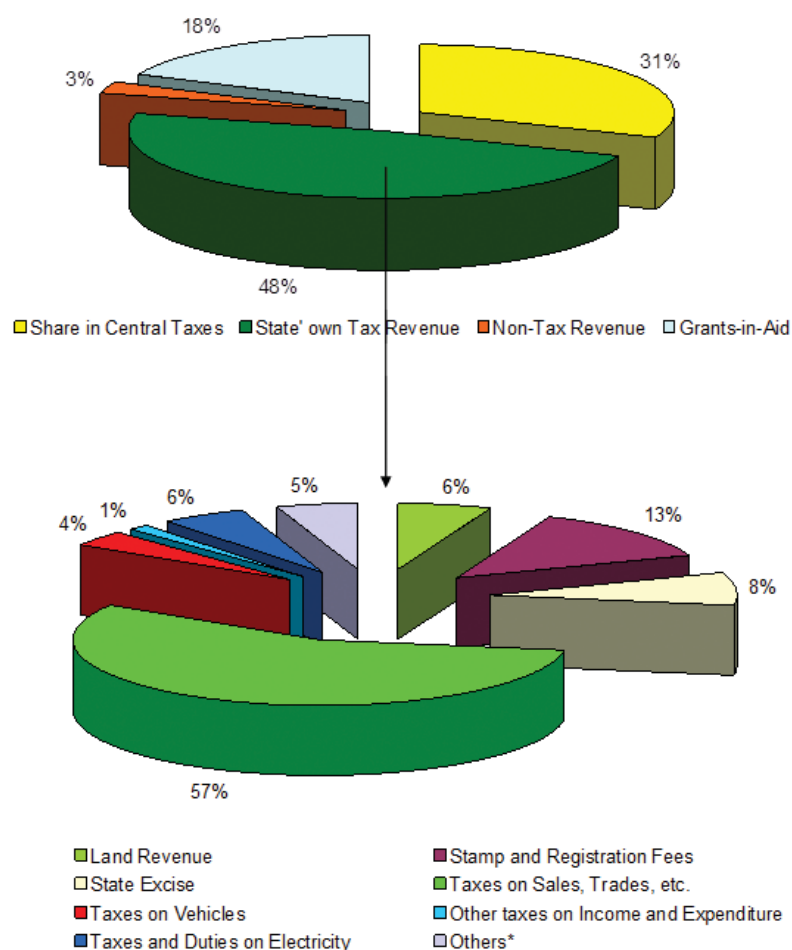
## Major Heads of Account-wise classification of State's Own Tax Revenue

in crore

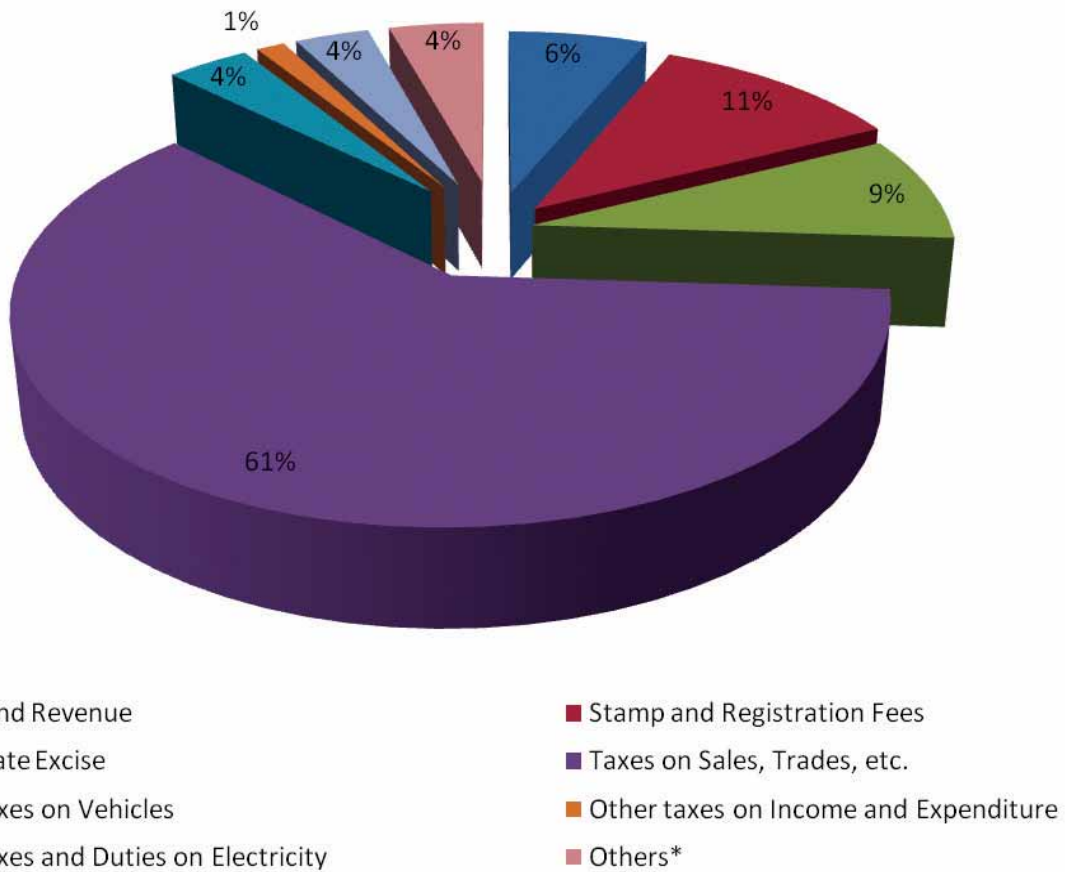
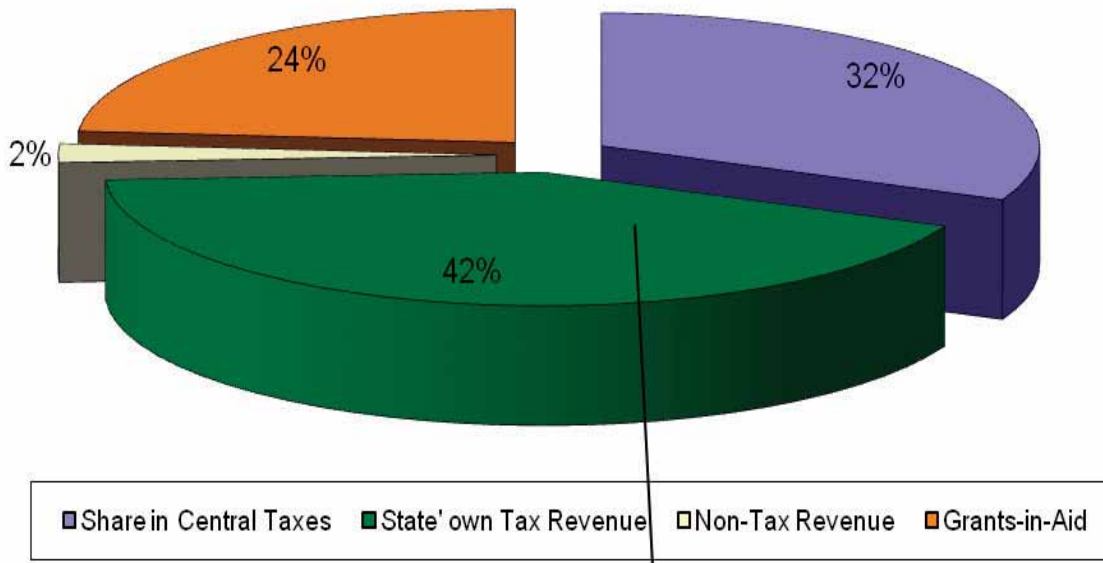
Major Heads of Account	2009-10	2010-11	2011-12	2012-13	2013-14
Land Revenue	928.92	1253.66	1872.23	2023.72	2253.54
Stamp and Registration Fees	1814.22	2265.21	2731.68	4357.23	4053.07
State Excise	1443.81	1783.34	2117.04	2621.43	3017.66
Taxes on Sales, Trades, etc.	10509.64	13275.77	15888.41	18554.76	21931.09
Taxes on Vehicles	774.34	936.01	1007.23	1221.55	1350.66
Other taxes on Income and Expenditure	362.40	388.54	426.68	448.01	465.28
Taxes and Duties on Electricity	664.57	769.09	408.19	1837.15	1213.38
Others*	402.07	457.12	486.71	1744.64	1545.88
<b>Total</b>	<b>16899.98</b>	<b>21128.74</b>	<b>24938.17</b>	<b>32808.49</b>	<b>35830.56</b>

\* Others include Taxes on Agricultural Income, Taxes on Immovable Property other than Agricultural Land, Taxes on Goods and Passengers, Taxes and Duties on Commodities and Services etc. All figures are taken from AG, West Bengal

**Pattern of Revenue Receipts 2012-13**



### Pattern of Revenue Receipts 2013-14





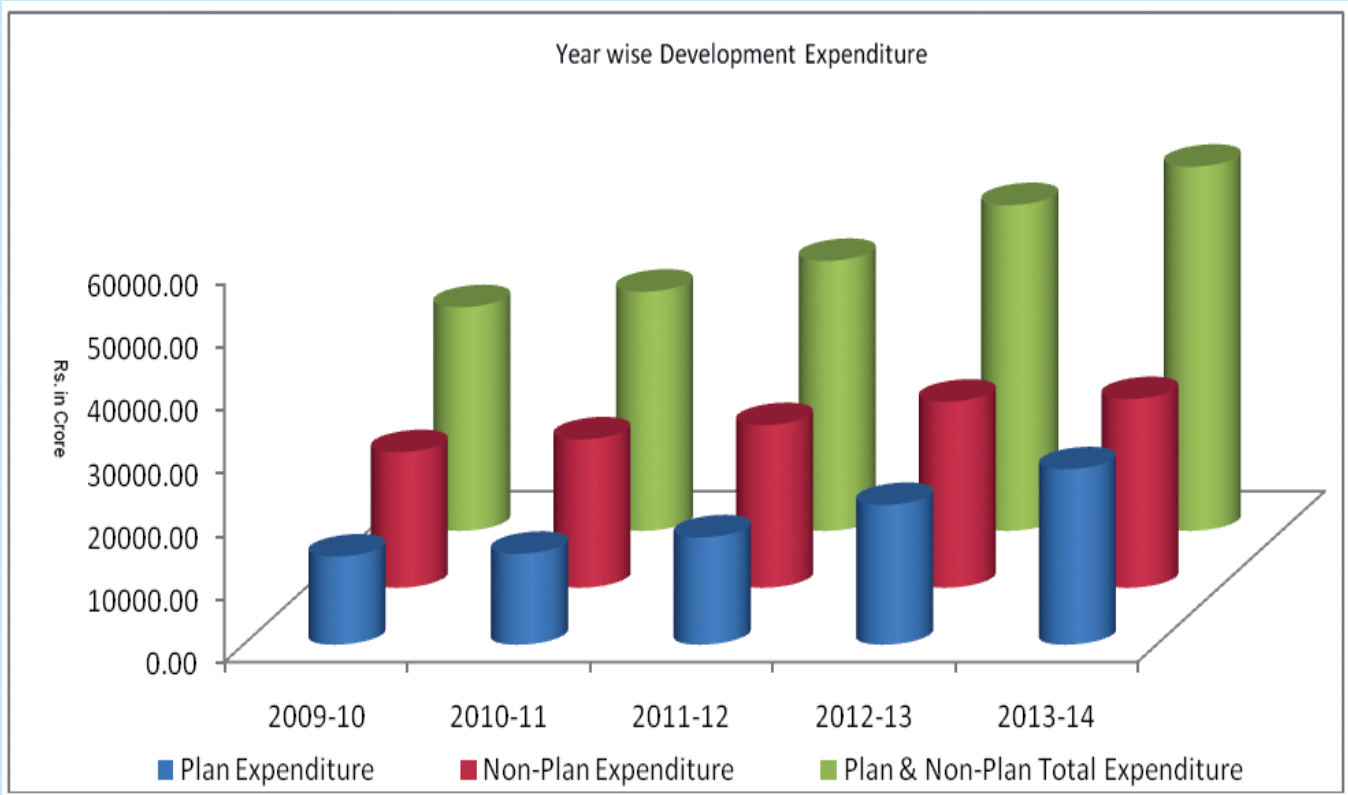
## Sector Wise State Plan Expenditure

*Rupees in Lakh*

Heads		2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
Economic Services	Agriculture and Allied Activities	64720.35	74674.47	73026.48	95547.14	113967.25
	Energy	148310.90	39823.97	62264.72	88197.16	163239.09
	General Economic Services	3632.47	1964.78	3605.58	14127.20	10741.29
	Industries and Minerals	38678.61	47343.26	50156.27	64657.92	72289.57
	Irrigation and Flood Control	50447.39	30734.37	47317.31	68756.25	81394.91
	Rural Development	138753.18	135924.82	157168.12	245501.55	266173.89
	Science, Technology & Environment	3486.00	2739.71	2105.48	2916.05	2940.38
	Special Areas Programmes	61049.55	61605.49	92143.25	106951.25	114446.29
	Transport	94623.83	84020.67	92091.87	157241.31	190691.12
<b>Total</b>		<b>603702.28</b>	<b>478831.52</b>	<b>579879.09</b>	<b>843895.82</b>	<b>1015883.78</b>
Social Services	Art & Culture	2215.74	739.04	763.29	2879.55	3689.80
	General Education	116773.01	178701.66	207533.20	283515.57	271925.17
	Health and FW (Medical)	56256.22	47834.66	76947.35	63698.27	122741.06
	Housing	7925.47	12736.83	12398.59	59529.39	71707.64
	Information and Broadcasting	376.21	189.18	309.85	1049.31	2767.70
	Labour and Employment	4388.83	3908.36	4593.82	6257.31	1318.75
	Others under Social Services	44070.89	40539.51	38519.40	44846.99	59129.16
	Social Security & Welfare	102838.09	125556.40	154592.79	173376.19	369232.63
	Sports & Youth Services	10562.47	15067.16	18507.87	27348.70	37822.15
	Technical Education	14602.37	12274.12	11797.20	15019.06	17083.95
	Urban Development	157097.50	186690.36	207480.62	232602.97	260567.84
	Water Supply & Sanitation	39158.31	27344.06	40910.58	75694.57	101177.11
	Welfare of SC, ST and OBC's	27551.30	32979.43	33659.59	41572.67	38512.55
	<b>Total</b>		<b>583816.42</b>	<b>684560.77</b>	<b>808014.13</b>	<b>1027390.56</b>
General Services	Administrative Services	22634.60	17185.44	16430.42	22049.90	39180.84
	Fiscal Services	1155.96	974.30	927.26	3607.36	3650.77
	Organ of State	136.19	181.71	139.26	217.37	218.76
	Pension and Miscellaneous Services	0.00	0.00	0.00	0.00	-28.47
<b>Total</b>		<b>23926.76</b>	<b>18341.44</b>	<b>17496.94</b>	<b>25874.64</b>	<b>43021.89</b>
Grants-in-Aid Contributions	3604	709.00	2051.17	2062.50	2250.00	4129.00
	<b>Total</b>		<b>709.00</b>	<b>2051.17</b>	<b>2062.50</b>	<b>2250.00</b>
<b>Grand Total</b>		<b>1212154.45</b>	<b>1183784.90</b>	<b>1407452.66</b>	<b>1899411.02</b>	<b>2420710.18</b>

### Sector Wise Development Expenditure & Growth (YoY) in Percentage

Year	Sector wise Development Expenditure		
	Plan	Non-Plan	Plan & Non-Plan Total
2009-10 ( in Crore)	14017.55	21570.57	35588.12
2010-11 ( in Crore)	14451.52	23607.15	38058.67
Growth (YoY) in %	3.10	9.44	6.94
2011-12 ( in Crore)	17072.17	25880.48	42952.64
Growth (YoY) in %	18.13	9.63	12.86
2012-13 ( in Crore)	22224.90	29599.28	51824.18
Growth (YoY) in %	30.18	14.37	20.65
2013-14 ( in Crore)	27908.40	30027.68	57936.08
Growth (YoY) in %	25.57	1.45	11.79



## MANAGEMENT OF STATE GOVERNMENT ACCOUNTS & DEBT STATISTICS:

Reserve Bank of India (RBI) is the *Banker* and the *Debt Manager* of the State Government. The State Government's Account is maintained by the *Central Accounts Section* (CAS) of the RBI at Nagpur. All receipts and payments as far as the Consolidated Fund of the State is concerned are taken care of in the Accounts maintained by the CAS, Nagpur. All transfers made by the Government of India in favour of the State are passed on to the Consolidated Fund through CAS, Nagpur.

In terms of the agreement entered into by the State Government with the RBI, a minimum daily balance is required to be maintained in the Government Account kept with RBI. In case, the daily balance falls short of the agreed minimum balance, the RBI first of all provides required money by way of withdrawal (partly / fully) of the Government of India Treasury Bills held on behalf of the State Government. When necessary, a special Ways and Means Advance (WMA) ceiling of which has already been fixed is allowed by the RBI to maintain the daily minimum cash balance. If the shortfall is not made good even with special WMA, RBI grants normal WMA to maintain the daily minimum cash balance. However, there is a ceiling of WMA. The rate of interest charged on special WMA is 1% below the Bank Rate. Rate of interest on normal WMA is equal to the Bank Rate for a period up to 90 days and 1% above the Bank Rate for the period beyond 90 days. Incapability of maintaining the daily minimum balance even with the special and normal WMA will put the State under Over Draft (OD). The maximum number of days that the State can be in OD is 14 consecutive working days. No State Government is allowed to be in OD for more than 36 working days in a quarter of a year. The RBI also manages the Market Borrowing Programmes of the State Government in line with the recommendations of the Planning Commission of India either by Auction or by Tap Issue time to time.

The details of Market Loan taken, Limit of Ways & Means / Overdrafts and Rate of interest on Ways & Means Advances / Overdrafts during last three years are given below.

### Market Loan during 2010-2011:

Sl. No.	Nomenclature	Face Value ( in lakh)	Date of Credit
1	8.58% WBGS 2020	200000.00	13.04.2010
2	8.51% WBGS 2020	50000.00	28.04.2010
3	8.28% WBGS 2020	150000.00	12.05.2010
4	8.11% WBGS 2020	100000.00	09.06.2010
5	8.17% WBGS 2020	100000.00	07.07.2010
6	8.44% WBGS 2020	50000.00	25.08.2010
7	8.39% WBGS 2020	49805.00	08.09.2010
8	8.38% WBGS 2020	100195.00	22.09.2010
9	8.39% WBGS 2020	50000.00	13.10.2010
10	8.51% WBGS 2020	50000.00	27.10.2010
11	8.42% WBGS 2020	50000.00	12.11.2010
		<b>9500.0000</b>	

### Market Loan during 2011-2012:

Sl. No.	Nomenclature	Face Value ( in lakh)	Date of Credit
1	8.36% WBGS 2021	1400.0000	08.04.2011
2	8.44% WBGS 2021	1773.0000	21.04.2011
3	8.60% WBGS 2021	2000.0000	06.05.2011
4	8.60% WBGS 2021	3000.0000	08.06.2011

Sl. No.	Nomenclature	Face Value (in lakh)	Date of Credit
5	8.65% WBGS 202	1000.0000	06.07.2011
6	8.61% WBGS 2021	1000.0000	20.07.2011
7	8.55% WBGS 2021	1000.0000	10.08.2011
8	8.64% WBGS 2021	1000.0000	30.08.2011
9	8.65% WBGS 2021	1500.0000	14.09.2011
10	9.08% WBGS 2021	1500.0000	19.10.2011
11	9.28% WBGS 2021	1000.0000	23.11.2011
12	9.04% WBGS 2021	1250.0000	07.12.2011
13	8.81% WBGS 2021	1300.0000	21.12.2011
14	8.75% WBGS 2022	800.0000	11.01.2012
15	8.66% WBGS 2022	1000.0000	25.01.2012
16	8.80% WBGS 2022	1000.0000	22.02.2012
17	9.36% WBGS 2022	667.6000	30.03.2012
		<b>22190.6000</b>	

Note: WBGS = West Bengal Government Stock

#### Market Loan during 2012-2013:

Sl. No.	Nomenclature	Face Value (in lakh)	Date of Credit
1	9.31% WBGS 2022	2500.0000	25.04.2012
2	9.23% WBGS 2022	1000.0000	09.05.2012
3	9.22% WBGS 2022	1500.0000	23.05.2012
4	8.95% WBGS 2022	500.0000	20.06.2012
5	8.91% WBGS 2022	1500.0000	18.07.2012
6	8.96% WBGS 2022	1500.0000	22.08.2012
7	8.92% WBGS 2022	1500.0000	20.09.2012
8	8.90% WBGS 2022	2000.0000	17.10.2012
9	8.89% WBGS 2022	500.0000	07.11.2012
10	9.01% WBGS 2022	2000.0000	21.11.2012
11	9.03% WBGS 2022	2000.0000	19.12.2012
12	8.64% WBGS 2023	800.0000	23.01.2013
13	8.60% WBGS 2023	500.0000	20.02.2013
14	8.66% WBGS 2023	1200.0000	06.03.2013
15	8.66% WBGS 2023	1500.0000	20.03.2013
		<b>20500.0000</b>	

Note: WBGS = West Bengal Government Stock

#### Market Loan during 2013-2014:

Sl. No.	Nomenclature	Face Value (in lakh)	Date of Credit
1	8.26% WBGS 2023	1000.00	25.04.2013
2	7.63% WBGS 2023	1000.00	22.05.2013
3	7.82% WBGS 2023	2000.00	19.06.2013
4	7.98% WBGS 2023	1000.00	03.07.2013

Sl. No.	Nomenclature	Face Value ( in lakh)	Date of Credit
5	9.48% WBGS 2023	1000.00	17.07.2013
6	9.72% WBGS 2023	1000.00	01.08.2013
7	9.84% WBGS 2023	933.58	28.08.2013
8	9.94% WBGS 2023	1500.00	25.09.2013
9	9.35% WBGS 2023	1000.00	09.10.2013
10	9.35% WBGS 2023	566.42	23.10.2013
11	9.42% WBGS 2023	1500.00	06.11.2013
12	9.42% WBGS 2023	1000.00	20.11.2013
13	9.37% WBGS 2023	500.00	04.12.2013
14	9.54% WBGS 2023	1000.00	18.12.2013
15	9.4% West Bengal SDL 2024	800.00	01.01.2014
16	9.26% West Bengal SDL 2024	1200.00	16.01.2014
17	9.42% West Bengal SDL 2024	1000.00	30.01.2014
18	9.72% West Bengal SDL 2024	1000.00	12.02.2013
19	9.85% West Bengal SDL 2024	1000.00	26.02.2014
20	9.70% West Bengal SDL 2024	1000.00	12.03.2014
		<b>21000.00</b>	

Note: WBGS = West Bengal Government Stock; SDL = State Development Loan

#### Limit of Ways & Means/Overdrafts:

Year	w.e.f.	Normal/Special	Limit amount ( in crore)
2010-11	01.04.2010 to 31.03.2011	Normal	545.00
	01.04.2010 to 07.10.2010	Special	966.00
	08.10.2010 to 31.03.2011	Special	953.85
2011-12	01.04.2011 to 31.03.2012	Normal	545.00
	01.04.2011 to 30.11.2011	Special	949.61
	01.12.2011 to 31.03.2012	Special	939.16
2012-13	01.04.2012 to 31.03.2013	Normal	545.00
	01.04.2012 to 15.01.2013	Special	939.16
	16.01.2013 to 17.01.2013	Special	863.12
	18.01.2013 to 19.02.2013	Special	862.82
	20.02.2013 to 12.03.2013	Special	863.30
	13.03.2013 to 31.03.2013	Special	910.06
2013-14	01.04.2013 to 10.11.2013	Normal	545.00
	11.11.2013 to 31.03.2014	Normal	545.00
	01.04.2013 to 31.07.2013	Special	937.54
	01.08.2013 to 01.09.2013	Special	938.91
	02.09.2013 to 30.09.2013	Special	944.61
	01.10.2013 to 31.10.2013	Special	908.63
	01.11.2013 to 01.12.2013	Special	910.57
	02.12.2013 to 31.12.2013	Special	911.12
	01.01.2014 to 31.01.2014	Special	1013.86
	01.02.2014 to 28.02.2014	Special	1037.50
	01.03.2014 to 30.03.2014	Special	1059.68
	31.03.2014	Special	1016.02

