

TAMIL NADU ELECTRICITY BOARD GAZETTE

Vol. XI

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No. 12



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அனைவருக்கும் பயன்படும் வண்ணம் ஒருங்கிணைக்கப்பட்ட பொருளடக்கம்
(Consolidated Index) இந்த இதழில் வெளியிடப்பட்டுள்ளது.

News & Notes

PART—I

NEWS & NOTES

I. Generation Particulars :

The generation and relief figures for December '92 and for the period July to December 1992 were as follows :-

Sl. No.	December '92 (Figs. in Million units)	July to December '92 (Figs. in Million units)
1. Ennore	116.720	937.365
2. Tuticorin	367.510	1931.580
3. Mettur	414.280	1919.840
TNEB Thermal	898.510	4788.785
4. Neyveli TS I	183.709	969.133
5. Neyveli TS II	284.112	2236.112
6. Kalpakkam	207.688	603.156
7. Hydro Generation	381.865	3745.549
8. Import from NTPC	174.231	(—) 152.714
9. Net Export to Kerala	120.415	158.923
10. Import from Manali & BHEL	0.273	5.054
11. Narimanam	5.393	19.650
12. Windmills	1.672	17.752
Net TNEB consumption	2017.038	12073.554

The maximum grid demand and consumption during December '92 were 3493 MW on 31—12—92 and 73.729 MU on 31—12—1992, respectively. The average grid consumption during December 1992 was 65.066 MU.

II. Hydro Inflows :

The Hydro inflows during December '92 were 157 MU against 122 MU in December '91 and against the ten year average of 149 MU. The inflows during July to December '92 were 3356 MU against 2822 MU during the same period last year and against the ten year average of 2292 MU.

III. Hydro Storage Position :

Sl. No.	Group	Storage as on		Difference
		1—1—93	1—1—92	
(Figs. in Million Units)				
1.	Nilgiris	1421.78	1309.67	(+) 112.11
2.	PAP	189.58	170.14	(+) 19.44
3.	Periyar	111.36	24.84	(+) 86.52
4.	Suruliyar	22.01	16.54	(+) 5.47
5.	Papanasam & Servarar	48.40	35.63	(+) 12.77
6.	Kodayar	158.65	176.65	(—) 18.01
7.	Total excluding Mettur	1951.78	1733.48	(+) 218.30
	Mettur	176.38	186.98	(—) 10.60
	Total including Mettur	2128.16	1920.46	(+) 207.70

IV. Performance of Thermal Stations :**(i) Tuticorin (5 × 210 MW) :**

The details of generation at Tuticorin during December 1992 were as follows :-

Unit	Availability Factor (%)	Generation M.U.	Plant Load Factor (%)
I (210 MW)	74.4	111.370	71.28
II (210 MW)	80.2	115.690	74.05
III (210 MW)	82.7	90.810	58.12
IV (210 MW)	—	49.64	—
V (210MW)	—	—	—
Station (1050 MW)	—	367.51	67.82

1. Unit II shut down on 8—11—1992 for annual maintenance works, came back into service on 2—12—92.

2. Unit IV generation not taken into account in the station PLF.

(ii) Ennore (2 × 60 MW + 3 × 110 MW) :

During December 1992 Ennore generated 116.720 MU with a Plant Load Factor of 34.86%. The unitwise generation is as follows:-

Unit	Availability Factor (%)	Generation M.U.	Plant Load Factor (%)
I (60 MW)	—	—	—
II (60 MW)	79.61	30.250	67.76
III (110 MW)	70.90	37.003	45.21
IV (110 MW)	—	—	—
V (110 MW)	89.41	49.467	60.44
Station (450 MW)	—	116.720	34.86

1. Unit IV shut down from 18—8—1992 for annual overhaul works.

2. Unit I shut down from 27—11—92 due to Generator-Transformer failure.

(iii) Mettur (4 × 210 MW) :

The details of generation at Mettur Thermal Power Station during December 1992 were as follows:-

Unit	Availability Factor (%)	Generation M.U.	Plant Load Factor (%)
I (210 MW)	100.00	148.540	95.07
II (210 MW)	92.92	134.870	86.32
III (210 MW)	30.65	46.000	29.44
IV (210 MW)	58.88	84.870	54.32
Station (840 MW)	—	414.870	66.29

1. Unit IV shut down on 19—9—1992 for annual overhaul works came back into service on 8—12—92.

2. Unit III shut down on 10—12—92 for annual maintenance works.

(iv) Coal Particulars for December 1992 :

Sl. No.	Particulars	Tuticorin	Ennore	Mettur
1.	Coal linkage (Lakhs Tonnes)	3.00	1.80	2.90
2.	Coal receipt (-do-)	2.03	1.59	3.65
3.	Coal consumption (-do-)	2.59	1.11	3.11
4.	Coal stock as on 31-12-92 (-do-)	2.69	1.01	3.21
5.	Coal consumption (Kg/unit)	0.81	0.951	0.751

(v) Auxiliary Consumption and oil Consumption during December 1992 :

	Tuticorin	Ennore	Mettur
Auxiliary consumption (%)	8.20	13.4	8.03
Oil consumption (ML/unit)	8.94	3.80	2.013

V. Training :**Following Special Programmes were conducted during December '92 :**

1. 3 days training programme for Telephone Operators conducted at Staff Training College/ Madras from 9-12-92 to 11-12-92.
2. "Management Development Programme" conducted for Assistant Executive Engineers from 7-12-92 to 19-12-92 by Staff Training College/Madras.
3. Training Programme on "Administrative Matters" for persons working in Administrative Branch conducted at Staff Training College/Madras from 14-12-92 to 18-12-92.
4. Industrial Relations Programme for Management Personnel and Union Representatives conducted in collaboration with TILS from 30-11-92 to 4-12-92.
5. 2 Executive Engineers deputed for the training programme on "Total productive Maintenance" conducted by National Productivity Council at Madras on December 2nd and 3rd, 1992.
6. One Executive Engineer deputed for the training programme on "Industrial Noise Control" and "Noise and Human Environment" conducted by Indian Institute of Technology at Madras from 12-12-92 to 14-12-92.
7. 6 Assistant Engineers, 6 Adm. Supervisors and 18 Nos. Foreman, Lineman and Line Inspector were deputed for the training course on "Quality of Life" from December 16-18, 1992 at Lineman Training Centre, Tiruvannamalai.
8. 2 Deputy Directors and 3 Assistant Executive Engineers/Training deputed for the seminar on "Energy Conservation" on December 14th at Madras.
9. 1 Assistant Executive Engineer deputed for the training programme on "Energy Management in agriculture production and Food Processing" conducted by Delhi Institute of Integrated Rural Energy Planning and Development from December 7-12, 1992 at New Delhi.
10. 2 Superintending Engineers and 4 Executive Engineers deputed for the training seminar on "Privatisation and State of the Art Technology in the Power Sector in India" conducted by Rotary Club of Madras on 5-12-92 at Madras.
11. 2 Assistant Executive Engineers deputed for the training programme on "Computerised spare parts Management" conducted by Howard Finley Consultants (India) Private Limited from 3-12-92 to 5-12-92 at Madras.
12. Director of Training and 4 Executive Engineers deputed for the training programme on "Personnel Management" conducted by Anna Institute of Management from 28-12-92 to 30-12-92 at Madras.

13. Addl. Director General of Police, Member (Distn), one Chief Engineer and 2 Accounts Officers deputed for the training programme on "Pre Retirement Conselling" conducted by Anna Institute of Management from 22-12-92 to 24-12-92 at Madras.

14. 1 Assistant Executive Engineer and 1 Executive Engineer deputed for the training programme on "How to Improve Interpersonal relationship and become more efficient and also enjoy better health" conducted by Anjaneya Management Services Centre on 26-12-92 at Madras.

15. 6 Executive Engineer, 1 Assistant Executive Engineer deputed for the training programme on "Energy Management" conducted by Anna Institute of Management from 14-12-92 to 18-12-92 at Madras.

16. 25 Senior Engineers of Board deputed for the training programme on computers appreciation for senior Executives for 5 days from 14-12-92 to 18-12-92 conducted by M/s. AIM.

17. 20 Officers deputed for training on Personal Computer for 5 days from 14-12-92 to 18-12-92 conducted by M/s. Talking Technology, Madras-10.

18. 20 Officers deputed for training on Personal Computer for 5 days from 14-12-92 to 18-12-92 conducted by M/s. Computer (Tech.) India Private Limited, Madras-34.

19. 20 persons deputed for training on Personal Computer for 5 days from 7-12-92 to 11-12-92 conducted by M/s. Brilliant Computers, Madras-2.

