

Government of India
Ministry of Railways
(Railway Board)

RBA No. 50 / 2005

No. 2005/ ACII/9/9

New Delhi, dated : 26.08.05.

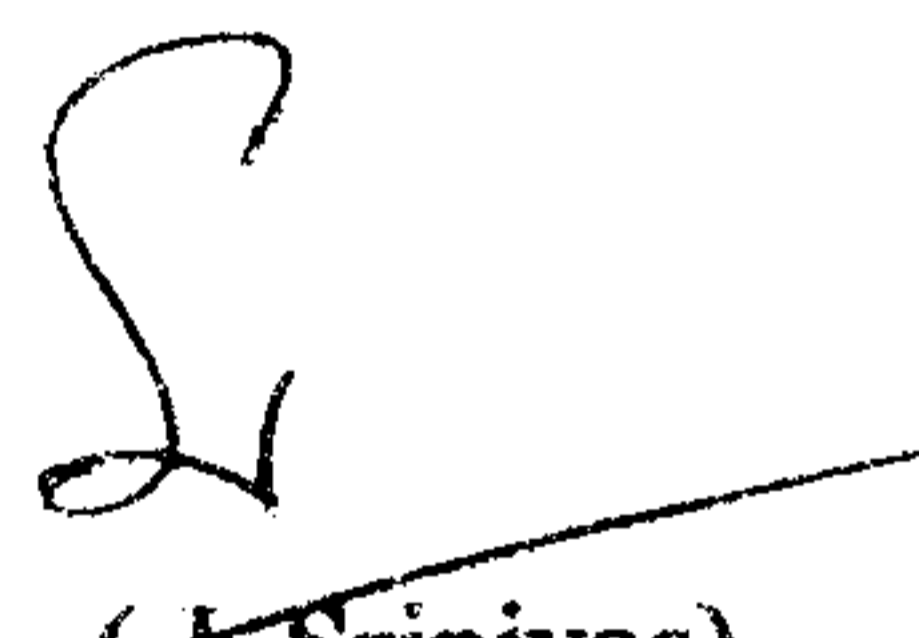
FA&CAOs
All Indian Railways / PUs etc.

Sub: Levy of Banking Cash Transaction Tax on the Cash withdrawal by Government Departments .

Please refer to Board's letter of even no. dated 14.06.05 and 24.06.05 vide which instructions have been issued regarding levy of Banking Cash Transaction Tax on the Cash withdrawal by Government Departments and accountal thereof under a new detailed head 688- Banking Cash Transaction Tax under Demand No. 12- Abstract "K" Miscellaneous Working Expenses on Railways and under administrative over heads / WMS on the Production Units.

In this regard , clarification have been sought regarding accountal of the aforesaid tax in case of Units viz., RDSO, RRB, Railway Board , Training Institutes , RCT etc. which do not operate Demand No. 12 or WMS. The matter has been examined and it has been decided that such Units may provide for and charge the said expenditure under a separate detailed head- Banking Cash Transaction Tax under the head "Other Charges" under Demand No. 1 / Demand No. 2 as the case may be.

Kindly acknowledge receipt.


(J. Srinivas)
Director Finance (CCA)
Railway Board.