### Rate of interest on Ways & Means Advances / Overdrafts:

Financial Year	w.e.f.	Rate of Interest on				
		WMA (Normal)		WMA (Special)	Overdrafts	
		Upto 90 days	Beyond 90 days		Up to 100% of WMA (Normal)	Above 100% of WMA (Normal)
2010-11	01.04.2010 to 19.04.2010	5.00%	6.00%	4.00%	7.00%	10.00%
	20.04.2010 to 01.07.2010	5.25%	6.25%	4.25%	7.25%	10.25%
	02.07.2010 to 26.07.2010	5.50%	6.50%	4.50%	7.50%	10.50%
	27.07.2008 to 15.09.2010	5.75%	6.75%	4.75%	7.75%	10.75%
	16.09.2010 to 01.11.2010	6.00%	7.00%	5.00%	8.00%	11.00%
	02.11.2010 to 24.01.2011	6.25%	7.25%	5.25%	8.25%	11.25%
	25.01.2011 to 16.03.2011	6.50%	7.50%	5.50%	8.50%	11.50%
	17.03.2011 to 31.03.2011	6.75%	7.75%	5.75%	8.75%	11.75%
2011-12	01.04.2011 to 02.05.2011	6.75%	7.75%	5.75%	8.75%	11.75%
	03.05.2011 to 15.06.2011	7.25%	8.25%	6.25%	9.25%	12.25%
	16.06.2011 to 25.07.2011	7.50%	8.50%	6.50%	9.50%	12.50%
	26.07.2011 to 15.09.2011	8.00%	9.00%	7.00%	10.00%	13.00%
	16.09.2011 to 24.10.2011	8.25%	9.25%	7.25%	10.25%	13.25%
	25.10.2011 to 31.03.2012	8.50%	9.50%	7.50%	10.50%	13.50%
2012-13	01.04.2012 to 16.04.2012	8.50%	9.50%	7.50%	10.50%	13.50%
	17.04.2012 to 31.03.2013	8.00%	9.00%	7.00%	10.00%	13.00%
2013-14	01.04.2013	7.50%	8.50%	6.50%	9.50%	12.50%
	03.05.2013	7.25%	8.25%	6.25%	9.25%	12.25%
	20.09.2013	7.50%	8.50%	6.50%	9.50%	12.50%
	29.10.2014	7.75%	8.75%	6.75%	9.75%	12.75%
	31.01.2014	8.00%	9.00%	7.00%	10.00%	13.00%

### Finance Commission:

The appointment of a Finance Commission by the President of India is provided under Article 280 of the Constitution of India. The first such Commission was constituted on November 19, 1951. Recommendations are made by a Commission for a period of five years. The Thirteenth Finance Commission was constituted by the President on November 13, 2007 and the Commission submitted its Report covering all aspects of its mandate on December 30, 2009. Explanatory memorandum as to the action taken on the recommendations made by the Commission was placed before the Parliament on February 25, 2010. The recommendations have been accepted by the Government of India. The Thirteenth Finance Commission has recommended the following Grants for this State in different Sectors and Services during the period 2010-11 to 2015-16 :

(in crore)

13 <sup>th</sup> F.C. Grant [Other than State Specific Grant]	2010-11 to 2015-16	2010-11	2011-12
(1) Local Bodies	5773.40	537.90	836.90
(2) Disaster Relief (including Capacity Building)	1288.25	233.62	245.05
(3) Elementary Education	2359.00	355.00	416.00

<b>13<sup>th</sup> F.C. Grant [Other than State Specific Grant]</b>	<b>2010-11 to 2015-16</b>	<b>2010-11</b>	<b>2011-12</b>
(4) Improvement in Justice Delivery	210.92	42.18	42.18
(5) Incentive for issuing Unique Identification (UID)	208.40	41.68	41.68
(6) District Innovation Fund	19.00	.....	9.50
(7) Improvement of Statistical Systems at State & Dist. Levels	19.00	3.80	3.80
(8) Employee and Pension Database	10.00	2.50	....
(9) Forests	79.04	9.88	9.88
(10)Water Sector Management	296.00	.....	74.00
(11)Maintenance of Roads & Bridges	673.00	.....	147.00
<b>Total</b>	<b>10936.01</b>	<b>1226.56</b>	<b>1825.99</b>
<b>State Specific Grant</b>			
(a) Police Training	163.00	.....	40.75
(b) Police Housing	90.00	.....	22.50
(c) Strengthening of River Embankments in Sunderban Region	450.00	.....	112.50
(d) Upgradation of Fire and Emergency Services	150.00	.....	37.50
(e) Strengthening of Public Health Infrastructure	300.00	.....	75.00
(f) Construction of Anganwadi Centres	300.00	.....	75.00
(g) Improvement of Road Infrastructure in Border Areas	150.00	.....	37.50
(h) Heritage Conservation	100.00	.....	25.00
<b>Total</b>	<b>1703.00</b>	<b>.....</b>	<b>425.75</b>
<b>Grand Total</b>	<b>12639.01</b>	<b>1226.56</b>	<b>2251.74</b>

<b>13<sup>th</sup> F.C. Grant [Other than State Specific Grant]</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>
(1) Local Bodies	1228.90	1452.80	1716.90
(2) Disaster Relief (including Capacity Building)	257.05	269.65	282.88
(3) Elementary Education	480.00	548.00	560.00
(4) Improvement in Justice Delivery	42.18	42.18	42.18
(5) Incentive for issuing Unique Identification (UID)	41.68	41.68	41.68
(6) District Innovation Fund	....	9.50	9.50
(7) Improvement of Statistical Systems at State & Dist. Levels	3.80	3.80	3.80
(8) Employee and Pension Database	....	7.50	7.50
(9) Forests	19.76	19.76	19.76
(10)Water Sector Management	74.00	74.00	74.00
(11)Maintenance of Roads & Bridges	160.00	175.00	191.00
<b>Total</b>	<b>2307.37</b>	<b>2643.87</b>	<b>2949.20</b>
<b>State Specific Grant</b>			
(a) Police Training	40.75	40.75	40.75
(b) Police Housing	22.50	22.50	22.50
(c) Strengthening of River Embankments in Sunderban Region	112.50	112.50	112.50
(d) Upgradation of Fire and Emergency Services	37.50	37.50	37.50
(e) Strengthening of Public Health Infrastructure	75.00	75.00	75.00
(f) Construction of Anganwadi Centres	75.00	75.00	75.00
(g) Improvement of Road Infrastructure in Border Areas	37.50	37.50	37.50
(h) Heritage Conservation	25.00	25.00	25.00
<b>Total</b>	<b>425.75</b>	<b>425.75</b>	<b>425.75</b>
<b>Grand Total</b>	<b>2733.12</b>	<b>3069.62</b>	<b>3374.95</b>

The Government of India has constituted the 14<sup>th</sup> Finance Commission under the Chairmanship of Dr. Y. V. Reddy, former Governor of the Reserve Bank of India. As per schedule, the Commission shall submit its recommendation by October 2014. The State Government has submitted its memorandum along with all the information as asked for by the Commission.

#### **State Finance Commission:**

The State Finance Commission is constituted by the Governor of West Bengal in pursuance of the provision under clause (1) of article 243-I and clause (1) of article 243-Y of the Constitution of India, on the basis of the Constitution (Seventy-third Amendment) Act, 1992. The first such Commission was constituted on May 30, 1994 and it submitted its recommendations on November 27, 1995. Explanatory memorandum as to the action taken on the recommendations made by the First State Finance Commission was placed before the State Legislature on July 22, 1996. Second State Finance Commission was constituted on July 14, 2000. Explanatory memorandum as to the action taken on the recommendations made by the Second State Finance Commission was placed before the State Legislature on July 15, 2005. The Third State Finance (SFC) Commission was constituted under Notification No. 4000-FB dated 22.02.2006. The Third State Finance (SFC) submitted its report to the State Government on 31.10.2008. Explanatory memorandum as to the action taken on the recommendations made by the Third SFC was placed before the State Legislature on 16.7.2009. The State Government has constituted the Fourth SFC. vide Notification No. 121-F.B. dated 30 April 2013 under the Chairmanship of Dr. Abhirup Sarkar, Professor of Indian Statistical Institute.

#### **Status of Computerization of Budget Branch:**

The Budget Computerization Project has been implemented initially with the compilation of budget publication in the year 1998-1999. Since then, the entire processes relating to budget preparation as well as compilation of budget documents, budget publications are being processed under computerized environment. There has been extensive use of computer systems towards compilation and preparation of budget documents through a database of past actual figures and budget estimates. The software used for the purpose has been developed by the scientists and programmers of the National Informatics Centre (NIC), West Bengal State Centre and they are in continuous touch towards up gradation of the application software. The officials of Budget Branch of this Department in close association with the technical personnel of NIC are preparing the budget documents. The computer systems have been integrated in a Local Area Network (LAN) consisting of three servers and fifty client PCs using a Relational Database Management System in the exercise. Recently, High-Availability Data Replication (HDR) has been put into operation through implementation of data replication between 2 newly installed servers to provide (a) quick recovery if one database server experiences a failure (b) allow for load balancing across the two database servers to ensure improved uninterrupted performance of budgetary works. Besides, to overcome the tedious installation & maintenance problems in the client PCs, the very old client-server based software pertaining to preparation, publication & monitoring of State budget has been replaced with newly designed browser based application software incorporating many new features apart from ruling out the patch up works associated with the old software.

All the budget documents including the Budget Publications are also available in the website of the Finance Department ([www.wbfin.nic.in](http://www.wbfin.nic.in)). The Budget Application packages also cover the following budget related activities:

- Re-appropriation / augmentation of Fund,
- Release of plan fund,
- Loan Monitoring,
- Fund flow from Govt. of India,
- New Head of Account Opening,



- Actual Expenditure Entry,
- Issue of U.O. No.

In addition to above, following web-based application package are also operational in the Finance Department - 'www.wbfin.nic.in':

- Monthly Plan Fund release Information System,
- Quarterly Report on Scheme Status,
- On-line Re-appropriation System,
- On-line LOC System,
- Work-flow based File Tracking System (WFTS)
- Govt. Receipt Portal System (GRIPS).

The documents issued / published by various Groups / Branches/ Cells / Centres / Units of Finance Department are uploaded instantly for providing G2G or G2C services through this web portal.

### **Housing Loan Scheme for employees of the State Government:**

The State Government has discontinued sanctioning House Building Advance to the employees since January 28, 2003 in terms of G.O. No. 214-FB, dated 28/01/2003. The Housing Loan Scheme to extend housing loan facility to the employees of the State Government in association with the United Bank of India (SBI) was introduced under Notification No. 2242-FB dated November 30, 2011. State Government employees who have completed at least one year's continuous service in a regular post are eligible to apply for the housing loan. The maximum loan amount admissible for construction of house on a land purchased / to be purchased for construction of a residential house thereon / purchase of ready-built house (old or new) / flat (old or new) which is free from all encumbrances is 60 (sixty) times the basic pay of the employee. In respect of addition and alteration / renovation, the maximum admissible amount is 15 (fifteen) times the basic pay of the employee. For repairs, the maximum admissible amount is 10 (ten) times the basic pay of the employee.

The rates of interest of the aforesaid scheme are stated in the following manner as prescribed by the concerned Bank.

#### Rates of Interest charged by UBI

Upto 5 years .....	10.75% p.a.
Above 5 years and upto 15 years .....	11.00% p.a.
Above 15 years and upto 20 years .....	11.25% p.a.

The interest shall be applicable only at fixed rate under this arrangement. The actual rate to be applied shall remain valid for five years with effect from the date of issue of the Government Order. The concerned Bank shall inform the rates of interest to the Government of West Bengal after expiry of five years from the date of introduction of the aforesaid scheme.

The application forms to obtain housing loan are available from all the concerned branches of UBI in West Bengal tagged along with the Drawing and Disbursing Officers of the State Government employees concerned. The principal and interest on housing loan are recoverable in Equated Monthly Installments (EMI) as per repayment schedule. The DDO of the concerned employee recovers the EMI from the salary of the employee and remits the amount every month to the concerned branch of UBI. Details of applications received, sanctioned and loans disbursed during 2012-13 and 2013-14 as per above-mentioned arrangement are stated below.

Name of Bank	Total applications received		No. of applications sanctioned		Total amount (in lakh)			
					Sanctioned		Disbursed	
	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
UBI	1153	NA	1150	NA	5820.00	NA	5238.00	NA

**Calendar of important events/work performed during a financial year:**

<i>Month / Months</i>	<i>Events / Work performed</i>
<i>APRIL</i>	(a) Forwarding of copies of the West Bengal Appropriation Act/ West Bengal Appropriation (Vote-on-Account) Act to the administrative Departments and all others concerned b) Issuing of a Memorandum authorizing the administrative Departments/ Controlling Authorities to make allotments of fund out of the Vote-on-Account provision for a first few months of the year.
<i>MAY and JUNE</i>	Reconciliation with the Office of the Accountant General, West Bengal regarding booking of Receipts and Expenditure during the preceding financial year.
<i>JUNE and JULY</i>	Works relating to passing of the whole year's Budget in the Legislative Assembly.
<i>JULY/AUGUST</i>	Issuing of a Memorandum authorizing the administrative Departments / Controlling Authorities to make allotments of fund out of the Budget provision after the passing of the whole year's budget in the Assembly.
<i>SEPTEMBER and OCTOBER</i>	Making of entries of Actuals of the preceding year received from the AG, West Bengal into the database of the Budget Monitoring System.
<i>OCTOBER and NOVEMBER</i>	Initial/persuasion work for obtaining Non-Plan Estimates for RE of the current year and the BE of the following year from the Administrative Departments. Preparation of Financial Resources for the following year and Latest Estimates of Resources for the current year in terms of the guidelines of the Planning Commission of India.
<i>DECEMBER</i>	Meeting with the Planning Commission of India in connection with the assessment of Financial Resources for the Annual Plan of the following year and the Latest Estimates of the current year.
<i>JANUARY and FEBRUARY</i>	Fixation of Annual Plan Outlay for the following year. Preparation of Revised Estimates for the current year and the Budget Estimates for the following year in detail both for Plan and Non-Plan.
<i>MARCH</i>	Printing of Budget documents including Publications and placing of Budget to the Legislative Assembly, Enactment of Appropriation Acts

In addition, files received from the administrative Departments / Groups are dealt with throughout the year.

## Publications:

The Budget Documents are available in the form of **Budget Publications (BP)** as listed below:

Publications Nos.	Subject matter
BP No. 1	Annual Financial Statement of the Government of West Bengal
BP No. 2	Vote on Account for Expenditure of the Government of West Bengal
BP No. 3	Details of Departmental Non-Plan/Plan Schemes as included in Demands for grant
BP No. 4	Receipts under Consolidated Fund & Explanatory Memorandum thereon under Revenue Account
BP No. 5	Receipts & Disbursements under Contingency Fund & Public Accounts and Explanatory Memorandum thereon
BP No. 6	Statement showing Guarantees given by the State Government and Financial Trend of the State
BP No. 7	Statement Showing Financial Results of the Important Schemes of Govt. involving transactions of commercial and semi- commercial nature
BP No. 8	Statement of Gross and Net Expenditure under Non-Plan and Plan
BP No. 9	Budget at a Glance
BP No. 10	Key to Budget Documents
BP No. 11	Detailed Demands for Grants [Demands 1, 2 (SI), 3, 4 & 5]
BP No. 12	Detailed Demands for Grants [Demands 6, 7 & 8]
BP No. 13	Detailed Demands for Grants [Demands 9, 10, 11 & 12]
BP No. 14	Detailed Demands for Grants [Demands 13, 14, 15 & 51]
BP No. 15	Detailed Demands for Grants [Demands 17 & 18]
BP No. 16	Detailed Demands for Grants [Demands 16, 19, 20, 21, 22 & 23]
BP No. 17	Detailed Demands for Grants [Demand 24]
BP No. 18	Detailed Demands for Grants [Demand 25]
BP No. 19	Detailed Demands for Grants [Demands 26, 27, 28 & 29]
BP No. 20	Detailed Demands for Grants [Demands 30, 31, 32 & 33]
BP No. 21	Detailed Demands for Grants [Demands 34, 35, 36, 37, 38 & 39]
BP No. 22	Detailed Demands for Grants [Demands 40, 41, 42, 43, 44, 45 & 46]
BP No. 23	Detailed Demands for Grants [Demands 47, 48, 49, 50, 52 & 53]
BP No. 24	Detailed Demands for Grants [Demands 54, 55, 56, 57, 58, 59, 60, 61, 62, 63 & 64]
B.P. No.25	Supplement to the Budget-Transfer of Fund to the Rural and Urban Local Bodies.

Besides, there are two more publications viz. Supplementary Grants and White Book. The Department-wise Demand Numbers with Department Code (on adoption of One Demand – One Department principle) are shown below:

Demand No.	Description Of Department	Code
1	Legislative Assembly Secretariat	LA
2	Governor's Secretariat	GS
3	Council of Ministers	CL
4	Agricultural Marketing	AM
5	Agriculture	AG
6	Animal Resources Development	AD

Demand No.	Description Of Department	Code
7	Backward Classes Welfare	SC
8	Cooperation	CO
9	Commerce & Industries	CI
10	Consumer Affairs	CA
11	Micro & Small Scale Enterprises and Textiles	CS
12	Planning	DP
13	Higher Education	EH
14	Mass Education Extension and Library Sciences	EM
15	School Education	ES
16	Environment	EN
17	Excise	EX
18	<b>FINANCE</b> a) Finance (Audit) b) Finance (IF) c) Finance (Revenue)	FA IF FT
19	Fire & Emergency Services	FE
20	Fisheries	FI
21	Food & Supplies	FS
22	Food Processing Industries & Horticulture	FP
23	Forests	FR
24	Health & Family Welfare	HF
25	<b>Public Works</b> a) Public Works b) Public Works (Roads)	PW PR
26	Hill Affairs	HA
27	<b>HOME</b> a) Home (C & E) b) Home (Commonwealth Relations) c) Home (Defence) d) Home (Foreigners & NRI) e) Home (Police) f) Home (Political) g) Home (Press) h) Home (Special)	CE CR DF PT HP PL PS SL
28	Housing	HO
29	Industrial Reconstruction	IR
30	Information & Cultural Affairs	IC
31	Information Technology & Electronics	IT
32	Irrigation & Waterways	IW
33	Correctional Administration	JL
34	Judicial	JD
35	Labour	LB
36	Land & Land Reforms	LR
37	Law	LW

Demand No.	Description Of Department	Code
38	Minority Affairs and Madrasah Education	MD
39	Municipal Affairs	MA
40	Panchayats & Rural Development	PN
41	Parliamentary Affairs	PA
42	Personnel & Administrative Reforms	HR
43	Power and Non-Conventional Energy Sources	PO
44	Public Enterprises	PU
45	Public Health Engineering	PH
46	Refugee Relief & Rehabilitation	RE
47	Disaster Management	RL
48	Science and Technology	ST
49	<b>SPORTS &amp; YOUTH SERVICES</b> <i>a) Sports</i> <i>b) Youth Services</i>	SP YS
50	Sunderban Affairs	SA
51	Technical Education & Training	ET
52	Tourism	TM
53	Transport	TR
54	Urban Development	UD
55	Water Resources Investigation & Development	WI
56	Women Development and Social Welfare	SW
57	Bio-Technology	BT
58	Paschimanchal Unnayan Affairs	PM
59	Self-Help Group and Self-Employment	SH
60	Civil Defence	CV
61	Chief Minister's Office	CH
62	North Bengal Development	NB
63	Statistics and Programme Implementation	SI
64	Child Development	CW
65	Tribal Development	TW

## RIDF CELL

Rural Infrastructure Development Fund was established during 1995-1996 with the National Bank for Agriculture and Rural Development (NABARD) as the funding agency to give loan to State Governments and State-owned Corporations for completion of projects relating to (a) Agriculture, (b) Irrigation, (c) Animal Husbandry, (d) Fishery, (e) Soil Conservation, (f) Flood Protection, (g) Social Sector Projects, (h) Rural Connectivity and (i) Other rural infrastructure projects. Government of India finalizes and indicates a State-wise target of NABARD Loan in the Planning Commission discussion each year. Finance Department of Government of West Bengal is the Nodal Department to monitor the flow of funds and the repayment of loans. The concerned administrative Departments with the approval of District Planning Committee send specific projects direct to NABARD for RIDF loan with a copy to the Finance Department. NABARD approves of the projects under respective tranche in their Project Sanctioning Committee with certain terms and conditions for disbursement, repayment of loan and the rate of interest. An initial cost as start-up fund (mobilization advance) for the project may be released by NABARD and subsequent fund is released on the basis of expenditure incurred in the project. The Government of West Bengal executes an irrevocable letter of authority in favour of RBI, Kolkata to debit the repayment of loan and payment of interest from the current account of the Government of West Bengal on the basis of demand notice of NABARD.

So far, RIDF loan has been available from NABARD in nineteen tranches. NABARD sanctioned ` 11798.04 crore and disbursed 7246.98 crore under RIDF - I to XIX till March 31, 2014. Outstanding balance as on 31.03.2014 after repayment of RIDF loan is 4549.07 crore. The Government of India approved of the XIXth tranche of RIDF from the year 2013-2014 covering eligible activities for projects of thirty-two specific items including Agriculture and related sectors, social sectors and rural connectivity. The Planning Commission approved of 1200.00 crore for the State Government under RIDF and NABARD Warehousing Scheme (NWS) during 2013-2014. The prevailing rate of interest on RIDF loans is 7.50% per annum. Basic information about RIDF tranches X to XIX are given below:

Tranche	Year of Introduction	No. of Projects Sanctioned	Amount of Loan Sanctioned (Rs. in lakh)	Released by NABARD (in lakh)	
				Amount during the year	Total Amount under different tranches during the year
RIDF-X	2004-05	953	52696.38	3445.67	19544.78
RIDF-XI	2005-06	1443	45922.00	4695.66	32820.58
RIDF-XII	2006-07	3315	51336.37	10765.89	37099.36
RIDF-XIII	2007-08	3421	66500.37	11677.83	37647.41
RIDF-XIV	2008-09	3923	81842.45	17903.27	52607.67
RIDF-XV	2009-10	3524	92215.24	17710.46	56976.32
RIDF-XVI	2010-11	3636	116006.07	12321.10	62100.00
RIDF-XVII	2011-12	281	110246.19	22049.24	80000.00
RIDF-XVIII	2012-13	357	149929.90	26694.37	80000.00
RIDF-XIX	2013-14	425	173208.50	32288.32	120000.00

As per the last High Power Committee Meeting on RIDF, the allocation for new projects to be taken in Tranche XX under RIDF is ₹ 2915 crore. The department-wise break-up is appended below:

Sl. No.	Department	Project value approved for RIDF-XX (in lakh)
1.	Agriculture	40000
2.	Agriculture Marketing	4000
3.	Animal Res Development	3500
4.	Co-operation	1500
5.	Fisheries	5000
6.	Forests	2000
7.	Food & Supplies	25000
8.	Hill Affairs	5000
9.	Irrigation & Waterways	25000
10.	Micro & S.S. Ent. & Textiles	12000
11.	Minority Affairs & Madrasah Edn	5000
12.	North Bengal Development	10000
13.	P & RD	30000
14.	Paschimanchal Unnayan Affairs	5000
15.	Public Works	20000
16.	Public Works (Roads)	30000
17.	School Edn.	2500
18.	Self Help Gr. & Self Employment	5000
19.	Sundarban Affairs	6000
20.	Tech. Edn. & Trng	20000
21.	Tourism	10000
22.	Water Resource Inv & Dev	20000
23.	Child Development	5000
<b>TOTAL</b>		<b>291500</b>

In order to monitor the Development Schemes financed by HUDCO/RIDF (NABARD) from technical point of view, one post of Technical Advisor (TA) has been created in Budget Branch. One Additional Chief Engineer in the Civil Wing of the West Bengal Senior Service of Engineers under P.W.D. holds the post. Two posts of Executive Engineers were created in the RIDF Cell for scrutiny of projects of different Departments. One Executive Engineer holds one post during the year. Tranche RIDF XII has been extended up to 31.12.2014, Tranche RIDF XIII & XIV have been extended up to 31.03.2015 and Tranche XV is to close on 31.03.2015.

## EXTERNALLY AIDED PROJECTS (EAP)

Project Monitoring Unit is to supervise, review and monitor the implementation and the progress of the Externally Aided Projects undertaken by different Departments of the State Government. This Unit is working as part and parcel of Budget Branch in connection with monitoring of the flow of fund and compilation of various reports related thereto in respect of the Externally Aided Projects (EAP). The status of implementation of EAP's during 2013-14 is stated below.