20. Half-a-day training course on 'Kayakalpa' conducted on 22-12-92 at Board's Auditorium and 100 persons participated for the same.

21. One day full time programme on "Enhancement of Mental & Physical Fitness" conducted for 25 Senior Officers of the Board on 21-12-92 at Hotel Maris.

VI. Dispensing with obtaining signature of wiring contract for service connections :

In Memo. No SE/IEMC/EE3/AEE 2/D314/92 dt. 11-12-92, the Board has ordered dispensing with obtaining of the signature of the Wiring Contractor in the application form for service connection and it is enough if the consumer furnishes the name and address of the Wiring Contractor in the application form.

VII. Delegation of Powers to Chief Engineers :

In B. P. (FB) No. 112, Secretariat Branch dt. 18-12-92, the Board has delegated enhanced monetary powers upto Rs. 2000/- for payment of legal fees and incidental charges where costs are not recoverable from other parties in respect of Writ Miscellaneous petitions and Civil Miscellaneous petitions.

VIII. Delegation of Powers to Secretary/T.N.E.B. :

In B. P. (FB) No. 111, Secretariat Branch dt. 18-12-92, the Board has delegated powers to Secretary/T.N.E.B., for sanction of leave of all kinds in the rank of C.Es. upto thirty days with or without additional charge arrangement.

IX. Delegation of Powers to E.Es (O & M) :

In B. P. (FB) No. 115, Secretariat Branch dt. 21-12-92, the Board has delegated powers to E.Es. (O & M) of Distribution Circles for sanctioning upto Rs. 250/- towards photographic charges for theft of energy cases.

X. Purchase of Stores-preference to M/s. TANSI :

In B. P. (FB) No. 315, Technical Branch dt. 22-12-92, the Board has ordered adoption of G. O. Ms. No. 74, Industries (SIEI) Department dt. 3-3-92 wherein Government has directed giving purchase/price preference to TANSI.

The following are the details of the posts created, upgraded, abolished and down graded during the month of December 1992.

N. R. Sankaran,
Chief Engineer/Personnel.

POSTS CREATED

Sl. No. (1)	Details of Board's Orders (2)	Name of the Office (3)	Name of the post (4)	No. of posts (5)	Purpose for which the posts were created (6)	Remarks (7)
1.	Per. B.P. (Ch.) No. 363 (Adm.) dt. 2-12-92	Hydro Project/ Bhavani Civil Maintenance Circle	Driver	1	For utilising in Civil Maintenance Circle/ Urachikottai	For the period upto 31-7-93 from the date of utilisation.
2.	Per. B.P. (Ch.) No. 364 (Adm.) dt. 3-12-92	Mettur E.D.C.	1. A.E./J.E. (El.) Gr. I 2. J.E. (El.) Gr. II 3. Line Inspr. 4. Lineman 5. Comm. Asst. 6. Helper	1 4 1 5 1 2	Sanction for 110 KV SS (Non Grid) at Tiruchengode in Mettur E.D.C.	For a period upto 31-8-93
3.	Per. B.P. (Ch.) No. 226 (Sectt. Br.) dt. 7-12-92	Board Office Sectt. Branch	Deputy Secretary (Wage Revision)	1	To attend the works of revision of scales of pay and allowan- ces/revision of settlement on work load	For the period upto 30-9-93 from the date of utilisation.
4.	Per. B.P. (Ch.) No. 376 (Adm.) dt. 9-12-92	Madras E.D.C./ Central	Lineman	2	Sanction of post for addl. Fuse Off Call Centre at Chinta- dripet Sub Division	Upto 31-3-93
5.	Per. B.P. (Ch.) No. 378 (Adm.) dt. 9-12-92.	Dindigul Anna E.D.C.	Telephone Operator	1	To operate the PBX Extension Board at Central Office of Dindigul Anna E.D.C.	For the period upto 31-7-93 from the date of utilisation
6.	Per. B.P. (Ch.) No. 381 (Adm.) dt. 16-12-92	Mettur E.D.C.	1. AE/JE (El.) Gr. I 2. JE (El.) Gr. II 3. Line Inspr. 4. Lineman 5. Comm. Asst. 6. Helper	1 4 1 5 1 2	Sanction for 110 KV SS (Non Grid) at Valayapatti in Mettur E.D.C.	For the period upto 31-8-93
7.	Per. B.P. (Ch.) No. 385 (Adm.) dt. 17-12-92	C.E./Research and Develop- ment	J.E. (El.) Gr. II	1	For the Transformer Oil Testing Labora- tory in Research and Development Wing	For the period of One year from the date of utilisation
8.	Per. B.P. (Ch.) No. 386 (Adm.) dt. 19-12-92	Madras E.D.C./ Central	Sr. Draughtsman	1	For Building Division in Madras E.D.C./Central	Upto 31-3-93

(x)

POSTS UPGRADED

NIL

POSTS ABOLISHED

Sl. No.	Details of Board's Orders	Name of the Office	Name of the post	No. of posts	Purpose for which the posts were abolished	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Memo. No. 122385/267 S1/A1/92-1 dt. 1-12-92	Pykara Ultimate Stage Hydro Electric Project/ Masinagudi	1. A.E.E./Civil 2. A.E./J.E. (C) 1 Gr.	2 4	Since Road works are completed in Pykara U.S.H.E. Project/ Masinagudi.	With Effect from 31-1-93
2.	Per. B.P. (Ch.) No. 385 (Adm.) dt. 17-12-92	Chief Engineer/ Research and Development	Tech. Asst. Gr. I	1	Consequent on creation of one post of J.E. (El.) Gr. II, in Transformer Oil Testing Lab of R&D Wing.	With immediate effect
3.	Per. B.P. (Ch.) No. 386 (Adm.) dt. 19-12-92	Madras E.D.C./ Central	Draughtsman	1	Consequent on the sanction one post Senior Draughtsman in Building Division.	With immediate effect
4.	Memo. No. 122388/268/ S1/A1/92-1 dt. 21-12-92	Hydro Project/ Pykara Ultimate Stage Hydro Electric Project/ Masinagudi	1. E.E./Civil 2. A.E.E./Civil 3. A.E./J.E. (C) 1 Gr. 4. Accts. Supr. 5. Asst. (A/cs) 6. J.A. (A/cs) 7. Typist 8. Sr. D'man	1 1 2 1 1 1 1 1	For nearing completion of Maravakandi Mini Hydel Electric Project.	With effect from 31-12-92 A.N.

POST DOWN GRADED

Sl. No.	Details of Board's Order	Name of the Office	Name of the Post	No. of Posts	Purpose for which the Posts Were Down-Graded	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Per. B.P. (Ch.) No. 384 (Adm.) dt. 17-12-92	Computer Division/ O/o S.E/ Planning	Assistant Engineer/ (Elect.)	1	One post of A.E.E. (Elect.) down graded as A.E. (Elect.)	With immediate effect

GENERAL ADMN. & SERVICES

PART-II

General Administration & Services

Memo. (Per.) No. 29130/N1/88-14, (Secretariat Branch), dated the 13th November, 1992.

Sub : PENSION—Enhancement of Pension—Orders—Amendment—Issued.

Ref : B.P. Ms. (Ch) No. 479, (SB) dt. 30-12-85.

The following amendment is issued to B.P. Ms. (Ch) No. 479, (Secretariat Branch) dated 30-12-85.

Amendment

In the said B.P., after para 1 (i), the following Note shall be added, namely :-

Note

"Note : Pensioners retired after 1st June, 1960, but opted for old Pension Rules that were in force prior to 1st June 1960, shall be allowed 30% increase in their pension".

2. A question has arisen whether the revision of family pension with reference to the orders in B.P. Ms. (Ch) No. 479, (Sectt. Branch) dated 30-12-85 applies only to the family pensioners who are actually drawing family pension as on the date of issue of the order or it applies besides the above section to pensioners drawing pension as on the date of issue of the B.P., and in whose case, payment of family pension would arise at a later date. It is clarified that the orders regarding revision of family pension issued in the B.P. cited are applicable to future family pensioners also. Therefore, family pension in such cases also should be revised whenever the Board orders any change in the family pension.

(By Order of the Chairman)

A.K. Thiyagarajan,
Secretary.

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Endt. No. X/IT/F20/B/222/92, (Accounts Branch), dt. 23-11-92.

Sub : Deduction of Income Tax at sources—Relief under Section 88 and Section 10—Clarification issue of—Reg.

Ref : Chief Commissioner of Income Tax Lr. No. C. No. 818/
Clar./PR/68/90-91/92-93 dt. 11-11-92.

Copy of letter No. 818/Clar./PR/68/90-91/92-93 dated 11-11-92 of the Chief Commissioner of Income Tax 121, Uthamar Gandhi Salai, Madras-34 is communicated to all Branches of the Board for guidance and necessary action.

