

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700 015**

Trade Circular No. 16/2012

Dated 01.11.2012.

Sub : e-Payment of Commercial Taxes through Government Receipt Portal System (GRIPS) in the website of Finance Department, Govt. of West Bengal

Government of West Bengal has introduced a new centralised system named Government Receipt Portal System (GRIPS) to receive all types of State Government Tax, Non-Tax revenue and other deposits vide notification no. 8298-F(Y) dated 03/10/2012. Acceptance of payments from the Taxpayers/Depositors for all types of e-Receipts whether Tax or Non-Tax Receipts or Deposits of any Department of the State Government shall be routed through this Portal of the Finance Department for proper credit to the State Exchequer and booking of such e-Receipt in appropriate head of accounts.

In accordance with the Government notification, it has been decided that henceforth **all online e-payments of Commercial Taxes should be made compulsorily through GRIPS.**

Procedure for making e-payment through GRIPS is outlined below –

- The Taxpayers/Depositors have to visit the website of the Directorate of Commercial Taxes, West Bengal (www.wbcomtax.gov.in) where there will be a link for GRIPS Portal under **e-Payment**. Alternatively, they can visit the Finance Department website using URL www.wbfin.nic.in where there will be an icon/link for the GRIPS Portal.
- After clicking on the option 'Payment of Tax and Non-Tax revenue', they have to select the Department and service for specific Electronic Challan Form available in this portal.
- GRIPS software will allow to select the Accounting Heads and other related information that has been either selected or required to be entered by the Depositor. The depositor will have the option of making payment for multiple Accounting Heads such as VAT, CST, WBST, Entry Tax etc. through a single transaction.
- After validation of the data, the depositor will have to choose the net banking option and then the bank in which he/she intends to make the payment from out of the authorized banks linked with the GRIPS Portal.
- An e-challan with GRN (Government Receipt Number) will be generated. Depositor may save it as pdf file or take print out of it. Depositor should note the GRN for all future references.
- After confirmation, the depositor will be automatically directed to the concerned bank's net banking portal where he/she will use his credentials to make the payment. On successful payment, the bank will generate a cyber receipt with GRN & BRN (Bank Reference Number), the print out of which can be obtained by the depositor from the bank portal.

P.T.O.

- After successful payment and after transfer of information from the bank's portal to GRIPS portal, GRIPS shall also generate a receipted e-Challan. With reference to GRN, the print out of the receipted e-Challan with GRN & BRN can also be taken out by the depositor from the GRIPS portal or it can be saved as a pdf file. After generation of this receipted e-Challan with GRN & BRN from the GRIPS portal, the earlier intermediate information need not be preserved.
- In cases of link failure after successful payment, there shall be provision for subsequent printing of such receipt from the GRIPS portal for the same GRN/BRN.
- **THERE WOULD BE NO NEED TO PHYSICALLY FILE THE CHALLAN OF PAYMENT THROUGH GRIPS TO THIS DIRECTORATE.** They may however preserve it for their own record or to be produced if disputed.

This Circular shall come into effect from the 1st day of November, 2012.

(Binod Kumar)
Commissioner,
Sales Tax, W.B.

Memo No 801(225)CT/PRO
3C/PRO/2012

Dated : 01.11.2012

Copy forwarded for information and necessary action to :

- 1) The Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax (H.Q.)
- 5) Sr. Joint Commissioner, Sales Tax.....Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>

for Commissioner,
Commercial Taxes, W.B.