(` in crore)

Name of Project	Donor	Total Project Cost	Loan / Grant Amount	Plan Outlay	Expenditure incurred (2013-14)	ACA Received (2013-14)	ACA claimed but not received
1	2	3	4	5	6	7	8
Purulia Pumped Storage Project	JBIC	2952.60	2492.40	60.00	3.60	27.78	0.00
Kolkata Solid Waste Management Improvement Project (New)	JBIC	170.20	143.90	48.00	24.64	24.54	0.00
West Bengal Corridor Development Project	ADB	560.00	352.20	21.20	0.00	0.00	0.00
Improvement of Primary Health Care/Basic Health Project	KFW	214.00	171.20	13.87	0.00	0.00	0.00
Health System Development Initiative	DFID	800.00	800.00	0.00	0.00	0.00	0.00
Kolkata Environmental Improvement Project	DFID/ ADB	1999.00	1353.00	248.00	122.59	78.96	0.00
Water Supply and Solid Waste Management in 14 Municipal Towns	ITALY	157.20	132.20	6.20	4.82	0.00	0.00
Kolkata Urban Service for the Poor Programme (KMC)	DFID	739.83	714.63	0.00	0.00	0.00	0.00
Programme for Strengthening Rural Decentralisation in WB	DFID	1040.00	1040.00	10.00	0.00	0.00	0.00
Institutional Strengthening of Gram Panchayats (ISGP)	WORLD BANK	1081.00	920.00	150.00	224.15	320.03	0.00
WB Public Sector Enterprise Reform Programme-Phase-II	DFID	384.00	184.00	0.00	0.00	0.00	0.00
Preparation of Coal-fired Power Station Rehabilitation at BTPS Unit No.5	WORLD BANK	472.13	473.00	0.00	0.00	260.23	0.00
Accelerated Development of Minor Irrigation in West Bengal	WORLD BANK	1380.00	1380.00	260.00	32.78	52.96	0.00
Integrated Forests Wildlife & Biodiversity Conservation Programme	JBIC	400.00	400.00	20.00	0.00	1.38	0.00
West Bengal Development Finance Programme	ADB	2200.00	2200.00	0.00	1090.62	0.00	0.00



## STATISTICAL CELL

The Statistics Cell in the Budget Branch of Finance Department was constituted vide order no. 760-F, dated 20 January, 2004 with the objective to compile, tabulate and analyze the data/ information received from various sources like RBI, Planning Commission, UNDP, CMIE etc., to collect and compile all Central Finance Commission-related data on a yearly basis including final report which is sent to the Finance Commission and to establish and develop a library-cum-study room for Govt. officials. The library will preserve all state and central Govt. documents / reports / books / journals / notifications related to finance, economics and statistics, all Departmental publications, free publications, population and economic census reports etc.

One senior officer of West Bengal Statistical Service has been placed in the Statistical Cell of Finance Department for the stipulated work since March, 2004 and to act as over all in-charge of the Cell. Later he has been acting as Adviser of Statistical Cell, Finance Department vide order no. 7588-F, dated 17<sup>th</sup> October, 2006.

During the financial year 2010-11, 4 (four) posts have been created in different categories namely Adviser, Computer Programmer, Statistical Assistant and Upper Division Assistant in the Statistical Cell, Finance Department. Formulation of recruitment rules for the posts of Adviser, Computer Programmer and Statistical Assistant has been finalized during 2012-13. Requisition for filling up promptly the posts of Computer Programmer and Statistical Assistant with suitable personnel has been duly made to West Bengal Public Service Commission vide Letter No. 3694-F(H) dated 15 July, 2014 issued on behalf of Establishment Section of Finance Department. As for the present status of personnel in the Cell, the table beneath provides details:

Sl. No.	Designation of Post	Present Strength
1.	Adviser	1
2.	Computer Programmer	Vacant
3.	Statistical Assistant	Vacant
4.	Upper Division Assistant	1
5.	Gr.-I, Sorter (Group-C)	1
6.	Gr.-I, FMO (Group-C)	1
7.	Peon, Gr.-I	1

The following assignments are looked after by the Statistical Cell.

- Collection and compilation of data from various Branches / Directorates / Units / Cells under Finance Department for Preparation of the Annual Administrative Report of the Finance Department.
- Preparation of Mid-term Fiscal policy statement in every financial year.
- Monitoring and look into the uploading data status in the web-based Plan Fund Release Information System.
- Collection and compilation of data and information from the Departments as per prescribed proforma suggested by the Central Finance Commission.
- Assistance to the Hon'ble Finance Minister, Finance Secretary and Budget Branch of Finance Department in the form of statistics etc.
- Day-to-day monitoring for infrastructure development of the Cell.

## DATA PROCESSING CENTRE

In order to ensure proper control over expenditure by preparing consolidated report of receipts and payments, State Government had decided in 1994 to take up computerisation of Treasuries across West Bengal and entrusted this wing of Finance Department with the task of supervision of the project. Since then computerisation of Treasuries was carried out in a phased manner with the cooperation of the Directorate of Treasuries & Accounts and with the assistance of WEBEL and NIC. At present, 88 Treasuries/PAOs including Delhi Pay & Accounts Office and one e-Treasury at DTA are fully computerised and working as stand-alone units.

DPC has been further implementing the Computerization of Salary Accounts (COSA) which leads to e-payment of salary by electronic transfer of salary amount to the respective bank accounts of the employees. DPC is also monitoring the maintenance of employees' database which is required as per directives of 13<sup>th</sup> Finance Commission, Govt. of India. DPC has also been associated with computerization of a few other wings of Finance Department, e.g. Finance Accounts, Directorate of Pension Provident Fund and Group Insurance (DPPG), Finance Budget, Medical Cell etc.

### Staff pattern and present staff strength:

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
Senior System Analyst	1	1	Nil
Data Preparation Officer*	1	Nil	1
System Analyst*	1	Nil	1
Data Entry Operator, Supervisory Grade	3	3	Nil
Data Entry Operator, Grade-I	10	Nil	10
Data Entry Operator, Basic Grade	13	Nil	13
Upper Division Assistant	4	3	1
Lower Division Assistant	4	Nil	4
Typist	1	Nil	1
Driver	1	Nil	1
Group-D Staff/Muharrir/R.S.	4	3	1
<b>Total</b>	<b>43</b>	<b>10</b>	<b>33</b>

\*The posts are ex-cadre posts and are filled from the Section Officers of Secretariat Common Cadre. At present one OSD and one Assistant Secretary are supervising the works of DPC. Moreover, two employees viz. one Group-C (Addressograph Machine Operator) and one Group-B (Section-in-Charge) are allotted to DPC from C.D.O

### Functions of DPC encompass the following areas:

1. To supervise the installation of computer systems at different offices under the control of Finance Department.
2. To guide user offices and interact with application developers during application software development phase.
3. Fixing specifications of hardware and assessing requirement of computing resources considering workload, workflow, number of concurrent users etc.
4. To help in assessing infrastructure requirements (in terms of civil & electrical) for installation of computer system.

5. To supervise establishment of LAN vis-à-vis users' need and workflow.
6. Supervision of hardware & software integration and deployment of application software.
7. To organize hands-on training for the user offices.
8. Building of database from large volume of data often required for introduction of computerized system in offices.
9. Processing of data and generation of reports using application software.
10. Procurement of and distribution of hardware, system software to Treasuries and different wings under Finance Department.
11. Procurement and distribution of computer consumables to Treasuries and different wings under Finance Department.
12. Computerisation towards W. B. Health Scheme and preparation of Master Data of the Scheme.
13. Support and maintenance of Dial-up networking as well as last mile connectivity in the Treasuries.
14. To supervise and co-ordinate for implementation of COSA Software Package SQL version in all the DDOs across West Bengal for drawal of salary of State Government employees, autonomous body etc.
15. To supervise and co-ordinate for implementation of Integrated Financial Management System (IFMS), a state-of-the-art project of Government of West Bengal – a gateway to e-services.
16. Adoption and maintenance of database of all the employees under State Government.
17. To supervise and establish Web-based file movement system within Finance Department.
18. To supervise setting up of network connectivity (including internet) in Finance Department.

**The new projects which are being implemented are detailed below:**

1. **Workflow-based File Tracking System (WFTS):** WFTS is web-based application package developed by NIC is being implemented in Govt. Departments for searching of files, letters, and memorandums etc. easily and speedily. For this purpose computers and internet facility to different Groups/Wings of Finance Departments have been provided. Steps have already been taken for operation of the application package to cover all the units of Finance Department at the earliest. Even the same would be replicated in other Departments.
2. **Integrated Financial Management System (IFMS):** IFMS is a part of the project under National e-Governance Plan (NeGP), a major initiative of the Government of India for ushering in e- Governance on a national scale for better delivery of services. Based on Information and Communication Technology (ICT), IFMS is a common, single, reliable platform database(s) which integrates financial events of a wide range of areas namely Budget, Accounts, Personnel & Payroll Management, Pension, Receipt, Fund Management, Virtual Treasury, Banking Interface, CAG Interface, Financial Data Warehouse, e-Status enquiry, e-Audit, CPSMS Interface etc. It consists of 7 Modules namely i) **e-Bantan:** (Budget allocation) ii) **e-Billing:** (Bill submission) iii) **e-Receipt:** (Receipts of tax and non tax revenues of State Govt) iv) **e-Pradan:** (Disbursement of Govt Payments electronically to bank accounts) v) **WFACS:** (Preparation and compilation of work and forest accounts) vi) **Centralised Treasury System (CTS):** vii) **Human Resource Management System (HRMS):** (Manpower planning and management, personal information, claims, loans, leave, transfer, posting and joining, promotion and retirement) As per directives of the Gol and with the aim to cater better services and to obtain integrated data and reports, IFMS is under process and scheme is going to be operational w.e.f. 01/04/2014 and will be implemented in a phased manner within 18 months. This will provide real time financial information. Action in this regard has already been initiated.

3. **Government Receipt Portal System (GRIPS):** For e-receipt, GRIPS, is a very important part of IFMS and has become operational in the meantime. The facility of online payment has gained considerable momentum. This project is providing instant information of Govt. receipt through better G2C services. This will be integrated with IFMS.
4. **State Data Centre (SDC):** The SDC as has been established for maintenance of data and records centrally is going to be connected with all the Treasuries and Offices of Excise Directorate, Land & Land Reforms Directorate, Commercial Taxes Directorate etc. for easy and quick retrieval of data and reports.
5. **Computerisation of Salary Accounts (COSA):** As per recommendations of the 13th Finance Commission, employees' database is required to be maintained. For this purpose, digitised bills are pre-requisites towards consolidation of data and record related to the employees and the application package COSA has been developed accordingly by NIC. A major part under this project has already been completed with necessary system integration and the remaining part is nearing completion.

#### Plan Expenditure during the Financial Year 2013-14:

Head of Account	Budget Estimate (in Lakh)	Revised Estimate (in Lakh)	Actual Expenditure (in)
2052-00-090-SP-004-Fin Dept(DPC)-77-V	40.00	30.00	28,38,870
2052-00-090-SP-005-Fin Dept(DPC) IFMS-28-02-V	150.00	50.00	49,57,466
2052-00-090-SP-005-Fin Dept(DPC) IFMS-77-V		365.00	4,880,93,852
2052-00-090-SP-001-State Finance Commission-77-V		13.00	9,59,732
2054-00-097-Treasury Establishment-001-Computerisation of Treasuries-77-V	400.00	240.00	1,84,39,938

#### Hardware and Software procurement during the Financial Year 2013-14:

	PC	Thin client	Printer	Line Printer	Laptop	Scanner	UPS
For Treasuries	128	213	215	21	---	48	---
For Finance Department	45	---	38	---	1		23

#### Targets:

- 1) Replacement of hardware, software with upgraded system in 88 Treasuries.
- 2) Installation of anti-virus in PCs of Finance Department and Treasuries.
- 3) Establishment of connectivity in Sub-divisional Treasuries with WBSWAN PoP.
- 4) CTDR package and maintenance.
- 5) Support and maintenance of Dial-up networking in Treasuries.
- 6) Installation and AMC of Mail Server System at DTA.
- 7) Support service maintenance i.e. procurement of Toners, Printer Ribbons and Printer Heads etc. for Treasuries and different Groups/Cells of Finance Department.
- 8) Establishment of connectivity at DTA for sending data directly to AG, West Bengal.
- 9) Arrangement for dedicated network connectivity for capturing the major receipt and expenditure figures of the Government on regular basis.

### **Achievements:**

- 1) Replacement of hardware, software with upgraded system in 88 Treasuries.
- 2) Installation of anti-virus in PCs of Finance Department and Treasuries.
- 3) Establishment of connectivity in Sub-divisional Treasuries with WBSWAN PoP.
- 4) CTDR package and maintenance.
- 5) Support and maintenance of Dial-up networking in Treasuries.
- 6) Support service maintenance i.e. procurement of Toners, Printers and Printer Heads etc. for Treasuries and different Groups/Cells of Finance Department.
- 7) Installation and AMC of Mail Server System at DTA.
- 8) Order has been placed for IFMS
- 9) Order has been placed for establishment of MPLS-VPN connectivity covering 5 Directorates (Treasury, Registration, Commercial Tax, Excise and Land).
- 10) COSA package has been made operational in all State Govt. offices. Implementation of the same in Autonomous Bodies (Educational Institutions, Panchayats etc.) is under process.

## PPP CELL

For speedy implementation of perceived infrastructure projects in the State, a policy resolution was adopted vide Notification No. 5266-F(H)-dated 21.06.2012, whereby PPP model was recognised to be one of the avenues for implementation of the infrastructure projects in the State. A dedicated PPP cell was mooted to oversee and provide support to the process of implementation of PPP projects by State Govt. Departments. Vide Notification no. 5267-F(H) dated 21 June, 2012, Finance Department was designated as the nodal Department with responsibility to co-ordinate with different State Govt. Departments, Authorities and Agencies in this respect.

Vide FD Notification No. 6523-F(H) dated 27.07.2012, the PPP cell was created within the ambit of Finance Department with Finance Secretary as nodal Officer, who was to be adequately assisted by various domain experts. An ECOS (Empowered Committee of Secretaries) was also formed vide FD Notification No.6524-F(H) dated 27.7.2012 under the aegis of the Standing Committee of the Cabinet on Industry, Infrastructure and Employment for final approval of infrastructure projects in PPP mode.

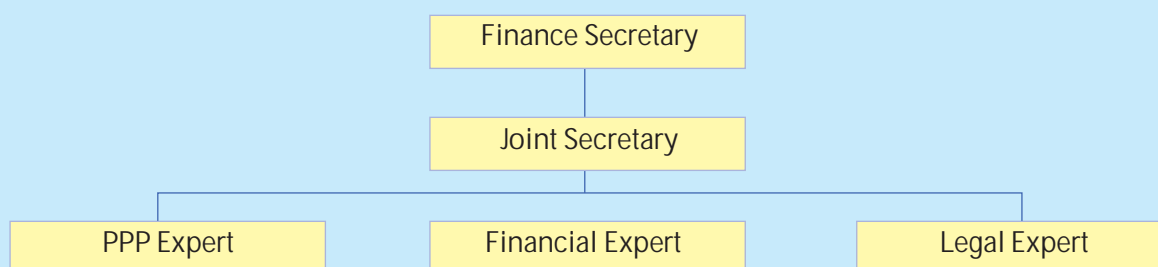
In order to further assist the State Govt. Departments in identifying projects, that are apt for implementation under PPP mode and also help them in the process of procurement, one sector-specific panel of Transaction Advisors (TA), covering eight sectors on infrastructure, was set up by Finance Department and notified vide FD Notification No. FS-116(PPP Cell)/2012 dated 10.09.2012. The process by which the Administrative Departments may solicit services of the empanelled TAs was also prescribed vide memo no. 119/PPP-C dated 4.10.2012.

During the financial year 2013-14, Cabinet acceded sanction for the posts of three experts viz. PPP expert, Financial expert and Legal Expert on contractual basis for the Cell and subsequently two experts (PPP & Financial Experts) were appointed to carry on the work in the Cell w.e.f. 23 September, 2014. With the above backdrop, the Cell functioned during the financial year under review.

### Staff pattern and present staff strength:

Designation of Post	Sanctioned strength	Present strength	Vacancy
PPP Expert	1	1	Nil
Financial Expert	1	1	Nil
Legal Expert	1	Nil	1

### Organisation Chart of the Cell:



### Current Policy/Circulars:

Detail of Circulars issued during the financial year is given in the Table below:

Circular No	Salient feature
8384-F(Y) dated 22/11/13	Approval from Finance Dept. will be not required for <ul style="list-style-type: none"><li>• Approval of scope of work</li><li>• Appointment of TA once two bids are taken out of empanelled TAs</li><li>• Same panel may be utilised for other advisory services as well</li><li>• Administrative Dept. may even opt for open tender if they find the services of empanelled TAs not suitable</li></ul>
8954- F(Y) dated 20/12/13	Vetting of PPP documents through legal experts of TAs to be ensured before finalisation

### Status of computerisation:

The Cell functions with two computers with internet and one printer on LAN network.

### Targets & Achievements:

- An operational guidebook/handbook for use of the administrative departments
- Organising seminars/workshops for sensitisation of involved workforce
- New Empanelment of Transaction Advisors on expiry of existing one

### No. of PPP cases disposed of & pending in the Cell:

Financial year	Opening no. of files	New cases added	Total no. of cases	No. of cases disposed of	% of cases disposed of	No. of cases pending at the end of the year
2013-14	Nil	15	15	15	100	Nil

## AUDIT BRANCH

The Rules of Business of the Government of West Bengal have assigned certain tasks and responsibilities to the Finance Department in the matter of finance, services and related aspects. The Audit Branch to which this report relates is to scrutinise different proposals with financial implications, service matters before implementation by the respective Departments. Advice is also given to various Departments in the matter of W.B.S.R., W.B.F.R. & W.B.T.R. etc. This Branch also functions as the Nodal Agency in respect of matters relating to State Public Service Commission, West Bengal Administrative Tribunal and State Pay Commission.

Moreover, in order to deliver uniformity in approach on service and pay matters, Treasuries, pensions etc. under one Government, there are specialised groups in Audit Branch like Group-P, Group-T, Group-J, Group-K etc.

The Audit Branch has introduced a new system of issuing order numbers during 2010-11 indicating Group names wherefrom the Group which is concerned with the matter can be readily identified.

In the year 2013-14, officers and staff of this Department attended training programmes organized by the Administrative Training Institute and Administrative Staff College of India at Hyderabad.

Audit groups of Finance Department vis-à-vis the administrative Departments attached to them and staff strength of respective Groups are given hereunder:

1	Group-AI	Agriculture, Animal Resources Development, Agricultural Marketing, Fisheries and Co-operation Departments.
2	Group-All	Food & Supplies, Consumer Affairs and Land and Land Reforms Departments.
3	Group-B	School Education, Higher Education including all Govt.-aided Universities, Technical Education and Training, Mass Education Extension and Library Services, Science & Technology, Food Processing Industries & Horticulture, Sundarban Affairs, Animal Resources Development (University cases), Agriculture (only University cases) Departments.
4	Group-C	Micro & Small Scale Enterprises and Textiles, Commerce and Industries, Industrial Reconstruction and Public Enterprises Departments.
5	Group-D	Home (Police), Home (Political), Home (C&E), Home (Special) & Hill Affairs, Home (F&NRIs), Home (Press), Parliamentary Affairs, Personnel & Administrative Reforms, Civil Defence Departments, Chief Minister's Office, West Bengal Legislative Assembly and Governor's Secretariat.
6	Group-E	Refugee Relief & Rehabilitation, Minority Affairs and Madrasah Education, Backward Classes Welfare, Women & Child Development and Social Welfare Departments.
7	Group-F	Public Works & Public Works (Roads), Housing, Irrigation and Waterways, Public Health Engineering, Water Resources Investigation & Development Departments.
8	Group-G	Hill Affairs, Correctional Administration, Fire and Emergency Services, North Bengal Development and Paschimanchal Unnayan Affairs Departments.
9	Group-I	Information & Cultural Affairs, Tourism, Environment, Sports and Youth Services Departments.
10	Group-L	Labour, Law and Judicial Departments.



11	Group-M	West Bengal Financial Corporation, West Bengal Infrastructure Development Financial Corporation, R.R.B.s.
12	Group-O	Health & Family Welfare Department.
13	Group-R	Municipal Affairs, Panchayats & Rural Development, Power and NES, Transport, Urban Development Departments.
14	Group-S	Information Technology and Bio-Technology Departments.

The functions of various special groups are indicated below:

1	Group-H	Audit matters of Finance (Revenue) Deptt., Excise Deptt. and Small Savings Directorate; Establishment matters of Finance Deptt., Personal Assistants' Pool, Internal Audit Branch, Surplus Pool, Public Service Commission, Economic Offences Investigation Cell, Policy Planning Unit, Assembly Matters, West Bengal Administrative Tribunal and A/cs. section.
2	Group-J	Pension, Provident Fund and Group Insurance, Political Sufferers' Pension and allied matters.
3	Group-K	Liveries/Uniforms, Stationery articles, Newspapers/Periodicals and Finance Deptt.'s Library.
4	Group-M	Work related to Employment and Self-employment and interface with State Level Bankers' Committee (SLBC)/ matters relating to the West Bengal Financial Corporation and West Bengal Infrastructure Development Finance Corporation.
5	Group-N	Budget and loan matters of Development & Planning and Disaster Management Departments.
6	Group-P1& P2	All proposals relating to creation of posts, filling up of existing vacant posts and upgradation of posts and services and pay matters of Government employees and others.
7	Group-T	Treasury Rules, Financial Rules, Delegation of Financial Power Rules, administration of Directorate of Treasuries & Accounts, Cadre- controlling Group in respect of West Bengal Audit & Accounts Services, proposals relating to purchase / hiring of cars, purchase of office equipment, sanction of telephones, expenditure for refreshment in meetings /seminars.

#### Group-wise staff strength :

Group Name	Staff strength
Group -A1	17
Group -All	14
Group -B	25
Group -C	13
Group -D	20
Group -E	13
Group -F	10
Group -G	10
Group -H	149
Group -I	17

Group Name	Staff strength
Group -J	8
Group -K	8
Group -L	20
Group -M	7
Group -O	9
Group -P1	21
Group -P2	25
Group -R	16
Group -S	7
Group -T	15
P.A. Pool	12

**Files received, disposed of and pending at various Groups and Branches of Finance Department in Financial Years 2009-2010 and 2010-2011:**

Group Name	2012-2013			2013-2014		
	Received	Disposed of	Pending	Received	Disposed of	Pending
AI	670	667	3	419	413	6
All	280	280	Nil	274	273	1
B	1648	1648	Nil	N.A.	N.A.	N.A.
C	615	550	65	N.A.	N.A.	N.A.
D	1070	1065	5	N.A.	N.A.	N.A.
E	564	564	Nil	431	431	Nil
F	1031	1031	Nil	384	384	Nil
G	323	323	Nil	219	219	Nil
H	803	719	84	N.A.	N.A.	N.A.
I	1373	1373	Nil	1168	1168	Nil
J	NA	NA	NA	N.A.	N.A.	N.A.
K	NA	NA	NA	N.A.	N.A.	N.A.
L	2250	2250	Nil	N.A.	N.A.	N.A.
M	465	465	Nil	N.A.	N.A.	N.A.
O	264	185+79	Nil	205	205	Nil
P	3988	2695	1293	N.A.	N.A.	N.A.
R	650	550	100	556	556	Nil
S	123	122	1	74	74	Nil
T	2189	2189	Nil	1983	1983	Nil

NA: Not available

## DIRECTORATE OF TREASURIES & ACCOUNTS

Directorate of Treasuries & Accounts, West Bengal is the apex body and controlling unit of all the Treasuries and Pay & Accounts Offices under Government of West Bengal. The District Treasuries are the basic fiscal units and the focal point for the primary record of the financial transactions of the government in the districts. The expenditure is captured Department-wise under Department-Code. The Payment transactions are recorded in 19 digit (including sub-detail level in required cases). Head of Accounts for the Receipt transactions are recorded in 14 digit Head of Accounts as per Budget Publication of each year.

### Staff pattern and present staff strength :

This Directorate is having two offices at two different places. One is D.T.A. Office including R.B.D. Cell at 4, Lyons Range, Kolkata- 700 001 and another is D.T.A. (P.D. Cell) at Johar Building, 5<sup>th</sup>Floor, P-1, Hyde Lane, Kolkata-700 073. All the clerical staff and typists of this Directorate have been recruited through P.S.C., W.B. A statement showing the staff pattern and present staff strength of these offices are furnished separately.

#### **D.T.A. Office at 4, Lyons Range, Kolkata – 700 001.**

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Vacancy
1.	Director of Treasuries & Accounts, West Bengal	1	1	Nil
2.	Additional Director of Treasuries & Accounts, W.B.	1	Nil	1
4.	Joint Director of Treasuries & Accounts, W.B.	4	3	1
5.	Assistant Director of Treasuries & Accounts, W.B.	1	1	Nil
6.	Junior Accounts Officer-cum-Administrative Officer	1	1	Nil
7.	Inspector of Treasuries	4	4	Nil
8.	Head Clerk	3	3	Nil
9.	U. D. Clerk	6	3	3 posted in P.D. Cell
10.	L. D. Clerk	5	4	1
11.	Supervisory Grade Typist	1	1	Nil
12.	Stenographer	1	1	Nil
13.	Bengali Translator	1	Nil	1
14.	Steno-Typist Grade-I	1	1	Nil
15.	Steno-Typist Basic Grade	1	Nil	1
16.	Typist Grade-I	2	1	1
17.	Typist Basic Grade	2	1	1
18.	Muharrir Grade-I	1	1	Nil
19.	Muharrir Grade-II	1	1	Nil
20.	Cash Sarkar	1	1	Nil
21.	Duplicating Operator	1	1	Nil
22.	Duftry	1	1	Nil
23.	Group 'D' Grade I	2	3	Nil
24.	Group 'D'	3	2	1
25.	Night Guard-cum-Durwan	1	1	Nil

D.T.A. (P.D. Cell), Johar Building, P-1, Hyde Lane, Kolkata-700 073.