Encl. :

P. G. Padmanabhan,
Chief Financial Controller.

Encl. :

Copy of Letter No. C. No. 818/Clar./PR/68/90-91/92-93 dt. 11-11-92 from the Chief Commissioner of Income-Tax, Government of India, Madras-34 addressed to the Chief Financial Controller/TNEB, Madras-2.

Sub : Deduction of Income Tax at source—Relief under Section 88 and Section 10—Clarification—Issued of - Reg.

Ref : Your Lrs. No. X/IT/F2013/D32/92 dated 18-5-92, 16-6-92, 18-8-92 and 19-9-92 and this office reply dt. 12-5-92.

Please refer to your letters cited.

I hereby clarify your doubt as under :

2. As per CBDT Circular No. 629 dt. 31-7-92, the disbursing authorities should satisfy themselves in this regard by insisting on production of evidence of actual payment of rent before giving exemption under section 10 (13A). The relevant portion of the circular is reproduced below for reference :—

"It has to be noted that only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied by the assessee subject to the limits laid down in rule 2A, qualifies for exemption from income-tax. Thus, house rent allowance granted to an employee who is residing in a house/flat owned by him is not exempt from income tax. The disbursing authorities should satisfy themselves in this regard by insisting on production of evidence of actual payment of rent before excluding the house rent allowance or any portion thereof from the total income of the employee.

Though incurring actual expenditure on payment of rent is a prerequisite for claiming deduction under section 10 (13A), it has been decided as an administrative measure that salaried employees drawing house rent allowance upto Rs. 600 per month will be exempted from production of rent receipt. If may, however, be noted that this concession is only for the purpose of tax deduction at source, and, in the regular assessment of the employee, the Assessing Officer will be free to make such enquiry as he deems fit for the purpose of satisfying himself that the employee has incurred actual expenditure on payment of rent.

3. It may also be noted that an employee who has availed a house loan but is in the occupation of rented house is eligible to get exemption under section 10 (13A) as also rebate under section 88 towards the loan repayment.

Yours faithfully,
Sd./G. Balakrishnan,
Income Tax Officer (HQ) (PR).
Madras-34.

(True Copy)

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Endt. No. X/IT/F.20 B/223/92, (Accounts Branch), dated 24-11-1992.

Sub : Deduction of tax at source—Income Tax—Deduction from Salaries during the financial year 1992-93 under section 192 of Income Tax Act 1961.

Ref : G.O. No. 871 Finance (B.G.II) Department dated 16-11-92 enclosing the Central Board of Direct Taxes, New Delhi Circular No. 629 (F. No. 275/87/92-IT (B) dated 31-7-1992.

Copy of Government of Tamil Nadu Order No. 871 Finance (B.G.II) Department dt. 16-11-1992 along with the Central Board of Direct Taxes, New Delhi Circular No. 629/F. No. 275/87/92-IT (B) dated 31-7-1992 is communicated to all the Branches of the Board for information and necessary action, with regard to deduction of Tax from salary income during the financial year 1992-93 under section 192 of Income Tax Act 1961.

Encl : As above

P.G. Padmanabhan,
Chief Financial Controller.

Copy of :**Manuscript series**

GOVERNMENT OF TAMIL NADU 1992

FINANCE (B.G. II) DEPARTMENT

G.O. NO. 871, DATED 16TH NOVEMBER 1992

(Aangeerasa, Karthigai 1, Thiruvalluvar Aandu-2023)

Deduction of tax at source-Income Tax-Deduction from Salaries during the Financial year 1992-93 under Section 192 of the Income Tax Act, 1961.

READ—the following paper :-

From the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes, New Delhi Circular No. 629 (F.No. 275/87/92-IT (B) dated 31st July 1992.

Order—No. 871, Finance (B.G. II) Department, dated 16th November 1992.

Recorded.

2. Copy communicated for information and necessary action.

(By Order of the Governor)

Sd/—T.V. Somanathan,
Deputy Secretary to Government.

No. 871, Finance (B.G. II) 16th November 1992.

To

All Heads of Departments.

(By Order)

(Sd/-xxxx)
Section Officer.

(True Copy)

Copy of :

CIRCULAR No. 629

F. No. 275/87/92-IT(B)

Government of India

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

New Delhi, the 31st July, 1992.

Subject : Income-tax deduction from salaries during the financial year 1992-93 under section 192 of the Income-tax Act, 1961.

Reference is invited to Board's Circular No. 612 (F. No. 275/93/91-IT(B)) dated the 13th November, 1991, wherein the rates of deduction of income-tax during the financial year 1991-92 from the payment of income under the head "salaries" under section 192 of the Income-tax Act, 1961, were intimated. The present Circular contains the rates of deduction of income-tax from the payment of income chargeable under the head "Salaries" during the financial year 1992-93 and explains certain related provisions of the Income-tax Act.

2. The Finance Act, 1992 has raised the income-tax exemption limit for individuals from Rs. 22,000 to Rs. 28,000. Further, the number of taxable income-slabs has been reduced from four to three viz (i) Rs. 28,001 to 50,000 (ii) Rs. 50,001 to Rs. 1,00,000 and (iii) over Rs. 1,00,000 attracting the tax rate of 20%, 30% and 40% respectively, on the portion of the income falling within these slabs. The limit of total income for the purpose of levying surcharge on income-tax has also been raised from Rs. 75,000 to Rs. 1,00,000. The rate of surcharge, however, remains unchanged at 12% of the income-tax computed on the total income. An extract of sub-paragraph 1 of Paragraph A of Part III of the First Schedule to the Finance Act, 1992 giving the tax-rates applicable, is given at Annexure I.

3. Some of the other important changes brought about by the Finance Act, 1992 are as follows :

- (i) Insertion of a proviso to clause (i) of Section 16 to enhance the standard deduction to fifteen thousand rupees in respect of working women whose total income before making the standard deduction does not exceed seventy five thousand rupees ;
- (ii) Amendment of clause (2) of section 17 to provide that all payments made by an employer directly to a hospital, approved by the Chief Commissioner of Income-tax, having regard to the prescribed guidelines, in connection with the medical treatment of the employee or any member of his family, shall not be included in the value of the perquisites. Also, the existing restriction upon the admissibility of expenditure on travel abroad for medical treatment, only in the case of employees whose total income does not exceed Rs. one lakh, has been relaxed so as to cover employees whose gross total income does not exceed Rs. two lakh ;
- (iii) Amendment of section 80CCA to provide that no deduction under that section shall be allowed on or after the 1st April, 1992 in relation to any amount paid or deposited in respect of any schemes covered by this section (e.g.) National Savings Scheme, Jeevan Dhara, Jeevan Akshay etc.). However, investments in notified schemes will now qualify for tax-rebate as per the provisions of section 88 ;
- (iv) Amendment of section 80CCB to provide that no deduction under that section shall be allowed in relation to any amount invested in the Equity Linked Savings Schemes, on or after the 1st April, 1992. However, subscriptions to units of notified Mutual Funds and UTI will now qualify for tax-rebate as per the provisions of Section 88 ;
- (v) Amendment of section 80D so as to enhance the deduction allowed thereunder in respect of sums paid by an assessee to effect or keep in force an insurance on his health or on the health of his family members, from Rs. three thousand to Rs. six thousand ;
- (vi) Amendment of section 80DD so as to enhance the deduction in respect of medical treatment of handicapped dependants from Rs. six thousand to Rs. twelve thousand. Further, the ceiling of the assessee's total income being one lakh rupees or less for claiming the deduction under this section has been withdrawn ;
- (vii) Omission of the first and second proviso to sub-section (1) of section 80L, which has the effect of limiting the deduction allowed under that section, in respect of income by way of interest, dividend, etc., as specified, upto a maximum of Rs. seven thousand ;
- (viii) Amendment of section 88 so as to provide that a higher limit of tax-rebate of Rs. 12,000/- can be availed of in the case of individuals, and Rs. 17,500/- in the case of authors, playwrights, artists, musicians, actors, athletes and sportsmen, whose income, derived from the exercise of these professions constitutes 25% or more of their total income ;
- (ix) Insertion of a new section 88B so as to provide an additional rebate of ten percent of the amount of income-tax (as computed before allowing the rebate under Chapter VIII of the Income-tax Act, 1961) payable by individuals, resident in India, who are of the age of sixty five years or more at any time during the relevant previous year and have a gross total income not exceeding fifty thousand rupees.

