



भारतीय रिज़र्व बैंक  
RESERVE BANK OF INDIA

[www.rbi.org.in](http://www.rbi.org.in)

RBI/2022-23/136

CO.DGBA.GBD.No.S957/43-33-005/2022-2023

November 14, 2022

All Agency banks (authorised to collect direct taxes)

Madam / Dear Sir

### Agency Commission for Direct Tax collection under TIN 2.0 regime

Please refer to Para 21 of our [Master Circular on Conduct of Government Business by Agency Banks - Payment of Agency Commission dated April 1, 2022](#) related to claiming of agency commission.

2. After implementation of TIN 2.0 regime for collection of direct taxes, it has been decided to modify paragraph 21 of the captioned Master Circular. The modified paragraph 21 will read as follows:

*“Agency banks are required to submit their claims for agency commission in the prescribed format to CAS Nagpur in respect of Central government transactions and the respective Regional Office of Reserve Bank of India for State government transactions. However, agency commission claims with respect to GST receipt transactions and transactions related to direct tax collection under TIN 2.0 regime will be settled at Mumbai Regional Office of Reserve Bank of India only and accordingly all agency banks, authorized to collect GST and direct tax collection under TIN 2.0, are advised to submit their agency commission claims pertaining to the respective receipt transactions at Mumbai Regional Office only. The agency commission for transactions related to direct tax under OLTAS will be continued to be settled at CAS, Nagpur, RBI. The formats for claiming agency commission for all agency banks and separate and distinctive set of certificates to be signed by the branch officials and Chartered Accountants or Cost Accountants are given in Annex 2, Annex 2A and Annex 2B respectively. These certificates would be in addition to the usual Certificate from ED / CGM (in charge of*

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हिंदी आसान है, इसका प्रयोग बढ़ाइए।

*government business) to the effect that there are no pension arrears to be credited / delays in crediting regular pension / arrears thereof.”*

3. All other instructions of the said Master Circular remain unchanged.

Yours faithfully

(Indranil Chakraborty)  
Chief General Manager