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Vacancy
1.	Additional Director (Pension Disbursement)	1	1	Nil
2.	Deputy Director	1	1	Nil
3.	Assistant P.D.O.	1	1	Nil
4.	Junior Accounts Officer	4	4	Nil
5.	Head Clerk	1	1	Nil
6.	U. D. Clerk	5	8	3 U.D.C. posted due to shortage of 4 LDC posts
7.	L. D. Clerk	6	2	4
8.	Typist Grade I	1	1	Nil
9.	Typist Basic Grade	1	Nil	1
10.	Record Supplier	1	1	Nil
11.	Group D Grade I	2	1	1 posted at headquarters
12.	Group D	4	1	3 died in harness
13.	Night Guard-cum-Durwan	1	1	Nil

#### Objectives/ Nature of work/ Responsibilities :

The Directorate of Treasuries & Accounts, West Bengal was formed to look after the work of Treasuries in West Bengal and to impart training to the Treasuries staff and other officials. In particular, this Directorate has been performing the following functions:-

- Follow-up actions on audit reports / inspection reports on Treasuries, if any, the bank's statement of Treasuries through discrepancies.
- Liaison with Accountant General, Banks, Treasuries.
- Work related to NPS Cell (New Pension Scheme Cell) for All India Service officers attached to Govt. of West Bengal who joined in the service after 01.01.2004 where Director of Treasuries and Accounts, West Bengal is the Nodal Officer.
- Inspection of Treasuries.
- Establishment-related work of Kolkata Pay & Accounts Offices.
- Disbursement of pension of employees of Non-Govt. Educational Institutions and S.S. Pension within Kolkata (Number of Pensioners: 16,750 approx.).
- Monitoring progress of submission of monthly accounts to Accountant General, West Bengal.
- Making arrangement for printing of important rules, manuals, registers, forms required for Treasury administration wherever necessary and for supply thereof.
- Maintenance of records, registers in respect of Group Insurance (old and new) Schemes.
- Organizing training / meeting with DDOs at Districts and at Headquarters as and when required.
- Monitoring progress of construction of Treasury Buildings.

- Collection of daily scrolls from SBI, Samriddhi Bhawan and submission of the same to the appropriate authority and other related work thereof as per direction of Finance Department.
- Verification of irregularities on the accounts of other offices as pointed out by A.G.(A&E), W.B. from time to time as per direction of Finance Department.
- Maintenance of record of AECD.
- Training of newly recruited officers of WBA&AS.
- Clarification regarding H.B. Loan from Public Sector Banks.
- To monitor and pursue court cases relating to Treasuries.
- Work relating to Right to Information Act.

### Status of Treasuries in West Bengal :

At present there are 88 Treasuries/ Pay & Accounts Offices under the Government of West Bengal. There are 84 Treasuries, 4 Pay & Accounts Offices including one Pay & Accounts Office at New Delhi and one e-Treasury under Director of Treasuries [DTA]. There is no cash Treasury in West Bengal. All the Treasuries are Bank-linked Treasuries. The system of payment through Cheques had been introduced in all the Treasuries and all the Government transactions are carried out through Banks. The Link-Banks are Reserve Bank of India, State Bank of India, Central Bank of India and United Bank of India. There is at least one Treasury in each District Headquarter and also in each Sub-Division in West Bengal. There is no Sub-Treasury in West Bengal. All the Treasuries are separate units and acting as independent Treasuries. There are two Treasuries in most of the District Headquarters and in some big Sub-Divisions for speedy disposal of the financial activities of the State Government. There are 31 treasuries in 18 District headquarters and 50 treasuries in 46 Sub-Division headquarters.

From 1 April, 2007 a new Pay & Accounts Office has started functioning at New Delhi linked with State Bank of India, New Delhi Main Branch.

e-Treasury [for receipt of Sales Taxes, Excise, Cess, Entry Tax etc. through internet-banking] has started functioning from 14 May, 2008 under the Directorate of Treasuries & Accounts linked with SBI, UBI, Central Bank.

In Kolkata, the Treasury payment functions are done by Kolkata Pay & Accounts Office-I & Kolkata Pay & Accounts Office-II, Treasury receipt functions are done by Kolkata Pay & Accounts Office-II through Reserve Bank of India, PAD, Kolkata and Kolkata Collectorate Treasury through 22 branches of the State Bank of India, and Pension function are done by Pension Disbursement Office.

A new Pay & Accounts Office namely Pay & Accounts Office-III at IB Block, Salt Lake has been established and started functioning from 1 March, 2012.

On 10 October, 2012 the Finance Department has launched a Portal namely 'GRIPS' for on-line and off-line receipts of all types taxable and non-taxable Revenue of the Government of West Bengal through electronic mode in respect of all State Government Departments. 20 (Twenty) Banks have joined and have provided their payment Gateway for such receipts.

Treasuries in West Bengal have been brought under National e-Governance Plan [NeGP] of State Mission Mode Project [MMP]. Accordingly the Integrated Financial Management System (IFMS) has been introduced from 1 April, 2014. The work of finalisation of Vendors for the project through tender process has been done in 2013-14. The Central Server has been procured and installed at the State Data Centre (SDC). All the Treasuries / Pay & Accounts offices have been connected using the new network namely 'Reliance Network' during 2013-14. The work of development of the new computer package for the IFMS has also started.

### Status of Computerisation :

All 88 Treasuries/Pay & Accounts Offices [PAO] are fully computerized. The computerization of the Treasuries was started in the year 1999-2000. There is stand-alone server at each treasury with 'Linux' Enterprise Version Operating System and Oracle 10G RDBMS/AS and it is connected with the client through LAN and the Treasury package is running under Browser-base system. All the functions of the Treasuries are carried out through Treasury Computer packages developed by CMC and NIC. 59 Treasuries are running under the Treasury Package 'CTMS' [Computerized Treasury Management System] developed by CMC and 29 Treasuries are running under Treasury Package 'TRAS' [Treasury Accounting System] developed by NIC. All the Treasuries/PAOs are connected with DTA through 'WBSWAN' and "Reliance Network". The data from all the 88 Treasuries/PAOs are extracted and transmitted by the DTA's official at a centralized server at DTA through 'WBSWAN' or 'Reliance Network' on monthly basis and treasury wise total monthly accounts are generated from the central server and transmitted to the O/o. the Accountant General (A&E) West Bengal on softcopy under 'Digital Access of Treasuries by Ags' [DATA] Scheme. The package running at the Central Server has been developed by TCS Ltd is called 'CTDR' [Consolidated Treasury Data Repository]. There is a 'Mail Server' at DTA and all the Treasuries are connected with intra-mail. Some bank-branches of SBI are sending their Daily Scroll to some Treasuries through electronic mode in softcopy and some treasuries are sending the monthly pension data to some Bank-branches through electronic mode in softcopy.

### Functions of Treasuries :

- ❖ All Government receipts and payments are effected through treasuries
- ❖ Treasuries make Head-wise classifications of receipts and expenditures and send compiled accounts to the Office of the Accountant General (A&E), W.B., twice in each month.
- ❖ Disbursement of pensions to the pensioners (including State Govt., Other State, Education, Panchayat Pension, Other State Pension etc.).
- ❖ Sale of Judicial / Non-judicial stamps and stamp papers.
- ❖ Maintenance of Scheme-wise Local Funds of different local bodies.

### Benefits of Computerisation :

After computerization, except few cases, all the Treasuries have been submitting the Monthly Treasury Accounts to Accountant General, West Bengal within the scheduled dates for the last four / five years. The verification regarding the correctness of the accounts has become easier in the computerization system. The cases of discrepancies in the Treasury RBD figure with the Bank figure have decreased sharply for the last two / three years. Moreover, searching the details of a particular transaction or particular type of transaction has become easier through computer database.

### Objectives of Computerization :

- *To streamline Treasury operations*
- *Fast and accurate compilation of accounts*
- *Effective expenditure control*
- *To enhance internal control and security in treasury management*
- *Flexibility of operation*
- *Growth and scalability*

### Programme for the Financial Year 2013-14

- ✓ Connectivity of all the 88 treasuries and Pay &Accounts offices through 'Reliance Network'
- ✓ Implementation of e-scroll project from all the Agency Bank Branches to Treasuries for capturing data from Bank and transmission of pension data to the Bank.
- ✓ Development of infrastructure of the treasury buildings for omputerization by way of construction of new buildings or renovations of the existing old treasury buildings mainly. Some treasuries have been made centrally air-conditioned as per plan.
- ✓ Up-gradation of the existing hardware in Treasuries across the State by providing Computers, thin clients, dot-matrix printers, laser printers, Line-Printers etc. to cope with the existing requirements and improve efficiency.
- ✓ Steady Connectivity between DTA and all the Treasuries through 'WBSWAN' BSNL-leased lines and 'Reliance Network'.
- ✓ Transfer of treasury-data of all the Treasuries at DTA and compilation of the State Financial Accounts,
- ✓ Construction of the new Kalimpong Treasury Building. The Kalimpong treasury building was severely damaged due to earth quake and became unfit for use. Presently the Treasury is functioning at the Kalimpong Town Hall.
- ✓ Collection of data in respect of each employee through Treasury for development of 'Employees Database as per recommendation of 13 F.C.
- ✓ Receiving the Salary Bill of the DDO in the softcopy.
- ✓ Development and up-gradation of existing Treasury software for recording the data under New Pension Scheme of the All India Services Officers.

### Long term Goals Under IFMS

- Central Server System,
- e-Billing and e-Payment at Treasuries,
- e-Receipt through Bank,
- Different types of Treasury Forms, Bill Forms, Pension Forms in web,
- DDO-wise Bill Processing & payment information in web,
- Different types of MIS Reports regarding Expenditure and Income[Department-wise/Head of Account-wise] in web,
- Status of Pension Bills and other information regarding Pensioners in web,
- Stock position of Stamps & Stamp-Papers in web,

Preparation of full State Government Accounts including PWD, Forest Accounts and the adjustment entries made by the Accountant General (A&E),WB for Central Government Grants etc., as suggested in the Report of the 'Working Group' of the Reserve Bank of India.

**Number of files / cases received, disposed of and pending at DTA, WB (Headquarters) :**

Financial Year	Opening Balance	New cases added	Total cases	Number of cases disposed of	% of cases disposed of	No. of cases pending at the end of the year
2003-04	129	2623	2752	2670	97	82
2004-05	82	2754	2836	2694	95	142
2005-06	142	2570	2712	2658	98	54
2006-07	54	2712	2766	2628	95	138
2007-08	138	3150	3288	3158	96	130
2008-09	130	2958	3058	3002	97	56
2009-10	56	2856	2912	2850	98	62
2010-11	62	2302	2364	2275	89	89
2011-12	89	2854	2943	2772	94	171
2012-13	171	2457	2628	2469	94	159
2013-14	159	2553	2712	2515	93	197

**Number of pension cases received, disposed of and pending at DTA (P.D. Cell) :**

Financial Year	Opening Balance	New cases added	Total cases	Number of cases disposed of	% of cases disposed of	No. of cases pending at the end of the year
2003-04	-	959	959	All	100	Nil
2004-05	-	1418	1418	All	100	Nil
2005-06	-	1326	1326	All	100	Nil
2006-07	-	1261	1261	All	100	Nil
2007-08	-	780	780	770	99	10
2008-09	10	880	890	890	100	Nil
2009-10	-	775	775	770	99	5
2010-11	5	840	845	820	97	25
2011-12	25	530	555	540	92	15
2012-13	15	650	665	663	99.69	2
2013-14	2	764	766	762	99.48	4

**Publications :**

- WBTR 2005 has already been published under supervision of this Directorate.
- Matter of publication of Financial Rules is under process.
- General Circular Volume – IV (Part-I and Part-II) were published from this Directorate. The copies of the same are available in this Directorate.
- General Circular Volume – V (Part-I and Part-II) have already been published and distribution of the same among eligible offices is going on.
- General Circular Volume – VI has already been published and distribution of the same among eligible offices is going on.



## DIRECTORATE OF PENSION, PROVIDENT FUND AND GROUP INSURANCE

The Directorate of Pension, Provident Fund & Group Insurance came into being in the year 1983 vide Finance Department's Notification No.11169-F dated 16.09.1983. Initially this Directorate used to deal with municipal Pension cases only. Later on, with the passage of time, the Pension cases of teachers of primary and Non-Government Educational Institutions, Panchayat and Municipal employees, Employees of Khadi Board, Higher Secondary Education Council, West Bengal Pollution Control Board, College Service Commission, Social Welfare Board etc. have come under the fold of this Directorate. It is worth mentioning that the first School Pension Payment Order was issued on 07.12.1985.

Besides, the Directorate of Pension, Provident Fund & Group Insurance was entrusted upon with the task of determination of interest on Provident Fund accumulation Operator-wise and allotment of Provident Fund interest as due to the Operators who deal with the Provident Fund cases of different Non-Govt.-Aided or Sponsored Institutions, Panchayat Bodies and Local Bodies etc.

### Staff pattern and present staff strength :

Designation of Post	Sanctioned Strength	Present Strength	Vacancy
i) Director	01	01	Nil
ii) * Joint Director	01	01	01
iii) ** Deputy Director	01	01	01
iv) *** Assistant Director	13	09	02
v) Law Officer	01	01	Nil
vi) System Analyst	01	Nil	01
vii) Stenographer	01	01	Nil
viii) Head Clerk-cum-Accountant	15	15	Nil
ix) U.D. Clerk	49	48	01
x) Supervisory Typist	01	01	Nil
xi) Grade-I Typist	03	03	Nil
xii) Basic Grade Typist	04	04	Nil
xiii) L.D. Clerk	29	13	16
xiv) Data Processor	02	Nil	02
xv) Driver	01	Nil	01
xvi) Cash Collecting Sarkar	01	01	Nil
xvii) Record Supplier	07	06	01
xviii) Group-D, Grade-I	05	04	01
xviii) Group-D, Basic Grade	10	04	06
<b>Total</b>	<b>146</b>	<b>113</b>	<b>33</b>

\* One Officer of W.B.A & A.S. is acting as Joint Director vide G.O. No.862-F dated 31.01.2008.

\*\* One of Officer of W.B.A. & A.S. and One of Officer of W.B.C.S. (Exe.) Are acting as Deputy Director vide G.O. No.862-F dated 31.01.2008 and G.O. No.4307-PAR(WBCS)/1D-109/06 dated 21.11.2007.

\*\*\* Two posts are being held by the Jt. Director & Dy. Director as noted above.

**Note:** As per Government Order, two posts of Data Entry Operator have been filled on contract basis through Webel Support Multipurpose Service Co-operative Service Ltd.

A proposal was forwarded from this Directorate to Finance Department, Government of West Bengal for creation of 20 (twenty) additional posts considering the nature and present volume of work.

Finance Department vide their Memo. No. 7784-F(J) dated 03.08.2011 accorded sanction to the creation of 38 additional posts to cope with the huge number of pension cases following promulgation of ROPA-09.

### Objectives :

The objectives of the Directorate in brief are as follow:

- a) To dispose of pension cases as early as possible but not later than 3 (three) months of its receipt from the Pension Sanctioning Authority concerned.
- b) To sanction updated interest on Provident Fund on the basis of claims for interest submitted by different operators of P.F. Deposit Accounts.
- c) To take immediate follow-up action on the Hon'ble High Court's Order.
- d) To take immediate steps for redressal of grievances of retired teachers / pensioners etc. concerning this Office.
- e) To dispose of revised pension cases as early as possible.

Although the objective of the State Government as well as of this Directorate is to hand over Pension Payment Order to the concerned employee on the date of his/her superannuation or immediately before it, this could not be actualized as the pension cases from PSA (in most cases District Inspector of Schools) are not coming to the Office of DPPG in time. The School Education Department, Government of West Bengal under Order No.88-SE(B) dated 26 May 1998 formulated guidelines and time schedule for handing over Pension Payment Order on the date of superannuation. But most of the PSAs cause inordinate delay to send Pension papers. However, the very essence of guidelines is summarized below:

The concerned employee shall apply for pension eighteen (18) months prior to retirement. The School (Secondary, Higher Secondary, Junior High, Junior Madrasah, Madrasah, High Madrasah)/ Sub-Inspector of Circle (Primary Education) shall send the pension papers received from the concerned employee to the District Inspector of Schools (Pension Sanctioning Authority) fifteen (15) months ahead of the date of superannuation of the employee (Para 1.5)

The Pension Sanctioning Authority shall send the papers to the Deputy Director of Account (for Secondary, Higher Secondary etc.)/Controller of Finance, District Primary School Council as the case may be for further examination twelve months (12) prior to the date of superannuation of the employee (Para 3.3)

After obtaining certificate as to correctness of the case from the Deputy Director/Controller of Finance, District Primary School Council the Pension Sanctioning Authority shall send the pension papers to the Directorate of Pension, Provident Fund & Group Insurance, West Bengal six (6) months in advance of the date of superannuation of the employee. (Para 3.5)

The Directorate of Pension, Provident Fund & Group Insurance shall complete audit observations within/ between three (3) to four (4) months prior to the date of superannuation. Audit objection cases shall be returned to the P.S.A. for complying with the observations and resubmission to the DPPG so that the Pension Payment Order shall be issued within the service periods of the respective employees and in the error-free cases, the DPPG shall authorize Pension Payment Order one month in advance from the date of superannuation of the employee concerned (Para 5.3). The time schedule for issuing P.P.O. within 3 to 4 months cannot be adhered to now-a-days due to extreme pressure of a large number of revision pension cases received from various Pension Sanctioning Authorities. The cause of delay may be attributed to computer failure and various other reasons.

On an average, more than 3000 new pension cases are received per month by this Office. Pension cases of other Local Bodies and Panchayats are generally received long after the retirement of employees. This factor poses a problem in achieving the objective.

#### Revision of pension cases under ROPA-2009 :

The Government in School Education Department has issued order for revision of pension vide Order No.74-SE(B) dated 19.05.2009 for those who have retired or died after 01.01.2006. As a consequence, a huge number of revision pension cases are received from the District Inspectors of Schools of different districts of West Bengal. More than 10,000 revision pension cases have already been received by the end of the year 2009-2010. To cope with the pressure of revision cases the existing manpower has been found short of real necessity. For this, the Government has been sounded for deployment of additional manpower. The objective of the Government for early settlement of pending cases is being held under review during the current financial year. It may be mentioned here that the work of revising pension cases has been initiated with the existing manpower. But pressure from retired teachers and their associations for quick disposal of cases is increasing by the day. If drastic action is not taken for early settlement of cases the situation may go out of control. Alike School Education Department several other Departments have issued similar orders effecting revision of pay of their retired employees. A huge task is at hand which can be accomplished with the active support of Finance Department within a reasonable period of time.

#### Pre-1981 Cases :

School Education Department by issuing a Memo. No. 539-SE (P & B) dated 01.11.2010 has introduced pension/family pension in respect of employees who retired or died in harness prior to 01.04.1981 under the West Bengal Recognised Non-Govt.-Aided Educational Institutions. Large number of cases both from primary and secondary education sectors are ushered into this Office for disposal of pension cases. Most of the cases are shown in to this Office as per Orders issued by the Hon'ble High Court.

#### Legal issues :

##### i) Court cases

Of late, the number of High Court cases are increasing at an alarming rate which requires immediate attention. In the year 2009-10 the number of Court cases exceeded 9000. The main motive behind the High Court cases are delayed payment of retirement benefits, the cause of which may be attributed to the following factors:

1. Delay in submission of pension papers by the Pension Sanctioning Authority (PSA) – District Inspector of Schools (P.E.)/ District Inspector of Schools (S.E.) etc.
2. Delay in furnishing replies to Return Memos (RMs) issued by DPPG to PSAs.
3. Delayed settlement of Court cases of pensioner(s).
4. Delay in receiving pension cases sent to School Education Department by the DPPG.

The complete picture regarding **DELAYED PAYMENT** and total liability on account of **PENAL INTEREST** which may run into crores of rupees, is not available in the Office of the DPPG as the payment is made by the Treasuries. However the total performance of Law Cell is furnished as follows:

Year	No. of Cases Received	Cases disposed of
2005	2082	Almost 90% of cases are disposed of
2006	2518	Almost 90% of cases are disposed of
2007	4822	Almost 70% of cases are disposed of
2008	7926	Almost 75% of cases are disposed of

Year	No. of Cases Received	Cases disposed of
2009	8795	Almost 75% of cases are disposed of
2010	7880	Almost 90% of cases are disposed of
2011	5932	Almost 90% of cases are disposed of
2012	7590	Almost 93% of cases are disposed of
2013	10350	Almost 91% of cases are disposed of
1-1-14 to 31-3-14	2309	A good number of cases are already disposed of and this is working in progress for the rest.

Besides the above, 12 (twelve) contempt notices have been received, 3 (three) Rules have been issued for non-compliance with High Court's Order.

#### ii) Redressal of Public Grievance:

A Grievance Cell in this Office is working under one Assistant Director who looks after various queries and redresses the grievance of pensioners.

#### iii) Petition under R.T.I. Act:

A cell has been opened in the Office under the provision of the Right to Information Act. One Assistant Director has been nominated as State Public Inspection Officer who looks after the letter received under the provisions of the Act during the current financial year under review. During the year, 58 letters have been received and disposed of by the Cell.

#### iv) Acts and Rules which governs the Directorate:

The DPPG disposes of pension cases and interest of P.F. in terms of provisions of the following Act/Rules/Schemes.

**Acts -** Relevant Pay and Allowances Rules, Service Rules, Leave Rules etc.

**Rules -** Other Orders -  
68-SE(B) dated 25.02.04 of School Education Department, Government of West Bengal.

Transfer of Pension Payment Orders of the retired Teaching/Non-teaching employees of the Non-Govt. Recognised Educational Institutions to the Treasuries located outside the State of West Bengal through the Office of the Accountant General (A&E), West Bengal (Act as Special Seal Authority). Both the old cases where pensioner drew pension etc. from a Treasury in West Bengal and now desires to draw pension from other State Treasury of his choice and ab-initio cases.

High Court cases related to Service, Pay, Pension of the non-Govt. employees.

#### Other miscellaneous work, guided under different rules /order.

- i) **Schemes-** The West Bengal Recognised Non-Government Educational Institution Employees (D.C.R.B.) Scheme, 1981 – Higher Secondary / High / Jr. High / Primary / Staff of DPSC / Technical Schools / Sponsored Libraries / Mass Education Extension Centre etc. including Madrasah, Junior Madrasah etc.
- ii) Model Pension Rules, 1982 for the employees of Urban/Local Bodies, now nomenclature as the West Bengal Municipal (Employees' D.C.R.B.) Rules, 2003.
- iii) D.C.R.B. Scheme, 1985 for the employees of Panchayats.
- iv) D.C.R.B. Scheme for the employees of the West Bengal Social Welfare Advisory Board
- v) D.C.R.B. Scheme for West Bengal State Book Board.
- vi) D.C.R.B. Scheme for West Bengal Khadi & Village Industries Board
- vii) D.C.R.B. Scheme for West Bengal Pollution Control Board

- viii) D.C.R.B. Scheme for West Bengal Higher Secondary Council
- ix) D.C.R.B. Scheme for West Bengal College Service Commission
- x) D.C.R.B. Scheme for West Bengal Sports Council
- xi) D.C.R.B. Scheme for C.S.P.C.A.
- xii) D.C.R.B. Scheme for H.R.B.C.
- xiii) D.C.R.B. Scheme for Netaji Institute for Asian Studies
- xiv) D.C.R.B. Scheme for West Bengal State-Aided Universities, 1999 (Bidhan Chandra Krishi Vishwavidyalaya and Uttarbanga Krishi Vishwavidyalaya)
- xv) D.C.R.B. Scheme for Darjeeling Gorkha Autonomous Hill Council Employees.
- xvi) D.C.R.B. Scheme for Institute of Development Studies.
- xvii) D.C.R.B. Scheme for Urdu Academy, 2008
- xviii) D.C.R.B. Scheme for CADC
- xix) D.C.R.B. Scheme for West Bengal Higher Secondary Education Council.
- xx) D.C.R.B. Scheme for West Bengal Veterinary Council, 2009
- xxi) D.C.R.B. Scheme for Mahajati Sadan, 2009
- xxii) D.C.R.B. Scheme for Calcutta University Institute Hall, 2009
- xxiii) Employees' D.C.R.B. Regulations, 2008, Board of Wakfs, West Bengal.