4. The substance of the main provisions of law in so far as they relate to income chargeable under the head "Salaries" on which tax is to be deducted at source during the financial year 1992-93 is given hereunder and in the succeeding paragraphs :

- (i) Sub-section (1) of section 192 provides that the person responsible for paying any income-chargeable under the head "Salaries" shall, at the time of making payment, deduct income-tax on the amount payable at the average rate of income-tax computed on the basis of the rates in force for the financial year, in which the payment is made, on the estimated income under this head, of the assessee, for that financial year. The provisions of sub-section (3) of the said section are intended for making adjustment for any excess or shortfall in the deduction of tax made during the financial year. The aggregate tax thus calculated on the estimated income, divided by 12 and rounded off to the nearest rupee, is required to be deducted from the monthly salary. No tax will, however, be deducted at source in any case unless the estimated salary income for the financial year exceeds Rs. 28,000/-. (Some typical examples of calculations are given at Annexure-II).
- (ii) "Salary" includes wages, fees, commissions, perquisites, profits in lieu of, or, in addition to salary, advance of salary, annuity or pension, gratuity, payments in respect of encashment of leave etc. It also includes the annual accretion to the employee's account in a recognised provident fund to the extent to which it is chargeable to tax under rule 6 of Part A of the Fourth Schedule of the Income-tax Act. Other items included in salary, profits in lieu of salary and perquisites are described in Section 17 of the Income-tax Act. It may be noted that, since salary includes pension also, if otherwise called for. However, no tax is required to be deducted from the commuted portion of pension as explained in para 5 (iii) of this Circular.
- (iii) The value of perquisites by way of free or concessional residential accommodation, or motor car provided by employers to their employees shall be determined under rule 3 of the Income-tax Rules, 1962. It is, however, clarified that the use of any vehicle provided by a company or an employer for journey by the assessee from his residence to his office or other place of work or from such office or place to his residence shall not be regarded as a benefit or amenity granted or provided to him free of cost or at concessional rate for the purpose.
- (iv) Other benefits or amenities provided free of cost or at concessional rates to the employees like supply of gas, electric-energy, water for household consumption, educational facilities etc., should also be taken into account for the purpose of computing the estimated salary income of the employees during the current financial year (Example III at Annexure-II illustrates computation of some such perquisites). The valuation has to be done in accordance with rule 3 of the Income-tax Rules.
- (v) The value of any benefit or amenity granted or provided free of cost or at concessional rate by an employer to an employee (not being a Director of the Company or a person who has substantial interest in the company) is not regarded as perquisites received by the employee unless the employee's income under the head 'Salary' exclusive of the value of any benefit or amenity not provided for by way of monetary payment exceeds Rs. 24,000/-.
- (vi) In cases where salary is received from more than one employer, the aggregate salary from these employers will have to be taken into account for the purpose of tax-deduction at source.

Exemptions/Deductions in computing total income

5. The exemptions/deductions which can be taken into account for computing the total income of an employee are discussed hereunder :

- (i) The value of any travel concession or assistance received by or due to an employee from his employer or former employer for himself and his family, in connection with his proceeding (a) on leave to any place in India or (b) on retirement from service, or after termination of service to any place in India is exempt under clause (5) of section 10 subject, however, to the conditions prescribed in rule 2B of the income-tax Rules, 1962. For the purpose of this clause, "family" in relation to an individual means—

- (1) The spouse and children of the individual; and
- (2) the parents, brothers and sisters of the individual or any of them, wholly or mainly dependent on the individual.

It may also be noted that the amount exempt under this clause shall in no case exceed the amount of expenses actually incurred for the purpose of such travel.

- (ii) Death-cum-retirement gratuity or any other gratuity is exempt to the extent specified from inclusion in computing the total income under clause (10) of section 10.
- (iii) Any payment in commutation of pension received under the Civil Pension (Commutation) Rules of the Central Government or under any similar scheme applicable to the members of the civil services of the Union, or holders of civil posts/posts connected with defence, under the Union, or civil posts under a State, or to the members of the all India services/defence services, or, to the employees of a local authority or a corporation established by a Central, State or Provincial Act, is exempt under sub-clause (i) of clause (10A) of section 10. As regards payments in commutation of pension received under any scheme of any other employer, exemption will be governed by the provisions of sub-clause (ii) of clause (10A) of section 10.
- (iv) Any payment received by an employee of the Central Government of a State Government, as cash-equivalent of the leave salary in respect of the period of earned leave at his credit at the time of his retirement on superannuation or otherwise, is exempt under sub-clause (i) of clause (10AA) of Section 10. In the case of other employees, this exemption will be determined with reference to the leave to their credit at the time of retirement on superannuation, or otherwise, subject to a maximum of eight month's leave. This exemption will be further limited to the maximum amount specified by the Government of India from time to time. Presently, this limit has been specified in the Government of India Notification. No. S.O. 553 (E) (F. No. 142/11/88-TPL) dated 8-6-1988, at Rs. 79,920/-.
- (v) Under section 10 (10B), the retrenchment compensation received by a workman is exempt from income-tax subject to certain limits. The maximum amount of retrenchment compensation exempt is the sum calculated on the basis provided in section 25F (b) of the Industrial Disputes Act, 1947 or any amount not less than Rs. 50,000/- as the Central Government may by notification specify in the official gazette, whichever is less. These limits shall not apply in the case where the compensation is paid under any scheme which is approved in this behalf by the Central Government, having regard to the need for extending special protection to the workmen in the undertaking to which the scheme applies and other relevant circumstances.
- (vi) Hitherto, under section 10 (10C) of the Income-tax Act, any payment received by an employee of a public sector company at the time of his voluntary retirement was exempt from tax provided the payment was in accordance with any scheme approved by the Central Government. The Finance Act, 1992 has enlarged the ambit of section 10 (10C) to provide that exemption will be available not only to the employees of the public sector companies but also of other companies, if the payment made at the time of voluntary retirement is in accordance with any scheme (s) of voluntary retirement. These schemes will have to be in accordance with the guidelines prescribed by the Central Government which may, inter alia, include criteria of economic viability of the concerned companies. The only distinction between the voluntary retirement schemes of public sector companies and other companies will be that the latter will have to be approved by the Chief Commissioner of Income Tax or Director General of Income Tax, as the case may be.
- (vii) Under section 10 (13A) of the Income-tax Act, 1961, any special allowance specifically granted to an assessee by his employer to meet expenditure incurred on payment of rent (by whatever name called) in respect of residential accommodation occupied by the assessee is exempt from Income-tax to the extent as may be prescribed, having regard to the area or place in which such accommodation is situated and other relevant considerations. According to rule 2A of the Income-tax Rules, 1962, the quantum of exemption allowable on account of grant of special allowance to meet expenditure on payment of rent shall be :—

- (a) The actual amount of such allowance received by an employee in respect of the relevant period; or
- (b) The actual expenditure incurred in payment of rent in excess of 1/10 of the salary due for the relevant period; or
- (c) Where such accommodation is situated in Bombay, Calcutta, Delhi or Madras, 50 % of the salary due to the employee for the relevant period; or
- (d) Where such accommodation is situated in any other place, 40% of the salary due to the employee for the relevant period,

whichever is the least.

For this purpose, 'Salary' includes dearness allowance, i.e. if the terms of employment so provide, but excludes all other allowances and perquisites.

It has to be noted that only the expenditure actually incurred on payment of rent in respect of residential accommodation occupied by the assessee subject to the limits laid down in rule 2A, qualifies for exemption from income-tax. Thus, house rent allowance granted to an employee who is residing in a house/flat owned by him is not exempt from income-tax. The disbursing authorities should satisfy themselves in this regard by insisting on production of evidence of actual payment of rent before excluding the house rent allowance or any portion thereof from the total income of the employee. Though incurring actual expenditure on payment of rent is a pre-requisite for claiming deduction under section 10 (13A), it has been decided as an administrative measure that salaried employees drawing house rent allowance upto Rs. 600/- per month will be exempted from production of rent receipt. It may, however, be noted that this concession is only for the purpose of tax-deduction at source, and, in the regular assessment of the employee, the Assessing Officer will be free to make such enquiry as he deems fit for the purpose of satisfying himself that the employee has incurred actual expenditure on payment of rent.

(viii) Clause (14) of section 10 provides for exemption of the following allowances :—

- (i) Any special allowance or benefit granted to an employee to meet the expenses incurred in the performance of his duties, which the Central Government may specify by notification in the Official Gazette;
- (ii) Any allowance granted to an assessee either to meet his personal expenses at the place of his posting or at the place he ordinarily resides or to compensate him for the increased cost of living, which the Central Government may specify by notification in the Official Gazette.

The Direct Tax Laws (Second Amendment) Act, 1989 has inserted the following proviso to the aforesaid clause,

"Provided that nothing in sub-clause (ii) shall apply to any allowance in the nature of personal allowance granted to the assessee to remunerate or compensate him for performing duties of a special nature relating to his office or employment unless such allowance is related to the place of his posting or residence".

