



प्रधान मुख्य आयकर आयुक्त का कार्यालय, पश्चिम बंगाल और सिक्किम  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, WEST  
BENGAL & SIKKIM**

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संख्या No.Pr.CCIT/WB & S/Admn/ITO.Admn.1/F-56/Circular/Part IV/24-25 दिनांक: 23.12.24  
6580-6730

सेवा में/To

सभी मुख्य आयकर आयुक्त/आय. महा. निदे./प्रधान आय. आयु. /प्रधान निदे.

All CCs.I.T./D.G.I.T/Pr.Cs.I.T/Pr.Cs.I.T.(VU)/ Pr. Cs.I.T.(TU)/ Pr. Cs.I.T.(AU)/  
Pr.Cs.I.T.(RU)/Pr.CsI.T.(Central)/Pr.D.I.T./,CsI.T./C.I.T.(TDS)/  
Cs.I.T.(Appeals),

सभी कार्यालय प्रमुख

All Heads of Office.

Sir/Madam,

**Sub:** Recovery of Wrongful/Excess Payments made to Government servants- regarding.

**Ref :** DO letter dated 06.11.2024 issued by The Chief Controller of Accounts, CBDT, New Delhi.

Kindly refer to the above.

Your kind attention is drawn to the above referred DO letter (copy enclosed) relating to recovery of Wrongful/Excess Payments made to Government servants.

In this regard, I am directed to bring it to your kind notice that it has been pointed out that errors of pay fixation are often identified at the time of retirement of an employee which not only causes financial hardship for the employees but also results in potential litigation. Thus, to mitigate the issues, it has been recommended that all pay fixation, both current and future, be "checked and verified" by the relevant Internal Audit Party or the concerned ZAO within three months of the pay fixation. For employees nearing retirement within the next four years, a priority internal audit of previous pay fixation orders would need to be conducted and all possible support will be provided in the matter.

In view of the above, I am further directed to request look into the matter and ensure that all HOO and DDOs are suitable instructed to comply with the above guidelines.

Yours faithfully,

(सोमा याग्निक) (SOMA YAGNIK)

आयकर अधिकारी मुख्या-( सेवाए दता कर एवं प्रशा.)-1, कोलकाता  
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कृते प्र मु आ आ/प.बं व सि. For Principal CCIT WB & Sikkim

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दिनांक:

Copy forwarded to:

1. The Sr. Accounts Officer, ZAO, CBDT, Kolkata.  
Internal Audit Wing, Kolkata.
2. The Sr. Audit Officer, ITRA (BS-II), Indian Audit and Accounts Department, O/o-  
Director General of Audit (Central), Kolkata, Govt. of India Press Building(East Wing),  
8, Kiran Shankar Roy Road, Kolkata-700001.

( सोमा याग्निक )/(SOMA YAGNIK)

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