#### **v) Payment of Provident Fund Interest by DPPG:**

Section 6 of West Bengal Non-Government Educational Institution and Local Authorities (Control of Provident Fund of Employees) Act, 1983 and Section 9 of the West Bengal Non-Government Educational Institutions and Local Authorities (Control of Provident Fund of Employees) Rules, 1984 provide for payment of interest at Government rate on the Provident Fund balances of employees belonging to the Non-Government Educational Institutions and Local Authorities. Accordingly DPPG, West Bengal allots funds admissible for payment of interest at Government rate on Provident Fund balances of employees of Primary, Secondary Schools, other Non-Government Educational Institutions, Colleges, Universities, Municipalities, Panchayat Bodies and certain other Organizations. DPPG has been authorized to undertake the work of calculation and payment of interest on Provident Fund deposit account under the provisions of the aforesaid rules in terms of the Finance Department's Order No.4560-F dated 28 April, 1992. The fund is allotted directly to the concerned Treasury/Pay and Accounts Officer under intimation to the Administrator/Authority on receiving his copy prepares a bill in T.R. Form No.7 (duplicate) at the concerned Treasury/ P.A.O. The Treasury Officer on scrutiny of the bill passes the same effecting payment of interest by transfer credit to Provident Fund Deposit Account under the Head "8336-Civil Deposit-00-800-Other deposits-Provident Fund Deposits etc.". The amount of interest as mentioned above will be drawn out of the Head of Account "2049-Interest Payment-Interest on Other Obligations-Interest on Deposits (charged)-Interest on P.F. Deposits etc." Every year Finance Department, Government of West Bengal places a lumpsum amount in favour of DPPG for sub-allotment of requisite funds to the Treasury/P.A.O.s to enable them to effect transfer credit from this head to Provident Fund deposit fund account of the respective authorities.

At the close of the financial year, the authority/administrator concerned shall prepare a statement of accounts showing month-wise figures covering the entire financial year and submit it to the DPPG. On receipt of the claim, the DPPG shall check and reconcile the accounts with those maintained at the Treasury and allot funds admissible to the Treasury for payment of interest. Administrator/Authority produces the claim as mentioned above along with Pass Book/Certificate given by the concerned Treasury Officer indicating the closing balance of the previous financial year(s). Operators of the fund are advised to submit their claim within 31st May each year for the interest of the previous financial year to be accrued. The entire calculation is processed through computers and printed orders are issued for allotment of interest.

At present there are 1300 (approx.) operators. For the current year i.e. 2010-11 the amount sanctioned by the Finance Department is ` 350 crore and the entire amount has been allotted to 973 of operators. The number of operators in whose favour the interest could not be allotted due to shortage of funds for the year is 53.

### Computerization of the functions of DPPG :

1. In June, 1990, this Directorate first issued computer- generated Pension Payment Orders in respect of the retired/deceased of Non-Government Recognized Educational Institutions, Local Bodies, Panchayat Bodies.
2. The NIC is closely associated with DPPG for all computerization initiatives of the Directorate happening for more than a decade.
3. On and from 31.03.1994, the NIC was assigned the DPPG Computerization Project and In-house Computer system has been installed in the DPPG wherefrom the first PPO was printed on 16 April, 1994. This system is operated for data entry, calculation generation and printing of PPO. After data entry, the computer also states the status of a Pension case.
4. At Present S/W a H/W Platform and LAN environment Oracle 10g, IDS, Java, Linux E.E.5
5. With the advancement of technology, the software project of DPPG has been enhanced by the NIC and new features are being added regularly as per requirement of the Directorate. The present Application software "**Pension Management System**" has been developed based on the work flow of DPPG for Pension file processing. This software systematically records and monitors Pension files from receiving to PPO/RM issue/dispatch including auditing stages, Pension calculation and PPO printing. All applicable ROPA rules for all types of Pensions have been incorporated within the software. Daily, Periodic Reports, Query facility and MIS reports are important features of the software.
6. No. of users at present: 60 and almost 3 lakh PPO have been printed through the computerized system at DPPG.
7. To enable more citizen-oriented services by the Directorate, the NIC has created web-based Pension File status Query System and hosted it under Finance Department website ([www.wbfin.nic.in](http://www.wbfin.nic.in)). This unique e-Governance service from DPPG has been availed of so far by more than 65,000 citizens /Pensioners within the few months which signify popularity of this e-service. The NIC has provided facility for daily web uploading of Pension File status from DPPG for the benefits of citizens /pensioners.
8. For project implementation and continued support at DPPG, Department of Finance has paid for two temporary support personnel through the DOEACC, who are working under technical guidance of the NIC at DPPG.

### Detailed performance report in respect of disposal of pension cases :

#### School Pension Cases:

Primary/Junior High/High/Higher Secondary / Junior Madrasha / High Madrasha / Junior Technical Schools/ Polytechnics/Libraries (Rural & Urban)/Mass Education Extension etc. all covered under the West Bengal Non-Govt. Recognised Educational Institution Employees (D.C.R.B.) Scheme, 1981 issued by the Education Department, Government of West Bengal under Memo. No.136-EDN(B) dated 15.05.1985 (Other than Primary Schools, Primary Teachers' Training Schools and Staff of District Primary School Boards all educational institutions hereinabove are grouped under Secondary).



**Under Model Pension Rules formulated by the then LGUD Department, now the Municipal Affairs Department, Government of West Bengal:**

**Fresh Pension cases only (No revision):**

Period	Cases Received	P.P.O. issued
Upto 31.03.2000 (From 1984)	12250	11331
2000-2001	1260	1507
2001-2002	1356	1352
2002-2003	886	878
2003-2004	788	413
2004-2005	205	216
2005-2006	958	866
2006-2007	780	696
2007-2008	806	563
2008-2009	1020	1100
2009-2010	1308	1391
2010-2011	975	1251
2011-2012	982	767
2012-2013	1758	1460
2013-2014	1533	1314
<b>Total</b>	<b>26865</b>	<b>25105</b>

**Pending Cases as on 31-03-2014: 1005**

Position	No. of Cases as on 31.03.10				
	31.03.10	31.03.11	31.03.12	31.03.13	31.03.14
Case lying with the PSAs after audit Observation given by the DPPG	789	779	884	905	207
Cases lying with the DPPG including Advance cases	59	656	1165	979	828

\* Resubmitted cases added.

**The table showing DCRB Scheme, 1985 for the employees of Panchayat Bodies issued by the Panchayat and Rural Development Department, Government of West Bengal may be replaced by the following:**

Period	Pension cases Received			Pension Payment Orders issued
	New	Resubmitted	Total	
Upto 31.03.2000	12055		12055	10607
2000-2001	1096		1096	968
2001-2002	946		946	759
2002-2003	1056		1056	1566
2003-2004	920	643	1563	1019
2004-2005	887	639	1526	927
2005-2006	890	358	1248	823
2006-2007	824	360	1184	842



Period	Pension cases Received			Pension Payment Orders issued
	New	Resubmitted	Total	
2007-2008	738	504	1106	685
2008-2009	738	368	738	831
2009-2010	758	322	1080	390
2010-2011	568	439	1007	680
2011-2012	769	529	1298	662
2012-2013	937	385	1322	2075
2013-2014	1732	302	2034	1630
<b>Total</b>	<b>24914</b>	<b>4849</b>	<b>29763</b>	<b>24536</b>

#### Pending cases as on 31.03.2011: 83

Position	No. of Cases as on 31.03.10				
	31.03.10	31.03.11	31.03.12	31.03.13	31.03.14
Cases returned with audit observations to the PSAs (Zilla Parishads – D.M., Panchayat Samities – S.D.O., Gram Panchayats – B.D.O.)	458	585	529	385	293
Cases lying with DPPG	416	83	91	95	595

#### Other Pension Cases

	Cases received as on 31st March			Pension Payment Orders issued as on 31st March		
	2012	2013	2014	2012	2013	2014
1. Social Welfare Advisory Board	86	67	50	53	60	42
2. Khadi Board	86	38	21	47	34	18
3. Book – Board	Nil	3	9	Nil	1	3
4. H. S. Council	46	28	29	15	19	26
5. CSPCA	1		2	Nil		2
6. Sports Council	Nil	3	3	Nil	1	3
7. Darjeeling Gorkha AHC	5	7	8	3	5	8
8. College Service Commission, West Bengal	Nil	2	6	Nil	Nil	3
9. Netaji Institute for Asian Studies	Nil	Nil	Nil	Nil	Nil	Nil
10. Hooghly River Bridge Commission	15	10	16	11	10	Nil
11. Pollution Control Board	10	3	9	6	3	Nil
12. Agricultural Training Centre	Nil	15	3	Nil	15	4
13. Wakf Board	Nil	4	4	Nil	4	5
14. V.C.	Nil	1	Nil	Nil	1	Nil
15. Animal Resources Dev. Deptt.	Nil	6	2	Nil	Nil	1
16. W.B. Urdu Academy	Nil	4	2	Nil	2	1
17. Comprehensive Area Dev. Corpn.		1	Nil		1	Nil
<b>Total</b>	<b>249</b>	<b>192</b>	<b>164</b>	<b>135</b>	<b>156</b>	<b>116</b>

Position	No. of Cases as on		
	31.03.12	31.03.13	31.03.14
Case returned to the PSAs after audit Observation	57	20	23
Cases lying with DPPG	45	25	53

#### Maintenance of accounts and audit :

We are doing some accounts work such as preparation of salary bills, P.F. sanction memos., P.F. bills etc.

## ASSISTANCE TO POLITICAL SUFFERERS (APS) BRANCH

A.P.S. Branch is borne in the joint establishment of Finance Department. This Branch is responsible to deal with the matter for providing monthly allowance to the freedom fighters and the dependent member(s) of their family under the new scheme vide no. 04 – A.P.S. dated 15.01.2013 who were in receipt of such allowance from this Branch under the earlier scheme since discontinued with effect from 1 February, 2013. This Branch is located at 131/A, B.B.Ganguly Street, Kolkata-700 012.

### Staff pattern and present staff strength :

The present staff strength is furnished below:

Designation of post	Sanctioned Strength	Present Strength
Section Officer	2	2
Head Assistant	3	3
U.D.Assistant	4	4
Muharrir (Grade-I)	1	1
Group-D (Grade-I)	1	1
Total	11	11

### Objectives :

Grant of monthly allowance to the freedom fighters and their eligible dependent members sanctioned by Finance Department, A.P.S. Branch, 131-A, B. B. Ganguly Street, Kolkata-700012.

### Nature of work and responsibility :

Continuation of already sanctioned cases by Finance Department is the main job. The expenditure is debitible to the Head "2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-200-Other Programme-Non-Plan-034-Payment of monthly allowance to political sufferers for Post-Independence Democratic Movement(FA)-50-Other Charge".

### Number of files/cases received, disposed of and pending :

Financial Year	Opening Balance	New cases added	Total Cases	No. of cases disposed of	% of cases disposed of	No. of pending cases
2013-14	4	24	28	26	92.86%	2

## DIRECTORATE OF SMALL SAVINGS

The Directorate of Small Savings with headquarters at Jessop Building (Ground Floor), 63-Netaji Subhas Road, Kolkata – 700 001 has 19 (Nineteen) zonal offices in the districts including one at Jessop Building (Ground Floor), 63-Netaji Subhas Road, Kolkata – 700 001 for Kolkata Zone. The headquartered office is headed by the Director, Small Savings & ex-officio Special Secretary, Finance Department and the zonal offices are headed by the Deputy Directors of Small Savings, who are the members of the West Bengal Civil Service (Executive).

### Staff pattern and present staff strength :

Detailed staff pattern and the present strength at headquarters and districts are given below :

#### A) STAFF PATTERN AT HEADQUARTERS

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Vacancy
1.	Director, Small Savings	1	1	Nil
2.	Deputy Director, Small Savings & E.O.OSD (DS), Finance Deptt.	1	Nil	1
3.	Assistant Director (Headquarters)	1	1	Nil
4.	P.A. (Schedule 'B')	1	Nil	1
5.	Liaison Officer	1	1	Nil
6.	Senior Statistical Assistant	1	Nil	1
7.	Head Clerk	1	1	Nil
8.	Typist (Gr-I)	2	2	Nil
9.	Upper Division Clerk	5	5	Nil
10.	Lower Division Clerk	6	3	3
11.	Basic Grade Typist	2	2	Nil
12.	Record Supplier	1	Nil	1
13.	Group 'D'	6	3	3
14.	Driver	2	Nil	2
	Total	31	19	12

#### B) STAFF PATTERN IN THE DISTRICTS

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Vacancy
1.	Deputy Director, Small Savings	20	6	14
2.	District Savings Officer	19	7	12
3.	Savings Development Officer	366	58	308
4.	Accountant-cum -Cashier	20	10	10
5.	Clerk-cum-Typist	20	10	10
6.	Driver	20	Nil	20
7.	Group 'D'	56	38	18
	Total	521	129	392

### Departments/ Directorates involved :

1. Ministry of Finance, Department of Economic Affairs (Budget Division), Government of India, North Block, New Delhi.
2. Ministry of Communications & I.T., Department of Posts, Government of India, Dak Bhawan, New Delhi.
3. National Savings Institute (NSI) under Ministry of Finance, Government of India, C.G.O. Complex, 'A' Wing, 4<sup>th</sup> Floor, Seminary Halls, Nagpur – 440 006  
Website : <http://nsi.india.gov.in>
4. State Bank of India & Some Nationalised Banks :

Department of Economic Affairs makes policy. Department of Posts acts as agent, keeps record of monetary transaction, maintains accounts of Small Savings and gets agency charges from Economic Affairs Department. National Savings Institute imparts training to postal staff and agents. S.B.I. and some Nationalised Banks act as agent for PPF AND SCSS Schemes in addition to Post Offices.

### Acts administered :

1. Government Savings Act, 1873
2. Government Savings Certificate Act, 1959
3. Public Provident Fund Act, 1968

### Rules observed :

1. Public Provident Fund Rules, 1968
2. Post Office Savings Account Rules, 1981
3. Post Office Recurring Deposit Rules, 1981
4. Post Office Time Deposit Rules, 1981
5. Post Office Monthly Income Account Rules, 1987
6. Senior Citizen Savings Schemes Rules, 2004

### Schemes Running / Activities

To promote Small Savings by implementing

Name of scheme	Rate of Interest w.e.f.				
	30.11.11	01.12.11	01.04.12	01.04.13	01.04.14
1 year Time Deposit	3.5	4.0	4.0	4.0	4.0
2 year Time Deposit	6.25	7.7	8.2	8.2	8.4
3 year Time Deposit	6.5	7.8	8.3	8.3	8.4
4 year Time Deposit	7.25	8.0	8.4	8.4	8.4
5 year Time Deposit	7.5	8.3	8.5	8.5	8.5
5 year Recurring Deposit	7.5	8.0	8.4	8.4	8.4
5 year SCSS	9.0	9.0	9.3	9.3	9.2
5 year MIS	8.0	8.2	8.5	8.5	8.4
5 year NSC	8.0	8.4	8.6	8.6	8.5
10 year NSC	.....	8.7	8.9	8.9	8.8
PPF	8.0	8.6	8.8	8.8	8.7

Note: SCSS – Senior Citizen Savings Scheme, MIS – Monthly income Scheme, NSC – National Savings Certificate

To make habits of savings and thrift among all kinds of people in society, particularly among women, students, the poor and the backward classes.

The above activities are performed through SAS / MPKBY / PPF agents appointed by Deputy Director, Small Savings of the districts.

This Directorate conducts District / Block / GP level meetings, seminars / workshops / campaigns with the help of Regional Directorate, National Savings Institute, Nizam Palace, 234/4, A.J.C. Bose Road, Kolkata – 700 020.

Campaigns through electronic media as well as in haat, bazaar, marketplace, street corners were done in the past. Now-a-days, it is done as per availability of fund and exhibition in melas are nearly discontinued for poor availability of fund. Only the distribution of leaflets among the public and the agents is going on.

#### **Circulars :**

Department of Economic Affairs (Budget) issues circulars from time to time to control monetary transactions by the post offices and to check acts of corruption amidst postal employees, agents, investors etc.

#### **Targets & Achievements :**

In the budget published by the Government every year, a target for loans to be received on account of small savings collection is fixed. Accordingly, the Directorate fixes its targets. The amount shown in the budget and the actual receipts for the last 14 years, are shown in the Table below:-

( ` in crore)

<b>Year</b>	<b>Budget Estimate</b>	<b>Revised Estimate</b>	<b>Actuals</b>	<b>Growth Rate on Actuals</b>
2000-01	4700.00	4900.00	4949.27	-
2001-02	5400.00	5400.00	5735.58	15.89
2002-03	6750.00	7880.00	7832.20	36.55
2003-04	9456.00	8772.00	8903.22	13.67
2004-05	9825.00	10434.46	10435.71	17.21
2005-06	11004.00	11479.00	10933.52	4.77
2006-07	12627.00	9200.00	8700.19	-20.43
2007-08	10100.00	1555.75	1470.33	-83.10
2008-09	3000.00	2000.00	1653.74	12.47
2009-10	6000.00	7991.63	7991.63	383.25
2010-11	10000.00	12000.00	12189.24	52.53
2011-12	6500.00	3000.00	1658.68	-86.39
2012-13	4951.00	2000.00	2978.25	79.55
2013-14	1000.00	3000.00	4307.20	144.62

#### **Status of computerization :**

The Regional Offices at districts have been computerized but the office of the Director is yet to be computerized. Only one PC is installed in the chamber of the Director. Steps are being taken to purchase at least two computers for the office so that the activities at the headquarters gather momentum.

#### **Objectives :**

1. To provide loans to the State Government amounting to 100% of the State's total collections which will be utilized for the development activities of the State.
2. To inculcate the habits of saving and thrift among the common populace.

3. To provide security to deposits by the investors.
4. To salvage the people particularly the poor, the illiterate, the downtrodden and the backward classes from the grapple of unauthorised money lenders and unauthorised chit funds.

**Present Status of the Directorate :**

1. Collection is gradually on the upswing.
2. The process of collection is somehow being hindered because of shortage of Savings Development Officers (Sv. D.O.s) at Blocks and Deputy Directors at Districts. One Sv. D.O. is in charge of six to seven Blocks. Out of 366 posts of Sv.D.O.s, 308 posts are lying vacant and only 58 posts are functioning. Similarly one Deputy Director is in charge of three to four districts. Out of 20 posts, 6 posts are filled up.

Moreover, both Sv.D.O.s and Deputy Directors are engaged by the B.D.O.s and the D.M.s respectively in all sorts of work other than that of small savings. This needs to change in order to improve small savings activities and to accomplish the objective of nation-building.

## ECONOMIC OFFENCES INVESTIGATION CELL

Economic Offences Investigation Cell, Finance Department, Govt. of West Bengal was constituted vide Finance Deptt. (Audit) Branch Notification No. 1022- F dated 29.01.2004 and it was envisaged in the said Notification that the Cell would be headed by one Director. Subsequently, posts of one Deputy SP, five Inspectors of Police, five Sub-Inspectors of Police, two ASIs of Police, eight Constables, one PA to Director, one UD Asstt., one LD Asstt. and two Group-D staff were sanctioned vide Finance Deptt.-Audit Branch Memo No. 3690 – F dated 18.03.2004. All the posts of police personnel except the Director were filled up from Bureau of Investigation. In fact, the sanctioned staff of the Cell joined between June, 2004 and November, 2004. Initially the police personnel of this Cell were empowered to conduct routine enquiry of the Finance Deptt. as per order of Finance Secretary vide Finance (Revenue) Deptt. Memo No. 2239-FT dated 25.06.2004. In Govt. Notification vide Finance Deptt. Order No. 93-FT dated 14.01.2005 the police personnel of this Cell were empowered to enquire and investigate into the cases relating to Non-Banking Financial Companies, Unincorporated Bodies, Residual Non-Banking Financial Companies and also to deal with various State Acts and Rules relating to evasion of taxes. Apart from the above, the Cell used to deal with voluminous work relating to shifting of the Registered Offices of the Companies from West Bengal to other States as endorsed by Chief Secretary, Govt. of West Bengal. Director, EOI Cell being the nodal officer for interaction with Financial Intelligence Unit-India, Ministry of Finance, large number of papers are received from them for enquiry. As per recommendation of the Administrative Reforms Commission, Govt. of India further 1 (one) post of Deputy S.P., 3 (three) Inspectors of Police, 5 (five) Sub-Inspectors of Police, 2 (two) Assistant Sub-Inspectors of Police and 6 (six) Constables were sanctioned vide G.O. No. 391-F dated 13.01.2010.

### Staff pattern and present staff strength :

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Vacancy	Remarks
1	Director	1	Nil	1	Shri Anurag Srivastava, IAS, Joint Secretary was in-charge of the Cell in F.Y. 2013-14.
2	Deputy Superintendent of Police	2	Nil	2	
3	Inspector of Police	8	Nil	8	
4	Sub - Inspector of Police	10	7	3	
5	Assistant Sub-Inspector of Police	4	2	2	
6	Constable	14	8+1	5	Constable Anwar Ali is working as a reemployment.
7	Personal Assistant to Director	1	Nil	1	
8	Upper Division Assistant	1	1	Nil	
9	Lower Division Assistant	1	Nil	1	
10	Group 'D' Staff (R.S.)	2	1	1	
	Total	44	19+1	24	

## Achievements :

During the period from 01.04.2012 to 31.03.2013, 251 papers were brought forward to 01.04.2013 and during 01.04.2013 to 31.03.2014, 424 papers were received. Out of 251 + 424 = 675 papers, 410 papers were disposed of during this period and 265 numbers of paper could not be disposed of during this period and brought forward to 01.04.2014.

The achievements of this Cell are appended below:-

### 1) Financial institution working as Non-Banking Finance Companies (Deposit-taking company)

During this period 251 communications were received by this Cell through different units directly or indirectly from petitioners related to petitions regarding non-payment of deposited money after matured values for enquiry against the deposit-taking company.

10 investors could be given redress by way of refunding their invested money to the tune of ₹ 3,07,400/- (Rupees Three Lakh seven thousand and four hundred) only during the period under review.

### 2) Complaint against insurance company and Banking Sector

17 (seventeen) petitions against HDFC, Birla Sun Life, Reliance Insurance, National Insurance Co, Apollo Insurance, Bajaj Allianz, LIC, Tata AIG etc the above authorities were received by this Cell during this period and all reports were submitted by the officers of the cell after primary enquiry.

07 (seven) petitions against SBI, UBI, HSBC, Ramkrishnapur Co-Operative Bank were received by this Cell during the year and all reports were submitted by the officers of the cell after primary enquiry.

### 3) Private Individuals including Promoters and others

49 (forty nine) petitions against Private Individuals were received by this Cell and all reports were submitted by the officers of the cell after primary enquiry.

### 4) The communication received through Govt. of India's different wings

#### (i) Petition received through Reserve Bank of India (RBI)

23 (twenty three) petitions against different deposit-taking companies, cancellation company by RBI were received by this Cell and necessary action was taken for all.

#### (ii) Petition received through Registrar of Companies (ROC)

12 (twelve) communications against different deposit-taking companies which were inspected by ROC were received by this Cell and necessary action was taken for all.

#### (iii) Petition received through Security Exchange and Board of India (SEBI)

19 (nineteen) communications against different deposit-taking companies were received by this Cell and necessary action was taken for all.

#### (iv) Financial Intelligence Unit–India (FIU-IND), Ministry of Finance, New Delhi :-

07 (seven) petitions were received by the above authorities relating to suspicious transaction of money against Companies/Private Individuals during this period. Out of 07 (seven), 03 (three) reports were submitted by the officers of the Cell after primary enquiry and 04 (four) petitions along with enclosures and C.D.s were forwarded to DIG, CID, WB for taking necessary action.



(v) **Others from Govt. of India**

18 (eighteen) communications under different wings, Govt. of India, or the Secretariat, Govt. of India were received by this Cell and necessary action was taken for all.

**Status of Computerization**

Two Computer machines have been installed at EOI Cell. All data relating to enquiry, investigation of cases and day to day work of the Cell are computerized and the urgent and important reports for different offices of the Govt. as well as different companies are sent by way of computerized prints. The required data are also furnished to the Department during Assembly Session and for any other purpose. An internet connection of BSNL has also been given to this Cell to collect updated information from various Central Govt. organizations including RBI.

**Targets and Achievements**

Targets for implementing the existing acts and rules to curb the unregistered and unscrupulous NBFCs have been achieved considerably. Targets were also achieved in disposal of papers and files. Considerable amount of money could be realized from the NBFCs and others and the same were distributed to the investors by sincere efforts of the officers of this Cell. Due to sharp vigilance, the activities of the unauthorised NBFCs have been curbed down considerably. More interaction is being made with RBI, SEBI, Registrar of Companies (ROC) to curb down the activities of the unscrupulous NBFCs, unincorporated bodies, Multi Level Marketing firms etc.