By Notification No. S. O. 143(E) dated 21—2—89. S.O. 144(E) dated 21—2—89 (as amended by Notification No. 259(E) dated 27—3—1990). GSR, 606(E) dated 9—6—89 and S. O. 267(E) dated 29—3—1990, the Central Government have specified the following allowances as exempt from tax to the extent and subject to the conditions indicated therein :—

- (a) Any allowance granted to meet cost of travel on tour or on transfer, including any allowance granted to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty;
- (b) Any Special Compensatory allowance in the nature of border area allowance or remote area allowance or difficult area allowance or disturbed area allowance;
- (c) Tribal area allowance;
- (d) Any allowance granted to an employee working in a transport system to meet his personal expenses during his duty performed in the course of running of such transport from one place to another;

- (e) Children Education Allowance;
- (f) Any allowance granted to an employee to meet the hostel expenditure of his child;
- (g) Any allowance granted to meet the expenditure incurred on conveyance in the performance of duties of an officer or employment of profit;
- (h) Any special compensatory allowance in the nature of Composite Hill Compensatory Allowance or High Attitude Allowance or Uncongenial Climate Allowance or Snow-bound Area Allowance or Avalanche Allowance and
- (i) Any allowance granted to meet the expenditure incurred on a helper where such a helper is engaged for the performance of duties or on office or employment of profit; any allowance granted for encouraging academic research and any other professional pursuit; any allowance granted to meet the expenses incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit. It may be noted that the Dearness Allowance and City Compensatory Allowance granted to an employee are not covered by the aforesaid notifications; these allowance will clearly be part of income and will have to be taken into account in the computation of income for the purpose of deduction of tax at source. The reimbursement of tuition fee is also not exempt from tax.
- (ix) Under section 10(15) (iv) (i) of the Income-tax Act, as amended by the Finance Act, 1990, interest payable by the Government on deposits made by an employee of the Central Government or State Government or a public sector company from out of his retirement benefits, in accordance with such scheme framed in this behalf by the Central Government and notified in the Official Gazette is exempt from income-tax. By notification No.F2/14/89-NS-II dated 7-6-1989 as amended by notification No. 2/14/89-NS-II dated 12-10-1989, the Central Government has notified a scheme called Deposit Scheme for Retiring Government Employees, 1989 for the purpose of the said clause.
- (x) (a) Under section 16 of the Income-tax Act, as amended by the Finance Act, 1992, the taxable salary is to be computed after making a standard deduction equal to 33-1/3% of the salary, subject to the following limits:
 - (i) Rs. 15,000/- in the case of working women whose total income, before making the standard deduction, does not exceed Rs. 75,000/- in the financial year.
 - (ii) Rs. 12,000/- in any other case, not covered by (i). For this purpose, the term 'salary' will include fees, commissions, perquisites, or, profits in lieu of, or, in addition to salary, but will not include any payment received by the employees which is specifically exempt under clause (10), (10A), (10AA), (10B), (10C), (10D), (11), (12), (13A) and (14) of section 10 of the Act. Thus, for example, House Rent Allowance to the extent exempt under section 10 (13A) of the Act will not be taken into account for the purpose of computing the amount of standard deduction. This deduction will be available also to all persons drawing pension during the current financial year at the same rate and subject to the ceiling of Rs. 12,000/-. It may be noted that the standard deduction in full will be admissible even to those employees who are entitled to conveyance facilities.
- (b) The tax on employment within the meaning of clause (2) of Article 276 of the Constitution of India, leviable by or under any law, shall also be allowed as a deduction in computing the income of the salaried tax payers under the head "Salaries".
- (c) A deduction is also allowed under clause (ii) of section 16 in respect of any allowance in the nature of an entertainment allowance specifically granted to the assessee by his employer subject to certain limits. In the case of government employee, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees or the actual amount of entertainment allowance, whichever is the least, is allowable as deduction. In the case of a non-government employee, deduction for entertainment allowance to the extent specified in sub-clause (b) of clause (ii) of section 16 will be given only if the allowance is regularly received by him from his present employer from a date prior to 1st April, 1955.
- (xi) Under section 17, as amended by the Finance (No.2) Act, 1991, and further amended by the Finance Act, 1992, exemption from tax will also be available in respect of—

- (a) the value of any medical treatment provided to an employee or any member of his family, in any hospital maintained by the employer.
 - (b) reimbursement by the employer, of expenditure incurred by an employee on his medical treatment or treatment of any member of his family in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees ;
 - (c) any sum paid by the employer directly to a hospital, approved by the Chief Commissioner of Income-tax, having regard to the prescribed guidelines for the purposes of medical treatment of the prescribed diseases or ailments, on account of such treatment or any member of his family.
 - (d) premium paid by the employer in respect of medical insurance taken for his employees (under any scheme approved by the Central Government) or reimbursement of insurance premium to the employees who take medical insurance for themselves or for their family members (under any scheme approved by the Central Government) ;
 - (e) reimbursement by the employer, of the amount spent by an employee in obtaining medical treatment for himself or any member of his family from any doctor, not exceeding in the aggregate, Rs. 10,000/- in an year ;
 - (f) As regards medical treatment abroad, the actual expenditure incurred on medical treatment, including the expenditure on travel or stay abroad of the patient and one attendant, in cases where an attendant is permitted by the Reserve Bank of India to accompany the patient, will be exempted from tax. However, the expenditure on travel abroad will be exempted from tax only in the case of employees whose gross total income as computed under the Income-tax Act, without including the amount reimbursed in connection with travel abroad, does not exceed Rs. two lakh, and, subject to such further conditions as the Central Board of Direct Taxes may prescribe.
- (xii) The Finance Act, 1992 has amended sections 80 CCA and 80 CCB so as to provide that the deductions in respect of investments/deposits made in the schemes or plans covered by these sections, which were hitherto being allowed in the computation of total income of the investor, will cease to be so allowed in respect of such investments made on or after the 1st April, 1992. These investments will now qualify for tax-rebate under section 88, subject to the limits prescribed under that section. However, the amendment of section 80 CCA also provides that no tax will be levied on any amount received by the assessee on account of the surrender of the policy in accordance with the annuity plan of the L.I.C., where the assessee elects to surrender the said annuity plan before 1st October, 1992, in respect of which he had paid the amount before the 1st April, 1992.
- (xiii) Under section 80D as amended by the Finance Act 1992, in the case of the following categories of persons, a deduction can be allowed for a sum not exceeding Rs. 6,000/- per annum to the extent payment is made by cheque out of their income chargeable to tax to keep in force an insurance on the health of the categories of persons mentioned below provided that such insurance is in accordance with the scheme framed by the General Insurance Corporation of India as approved by the Central Government, popularly known as "Mediclaime".
- The categories of persons are :
- (a) where the assessee is an individual, any sum paid to effect or to keep in force an insurance on the health of the assessee or on the health of the wife or husband, dependent parents or dependent children of the assessee ;
 - (b) where the assessee is a Hindu Undivided Family, any sum paid to effect or to keep in force an insurance on the health of any member of the Family ;
 - (c) where the assessee is an association of persons or a body of individuals consisting in either case, only of husband and wife governed by the system of community of property in force in the State of Goa and the Union territories of Dadra and Nagar Haveli and Daman and Diu, any sum paid to effect or to keep in force an insurance on the health of any member of such association or body or on the health of the dependent children of the members of such an association or body.

