

**GOVERNMENT OF ORISSA
FINANCE DEPARTMENT**

RESOLUTION

No.TRE-48/2009(Pt) 9374 /F,
Bhubaneswar the 26.2.2010

**Sub: Procedure for receipt of Commercial Taxes through electronic mode -
introduction of e-Challan**

Simplification of the procedure for receipt of various State Government dues has been under active consideration of the Government for some time. At present, Government receipts or dues or other money receivable in the Government account are deposited by individual persons and the departmental officers through Treasury challan in Form OTC-6 in accordance with the Subsidiary Rule-52 of the Orissa Treasury Code. The said provision of the Treasury code provides that any person can remit money into the Treasury or the Bank and shall present it with a memorandum or challan in form OTC-6 which shows distinctly;

- (i) The nature of the payment,
- (ii) The amount paid,
- (iii) The person or Government servant on whose account it is made,
- (iv) The Head of Account to which the amount should be credited, and
- (v) The allocation of the amount between the Governments and Departments, if any, such allocation is to be made.

Separate challans shall be used for money creditable to different Heads of Accounts.

Central Government and different State Governments have introduced the facility for Electronic remittance of money after introduction of Net Banking in the form e-Challan to the Cyber Treasury. Enabling provisions have also been made under the Information Technology (Amendment) Act, 2008 of Government of India (Sec. 6A). It was also engaging the attention of our Government for introduction of e-Receipts in order to provide facility for simple and easy remittances of Government dues through the electronic mode. After careful consideration, it has been decided that the Commercial Tax receipts like, Value Added Tax (VAT), Orissa Sales Tax (OST), Central Sales Tax (CST), Entertainment Tax, Professional Tax etc. would be allowed to be paid through the electronic mode.

Short title and Commencement:

The scheme shall be called 'On Line system of Receipt' [OLSR] of the Government of Orissa and shall take effect from 04.03.2010.

Definitions:

In this scheme unless the context otherwise requires;

- (a) 'Bank' means any Bank, so authorised by the State Government in Finance Department to transact such business of e-Receipt on behalf of the state Government, including the specified branch / branches of the bank / Banks, so authorized by the State Government, who shall be responsible for rendering the accounts to the 'Cyber Treasury'.
- (b) 'Cyber Treasury' means a Treasury of the State Government under the Directorate of Treasuries and Inspection, Orissa which shall function in respect of e-Receipt for the purpose of submission of the monthly accounts to the Accountant General (A&E), Orissa.
- (c) 'e-Challan' means copy of the challan generated by the Bank / the Tax payer from the computer on successful completion of the (online payment) transaction and it shall always bear the unique transaction reference number.

Scheme in Brief:

2. The procedure in brief will be that the system would involve transacting with the Department through a receipt processing Application Portal (Portal of Directorate of Treasuries / SBI online) i.e. accessible through Internet.

- (i) Electronic payment of Commercial Taxes will involve the validation of the information submitted by the payer through the online portal. The validation process involves complete systemic check to ascertain correctness of the information submitted by the depositor.
- (ii) The portal will also check information entered by the Tax Payer/Dealer. Once the format is accepted, the user will be prompted to choose one of the following payment options.
 - (a) Internet Banking
 - (b) Debit Card (from a date to be notified by Govt.)

As per the option, the payer will be guided by the portal.

- (iii) The Payment Gate-way of the Bank receives the payment information from the Orissa Treasury Portal or from the application portal of the

Department or from the Bank Portal and it will ask the payer to enter the required information for authentication of the Tax Payer and after successful authentication, the transaction process shall start.

- (iv) On confirmation of payment, the portal will generate an e-Challan which can be down-loaded or printed by the payer and may be produced before the competent authority for verification in the regular process.
- (v) If there is any breakdown because of connectivity or other reasons before the entire process is completed, then the payer has to start the process again other wise payment may not be confirmed.
- (vi) However, if the process has been completed and there is a breakdown after the payment has been made and before the e-Receipt is generated, the information in this respect shall be available in the portal of the Bank, which can be obtained by the depositor after restoration of the link.
- (vii) For the present, the online payment facility would be available to the intending payers having internet Banking Account with the State Bank India through the SBI's online portal. However, as and when the application portal of the Orissa Treasury becomes operational, payers will have the option of making the payment through the payment Gate-way that accepts Debit Card and Internet Banking Account of other selected Banks to be notified subsequently.