Number of cases such handled by the Cell and number of cases against which actions have been taken for the last two financial years that ended are as hereunder –

<b>Case handled</b>	<b>Action taken</b>
251 papers in previous years (i.e. 2012-13)	410 papers
424 papers during this year (i.e. 01-04-2013 through 31-03-2014)	
<b>Total handled</b> (251 + 424 = 675)	

## MEDICAL CELL

Medical Cell of Finance (Audit) Department has been created in June 2009 by carving out from Group 'P' (Service) of that Department mainly for implementation of West Bengal Health Scheme, 2008. It also looks after the traditional medical reimbursement cases under the following rule:-

- i) West Bengal Services (Medical Attendance) Rules, 1964.
- ii) West Bengal Services (Medical benefit for State Pensioners) Rules, 1998.
- iii) All India Services (Medical Attendance) Rules, 1954.
- iv) Medical Benefits to the Ministers-in-Charge / Minister-of-State / Confidential Assistants etc. Rules, 1969.

Sometimes it also deals with the reimbursement cases of Judicial Services as and when referred to by respective administrative departments. Cases of medical assistance to prisoners of different Correctional Homes are also dealt by this Cell.

### West Bengal Health Scheme 2008

With a view to regulate and provide medical benefits and to provide improved medical facilities to the State Government employees and their family members, a notification No.7287-F Dated 19.09.2008 was issued. As per this notification, the Scheme had been named "West Bengal Health Scheme, 2008". Subsequently in terms of F.D. Memo No.3475-F dated 11.05.2009, WBHS 2008 has been extended to the State Government pensioners & their family members.

For implementation of West Bengal Health Scheme, 2008, the following functions are normally performed:

- a) Preparation of policy, guidelines & rules under WBHS 2008.
- b) Fixing rates for treatment procedures, investigations, implants etc.
- c) Empanelment of private HCOs and Diagnostic Centres within this State in connection with Health & Family Welfare Department.
- d) Monitoring of activities of HCOs during the treatment of members of WBHS 2008 and its beneficiaries.
- e) Helping other administrative departments process the complicated reimbursement proposals under WBHS, 2008.
- f) Granting Prior Permission for treatment in WBHS recognized Specialty Hospitals outside the state of West Bengal.
- g) Granting Prior Permission for implantation of costly devices & implants.
- h) Granting Prior Permission for Human Organ Transplantation & Cochlear Implantation Surgery and for some procedures mentioned in WBHS 2008.

### Staff pattern and present staff strength :

Sl. No.	Designation of Post	Present Strength
1.	Special Secretary	1
2.	Assistant Secretary	2 (1 in additional charge)
3.	Officer-on-Special Duty	0
4.	Section Officer	2
5.	Head Assistant	2
6.	Upper Division Assistant	7
7.	Lower Division Assistant	4
8.	Other Group 'C' Staff	1
9.	Group 'D' Staff	3
	<b>Total</b>	<b>22</b>

To settle the technical problems as well as to take important decisions an apex body- West Bengal Health Scheme Authority has been set up with the following members:

1. Chairman: Special Secretary to the Govt. of West Bengal. Medical Cell, Finance Department.
2. Member-Convener: Assistant Secretary to the Govt. of West Bengal, Medical Cell, Finance Department
3. Members: Doctors deputed by the H. & F.W. Department, Govt. of West Bengal.

### Delegation of Power :

For helping the employees and pensioners of Govt. of West Bengal, this Cell delegates following sanctioning power to all the administrative departments/Head of the offices :-

1. This Cell delegates the power to the all departmental Secretaries for approving the permission for going to **The Tata Memorial Centre, Mumbai**, for the patients who are suffering from **Cancer**. Notification No:-**3731-F(MED) Dt:10.05.2013**.
2. Head of the offices within their financial power can approve the cost of **Digital Hearing Aid**. No reference to this Cell for permission is required for this purpose. Notification No:-**3733-F(MED) Dated: 10.05.2013**.

### Status of Computerisation :

E-Governance initiatives taken in Medical Cell, Finance department, Govt. of WB

Initiatives have been taken for development of Work Flow based on-line application software "West Bengal Health Scheme Monitoring System" covering offices of all Department of Government of West Bengal at Kolkata and District level. The application will be helpful for Health Card Beneficiaries and will also serve as a decision making tool for the Government. National Informatics Centre, West Bengal State Centre has been entrusted for development of the Application Software. The System has been administratively approved by this department vide Memo No.10083-F (MED) dt.11.12.2012 for a sum of Rs.14.25 lakh.

The salient features of the Application developed so far are mentioned below.

1. Separate portal has been developed for Medical Cell, Finance Department, Govt. of WB for Integration of e-Service like Enrolment, Claim, Advance drawl etc.

2. The Application covers entry/ modification of Enrolment details of In-Service Officials/ Pensioners of offices of following tiers in West Bengal. Certificate of Enrolment and Temporary Family Permit may be generated through the Application.
- (i) Secretariat HQ
  - (ii) Directorate HQs under the Department
  - (iii) Attached offices under the Department
  - (iv) Attached offices under the Directorates
  - (v) Regional Offices under the Department at District/Sub-Division Block Level
  - (vi) Regional Offices under the Directorates at District/Sub-Division Block Level
  - (vii) Other Offices (High Court, Public Service Commission, West Bengal Legislative Assembly etc.)

Finance Department's Medical Cell web-site [www.wbfin.nic.in](http://www.wbfin.nic.in) link WBHS keeps updated regularly for better transparency regarding the circulars / notifications issued from time to time.

**Number of files/ cases received/ disposed of and pending during the year 2012-2013 :**

Files received	Files disposed of	Files pending
2959	2666	293 Files sent to WBHSA for decision.

Letters received	Disposed of action taken on	Pending letters
2273	2226	47

**Empanelment of Health Care Organization (HCO) till 31.03.2013 :**

Class I service provider	Class II service provider	Class III service provider	Total
46	13	11	70

**Diagnostic Centres :**

Class I service provider	Class II service provider	Class III service provider	Total
10	2	3	15

**Expenditure on the Scheme Head :**

Financial Year	07-Medical Reimbursement (in Rs.)	12-Medical Reimbursement under WBHS-2008 (in Rs.)	Total
2008-2009	6,00,06,276.00	8600.00	6,00,14,876.00
2009-2010	6,95,04,147.00	2,32,08,269.00	9,27,12,416.00
2010-2011	8,17,80,923.00	15,15,49,223.00	23,33,30,146.00
2011-2012	7,25,81,138.00	30,01,37,431.00	37,27,18,569.00
2012-2013	8,43,30,753.00	48,76,39,883.00	57,19,70,636.00

# INSTITUTIONAL FINANCE

## WEST BENGAL FINANCIAL CORPORATION

West Bengal Financial Corporation (WBFC) set up on 1 March 1954, under the State Financial Corporations' Act, 1951, is the premier development financial institution in West Bengal playing a catalytic role in promoting, financing and developing the Micro, Small and Medium Enterprise (MSME) sector over more than 60 years under the able leadership of Finance Department.

### Financial Products and Services

The activity domain of WBFC encompasses mainly provision of term finance for setting up of new units and for the expansion / modernization / diversification of existing units in both manufacturing and service sectors in line with the Industrial Policy guidelines issued by the State Government. Since inception Corporation has disbursed over ` 2734.82 Crore spread over the length and breadth of the State.

A substantial part of this credit exposure has been enjoyed by new generation entrepreneurs, women entrepreneurs and entrepreneurs belonging to minority and weaker sections of the society. These support a wide array of investments in such areas as engineering, steel, cement, food-processing, software, hosiery, pharmaceuticals, petrochemical, health- care, hospitality etc. Some of the projects are co-financed with governments, commercial banks, and other development financial institutions.

Corporation also provides Working Capital term loans. Modernisation schemes for SSIs, schemes for Resorts, Hospitals, audio and video infrastructures etc. are some of the innovative schemes introduced to suit the changing market needs.

### Knowledge Sharing

We offer support to entrepreneurs through proper counseling with regard to project identification, demand-supply analysis, marketing network and institutional infrastructure mostly through interpersonal communication. Our analytical work helps entrepreneurs build up their own capacities. With the objective of serving as a Total Solution Provider to entrepreneurs, Corporation has recently set up a Consultancy Cell.

Besides, we support capacity development amongst the budding entrepreneurs by sponsoring and participating in many Entrepreneurship Development Programs, Synergy conferences and forums on issues of development in the MSME sector, often in collaboration with State Government. The Corporation is constantly seeking to improve the way it shares its knowledge.

As a part of it, a small beginning has been made to develop a new managerial cadre. To ensure that they can access the best global expertise and help generate cutting-edge knowledge, a full-fledged Training Division has been created. Management Development Programs being designed and delivered are at par with the programs offered by institutions of repute in the domain of management education in India.

### Governance Structure

The Corporation's existing governance structure is comprised of shareholders, Board of Directors headed by a Chairman, Executive Committee, and Senior Managers

The shareholders are represented by the Board of Directors who are the ultimate policymakers at the Corporation. The Corporation operates day-to-day under the leadership and direction of the Managing Director appointed by the State Government.

The Managing Director functions with the assistance of senior managers in charge of departments, regions and branches. Headquartered in Kolkata, the Corporation has its active presence through its 14 branches located mostly in District towns and Regional offices at Siliguri, Durgapur and Kolkata. The organizational details including the existing manpower position is elaborated in the following table.

#### Staff pattern and present staff strength:

Sl. No.	Designation of Post	Sanctioned Strength	Present strength as on 31 March 2014
1	Managing Director	01	01
2	General Manager	04	04
3	Deputy General Manager	08	08
4	Chief Manager	11	11
5	Manager	17	16
6	Deputy Manager	34	30
7	Officer	59	39
8	Senior Assistant	28	26
9	Junior Assistant	34	22
10	Clerk-cum-Typist and Telephone Operator	73	15
11	Daftari, Peon, Waterboy and Driver	51	6
	<b>Total</b>	<b>320</b>	<b>178</b>

#### Credit Delivery Mechanism

To provide the best service to the entrepreneurs of the state the Corporation has been constantly improving its Credit Delivery Mechanism (CDM). Managers heading the branches have been delegated with adequate sanctioning and disbursement powers pertaining to financial assistance so that entrepreneurs at the District level need not come a long way to headquarters for availing of any service.

To ensure that the entrepreneurs get credit delivery in time and make repayment of dues properly, Regional Offices have been empowered to play a nodal role in supervising and coordinating the entire operation related to the flow of credit.

The CDM has been further strengthened by the frequent visits of the branches by the Managing Director, Senior Managers from Head Office and Internal Audit Teams.

#### Performance vis-à-vis targets:

The amounts of sanctions, disbursements and recovery vis-à-vis the Business & Resource Forecast (BPRF) targets during the last 3 years are given below:

[All amounts in ` lakh]

Sl. No	Activity	BPRF Targets			Achievements			% of targets achieved		
		2011-12	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
1	Effective sanction	28000	28000	31000	29761	20227	27876	106.29	72	90
2	Disbursement	21500	21500	24000	20082	22237	18001	93.40	103	75
3	Recovery	20200	26000	28000	20734	25004	23933	102.64	96	85

### Shareholding pattern:

The shareholding pattern of the Corporation as on 31 March 2014 was as under:

Shareholder	Holding ( ` in crore)
State Government	135.41972
Small Industries Development Bank of India	11.5852
Life Insurance Corporation of India	0.20085
Public Sector Banks	0.09025
Co-operative Banks	0.0169
Others	0.03225
<b>Total</b>	<b>147.34517</b>

### Asset Quality:

Since its inception in March 1954 and up to March 1993, the Corporation conducted its activity as a development institution taking a promotional role for development of first generation entrepreneurs, assisting units coming up in backward areas and in order to serve social objectives, financial strength of the promoters was not made the sole consideration for financing.

As a result, part of the loans and advances became sticky due to incapability of the first generation entrepreneurs. With the advent of the concept of "Non-Performing Assets" since April 1993, more stringent viability norms were insisted upon and as a result, the quality of loan assets has been improving over the years. As to the carried over sticky loans of the past, continuous efforts are being made for realization of dues through (1) constant persuasion, (2) one time settlement, (3) enforcement of section 29 of SFCs Act, 1951 for taking over and selling off the assets and (4) institution of certificate case under PDR Act etc. Though NPA has increased owing to rigid norms of asset classifications, the trend now has started declining through special thrust in recovery process.

### Financial Performance of the Corporation during last 5 years:

	2009-10	2010-11	2011-12	2012-13	2013-14
DSCR	2.01 : 1	1.81 : 1	1.60 : 1	1.43 : 1	1.87 : 1
DER	3.20 : 1	3.10 : 1	3.23 : 1	4.02 : 1	3.49 : 1
Net Operating Income in ` lakh	252.00	1045.11	1028.16	1080.45	985.60

## WEST BENGAL INFRASTRUCTURE DEVELOPMENT FINANCE CORPORATION LIMITED (WBIDFC)

WBIDFC was established on 23 May, 1997 by Government of West Bengal to cater to the growing need of infrastructure facilities in the State. The Corporation is owned by the Government of West Bengal, (Finance Department) and registered under the Companies Act, 1956. The Company is also licensed by Reserve Bank of India as a deposit-taking NBFC. In the year 2007, the WBIDFC has shifted its Registered Office from 3/2, Dalhousie Square (East), Kolkata – 700001 to 36A, Hemanta Basu Sarani, Kolkata-700001 which is owned by the Company. The Administrative Office of the WBIDFC is in the premises of 'Mangalam' Block – A, 1<sup>st</sup> floor, 24 Hemanta Basu Sarani, Kolkata – 700001 which is also owned by the Company. At present, the authorized capital of the Company is ₹ 250.00 crore and paid-up capital, which is solely contributed by Govt. of West Bengal amounts to ₹ 165.30 crore.

The prime object behind setting up of WBIDFC has been to mobilize Long Term funds from the market at competitive rates and onlend the major part to Govt. of West Bengal for implementation of various infrastructure projects of the State covering areas like roads, bridges, power stations, rural electrification, sanitation, water supply, sewerage etc. Since the Company's inception in 1997, WBIDFC has garnered a total amount of ₹ 28,582.87 crore (outstanding balance ₹ 4384.73 crore) of which a sum of ₹ 13,509.27 crore (outstanding ₹ 1000.00 crore) has been onlent to Govt. of West Bengal for the said purposes and ₹ 1894.07 crore (outstanding ₹ 7.71 crore) to the Agencies of Govt. of West Bengal. It may be mentioned that lending to the State Govt. is strictly monitored in terms of Article 293(3) of the Constitution of India and prior consent from the Govt. of India is invariably taken for making funds available to the State Govt. The major source of funds raised by WBIDFC is 10 year/7 year/5year bonds guaranteed by State Govt. The bond issues rated by three rating agencies of the country have always been of investment grade.

In 2006, WBIDFC's Board approved diversification and expansion of lending activities by the Company whereby loans have been extended to private sector, JVs/PPPs and Central Govt. Undertakings for establishment of infrastructure projects in the State as well as setting up of core industries.

WBIDFC has acquired 37.049 acres of land in New Town, Kolkata, [15.129 acres for residential, 1.65 acres for residential and 20.270 acres for commercial purpose] out of which an area of 15.129 acres is being used for its Housing Project comprising 911 dwelling units. Out of 911 units, 652 units have been launched for sale. Out of 652 units, 643 units have been sold out. The construction work of the project for site II, III & IV has been completed and majority of the flats have been handed over to the allottees.

The balance land of 20.71 acres earmarked for WBIDFC was not received by WBIDFC. However, in terms of the decision taken in the meeting held on 7.5.14 between WBHIDCO & WBIDFC, payment to the tune of ₹ 23,94,34,863/- was made to WBIDFC by WBHIDCO on 30.06.2014 towards payment of unadjusted advance from WBIDFC with interest.

An exploratory process was initiated during 2008 and presently being pursued to examine various models for developing a commercial project on 20.270 acres of land. This was postponed later in view of global slowdown in realty market. In 2013-14, necessary steps have been taken to revive the proposed Commercial Project of the Corporation as a fresh initiative.



WBIDFC is managed by a Board of Directors appointed by the Government of West Bengal. The staff pyramid of WBIDFC is headed by the Managing Director who is the former MD of a Public Sector Bank with a few professional hands including FA & CAO (a Chartered Accountant), Company Secretary, Adviser, Head, [Credit & Investment] with vast banking experience, CCE(Civil) who had worked as the Chief Engineer in Govt. Departments. The total number of staff of WBIDFC as on 1 June, 2014 including the junior functionaries and menial staff is 38.

**Staff pattern and present staff strength:**

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Nature of appointment	Responsibility
1.	Managing Director	1	1	Govt. Order	Overall
2.	Financial Advisor & Chief Accounts Officer	1	1	Regular	Accounts, Audit, Internal Audit, Taxes, RBI matters, RTI matters & Head, Security Forum
3.	Company Secretary	1	1	Regular by Board	Policies, Secretarial matters, CSR Activities, Bond matters, Corporate Governance etc.
4.	Accounts Officer	2	2 [One under suspension]	Regular	Accounts, Bonds
5.	Accounts Officer (HO)	1	1	Contractual	Accounts of Head Office
6.	Accounts Officer(Project)	1	1	Contractual	A/cs. of Project Sankalpa Housing
7.	Junior Accounts Officer	1	1	Regular	Attached to Accounts Officer
8.	Executive Assistants	2	2	Regular	1) Estate Department 2) E.A. to Managing Director
9.	Executive Assistants	2	2	One Regular by Board One Contractual	1) Attached to Accounts Department 2) Attached to accounts of Housing Project & HRD
10.	Accounts Assistants	2	2	One Regular One Regular	1) Bonds 2) Attached to Accounts Department
11.	Accounts Assistant	1	1	Regular	Attached to Accounts Department
12.	Attendant	4	4	Regular	Different Departments
13.	Assistant	1	1	Regular by Board	Accounts Department
14.	Attendant [Project Office]	1	1	Contractual	Project Office

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Nature of appointment	Responsibility
15.	Stenographer	1	Nil	Regular	Vacant
16.	Receptionist – cum-Telephone Operator –	1	1	Regular	Attending Reception & Mails
17.	Head, Credit & Investment	1	1	Contractual	Loan, Investment
18.	Adviser	1	1	Contractual	Budget, Road Map, Loan Policy, SSS
19.	Project Adviser	1	Nil	Contractual	Vacant
20.	CCE(Civil)	1	1	Contractual	Looking after Housing Project (Engineering)
21.	Cr. & Mrktg. Officer	1	1	Regular by Board	Loan Section
22.	Sub-Assistant Engineers	2	2	Contractual	Looking after Housing Pr.[engineering]& renovation of premises at 36A, Hemanta Basu Sarani
23.	Estate Manager	1	1	Contractual	Security, Stores & Assets
24.	Head, HRD & Personnel & P.S. to Chairman matters relating to staff	1	1	Contractual	Assist Chairman & dealing
25.	Senior Systems Executive	1	1	Contractual	Computer & Systems
26.	Junior Systems Assistant Hardware & Networking	1	1	Contractual	Computer & Systems
27.	Systems Assistant (Software)	1	Nil	Contractual	Computer & Systems
28.	Head Triple –S	1	1	On deputation from State Govt.	For Safe Savings Scheme
29.	Officer on Special Duty	1	Nil	Contractual	For Safe Savings Scheme
30.	Dealing Assistant cum Data Entry Operator	1	Nil	Contractual	For Safe Savings Scheme
31.	Subordinate Staff	1	Nil	Contractual	For Safe Savings Scheme
32.	Project Executive	1	Nil		For Sankalpa Project
33.	Subordinate Staff[site office]	1	1	Contractual	Usual duties connected with the post of an Attendant
34.	Casual Workers	4	4	Casual 2 Drivers	Different Departments 1 Driver attached to Chairman & 1 Driver attached to the Managing Director
	<b>Total</b>	<b>45</b>	<b>38</b>		

Sl. No.	Designation of Post	Sanctioned Strength	Present Strength	Sanctioning Authority	Approval received from State Govt.
1.	Financial Advisor & Chief Accounts Officer	1	1		8931-F dt. 08-2-2006
2.	Company Secretary	1	1	61 Board meeting dt. 09.05.2007	
3.	Accounts Officer	2	2		8931-F dt.08-2-2006
4.	Accounts Officer (HO)	1	Nil	71 <sup>st</sup> Board Meeting dt. 28.03.2008	
5.	Accounts Officer (Project)	1	1	60 <sup>th</sup> Board Meeting dt. 28.03.2008	156-IF dtd. 01.01.2009 (Contractual)
6.	Executive Assistant	2	2		8931-F dt. 08-12-2006
	Executive Assistant	2	2	71 <sup>st</sup> Board Meeting dt. 28.03.2008	
7.	Accounts Assistant	2	2	66 <sup>th</sup> Board Meeting dt. 23.08.2007	40-F dt. 11.7.2008 by Fin. Deptt.
8.	Accounts Assistant	1	1		8931-F dt. 08-12-2006
9.	Attendant	4	4		8931-F dt. 08-12-2006
10.	Assistant (Project Office)	1	1	67 <sup>th</sup> Board Meeting dt. 27.09.2007	
11.	Attendant (Project Office)	1	1	67 <sup>th</sup> Board Meeting dt. 27.09.2007	
12.	Junior Accountant[Junior Accounts Officer]	1	Nil	66 <sup>th</sup> Board Meeting dt. 23.08.2007	40-F dt. 11.7.2008 by Fin. Deptt.
13.	Stenographer	1	0	66 <sup>th</sup> Board Meeting dt. 23.08.2007	40-F dt. 11.7.2008 by Fin. Deptt.
14.	Telephone Operator-cum-Receptionist	1	1	60 <sup>th</sup> Board Meeting dt. 29.12.2006	
15.	Head; Credit, Investment & System (Present designation)	1	1	60 <sup>th</sup> Board Meeting dt. 29.12.2006	
16.	Project Advisor	1	Nil	67 <sup>th</sup> Board Meeting dt. 27.09.2007	
17.	CCE(Civil)	1	1	47 <sup>th</sup> board Meeting dt. 16.09.2005	
18.	Officer, Credit & Marketing (Present designation)	1	1	60 <sup>th</sup> Board Meeting dt. 29.12.2006	156-IF dt. 01.01.2009 (Contractual)
19.	Sub-Assistant Engineer	2	2	67 <sup>th</sup> Board Meeting dt. 27.09.2007	
20.	Estate Manager	1	1	71 <sup>st</sup> Board Meeting dt. 28.03.2008	
21.	Head; HRD & Personnel & P.S. to Chairman (Present designation)	1	1	49 <sup>th</sup> Meeting dt. 24.01.2006	
22.	General Manager	1	0	Emp. Service Rules	
23.	Manager(Accounts) / Senior Accounts Officer	1	0	Emp. Service Rules	
24.	Casual Worker	4	3	By Chairman & Managing Director	
	<b>Total</b>	<b>36</b>	<b>29</b>		

Annual mobilization and deployment of funds of WBIDFC are furnished below from 2008-09 onwards:-  
( ` in crore )

Particulars	2008-09 (Audited)	2009-10 (Audited)	2010-11 (Audited)	2011-12 (Audited)	2012-13 (Audited)	2013-14
Fresh Funds mobilized::						
I ] Debt Bonds	-	1000		-		
II] Loans	1995.00	1300	600	-	200	
New Loan						
I ] to State Govt.	1000.00	1000.00	500	-	-	-
II ] to others	120.13	206.52	140.12	150.00	60.00	89.17
<b>Total</b>	<b>1120.13</b>	<b>1206.52</b>	<b>640.12</b>	<b>150.00</b>	<b>60.00</b>	<b>89.17</b>

#### Shareholding pattern:

( ` in crore )

I ) State Government	165.30
II ) Industrial Development Bank of India	Nil
III ) Scheduled Banks and other institutional investors	Nil
IV ) Others	Nil
Total	165.30

#### Financial Health of the Corporation (As on 31.03.2014) [As per provisional accounts]

( ` in crore )

Income during the year ( Rs. in crore)	725.79
Expenditure during the year ( Rs. in crore)	646.53
Operating profit during the year ( Rs. in crore)	79.25
Net profit during the year ( Rs. in crore) (PAT)	53.19
Net Worth as on 31.03.2012 ( Rs. in crore)	830.12
Net Non Performing Assets ( Rs. in crore)	53.67
Earning per share (EPS) in Rs.	321.82

( ` in crore )

Particulars	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Fund lent to other than state government	120.11	206.11	140.12	150.00	60.00	89.17

#### Business planning and resources position

##### Resource Position

Position of resource is being computed on the basis of net funds available as liquid or near liquid surplus which are parked mainly as short term deposits with various banks. The Corporation is left with approximately ` 1107.54 crore which can be deemed to be the resource available for redeployment to alternatives such as term loans and investments in a phased manner during the financial year 2013-14. This figure is subject to fluctuations depending upon utilization levels.

### Maintenance of accounts and audit:

Uptodate. The statutory audit for F.Y. 2013-14 has already been completed by the Statutory Auditor and the Supplementary Audit of CAG has also been completed.

#### Operating Profit

Profit before exceptional and extra ordinary item	- ₹	79.25
Add :		
Provision for standard/sub-standard assets -	- ₹	3.38 crore
After write back Operating profit before prov. for standard/ Sub-standard assets	- ₹	82.63 crore

### Computerisation:

Comprehensive computerization project was awarded to CMC Ltd. in the previous year. Application Software is being developed by CMC and has been installed by them on primary and back-up server also. Lease lines are working satisfactorily.