- (xiv) Under section 80 DD, as amended by the Finance Act, 1992, a deduction of Rs. 12,000/- shall be allowed in the case of resident individuals who incur expenditure on the medical treatment (including nursing, training and rehabilitation of a handicapped dependent relative, suffering from permanent physical disability (including blindness) or mental retardation, specified in rule 11A of the Income-tax Rules, 1962. The deduction will be available to all assesseees without any restriction with regard to their total income. The permanent physical disability or mental retardation of the dependant relative has to be certified by a physician, surgeon, oculist or a psychiatrist, as the case may be, working in a Government hospital, including a Departmental dispensary or a hospital maintained by a local authority as per Explanation given below section 80DD. The Drawing and Disbursing Officers should, therefore, call for such particulars/certificates/information from the employees as they deem necessary to verify the genuineness of the claim before they allow this deduction.
- (xv) No deduction should be made from the salary income in respect of any donations for charitable purposes. The tax relief on such donations, as admissible under section-80-G of the Act, will have to be claimed by the tax-payer separately at the time of finalisation of the assessment. However, in cases where contributions to the National Defence Fund, Jawaharlal Nehru Memorial Fund, Prime Minister's Drought Relief Fund, National Children's Fund, Indira Gandhi Memorial Trust or Rajiv Gandhi Foundation, are made, 50 per cent of such contributions may be deducted in computing the total income of the employee. The donations to the Prime Minister's National Relief Fund, the Prime Minister's Armenia Earthquake Relief Fund and the Africa (Public Contributions-India) Fund will, however, be eligible for 100% deduction. Deduction will not be admissible where the aggregate of all contributions during the financial year is less than Rs. 250/-.
- (xvi) Under Section 80—GG of the Act, an assessee is entitled to a deduction in respect of house rent paid by him own residence at the places specified under rule-11B of the Income-tax Rules, 1962. Such deduction is permissible subject to the following conditions :—
- (a) the assessee has not been in receipt of any house rent allowance specifically granted to him which qualifies for exemption under section-10(13A) of the Act.
 - (b) he will be entitled to a deduction in respect of house rent paid by him in excess of 10 per cent of his total income, subject to a ceiling of 25 per cent thereof Rs. 1,000/- per month, whichever is less. The total income for working out these percentages will be computed before making any deduction under Section—80—GG.
 - (c) the assessee does not own :
 - (i) any residential accommodation himself or by his spouse of minor child or where such assessee is a member of a Hindu Undivided Family, by such family, at the place where he ordinarily resides or performs duties of his office or carries on his business or profession; or
 - (ii) at any other place, any residential accommodation being accommodation in the occupation of the assessee, the value of which is to be determined under sub-clause (i) of clause (a), or as the case may be, clause (b) of sub-section (2) of section—23.
 - (d) The accommodation occupied by him for the purpose of his own residence is situated in any of the following places, namely :
 - (i) Agra, Ahmedabad, Allahabad, Amritsar, Bangalore, Bhopal, Calcutta, Coimbatore, Delhi, Faridabad, Gwalior (Lashkar), Hyderabad, Indore, Jabalpur, Jaipur, Kanpur, Lucknow, Ludhiana City, Madurai, Nagpur, Patna, Pune, Srinagar, Surat, Vadodra (Baroda) or Varanasi (Banaras) or the Urban Agglomeration of each of such places ; or
 - (ii) Bombay, Calicut, Cochin, Ghaziabad, Hubli-Dharwar, Madras, Solapur, Trivandrum or Vishakhapatnam.

EXPLANATION :

'Urban Agglomeration' in relation to a place means the area for the time being included in the urban agglomeration of such place for the purpose of grant of house rent allowance by the Central Government to its employees under the orders issued by it from time to time in this regard.

The disbursing authorities should satisfy themselves that all the conditions mentioned above are satisfied before such deduction is allowed by them to the assessee. They should also satisfy themselves in this regard by insisting, on production of evidence of actual payment rent.

- (xvii) Section 80RRA (as amended by the Finance Act, 1990) provides that where the gross total income of an individual who is a citizen of India, includes any remuneration received by him in foreign currency from any employer (i. e. a foreign employer or an Indian concern) for any services rendered by him outside India, an amount equal to the following shall be allowed as deduction in computing the total income of the individual.
- (i) fifty per cent of the remuneration, or
 - (ii) seventy five per cent of such remuneration as is brought into India, by, or on behalf of, the assessee in accordance with the Foreign Exchange Regulation Act, 1973, and any rules made thereunder, whichever is higher.

In the case of an employee of Central Government or any State Government, or a person who was immediately before taking up the service outside India, in the employment of the Central Government or any State Government, the deduction will be allowed only if the service of the employee is sponsored by the Central Government. In the case of any other individual, the deduction will be allowed only if he is a 'technician' and the terms and conditions of his service outside India are approved for the purpose of the said section by the Central Government or the prescribed authority. It is pertinent to note that the deduction is to be allowed with reference to the remuneration received by the individual in foreign currency for services rendered outside India.

Thus, if the remuneration is paid to the Indian technician etc., partly in Indian currency and partly in foreign currency, the amount paid in Indian Currency, will not be taken into account for purposes of deduction under section 80RRA. Likewise, if a part of the remuneration, although paid in foreign currency relates to service rendered in India, then such part of the remuneration will also not qualify for deduction under section 80RRA. The expression 'Foreign employer' has been defined in explanation (b) to section 80RRA to mean (i) the Government of a foreign state; or (ii) a foreign enterprise; or (iii) any association or body established outside India. While allowing the deduction under this section, documentary evidence should be obtained on the following points;

- (a) In the case of an individual who is in the employment of the Central Government or any State Government, the fact of his service having been sponsored by the Central Government.
- (b) In the case of any other individual being a technician, the fact of the terms and conditions of his service outside India having been approved in this behalf by the Central Government (Ministry of Finance, Department of Revenue, Foreign Tax Division, New Delhi).

(It should also be ensured that the deduction is allowed with reference to the remuneration received in foreign currency in respect of the period of service outside India).

- (xviii) Section 80U allows deduction of a sum of twenty thousand rupees in computing the total income of a resident individual, who at the end of the previous year, is suffering from a permanent physical disability (including blindness) or is subject to mental retardation, being a permanent physical disability, or mental retardation, specified in rule 11D of the Income-tax Rules, 1962 which is certified by a physician, surgeon, oculist or psychiatrist, as the case may be, working in a Government hospital and which has the effect of reducing considerably such individual's capacity for normal work or engaging in a gainful employment or occupation. The expression 'Government Hospital' will include a departmental dispensary or a hospital maintained by a local authority as specified in the Explanation given below section 80DD.

Tax rebate :

6. According to section 88, as amended by the Finance Act, 1992, an assessee will be entitled to a rebate (Subject to the specified limits) in respect of the amount invested or deposited in the following items, during the previous year out of his income chargeable to tax, from the income-tax payable by him on his total income :—

- (i) Payment of insurance premium to effect or to keep in force an insurance on the life of the individual. (It may be noted that any premium or other payment made on a policy as is not in excess of 10% of the sum assured, will alone qualify for deduction);

- (ii) Any payment made to effect or to keep in force a contract for a deferred annuity, not being an annuity plan as is referred to in item (viii) herein below on the life of the individual, the wife or husband or any child of the individual, provided that such contract does not contain a provision for the exercise by the insured of an option to receive a cash payment in lieu of the payment of the annuity;
- (iii) Any sum deducted from the salary payable by or on behalf of the Government to any individual, being a sum deducted in accordance with the conditions of his service for the purpose of securing to him a deferred annuity or making provision for his wife or children, in so far as the sum deducted does not exceed 1/5th of the salary;
- (iv) Any contribution made :
 - (a) by an individual to any Provident Fund to which the Provident Fund Act, 1925 applies;
 - (b) to any provident fund set up by the Central Government, and notified by it in this behalf in the Official Gazettee, where such contribution is to an account standing in the name of an individual, or a minor, of whom he is the guardian;
 - (c) by an employee to a recognised provident fund;
 - (d) by an employee to an approved superannuation fund;

It may be noted that "Contribution" to any fund shall not include any sums in repayment of loan.
- (v) Any deposit in a ten year account or a fifteen year account under the Post Office Savings Bank (Cumulative Time Deposit) Rules, 1959, as amended from time to time, where such sums are deposited in an account standing in the name of an Individual, or a minor, of whom he is the guardian.
- (vi) Any subscription :—
 - (a) to any such security of the Central Government or any such deposit scheme as the Central Government may, by notification in the Official Gazettee, specify in this behalf;
 - (b) to any such saving certificates as defined under section 2(c) of the Government Saving Certificate Act, 1959 as the Government may, by notification in the Official Gazette, specify in this behalf, interest on NSC (VI Issue) and NSC (VIII Issue) which is deemed investment also qualifies for deduction.
- (vii) Any sum paid as contribution :—
 - (a) for participation in the Unit Linked Insurance plan, 1971 of the Unit Trust of India.
 - (b) for participation in any unit-linked insurance plan of the LTC Mutual Fund notified by the Central Government under clause (23D) of Section 10.
- (viii) Any payment made to effect or keep in force a contract for such annuity plan of the Life Insurance Corporation as the Central Government may, by notification in the Official Gazette, specify;
- (ix) Any subscription not exceeding rupees ten thousand, made to any units of any Mutual Fund, notified under clause (23D) of Section 10, or, of the Unit Trust of India established under the Unit Trust of India Act, 1963, under any plan formulated in accordance with any such scheme as the Central Government may, by notification in the Official Gazette, specify in this behalf.
- (x) Any contribution made by an individual to any pension fund set up by any Mutual Fund notified under clause (23D) of Section 10, as the Central Government may, by notification in the Official Gazette, specify in this behalf.
- (xi) Any subscription made to any such deposit scheme of, or, any contribution made to any such pension fund set up by the National Housing Bank, as the Central Government may, by notification in the Official Gazette, specify in this behalf;
- (xii) Any subscription made to any such deposit scheme, floated by (a) Public sector companies engaged in providing long-term finance for construction or purchase of houses in India for residential purposes, or, (b) any authority constituted in India by,

or, under any law, enacted either for the purpose of dealing with an satisfying the need for housing accommodation or for the purpose of planning, development or improvement of cities, towns and villages, or for both.