Electronic Challan:

Notwithstanding anything contained in Orissa Treasury Rules, the e-challan for remittance of Commercial taxes Department would be generated in the format enclosed **(Annexure-I)**. Government in Finance Department may suitably modify this format as and when required.

The Role of the Bank:

1. The Bank shall verify the information like the type of Tax, Tax Payer Identification Number (TIN), mode of payment etc. given by the Tax payer through the system of validation.
2. After completion of the transaction, the bank shall generate a unique transaction reference number comprising of ten characters.
3. In future, this e-Challan shall be identified by the Unique Transaction Reference Number.

4. The Bank shall generate e-Challan as per enclosed format and shall make provision for printing of the e-Challan in their system.
5. The Bank shall send the print out of daily scroll, e-Challan and soft copy of the scroll to the Treasury on daily basis in format agreed to between Bank and Treasury.
6. The Bank shall send a 'No transaction Report' to the Cyber Treasury if there is no transaction on any day.
7. At the end of the month, the Bank Branch shall send the Date-wise Monthly Statement (DMS) to the Cyber Treasury.
8. The concerned Branch shall report the transaction to the State Government Account at Reserve Bank of India, Public Accounts Department, Bhubaneswar through their respective Fund Settlement Link Office.

The Role of Cyber Treasury:

- 1) The Treasury shall import the electronic data so received from the Bank into OTMS for accounting purpose and generation of challan number.
- 2) The Cyber Treasury shall generate monthly accounts on the basis of e-Scroll received electronically and reconcile the same with the DMS submitted by the Bank in the existing format. The Cyber Treasury shall submit monthly 'Cash Account and List of Payment' in the prescribed format with the 'Verified Date-wise Monthly Statement (VDMS)' and other prescribed document to the Accountant General (A&E), Orissa electronically with digital signature.
- 3) There will be no physical Challan accompanying the monthly accounts to be submitted by Treasury to Accountant General (A&E), Orissa. However, a softcopy of the accounts containing the challan number generated by the Cyber Treasury shall be sent to the Accountant General (A&E), Orissa.
- 4) The Schedule of Receipts to be sent to Accountant General (A&E), Orissa is to be authenticated with the digital signature of Cyber Treasury Officer.


- 5) The accounts should be sent to office of the A.G. (A&E), Orissa for compilation on the basis of six-tier classification up to the level of object head.
- 6) The Cyber Treasury shall generate MIS as per the requirement of the Department on whose behalf the receipt is made and shall send the reports to the concerned authority / authorities in the format and the information mutually agreed between Director of Treasury and Commercial Tax Wing for their use.
- 7) There is no change in the reporting and reconciling procedure except that reconciliation would be done on the basis of electronic strings relating to the receipts provided by the Banks through the e-Scroll. Rest of the accounting drill and procedure will remain unchanged in the new system.
- 8) The Commissioner, Commercial Taxes on receipt of electronic data on transaction details from the Bank shall incorporate the date in the data base and upload in intranet for viewing by the field officers.
- 9) In case of any discrepancy, the Commissioner shall bring it to the notice of the Cyber Treasury as well as to the Bank/ Banks concerned immediately.
- 10) The payments which have been made in the online system during the testing period shall be deemed to have been made from the date on which the transaction has been effected in the online system.

The relevant provisions of the Treasury Code and other instructions issued earlier stand modified to this extent.

Necessary amendments to the relevant provisions of Orissa Treasury Code Volume-I and Volume-II will be made in due course to incorporate the aforesaid procedure in consultation with the A.G (A&E), Orissa.

ORDER: Ordered that this Resolution be published in next issue of the Orissa Gazette and copies forwarded to all Departments of Government/ Heads of Department / Accountant General (Audit) / Accountant General (A&E), Orissa, Bhubaneswar / Deputy Accountant General, Orissa, Puri.

By order of the Governor


26/2/11

Principal Secretary to Government

Memo No 9375 /F., dated 26.2.2010

Copy forwarded to the Director of Printing, Stationery and Publication, Orissa, Cuttack with the request that the above resolution may be published in the next issue of the Orissa Gazette and supply 100 spare copies to this Department.