Some of the modules developed by CMC are working and used by the respective staff members. F & A backlog data entry has been outsourced. Integrated System will be tested with current data of F & A Module. Some bugs, change requests are to be taken care of by CMC. CMC and WBIDFC are working together to make the system live as early as possible. Senior Systems Executive is monitoring the entire Project and it is expected to be completed within next Financial year.

### Disposal of loan applications during the year 2013-14:

( ₹ in crore )

Particulars	Limit sanctioned but not disbursed
West Bengal Essential Commodities Corporation Ltd.	120
Kesoram industries Limited	100

### The following loan proposals were received from non-Government sector which are disbursed during 2013-14

Sl. No.	Proposals received	₹ Crore
1.	Fabworth Promoters Private limited	89.17

### The following loan proposals were received from non-Government sector which were under active consideration as on 31.03.2014.

Sl. No.	Proposals received	₹ Crore
1.	Electrosteel Casting Limited	50
2.	Hindustan National Glass Limited	100

The following loan proposals were received from non-government sector. After due consideration the proposals were rejected for the reasons stated against each item.

Proposals received	₹ Cr.	Reasons for rejection
India Power Supply Corporation	36	Not complied with Loan Policy of the Corporation
India Power Supply Corporation	27	Not complied with Loan Policy of the Corporation
Tantia Agro Chemicals Limited	46.5	Not complied with Loan Policy of the Corporation
Sanjiban Hospital	46	Existing loans at other banks are sub-standard
Magus Bengal Estate L.L.P.	100	Not complied with Loan Policy of the Corporation
Bengal Food Park Limited	45.64	Not complied with Loan Policy of the Corporation

The corporation is now making efforts to liaise with First Class Merchant Bankers, Banks, FIs, as well as directly with the Companies (based on market leads) to obtain acceptable credit proposals. This has become necessary as the loan portfolio to State Government is continuously dwindling and the Corporation has to build up a strong loan portfolio in their non-Government segment for adequate risk dispersion.

### Brief Note on 3-S

On obtaining approval from the RBI vide letter No.DNBS.RO.KOL.No.4264.00.0067A/2013-14 DT 10.10.13 SAFE SAVINGS SCHEME (3S) was inaugurated in the last week of October, 2013. The scheme was ceremonially launched by Hon'ble Chief Minister of West Bengal, Mamata Banerjee on 06.11.2013 at Town Hall, Kolkata.

### OPERATIONAL FEATURES OF THE SCHEME IN BRIEF

1. Agents of the Directorate of Small Savings, Govt. of WB will mobilize deposits.
2. Deposit will be made through a Savings Bank Account owned by the depositor singly/jointly. In case of a joint deposit, maximum number of depositors will be 3 (three).
3. Minimum and maximum amount of a deposit will be ₹ 1000.00 (Rupees One thousand) and 25,000.00 (Rupees twenty five thousand) respectively. Deposit will be made in multiple of 1000.
4. Tenure of this deposit will be 12, 24, 36, 48 & 60 months with interest of 9% per annum for 12 to 48 months and 9.25% per annum for 60 months to be compounded quarterly.
5. Limit of maximum amount of deposit for a single investor is ₹ 1,00,000.00 (Rupees one lakh) taking together all the deposits made by him/her singly and/or as the 1<sup>st</sup> named depositor in case of joint deposits.
6. Discharged Fixed Deposit Receipts need not be surrendered at the time of maturity. Maturity sum along with interest will be sent directly to the Link Bank A/c. of the investor through NEFT mode. Fixed Deposit Receipts need to be surrendered only in cases of premature encashment.
7. Lock-in-period under the scheme is 3 months.

8. For premature closure of deposits, the rate of interest will be as follows :-

Period from	To less than	Applicable interest rate
6 months	12 months	6% p.a.
12 months	24 months	7% p.a.
24 months	36 months	7% p.a.
36 months	48 months	7% p.a.
48 months	60 months	7.25%

9. Till 31.07.2014, total amount of deposit collected was ` 294.26 lakh from 2764 depositors (as per MIS of UBI) against which 2584 applications were received at our end.

### FACILITATORS

1. Agents appointed by the Directorate of Small Savings, GOWB shall also act as the agent of the 3S under WBIDFC Ltd. and facilitate collection of deposit against a commission of 1% on the total amount of deposit mobilized by him.
2. The Scheme was launched with the proposition that the SBI, Allahabad Bank, UBI and UCO Bank will partner WBIDFC Ltd. in implementing the scheme but as of now only UBI has joined the scheme and deposits under the scheme are collected through branches of the UBI only which explains the slow growth of the scheme.

### HUMAN RESOURCE

1. Head 3-S – A WBA & AS officer in the pay-scale of Deputy Secretary, Govt. of WB appointed by the Finance Department, Govt. of WB on deputation.
2. One OSD – A retired bank officer of the rank of Assistant General Manager of a Nationalised Bank appointed by WBIDFC on contractual terms.
3. One DA cum DEO – Appointed by WBIDFC Ltd. on contractual terms.
4. One Sub-staff – appointed by WBIDFC on contractual terms.

### FUTURE PLANS

From the experience of the past few months we are inclined to conclude that the scheme can be expanded to the desired level only if WBIDFC Ltd. can set up its own system and set up dispensing with the service of outside agencies over which we have no administrative control which may not be possible, for various practical reasons, in near future.

Hence, presently we are contemplating widening the collection network by including an RRB and a couple of public sector banks who have shown interest to join the scheme.

# AUTONOMOUS BODIES

## PUBLIC SERVICE COMMISSION, WEST BENGAL

The Constitution of India has enjoined consultation with the Public Service Commission (PSC) on matters of appointment and certain other matters as specified in Article 320 as respects the Civil Services and Posts. The Public Service Commission has to perform the duties relating to matters specified in that Article. These include conducting examinations for appointment to Civil Services and Posts under the State Government and advising the State Government on all matters relating to methods of recruitment to Civil Services and Posts, on the principles to be followed in making appointment to Civil Services and Posts and in making promotions and transfers from one service to another, on the suitability of candidates for such appointments, promotions or transfers and on all disciplinary matters affecting a person serving under the State Government in a civil capacity and on certain other matters.

Article 229 and Article 234 also contain provisions in terms of which the Commission is required to be consulted in matters of appointment to certain categories of posts in offices attached to the High Court and to the State Judicial Service. Besides, Acts made for certain statutory bodies contain provision for consultation with the Commission in matters of appointment to certain categories of posts under such bodies. Article 321 also contains provision in terms of which additional functions may be entrusted to the Commission by an Act made by the State Legislature as respects the services of the State or any local authority or any local corporate or any public institution. Such an Act has, however, not been made till now.

The Finance Department acts as the administrative Department in respect of the Public Service Commission (PSC), West Bengal.

### Functions and Responsibilities:

To conduct examinations mainly for appointments to the services and posts of West Bengal Government and also the Commission shall be consulted on the following matters:-

- (a) All matters relating to methods of recruitment to civil services and posts;
- (b) The principles to be followed in recommending appointments to civil services and posts, and promotions on the basis of suitability of candidates for such appointments, promotions, etc;
- (c) All disciplinary matters affecting a person serving under the State Government in a civil capacity, including memorials or petitions relating to such matters;
- (d) Any claim by or in respect of a person who is serving or has served under the State Government in a civil capacity, that any costs incurred by him in defending legal proceeding instituted against him in respect of acts done or purported to be done in the execution of his duty should be paid out of the Consolidated Fund of the State;
- (e) Any claim for the award of a pension in respect of injuries sustained by a person while serving under the State Government, in a civil capacity and any question as to the amount of any such award, and it shall be the duty of the Public Service Commission to advise on any matter so referred to it and any other matter which the Governor, may refer.

The Commission and its composition are given below:-

Sl. No.	Designation of Post	Existing strength
1	Chairman	1
2	Member	6
3	Secretary	1
4	Controller of Examinations	1
5	Joint Secretary	2



Sl. No.	Designation of Post	Existing strength
6	Deputy Secretary (SG)	2
7	Accounts Officer	1
8	Deputy Secretary	6
9	System Analyst	1
10	Assistant Secretary	10
11	Registrar	1
12	Section Officer	22
13	Accountant	1
14	P.A. – Steno (including Group-A)	14
15	Liaison Officer	2
16	Treasurer	1
17	Junior Programmer	2
18	Senior Supervisory Grade Typist	1
19	Head Assistant	28
20	Junior Accountant	3
21	Supervisory Grade Typist	5
22	Assistant Librarian	1
23	Upper Division Assistant	130
24	Assistant Accountant	4
25	Assistant Treasurer	1
26	Typist Grade – I	13
27	Lower Division Assistant	55
28	Cataloguer	1
29	Treasury Assistant	7
30	Typist Basic Grade	16
31	Copyist	2
32	Driver Grade – I	2
33	Driver Basic Grade	3
34	Muharrir Grade – I	5
35	Muharrir Grade – II	8
36	Record Supplier	11
37	Cash Sarkar Grade - I	1
38	Cash Sarkar	1
39	Duplicating Machie Operator	1
40	Duftry Grade – I	3
41	Duftry	5
42	Jamader	1
43	Cleaner	1
44	Peon Grade – I	22
45	Peon Basic Grade	44
46	Chowkidar	1
47	Farash	1
48	Sweeper	1
	<b>Total</b>	<b>452</b>

## WEST BENGAL ADMINISTRATIVE TRIBUNAL

West Bengal Administrative Tribunal started functioning from 16 January, 1995, but it could not work effectively before February, 1996 in view of injunction of Hon'ble High Court, Calcutta. Hon'ble Chairman is the head of the organization. At present, the Tribunal is working with 3 Benches which are being managed by one Judicial Member (Hon'ble Chairman in Charge) and two Administrative Members.

Registry of this Tribunal is working under the general supervision of a Registrar who is also functioning as head of the office for the purpose of all establishments and other expenditures relating to the office of the Tribunal. Section Officer of this Tribunal functions as Drawing and Disbursing Officer.

### Staff pattern and present staff strength:

The Administrative Tribunal started functioning from 16.01.95 with only one Bench. The 2nd and 3<sup>rd</sup> Benches were created and they started functioning from November, 1996 and December, 1997 respectively. The posts were created in accordance with need from time to time and the number of sanctioned posts and present strength and existing vacancies are given below:

Sl.No.	Designation of Post	Sanctioned Strength	Present Strength	Remarks
1.	Chairman	1	Nil	1
2.	Judicial Members	2	1	1
3.	Administrative members	3	2	1
4.	Registrar/Addl. Registrar	1	1	Nil
5.	Deputy Registrar	1	Nil	1
6.	Assistant Registrar	1	Nil	1
7.	Librarian	1	Nil	1
8.	P.A. to Chairman	}	18	All the posts are not on the payroll of WBAT, they belong to the Finance pool of Stenographers
9.	P.A to Member			
10.	Court Officer			
11.	Stenographer			
12.	Section Officer	2	2	Nil
13.	Accountant	1	1	Nil
14.	Superintendent	2	2	Nil
15.	Head Assistant	2	2	Nil
16.	U.D.Assistant	8	8	Nil
17.	Record Keeper	1	1	Nil
18.	Grade I Typist	1	1	Nil
19.	L.D.Assistant	8	5	3
20.	Cashier	1	Nil	1
21.	Library Assistant	1	Nil	1
22.	Basic Grade Typist	4	Nil	4

Sl.No.	Designation of Post	Sanctioned Strength	Present Strength	Remarks
23.	Muharrir	1	3	Salaries of 2 Muharrirs are drawn by Finance Department, Govt. of West Bengal
24.	Record Supplier	3	3	Nil
25.	Cash Sarkar	1	Nil	1
26.	Library Attendant	1	Nil	1
27.	Duftry	1	Nil	1
28.	Group-D	21	10	11 vacant (out of the 10 employees, 2 employees are borne by Finance Department, Govt. of West Bengal & salaries are drawn by the said Deptt.
29.	Night Guard	1	Nil	1
30.	Durwan	1	Nil	1
<b>Total</b>		<b>89</b>	<b>60</b>	<b>29</b>

#### Objectives/ Nature of work/ Responsibilities:

West Bengal Administrative Tribunal is set up for speedy disposal of cases relating to service matters of State Govt. employees in pursuance of Article 323A of the Constitution of India. Govt. employees of this State being aggrieved with any order pertaining to any matter within the jurisdiction of this Tribunal file applications to this Tribunal for redressal of their grievances. Cases of service only in respect of State Govt. employees pending before Hon'ble High Court, Calcutta, also stood transfer to this Tribunal since its inception.

The Tribunal by way of its functioning shoulders its responsibility of the grievances in respect of State Govt. employees in various matters pertaining to their services.

#### Acts administered:

Benches of this Tribunal are being governed by Administrative Tribunal Act, 1985, and West Bengal Administrative Tribunal (Procedure) Rules, 1994, framed under the said Act. Pay, allowances and other conditions of service of Chairman and Members are guided by West Bengal Administrative Tribunal (Salaries, Allowances and other conditions of Service of Chairman, Vice-Chairman and Members) Rules, 1994. Service conditions of officers and staff of this Tribunal are administered by the rules framed by the State Government from time to time.

As it has been stated earlier, this Tribunal is adjudicating the cases of State Govt. Employees so far as they are related to the service matters. While entertaining such cases, this Tribunal mainly deals with service or conditions of services under the Acts and Rules like –

1. W.B.S.R. – Pt. I and Pt. II.
2. W.B.S. (Classification, Control and Appeal) Rules, 1971.
3. W.B.S. (Determination of Seniority) Rules, 1981.

4. Death-Cum-Retirement Benefit Rules.
5. Police Regulation of Bengal, 1943.
6. Police Regulation of Calcutta and similar other Acts and Rules.

#### Status of Computerization:

The process of computerization is almost completed. A computer room has been set up to house the Server and a Local Area Network (LAN) has been set up. In total there are 29 (twenty nine) desktop computers and 6 (six) laptop computers have been handed over to the Hon'ble Members for their use. National Informatics Centre (NIC) has already developed the required software. Fresh applications filed in this Tribunal are being fed into the database everyday. Web connection has been established. The web portal of the Tribunal has been launched. Measures have been taken to publish all the information regarding this Tribunal. Case matters are available in the website. The address of the website is <http://www.wbat.gov.in>.

#### Maintenance of accounts and audit:

The accounts of this Tribunal are maintained and carried on systematically and scientifically observing the Government Orders and Delegation of Financial Power Rules, 1977 issued by Finance Department, Government of West Bengal.

#### Number of files /cases received, pending and disposed of:

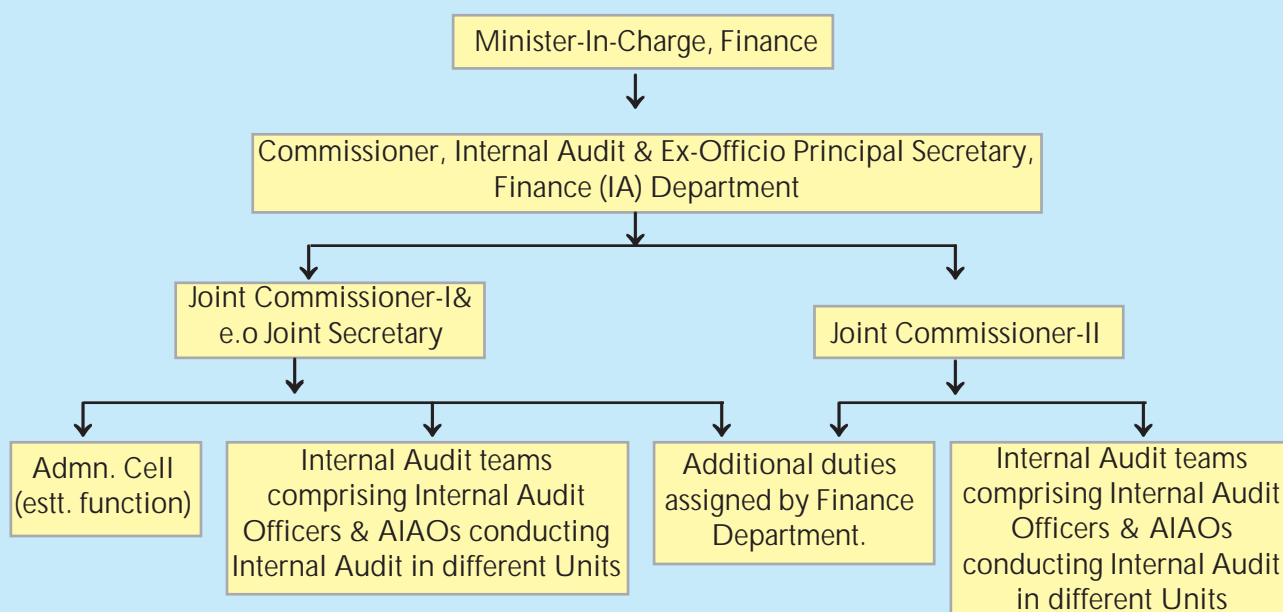
Year	Opening Balance	New Cases Registered	Total cases Registered	No. of cases disposed of	% of cases disposed of	No. of cases pending
2003	12803	1876	14679	1533	10.44	13146
2004	13146	2304	15450	1783	11.54	13667
2005	13667	3676	17343	3280	18.91	14063
2006	14063	5473	19536	4968	25.43	14568
2007	14568	13373	27941	9945	35.59	17996
2008	17996	9937	27933	9871	35.34	18062
2009	18062	2149	20211	6919	34.23	13292
2010	13292	1877	15169	7324	48.28	7845
2011	7845	1812	9657	5432	56.24	4225
2012	4225	1971	6196	3187	51.43	3009
2013	3009	1566	4575	1944	42.49	2631

**Note :** The cases in this Tribunal are registered and disposed of as per the calendar year i.e. from 1 January to 31 December. Hence the available records are based on the calendar year.

## INTERNAL AUDIT BRANCH

The Internal Audit Wing under Finance Department , Government of West Bengal was set up in November, 1998 by Finance Department Resolution No. 7959-F dt. 20.11.1998. The Internal Audit Wing under Finance Department was created with a view to conducting internal audit in all State Government Departments, their field offices, Directorates, State Undertakings and Autonomous Bodies, Local Bodies, the three-tier Panchayati Raj Bodies, and such other offices in which the State Government's interest is involved.

The Internal Audit Wing was converted into a separate Branch named as Finance (Internal Audit) Department as per Finance Department's Memo No.9727-F dt.17.10.2001. This Department is headed by Commissioner, Internal Audit & Ex-Officio Principal Secretary to the Govt. of West Bengal. Under him two Joint Commissioners supervise the Internal Audit teams, comprising Internal Audit Officers. One Joint Commissioner and Ex-Officio Joint Secretary has an additional responsibility of administrative functions. In the headquarters, one Cell (I.A.H.Q) is functioning for audit planning, programming, deployment of officers in Internal Audit teams, finalization and despatch of internal audit reports etc. Another cell (Administrative Cell) is dealing with work related to establishment matters. Organizational set-up of the Department may be shown in the diagram furnished hereunder:



### Staff pattern and present staff strength:

As per Finance Department Notification No. 9547-F dt. 24.9.2002, the method of recruitment of officers to different posts of Finance (IA) Department vis-à-vis sanctioned strength and present strength is given below:

Sl. No.	Designation of Post	Method of Recruitment	Sanctioned Strength	Present Strength	Remarks
1.	Commissioner, Internal Audit & E.O. Spl. Secretary to the Govt. of West Bengal	By deputation of officers not below the rank of Principal Accountant General /Accountant General of Indian Audit & Accounts Service	1	Vacant	Now vacant since 01.06.2013
2	Joint Commissioner (IA)	i) 50% by transfer of officers from the WBA & AS in the pay scale of Rs. 12000-18000/- having at least ten years' regular service and minimum of four years' audit experience to their credit.	1 1	1 1*	The posts of Dy. Commissioners have been re-designated as Joint Commissioner in G.O. No. 50F- dt. 03.01.2007 Sri Tanmoy Bandyopadhyay, WBA&AS joined in the post of Jt. Commissioner & E.O. Jt. Secretary on 01.01.2013.
		ii) 50% by deputation of officers of IA&AS not below the rank of Deputy Accountant General			*Sri Tapan Banerjee, WBA&AS, Jt. Commissioner-II retired on 31.01.2014. Sri Utpal Chakraborty, joined as Deputy Commissioner on 2 <sup>nd</sup> March, 2014.
3	Internal Audit Officer, (IA)	i) 50% by transfer of officers from WBA&AS in the scale of pay of Rs. 10000-325-15525/- having at least eight years' regular service and minimum of two years' audit experience to their credit.ii) 50% by deputation of officers in the rank of Senior Audit Officer/ Audit Officer/ Senior Accounts Officer in the Indian Audit & Accounts	132*	15	*Consequent upon redesignation of posts of AIAO held by WBA&AS officers into IAO in terms of F.D. Notification No. 3726-F dt. 12.3.2003, sanctioned strength of IAO increased from 34 (50% of original sanction of 68) to 132.

Sl. No.	Designation of Post	Method of Recruitment	Sanctioned Strength	Present Strength	Remarks
		Department, Indian Defence Accounts Department, Indian Railway Accounts Department, Indian Civil Accounts Department or officers of State Services other than officers of WBA&AS.	34	vacant	
4	Assistant Internal Audit Officer, (IA)	On deputation of officers in the rank of Asstt Audit Officer / Asstt. Accounts Officer from the officers of the Indian Audit & Accounts Department.	32	vacant	

Note: Out of 15 Internal Audit Officers, 2 (two) officers were engaged in Justice Shyamal Kumar Sen Commission of Enquiry as Accounts Officer(s) and 1 (one) officer was in Kolkata Pay & Accounts Office – I as APAO in addition to their normal duty under order of the Finance Department during most part of the period.

#### Information relating to other officers and staff:

Sl. No.	Designation of Post	Method of recruitment	Sanctioned strength	Present strength
1.	Section Officer	By transfer from Secretarial Service	1	2
2.	Stenographer/ Personal Secretary/ Senior Personal Asstt./ Personal Asstt.	-Do-	5	1
3.	Head Assistant	-Do-		1
4.	U.D. Assistant	-Do-	4	3
5.	L.D. Assistant	-Do-	2	Nil
6.	Typist (Gr.-I)	-Do-	—	—
7.	Typist (Basic Grade)	-Do-	—	Nil
8.	Sorter	-Do-	—	1
9.	Muharrir -II			1
10.	Peon	-Do-	6	-
11.	Grade-I Gr. D	-Do-	-	2
		<b>Total</b>	<b>18</b>	<b>11</b>

### **Objectives/ Nature of Work/ Responsibilities:**

(a) The basic objectives of Finance (Internal Audit) Department are:

To ascertain -

- (i) The reliability and integrity of financial and operating information as well as the means utilized to safeguard and verify the existence of financial and physical assets (financial testing);
- (ii) The adequacy of systems established to ensure compliance with policies, plans, procedures, the extent to which resources are employed efficiently as per law and regulations (compliance testing); and
- (iii) The extent to which resources are employed efficiently and economically, as well as whether programmes are carried out as planned and whether programme results are consistent with established goals and objectives (performance testing).

(b) **Nature of Work:**

To conduct internal audit in all State Government Departments, their field offices, Directorates, State Undertakings and Autonomous Bodies, Local Bodies and three-tier Panchayati Raj Bodies, and such other offices in which State Government's interest is involved.

(c) **Functions and responsibilities:**

- (i) Task of carrying out internal audit of various financial and physical activities of the State Govt. in various Departments and Directorates and also Local Bodies including Panchayats, Municipalities and Corporations, Undertakings and Autonomous Bodies including Commercial Undertakings and such other offices where substantial interest of State Govt. is involved. It shall also be responsible for conducting special audit and examination or verification of any aspect of Govt. activity as expressly directed by State Govt.
- (ii) The Internal Audit shall be conducted at such periodicity and with such scope as may be decided by the Commissioner of Internal Audit with the concurrence of State Government.
- (iii) Internal Audit shall include such internal checks, examination, test and verification as this Department may consider necessary and crucial in consultation with the State Government. The verification shall include physical verification of cash and cheques, stocks, stores, manpower, goods, scrips, shares, debentures, securities, investments, land and buildings, plants and machinery and any other tangible or intangible assets or property of State Government or the auditable units substantially owned or funded by State Govt.
- (iv) This Department shall be responsible to submit to State Govt. in the Finance Department such reports or returns or special findings of the Internal Audit or special study as directed by the Department at such intervals or periodicity as directed.
- (v) This Department shall be responsible to study the practices and procedures, rules and conventions which are in existence and will have to point out to the Govt. weaknesses and difficulties in implementation thereof or observance as noted in course of audit or special audit and will be responsible for suggesting to the Govt. needed changes and modifications therein. This Department will not enforce in the course of audit any change of procedure or practice in any auditable unit without consulting the Finance Department or such other Department as State Government may expressly direct.
- (vi) The Internal Audit shall be duty-bound to keep all its findings, observations and returns confidential and shall not be authorized to hand over copies of the same to any authority or agency if not expressly directed by State Government in the Finance Department.