- (xiii) Any sums paid by an assessee for the purpose of purchase or construction of a residential house property, the income from which is chargeable to tax under the head "Income from house property" (or which would, if it has not been used for assessee's own residence, have been chargeable to tax under that head) where such payments are made towards or by way of any instalment or part payment of the amount due under any self-financing or other scheme of any development authority, housing board etc. The deduction will also be allowable in respect of repayment of loans borrowed by an assessee from the Government, or any bank or Life Insurance Corporation, or National Housing Bank, or certain other categories of institutions engaged in the business of providing long term finance for construction or purchase of houses in India. Any repayment of loan borrowed from the employer will also be covered, if the employer happens to be public company, public sector company or a university established by law or a college affiliated to such university, or a local authority or a co-operative society. The stamp duty, registration fee and other expenses incurred for the purpose of transfer shall also be covered. Payment towards the cost of house property, however, will not include, admission fee or cost of share or initial deposit or the cost of any addition or alteration to or renovation or repair of the house property which is carried out after the issue of the completion certificate by competent authority, or after the occupation of the house by the assessee or after it has been let out. Payments towards any expenditure in respect of which the deduction is allowable under the provisions of section-24 of the Income-tax Act will also not be included in payments towards the cost of purchase or construction of a house property. Where the house property in respect of which deduction has been allowed under these provisions is transferred by the tax-payer at any time before the expiry of five years from the end of the financial year in which possession of such property is obtained by him or he receives back, by way of refund or otherwise, any sum specified in section-88-(2) (xv), no deduction under these provisions shall be allowed in respect of such sums paid in such previous year in which the transfer is made and the aggregate amount of deduction of income-tax so allowed in the earlier years shall be added to the tax on the total income of the assessee with which he is chargeable for such assessment year. It may be noted that the amount which will qualify for tax rebate in respect of this item will not exceed Rs. 10,000/-. In respect of repayment of loans taken for the purchase or construction of a new residential house property the construction of which does not get completed by the end of the financial year 1992-93, no tax rebate in respect of these items shall be admissible to the employees.
- 6.1 Subject to the limits mentioned for the various items, the entitlement to tax rebate will be calculated at the rate of 20% of the total amount of the aforesaid savings etc., in the case of individuals, and, at the rate of 25% in the case of an author or playwright or artist or musician or actor or sportsman (including an athlete) whose income derived from the exercise of his profession as such author/playwright/artist/musician/actor/sportsman/athlete constitutes twenty five percent or more of his total income. As per the amendment carried out by the Finance Act, 1992, the maximum tax-rebate allowable will be Rs. 12,000/- generally, and Rs. 17,500/- in the case of authors, playwrights, artists, Musicians, actors, sportsmen and athletes. There will, therefore, be an overall limit for savings which will qualify for tax-rebate. In the case of individuals, the limit will be Rs. 60,000/- and in the case of authors, sportsmen etc., Rs. 70,000/-.
- 6.2 The Finance Act, 1992, has introduced a new provision in the form of Section 88B which stipulates that an assessee, being an individual, resident in India, who is of the age of 65 years or more at any time during the previous year and whose gross total income does not exceed Rs 50,000/- shall be allowed a deduction, from the amount of Income-tax (as computed before allowing the rebate under chapter VIII) on his total income chargeable to tax, of an amount equal to 10% of such income-tax.
- 6.3 The Drawing and Disbursing Officers should satisfy themselves about the actual deposits/subscriptions/payments made by employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid rebate. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any

deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer. It may also be mentioned here that the deposits/subscriptions/payments towards the items qualifying for the tax rebate should be made out of the employees income chargeable to tax.

7. Calculation of Income-tax and Surcharge :

- (a) The net salary income in the case of each employee, arrived at after allowing the eligible deductions, from the gross salary, is liable to income-tax during the financial year 1992-93, at the rates referred in para-2 above. After calculating the tax liability, the tax rebate provided for in section 88 and section 88B (wherever applicable) should be allowed as a deduction. The balance amount is the tax payable by the employee which is required to be deducted from the monthly salary in equal instalments. It may be noted here that the tax-rebate under section 88 and 88B shall not in any case exceed the amount of income-tax on the total income of the assessee with which he is chargeable.
- (b) Surcharge : In the case of every person having a total income exceeding Rs. 1,00,000/-, the amount of income-tax thus computed, as reduced by the rebate of tax, mentioned above, shall be increased by a surcharge, for the purposes of the Union, calculated at the rate of 12% of such tax. This surcharge will, however, not apply to a non-resident.
- (c) Rounding off : It may also be noted that the total income computed in accordance with the provisions of the Act should be rounded off to the nearest multiple of ten rupees by ignoring the fraction less than five rupees and increasing the fraction which is five rupees or more, to ten rupees. Similarly, the net amount of tax deductible should be rounded off to the nearest rupee by ignoring the fraction less than 50 paise and increasing the fraction which is fifty paise or more, to one rupee.

Miscellaneous provisions for information/guidance of DDOs :

8. As stated in para-4 above, sub-section (1) of section 192 makes the person responsible for paying salary, also responsible for deducting income-tax at source from the payment of salary. The scope of deduction of tax at source from "Salaries" was further modified by the Finance Act, 1987 by the insertion of sub-sections (2), (2A) and (2B) in section 192. The salient features of these provisions as further modified by the Finance Act, 1989 are given below :—

- (a) Sub-section (2) of section 192 deals with situations where an individual is working under more than one employer or has changed from one employer to another. It provides for deduction of tax at source by such employer (as the tax payer may choose) from the aggregate salary of the employee who is or has been in receipt of salary from more than one employer. The employee is now required to furnish to the present/chosen employer details of the income under the head "Salary" due or received from the former/other employer and also tax deducted at source therefrom, in writing and duly verified by him and by the former/other employer. The present employer will be required to deduct tax at source on the aggregate amount of salary (including salary received from the former or other employer).
- (b) Sub-section (2A) of section 192 provides that in respect of salary payment of employees of Government, Company, Co-operative Society, Local Authority, University, Institution, Association or Body deduction of tax at source may be made after allowing relief under section 89 (1), whenever salary, etc., is paid in arrears or in advance.
- (c) Sub-section (2B) enables a tax payer to furnish particulars of income under any head other than "Salaries" and of any tax deducted at source thereon in the prescribed form (No. 12C). Such income under any other head should not be a loss. The employer shall take such other income and tax, if any, deducted at source from such income, into account for the purpose of computing tax deductible under section 192 of the Income-tax Act. However, if such aggregation results in tax deductible which is less than in the case where income under the head "Salaries" alone is taken into account for computing tax deductible, then such aggregation under sub-section (2B) is not permissible. In other words, a loss from any other source can not be adjusted by the DDO against

salary income. To meet the requirements of these provisions, the Central Government have enacted Rule 26B in the Income-tax Rules. Detailed instructions in this regard were issued by the Department vide Circular No. 504 (F. No. 275/138/87-IT(B), dated 8-2-88.