Memo No 9376 (480) /F., dated 26.2.2010 Deputy Secretary to Government

Copy forwarded to the Secretary to Governor/ Secretary to Chief Minister / Private Secretary to Minister, Finance & Excise / Accountant General (Audit), Orissa Bhubaneswar / Accountant General (A&E), Orissa, Bhubaneswar / Senior Deputy Accountant General (Works), Orissa, Puri / All Departments of Government / All Heads of Departments of Government / Director General, Gopabandhu Academy of Administration, Bhubaneswar / Director, Madhusudan Das Regional Academy of Finance & Management, Bhubaneswar / All Financial Advisers and Assistant Financial Advisers / All Collectors / All Treasury, Special Treasury and Sub-Treasury Officers / Principal, Secretariat Training Institute, Bhubaneswar for information and necessary action.

Deputy Secretary to Government

Memo No 9377 (2) /F., dated 26.2.2010

Copy forwarded to the Commissioner of Commercial Taxes, Orissa, Cuttack/ Director of Treasuries & Inspection, Orissa, Bhubaneswar for information and necessary action.

Deputy Secretary to Government

Memo No 9378 /F., dated 26.2.2010.

Copy forwarded to the Manager, RBI, Public Accounts Department, Pandit Jawaharlal Nehru Marg, Bhubaneswar for information and necessary action.

Deputy Secretary to Government

Memo No 9379 (12) /F., dated 26.2.2010

Copy forwarded to the Chief General Manager, SBI, Local Head Office, 111/1, Pandit Jawaharlal Nehru Marg, Bhubaneswar / Chief Managing Director, Allhabad Bank, Regional Office, 3/1B, IRC Village, Nayapalli / Deputy General Manager, Andhra Bank, Zonal Office, M/141, Baramunda, Bhubaneswar / Zonal Manager, Bank of India, Orissa Zone, Zonal Office, 98, Kharavelanagar, Ground Floor, Keshari Talkies Complex, Bhubaneswar / Regional Manager, Central Bank of India, 94, Janapath, Unit-3, Bhubaneswar / Divisional Manager, Canara Bank, Red Cross Bhawan, Sachivalaya Marg, Bhubaneswar / Regional Manager, Indian Bank, Regional Office, 117/118, Station Square, Bhubaneswar / Regional Manager, Uco Bank Building, 3rd Floor, C-2, Ashok Nagar, Unit-2, Bhubaneswar / Chief Regional Manager, United Bank of India, Zonal Office, 13, Forest Park, Bhubaneswar / Regional Manager, Indian Overseas Bank, Regional Office, B/2, West Saheednagar, Bhubaneswar / Asst. General Manager, SBI Government Business Department, Local Head Office, 111/1 Pandit Jawaharlal Nehru Marg, Bhubaneswar / Chief Manager, SBI, Orissa Secretariat Branch, Bhubaneswar for information and necessary action.

Deputy Secretary to Government

Memo No 9380 ⁽¹⁰⁰⁾ /F., dated 26.2.2010

Copy forwarded to all Officers of Finance Department / All Branches of Finance Department for information and necessary action.


Deputy Secretary to Government

Memo No 9381 /F., dated 26.2.2010.

Copy forwarded to the Head, State Portal Group, I.T. Centre, Secretariat for hosting in the Orissa Government website-www.orissa.gov.in- Finance Department.


Deputy Secretary to Government

Memo No 9382 /F., dated 26.2.2010

Copy forwarded to M/s Luminous Infoways Pvt. Ltd., C/o RTI Central Monitoring Mechanism (CMM), Information & Public Relations Department, Government of Orissa for information and necessary action.


Deputy Secretary to Government

1	Type of Tax	VAT/ SALES /ENTRY TAX/ ENTERTAINMENT TAX/LUSURY TAX	
2	TIN/SRIN		
3	Circle		
4	Name of the depositor		
5	Name and address of the Dealer		
6	Period of which payment relates	From	To
7	Deposit Type	Quarterly / Monthly / Other	
8	Payment on account of	Admitted / Demanded / Other	
	(i) Tax		
	(ii) Interest		
	(iii) Penalty		
	(iv) Composition of Tax		
	(v) Security		
	(vi) TDS		
	(vii) Others		
	Amount		
	Internet Banking Transaction Ref. No		
<p>This is a Computer Generated Receipt and does not require any Signature/ Stamp</p>			
<p>Challan Number & date : (to be generated by Treasury)</p>			