(vii) This Department shall be responsible for interface with Comptroller & Auditor General of India and his officials regarding all matters connected with CAG's Audit Report.

(viii) This Department shall be responsible to carry out such other functions or activities as State Government in the Finance Department may expressly direct.

#### Acts administered:

The core functions of the Finance (IA) Department is not administration of a specified Act, but encompass almost all Acts and Rules and Orders as related to the Departmental functions of the Government which come under the purview of internal audit.

#### Status of Computerisation:

This Department has 10 PCs with LAN system and connected with Server. System Software used (i) Unix ware 7 (15 users license); (ii) Oracle 8i, Work group server (per user); (iii) Kaspersky anti virus software. The Department also has 5 Laptops for the Audit Teams currently engaged in Special Audit.

#### Targets and achievements:

This Department conducts internal audit on the basis of annual audit programme chalked out at the beginning of a year and also conducts special audit when requested by various Departmental Heads of the State Govt. Moreover, it performs other special types of work, such as system audit, Special audit as assigned by various Departments of the State Govt.

#### Special Assignment:

This Department has conducted the following special audit on the basis of request from different Departments of the Govt. and Finance Department approval during 2013-14.

Sl. no.	Name of the Department	Subject in brief
1	*Finance Department (WBFC)	Special Audit Report on procedural lapses in matters of sanction and disbursement of loan, valuation of collateral security and NPA.
2	Environment Deptt. (East Kolkata Wetland Management Authority)	Special Audit Report on financial irregularities
3.	Housing Deptt. ( Bengal NRI)	Special Audit Report on loss of Govt. revenue, if any
4.	Health & Family Welfare Deptt. (M.R. Bangur Hospital)	Special Audit Report on allegations over purchase of medicines, consumables and other medical stores at M.R. Bangur Hospital.
5.	Tourism Department (West Bengal Tourism Dev. Corporation Ltd.)	Special Audit Report on 'Mobile Phone Based Communication System' in Tourism Deptt.
6.	Urban Development Deptt.(WBHIDCO Ltd.)	Special Audit on non-residential plots under Chairman's quota and Board's resolution
7.	Planning Deptt.(District Magistrate, Purulia)	Special Audit Report on accounts of the Scheme – Construction of Vidyasagar Abasik Balika Vidyalaya funded by MPLADS under Implementing District Authority, DM Purulia

Sl. no.	Name of the Department	Subject in brief
8.	Power Department ( WBPDCCL)	Special Audit Report on suspected cartelization in certain civil tenders, suspected syndicate bidding and alleged defrauding to the Government relating to free delivery of fly ash from KTPP in WBPDCCL.
9.	** Dept. of Environment (Institute of Environmental Studies and Wetland Management)	Special Audit for examination of the expenditure made in 2013-14 with reference to funds sanctioned by the Department of Environment and corresponding utilization certificates issued by IESWM
10.	**H.E. Dept. West Bengal District Gazetteers	Special audit on irregularities in GPF accounts of Gr. D employees of W. B. Distt. Gazetteers.

- Assigned in the previous year and completed this year.
- \*\* Assigned within 31<sup>st</sup> May, 2014. Report under process.

The department conducted two internal audits in two different directorates also – One in Directorate of State Lotteries and Controller of Legal Metrology under Finance Department and Consumer Affairs Department respectively apart from conducting Special Audit as mentioned above.

#### Maintenance of Accounts and Audit:

The Assistant Secretary & D.D.O. is acting as D.D.O for the Department. So the responsibility of maintenance of accounts in respect of Finance (IA) Department rests with him. Accordingly, audit of expenditure of this Department by the statutory Auditor is carried out along with the audit of the accounts of the Finance Department.

#### Number of Files /Cases Received, Disposed of and Pending:

Financial year	Opening balance	New cases Special Audit registered	Total special Audit cases registered	Number of Special Audit cases disposed of	% of cases disposed of	Number of cases pending
2002-03	9	12	21	21	100%	Nil
2003-04	Nil	19	19	19	100%	Nil
2004-05	Nil	20	20	17	85%	3
2005-06	3	14	17	12	53%	5
2006-07	5	9	14	14	100%	Nil
2007-08	Nil	15	15	13	89%	2
2008-09	2.	9	11	10	91%	1
2009-10	1	7	8	3	37%	5
2010-11	5	9	14	12	85%	2
2011-12	2	18	20	18	90%	2
2012-13	2	11	13*	11	84%	2
2013-14	2	9	11*	9	81%	2

Notes: \* In addition to above, 403 Nos. of other files in connection with establishment work and internal audit reports were handled and disposed of by the Finance (IA) Department during the year.

## LAW CELL

The Law Cell of Finance Department is entrusted upon to deal with court cases in which financial interests of Finance Department in particular and the State in general are involved. Previously, court cases related to pay and service matters of state employees, employees of statutory bodies, aided educational institutions etc. were processed and pursued by Law Cell. But now, all matters are being looked into by this Cell. The mandate of this Cell is to supervise, monitor and pursue the court cases keeping consistent contact with other Departments/Directorates and other offices for attending to and defending the same promptly and effectively on behalf of the state.

### Staffing pattern and present staff strength:

Sl. No.	Designation of Post	Present Strength
1.	Joint Secretary	1
2.	Assistant Secretary	2
3.	Law Officer	1
4.	Section Officer	3
5.	Head Assistant	2
6.	Upper Division Assistant	10
7.	Lower Division Assistant	2
8.	Typist, Senior Supervisory Grade	1
9.	Typist, Grade-I	4
10.	Muharrir, Grade-I	1
11.	Muharrir, Grade-II	1
12.	Group – D staff	3
<b>Total</b>		<b>31</b>

### Objectives:

1. To ensure that all court cases are defended by engaging Learned State Advocates in time and not a single case be left unattended.
2. To take prompt necessary action after receipt of Original Application, Writ and Contempt Applications.
3. To offer appropriate opinion/view in respect of files of various Departments in accordance with extant rules and laws for proper adjudication.
4. To file Affidavits/Affidavits-in-opposition/ Replies etc., wherever necessary before the Hon'ble Supreme Court, High Court and WBAT in due time in consultation with Ld. State Advocates.
5. If necessary, to file review applications or appeal before higher forum.
6. To attend Lok Adalat as and when instructed.
7. To bring the matter of litigation to the Ld. State Advocate supported with relevant papers/ documents.

### Roles/ Responsibilities/ Functions:

1. Processing files for engagement of state advocates to defend the state before :
  - a) Hon'ble Supreme Court
  - b) High Court at Calcutta & High Courts in other States

- c) West Bengal Administrative Tribunal
  - d) Central Administrative Tribunal
  - e) District Courts, Consumer Forum etc.
2. Original Application and Writ Petition received from advocates are dealt with immediately and simultaneously, necessary instructions are sent to the concerned Departments / Directorates / Offices.
  3. To offer views of Law Cell in respect of files as referred to by other Branches / Groups / Cells of this Department and other Departments.
  4. To brief the advocates and to hold consultation with them as and when necessary.
  5. To affirm necessary affidavits before the Hon'ble Supreme Court, High Court, District Courts and Tribunals, as directed.
  6. To assist other Departments for engagement of advocates and their briefings.
  7. Attending Lok Adalat as and when necessary.

#### Special Initiatives:

1. Almost in all new cases, advocates are engaged immediately through the Learned Legal Remembrancer.
2. Frequent correspondences are made sometimes even in personal capacity with other Branches/Groups of this Department to deal with the court cases effectively.

#### Performance & Achievements:

1. Over the last few years, Law Cell has achieved remarkable success in winning court cases in order to protect the interest of the State.
2. Officers and staff of Law Cell function in a manner of co-ordination as a team.
3. Contempt matters are accorded special care and are handled and monitored properly to avoid personal appearance by senior officers.
4. Remarkable improvement in early clearance of files noticed.
5. Regular review of work is carried out.

#### Status of Computerization:

The entire Cell has been provided with computers and accessories. The process of online networking of movement of files (Workflow-based File Tracking System) has been initiated. One high-end scanner has been installed in order to store all financial rules, judgments, memoranda/ circulars etc. which are often required in dealing with court cases.

#### Number of files/cases received and disposed of:

Financial Year	Opening balance	Total files including New files / cases received / added & communication initiated by the Cell	No. of cases disposed of	% of cases disposed of	Cases pending
2004-05	48	281	223	79.36	58
2005-06	58	202	143	70.79	59
2006-07	59	228	173	75.88	55
2007-08	55	246	199	80.89	47
2008-09	47	1618	1521	94.00	97
2009-10	97	1798	1753	97.50	45
2010-11	45	1658	1622	97.83	36
2011-12	36	1745	1690	96.85	55
2012-13	55	1993	1925	96.59	68
2013-14	68	931	852	91.51	79

## RIGHT TO INFORMATION CELL

The RTI Cell of Finance Department is the only Cell which deals with all the RTI related matters on behalf of all the Branches/Groups/Cells of Finance Department. At present this Act is becoming familiar rapidly day by day and the number of applications under RTI Act, 2005 is also increasing by leaps and bounds. Consequently, the pressure of work-load in this Cell is increasing at a rapid rate. A large number of general public is getting benefitted through this Act. Hence, this Cell plays an important role in Finance Department. The present structure of staff pattern of this Cell is indicated below:-

### Staff pattern and present staff strength:

Under Office Order No. 10645-F(H), dated: 27-11-2009 this Cell was reconstituted with two U.D.As., one L.D.A., one basic grade Typist & one Group-D employee to assist the SPIO and SAPIO respectively.

Designation of Post	Present Strength
State Public information Officer	1
State Assistant Public Information Officer	1
Section Officer	2
U.D. Assistant	3
Muharrir (Grade II)	1
Group-D staff	1

### Objective:

RTI stands for "Right To Information". Right to Information is a fundamental right under Article 19(1) of the Constitution of India. According to this Article, every citizen of India has freedom of speech and expression. People cannot speak or express themselves unless they know about their right. Therefore, right to information is embedded in Article 19 and is a fundamental right.

Our object is to ensure smoother and greater access to information and provide maximum information to the citizens of India who need it as per RTI Act, 2005.

### Nature of work/Responsibilities:

Subject to the provisions of this Act, and the amendments thereof introduced by the appropriate authority i.e. GoI, all citizens shall have the right to information. A person who desires to obtain any information under this Act shall make a request to the SPIO of this Department in writing or through electronic means in English or Hindi or in the official language of the area in which the application is being made accompanying requisite application fees of ₹ 10 only as prescribed under the West Bengal Right to Information Rules, 2006 as amended thereto. Citizens who are below the poverty line can seek information free of cost.

On receipt of the request (i.e. application), the SPIO shall dispose of the case within the time period of 30 (thirty) days, as expeditiously as possible. A period of 05 (five) days shall be added in computing the period for response, i.e. 30 days. Provided that where the information sought for concerns the life or liberty of a person, the same shall be provided within forty-eight hours of the receipt of the request.

If the information seeker does not receive a decision within the time limit of 30 days or is not satisfied or becomes aggrieved with the decision of the SPIO or SAPIO, as the case may be, may within thirty days from the expiry of such period or from the receipt of such a decision prefer an appeal to the Appellate Authority under RTI Act, 2005 of this Department.

The Act has the provisions that if the SPIO, without any reasonable cause, refuses to receive an application for information or has not furnished information within the time specified under the RTI Act or maliciously denied the request for information or knowingly given incorrect, incomplete or misleading information or destroyed information which was the subject of request or obstructed in any manner in furnishing the information, West Bengal Information Commission shall impose a penalty of Rupees two hundred and fifty for each day till application is received or information is furnished. This penalty may be imposed up to twenty five thousand rupees by the Commission.

#### Acts administered:

RTI Cell acts as per Right to Information Act, 2005 along with the "Guide on the RTI Act, 2005" issued by the Government of India from time to time and West Bengal Right to Information Rules, 2006 as amended thereto.

#### Current policy/Circular:

Memo No: 160-FT(RTI), dated: 09-7-2009, No. 1/3/2008-IR dated 25-04-2008 & No. 1/4/2009-IR, dated: 05-10-2009 of Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Personnel & Training.

#### Status of Computerization:

Two computers have been installed at the RTI Cell of Finance Department with internet facilities.

#### Targets and Achievements:

Although no specific target is set for the RTI Cell to dispose of the RTI Cases except timely disposal of the received cases, yet our target is to ensure maximum disclosure of information as per provisions of the Act. All Branches/Groups/Cells of Finance Department should be more cautious with regard to supplying the information to SPIO/SPIO/Appellate Authority in time. RTI Cell will face much trouble if the information is not received in time. Government loses fees if information not supplied timely.

#### Number of Petitions/ Cases Received, Disposed of and Pending:

Year	Petitions received	Petitions replied/ disposed of	Pending
2006-07	63	63	Nil
2007-08	65	65	Nil
2008-09	136	136	Nil
2009-10	162	162	Nil
2010-11	349	349	Nil
2011-12	398	398	Nil
2012-13	455	455	Nil
2013-14	450	450	Nil

## CONTACT DETAILS OF KEY OFFICIALS

Sl. No.	Name of Key Officials	Designation	Phone No.	Fax No.	e-mail Address
1.	H. K. Dwivedi	Principal Secretary	033-22143695	033-22144016	fs-wb@nic.in
Revenue Branch					
1.	Anurag Srivastava	Joint Secretary	033-22144048	033-22144016	jsfinancewb@gmail.com
2.	Kunkum Chakraverty	Joint Secretary	033-22535193	-	-
3.	Sanjit Kumar Dey	Deputy Secretary	033-22535353	-	-
4.	Narayan Chandra Maji	Deputy Secretary	033-22535322	-	-
Directorate of Commercial Taxes					
1.	Binod Kumar	Commissioner	033-22518068	033-22516394	cct.ctax@nic.in
2.	Pradip Mukherjee	Spl. Commissioner	033-22511930	-	splcct1.ctd-wb@nic.in
3.	Sadhan Biswas	Spl. Commissioner	033-22516784 (465)	-	-
4.	Randhir Kumar	Addl. Commissioner	033-22510126	033-22511552	addlisd.ctax@nic.in
Directorate of Agricultural Income Tax					
1.	Biswajit Gangopadhyay	Commissioner	033-22486271 (3110)	033-22484778	wbaitax12@gmail.com
2.	A. K. Bandyopadhyay	Addl. Commissioner	033-22315797	033-22484778	amiyband@gmail.com
3.	Supriya Goswami	Addl. Commissioner	033-22487978	033-22484778	goswamisupriya @yahoo.com
4.	Kesto Pramanick	Addl. Commissioner M.S.B.T & U.L.T	033-22627313	033-22484778	-
Directorate of Electricity Duty					
1.	Biswajit Gangopadhyay	Director	9830353419	033-22143951	biswajitganguli@yahoo.com
2.	Biswanath Sen	Chief Inspecting Officer	9836599382	-	-
3.	Milanendu Basu Roy	Sr. Inspecting Officer	9831145430	-	-
Directorate of Registration & Stamp Revenue					
1.	Biswajit Gangopadhyay	Secretary and I.G.R. & C.S.R., WB	033-22141567 9830353419	033-22143951	biswajitganguli@yahoo.com
2.	Syed Ahsan Jamil	Addl. I.G.R. & Addl. C.S.R., WB	033-22141762	9007995917	- s.a.jamil1956@gmail.com
3.	Santi K. Roychowdhury	D.I.G.R.(HQ)	033-22143407 9830176735	033-22143407	santikrc@gmail.com
Directorate of State Lotteries					
1.	Sailesh Mukhopadhyay	Joint Director	033-22366488 033-22364689	033-22217682	dslwb1@gmail.com
2.	Goutam Kr. Bardhan	Jt. Director (A & A)	033-22366488	-	-
3.	S. R. Bhattacharya	Jt. Director (Audit)	033-22364689	-	-
Directorate of Entry Taxes / Revenue Intelligence					
1.	Biswajit Gangopadhyay	Director	033-22253651 033-22524650	033-22257522	biswajitganguli@yahoo.com
2.	Sunil Naskar	Addl. Director (Audit & Accounts)	033-22257569	033-22257522	-
Policy Planning Unit					
1.	P. Mukherjee	Director & E.O. Special Secretary	9831075975	-	splccti.ctd-wb@nic.in

Sl. No.	Name of Key Officials	Designation	Phone No.	Fax No.	e-mail Address
2.	S.K.Halder	Joint Secretary	9831381314	-	subratahalder372@gmail.com
3.	S.N.Saha	Deputy Secretary	9830082184	-	sushoksaha@gmail.com
<b>WB Commercial Taxes Appellate &amp; Revisional Board</b>					
1.	Asoke Kumar Mandal	President	033-22514000 (483)	-	-
2.	K. K. Mukhopadhyay	Registrar	033-22514000 (483)	-	-
3.	Mihir Kumar Banerjee	Head Assistant	9830552454	-	-
<b>Bureau of Investigation</b>					
1.	Syed Saeed Alam	Addl. Commissioner & Special Officer	033-22126574	033-22126574	so-bi.ctd-wb@nic.in
2.	Abhijit Bhattacharya	Sr. Jt. Commissioner	033-22126597	033-22126597	abhijit_ctax62@rediffmail.com
3.	Tapan Sircar	Joint Commissioner	033-22126465	-	tapan_srkr@rediffmail.com
<b>West Bengal Taxation Tribunal</b>					
1.	Justice Pranab K. Deb	Chairman	9830929747	033-23343502	-
2.	Sanjit Mazumder	Registrar	033-23376381	033-23343502	-
3.	Bikash C. Biswas	Dy. Registrar (Admin.)	033-23343502	033-23343502	-
<b>West Bengal Settlement Commission</b>					
1.	A. Mitra	Chairman	033-22511018	033-22515785	-
2.	Asit Roy	Member	033-22511018	-	-
<b>Collectorate of Stamp Revenue, Kolkata</b>					
1.	Dr. Rashmi Kamal	Collector of Stamp Revenue, Kolkata	033-22421313	033-22314901	-
2.	Sital Prasad Paul	Probate Dy. Collector	033-22426639	-	-
3.	Tapan Kumar Roy	Special Officer	033-22426639	-	-
4.	Saibal Gupta	Addl. Treasury Officer	033-22420596	-	-
<b>Budget Branch</b>					
1.	Anurag Srivastava	Joint Secretary	033-22544011	033-22144016	jsfinance-wb@nic.in
2.	Sabyasachi Dutta	OSD & EO Jt. Secretary	033-22141581	-	-
3.	Sandipan Chakraborti	Programmer	033-22535195	-	prog.fb-wb@nic.in
4.	Sumit Mitra	Network Administrator	033-22535195	-	nafb-wb@nic.in
<b>Project Monitoring Unit</b>					
1.	Goutam Chatterjee	PAO & EO Joint Secretary	033-22535162 033-22536244	-	-
<b>Statistical Cell</b>					
1.	Debabrata Nag	Adviser (Stat.)	033-22141513	033-22141513	statcellfb@yahoo.co.in
<b>RIDF Cell</b>					
1.	Anal Jyoti Chakrabarti	Assistant Secretary	033-22544824	-	ajc.wba.as@gmail.com
<b>PPP Cell</b>					
1.	Anurag Srivastava	Joint Secretary	9836517555	-	jsfinance-wb@nic.in
2.	Jyotirmoy Das	PPP Expert	9433046168	-	jyot1175@dataone.in



Sl. No.	Name of Key Officials	Designation	Phone No.	Fax No.	e-mail Address
3.	Arun Kumar Ghosh	Financial Expert	9830275059	-	akghoshj@gmail.com
<b>Data Processing Centre</b>					
1.	Sukumar Negel	Sr. System Analyst & EO Jt. Secretary	033-22144040	033-22144016	negel2@gmail.com
2.	Dilip Kumar Bajpayee	Assistant Secretary	033-22145012	-	dilipbajpayee@rediffmail.com
3.	Pradip Chatterjee	OSD	033-22535237	-	chatterjeepradip54@gmail.com
<b>Audit Branch</b>					
1.	Samiran Pal	OSD & EO Spl. Secy	033-22144516	033-22141779	ss.fin-wb@nic.in
2.	Sheo Kumar Ram	Joint Secretary	033-22141169	-	jsfinwb@gmail.wb
3.	Pradip K. Mitra	Assistant Secretary	033-22535007	-	-
<b>Directorate of Treasuries &amp; Accounts</b>					
1.	Asim K. Kundu	Joint Director	033-22438067	033-22484742	dta@wb.gov.in
2.	Tapan K. Goswami	Joint Director	033-22318865	033-22484742	dta@wb.gov.in
3.	Prajesjit Sarkar	Joint Director	033-22483262	033-22484742	dta@wb.gov.in
<b>Directorate of Pension, Provident Fund &amp; Group Insurance</b>					
1.	Srikumar Mandal	Director	033-23341680	-	-
2.	S. Kundu	Joint Director	033-23341684	-	-
<b>Assistance to Political Sufferers (APS) Branch</b>					
1.	A.K. Das	OSD & EO Jt. Secy	033-22535222	-	-
2.	Swapan Shome	Section Officer	9831083491	-	-
3.	Subir Das	Section Officer	9432085521	-	-
<b>Directorate of Small Savings</b>					
1.	Mobaswer Ali Baidya	Director & EO Special Secretary	033-22625895	033-22625895	dir.small Savingswb@gmail.com
<b>Economic Offences Investigation Cell</b>					
1.	Anurag Srivastava	Joint Secretary, Finance Deptt., in-charge of EO Cell	033-22144048	033-22144016	Js.fin-wb@nic.in
2.	Samir Kumar Tah	Officer-in-Charge	033-22103866 033-22103867	033-22103867	eoicellfinance@gmail.com
<b>Medical Cell</b>					
1.	Samiran Pal	OSD & EO Spl. Secy	033-22144170	033-22141779	jsspcal@yahoo.in
2.	Abhik Kumar Ghosh	Deputy Secretary	033-22141734 033-22545043	-	-
<b>Institutional Finance</b>					
<b>West Bengal Financial Corporation</b>					
1.	Amlan Basu	Chairman	033-22303119	033-22301250 033-22303259 033-22307510	chairman@wbfconline.org
2.	S.N. Koley	Managing Director	033-22307876	-Do-	mdsec@wbfconline.org
3.	Sovan Kumar Datta	General Manager (Headquarters)	033-22313639	-Do-	operation@wbfconline.org
4.	R.N. Saha	Deputy General Manager (Admin.)	033-22312686	-Do-	administration@wbfconline.org

Sl. No.	Name of Key Officials	Designation	Phone No.	Fax No.	e-mail Address
5.	Partha Banerjee	Secretary	033-22301235	-Do-	secretary@wbfcconline.org
<b>West Bengal Infrastructure Development Financial Corporation</b>					
1.	Abhirup Sarkar	Chairman	033-22105436	033-22105437	chairman@wbidfc.co.in
2.	Asok Kumar Das	Managing Director	033-22105436	033-22105437	md@wbidfc.co.in
3.	Biswajit Maity	Financial Advisor & CAO	033-22105436	033-22105437	facao@wbidfc.co.in
4.	Ananya Kumar Kali	Company Secretary	033-22105436	033-22105437	cs@wbidfc.co.in
<b>Autonomous Bodies</b>					
Public Service Commission					
1.	Sankar Chandra Mandal	Secretary	033-24666622	033-24660992	-
<b>State Administrative Tribunal</b>					
1.	S.K.Chakrabarti	Chairman-in-Charge	033-23343200	033-23343554	-
2.	M.Bandyopadhyay	Registrar	033-23588813	033-23343554	-
<b>Internal Audit Branch</b>					
1.	Tanmoy Bandyopadhyay	Joint Commissioner & EO Jt. Secretary	033-22216357 033-22377025	033-22371590	-
2.	Utpal Chakraborty	Dy. Commissioner	033-22216357	033-22371590	utchak@gmail.com
3.	Sumanta K. Bhaumik	Internal Audit Officer (HQ)	033-22251887	033-22371590	sumanta.bhaumik@gmail.com
<b>Law Cell</b>					
1.	C. S. Chakraborty	Joint Secretary	033-22141754 033-22536442	-	-
2.	Rabijyoti Majumdar	Joint Secretary	033-22141973 033-22535219	033-22535221	rabijyoti253@yahoo.co.in
3.	S.K.Basu	Assistant Secretary	033-22535268	033-22535273	-
4.	Shibasish Dutta Roy	Law Officer	033-22535324	033-22144800	-
<b>Right to Information Cell</b>					
1.	Mobaswer Ali Baidya	Special Secretary, & Appellate Authority	033-22625895	-	-
2.	Sitangsu Shekhar Pradhan	Deputy Secretary & SPIO	033-22535319	-	-
3.	Sudarshan Ch. Naskar	Assistant Secretary & SAPIO	968116823		



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