- 8.1 Section 197 further enables the tax-payer to make an application in form No. 13 to his Assessing Officer, and, if the Assessing Officer is satisfied that the total income of the tax-payer justifies the deduction of Income-tax at any lower rate or no deduction of income-tax, he may issue an appropriate certificate to that effect which should be taken into account by the Drawing and Disbursing Officer while deducting tax at source.
- 8.2 In the case of pensioners who receive their pension from a nationalised bank, the instructions contained in this circular shall apply in the same manner as they apply to salary income. The deductions from the amount of pension on account of standard deduction under section 16, the rebate in income-tax under section 88 on account of contributions to Provident Fund, Life Insurance, National Saving Certificates etc., and the further tax-rebate under section 88B (in the case of pensioners, resident in India, who are 65 years of age and more, and, whose gross total income does not exceed Rs. 50,000/-) will be allowed by the concerned bank at the time of deduction of tax at source from the pension, before making payment to the concerned pensioners. Necessary instructions in this regard have been issued by the Reserve Bank of India to the State Bank and other Nationalised Banks vide RBI's Pension Circular (Central Series) No. 7/C.D.R./1992 (Ref. CO:DGBA:GA (NBS) No. 60/GA. 64 (11-CVL)-91/92) dated the 27th April 1992, and, these instructions should be followed by all such branches of the State Bank/Nationalised Banks, as have been entrusted with the task of payment of pensions.
9. According to the provisions of section-200, any person deducting any sum in accordance with the provisions of section 192 shall pay, within the prescribed time, the sum so deducted to the credit of the Central Government in the prescribed manner (vide rule 30 of the Income-tax Rules, 1962). In the case of deductions made by or on behalf of the Government, the payment has to be made on the day of the tax deduction itself. In other cases, the payment has to be normally made within one week of the deduction. If a person fails to deduct tax at source, or, after deducting, fails to pay the tax to the credit of the Central Government within the prescribed time, he shall be liable to action in accordance with the provision of section 201, Sub-section (1A) of section 201 lays down that such person shall be liable to pay simple interest at fifteen percent per annum on the amount of such tax from the date on which such tax was deductible to the date on which tax is actually paid. Section 271C lays down that if any person fails to deduct tax at source, he shall be liable to pay, by way of penalty, a sum equal to the amount of tax not deducted by him. Further, section-276B lays down that if a person fails to pay to the credit of the Central Government within the prescribed time the tax deducted at source by him, he shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years and with fine.
- 9.1 While making the payment of tax deducted at source to the credit of the Central Government, it may kindly be ensured that the correct amount of income-tax is recorded in the relevant challan. It may also be ensured that the right type of challan is used. The relevant challan for making payment of tax deducted at source from salaries is No. 9 with "Blue Colour Band". Where the amount of tax deducted at source is credited to the Central Government through book adjustment, care should be taken to ensure that the correct amount of income-tax is reflected therein.
- 9.2 According to the provisions of Section 203, every person responsible for deducting tax at source if required to furnish a certificate to the payee to the effect that tax has been deducted and, to specify therein the amount deducted and certain other particulars. This certificate, usually called the TDS certificate, has to be furnished within a period of one month from the end of the relevant financial year, in the case of employees receiving salary-income. The certificate has to be issued in Form No. 16 which has been prescribed under Board's notification No. S. O. 148(E) dated 28-2-91 and circulated by Circular No. 597/Dated 27-3-1991 (F. No. 275/42/91-IT(B)). A specimen of the certificate is enclosed as Annexure-III. This certificate is to be issued on the tax-deductor's own stationery. If he fails to issue the TDS certificate to the person concerned as required by section-203, he will be liable to pay by

way of penalty, under Section 272A, a sum which shall not be less than Rs. 100/- but which may extend to Rs. 200/-, for every day during which the failure continues.

- 9.3 According to the provisions of Section 203A of the Income-tax Act, it is obligatory for all persons responsible for deducting tax at source to obtain and quote the tax-deduction Account Number (TA) in the Challans, TDS Certificates, returns etc. Detailed instructions in this regard are available in this Department's Circular No. 497 (F. No. 275/118/87-IT[B]) dated 9-10-1987. If a person fails to comply with the provisions of section 203A, he will be liable to pay, by way of penalty, under section 272BB, a sum upto Rs. 5,000/-.
- 9.4 According to the provisions of section 206 of the Income-tax Act, read with rules 36A and 37 of the Income-tax Rules, the prescribed person in the case of every office of Government, the principal officer in the case of every company, the prescribed person in the case of every local authority or other public body or association, every private employer and every other person responsible for deducting tax under section 192, from "salaries", shall, after the end of each financial year, prepare and deliver, by 31st May of the succeeding financial year, an annual return of deduction of tax to the designated/ concerned Assessing Officer. This return has to be furnished in Form No. 24. It may be noted that a copy of each of the TDS certificates issued during the financial year should be enclosed with the annual return. If a person fails to furnish in due time the annual return, he shall be liable to pay by way of penalty under section 272A, a sum which shall not be less than Rs. 100/- but which may extend to Rs. 200/- for every day during which the failure continues, so, however, that this sum shall not exceed the amount of tax which was deductible at source.
10. These instructions are not exhaustive and are issued only with a view to helping the employers to understand the various provisions relating to deduction of tax from salaries. Wherever there is any doubt, reference may be made to the provisions of the Income-tax Act, 1961 and the Finance Act, 1992.
11. In case any assistance is required, the Assessing Officer/the local Public Relations Officer of the Income-tax Department may be approached.
12. These instructions may please be brought to the notice of all disbursing officers and undertakings under the control of the Central/State Governments etc.
13. Copies of this Circular are available with the Director of Income-tax (Research, Statistics, Printing and Public Relations) 6th Floor, Mayur Bhavan, Connaught Circus, New Delhi-110 001.

Sd. Rajesh Chandra,
Under Secretary,
Central Board of Direct Taxes.

(True Copy)

ANNEXURE—I

EXTRACT FROM THE FINANCE ACT, 1992 PART III OF THE FIRST SCHEDULE Paragraph—A, Sub-paragraph-1

In the case of every individual or Hindu undivided family or other association of persons or body of individuals, whether incorporated or not, or every artificial juridical person referred to in sub-clause (vii) of clause (31) of section 2 of the income-tax Act, not being a case to which Sub-Paragraph 11 of this paragraph or any other paragraph of this Part applies :-

Rates of Income-tax

- | | |
|---|---|
| (1) Where the total income does not exceed Rs. 28,000. | Nil |
| (2) Where the total income exceed Rs. 28,000 but does not exceed Rs. 50,000. | 20 per cent of the amount by which the total income exceeds Rs. 28,000. |
| (3) Where the total income exceeds Rs. 50,000 but does not exceed Rs. 1,00,000. | Rs. 4,400 plus 30 per cent of the amount by which the total income exceeds Rs. 50,000. |
| (4) Where the total income exceeds Rs. 1,00,000. | Rs. 19,400 plus 40 per cent of the amount by which the total income exceeds Rs. 1,00,000. |

Surcharge on income-tax

The amount of income-tax computed in accordance with the preceding provisions of this Sub-Paragraph of Section 112 shall ;

- (i) in the case of every individual, Hindu undivided family or association of persons of body of individuals referred to in sections 88 and 88 B having a total income exceeding one hundred thousand rupees, be reduced by the amount of rebate of income-tax calculated under those and the income-tax as so reduced.
- (ii) in the case of every person, other than those mentioned in item (i) having a total income exceeding one hundred thousand rupees.

be increased by a surcharge for purposes of the Union calculated at the rate of twelve per cent of such income-tax ;

Provided that no such surcharge shall be payable by a non-resident.

ANNEXURE—II**EXAMPLE—1**

	Rs.	Rs.
1. Total Salary income (including allowances)		76,000
2. Deposits under the Notified Schemes	6,000	
3. Contribution to G.P.F.	12,000	
4. Payment towards Life Insurance Premia	1,000	
5. Contribution for participation in Unit-linked insurance Plan, 1971, made under section 19 (1) (cc) of the Unit Trust of India Act, 1963	300	23,520
6. Deposits in a 10-year account of 15 year account under the Post office Saving Bank (Cumulative) Time Deposits Rules, 1959	500	
7. C.G.E.I.S.	720	
8. Subscription to National Saving Certificates VIII issue	3,000	

Computation of Total income

1. Gross Total Salary Income	76,000
2. Standard deduction	(-) 12,000
3. Gross total income (1 minus 2)	64,000
4. Tax on Total income (Rs. 4,400/- plus 30% of the amount in excess of Rs. 50,000/- i.e. 30% of Rs. 14,000/-)	8,600
5. Deduct rebate on Savings etc. under section 88 @ 20% of Rs. 23,520/-	4,704
14. Tax payable	3,896

(Average monthly deduction comes to Rs. 325/- for 11 months and Rs. 321/- in the last month)

EXAMPLE—II

[Illustrating calculation of House Rent Allowance u/s 10 (13A) in respect of residential accommodation situated in Delhi].

1. Salary (excluding allowances)	1,20,000
2. House Rent allowance received	9,600
3. Actual rent paid	19,200
4. Deposits under the Notified Schemes	12,000
5. Contribution to General Provident Fund	24,000
6. LIP	3,000
7. Deposits in a 10-year account under the Post Office Savings Bank (Cumulative Time Deposit) Rules 1959.	1,000

Computation of Total income

	Rs.	Rs.
1. Salary		1,20,000
2. House rent allowance received		9,600
3. Total Salary income		<u>1,29,600</u>
4. Less House Rent allowance exempt u/s 10 (13A)		
(a) Actual amount of HRA received (Rs. 9,600/-); or		
(b) Expenditure on rent in excess of 10% of salary (Rs. 19,200—Rs. 12,000 = 7,200); or		
(c) 50% salary (Rs. 60,000/-) whichever is the least, therefore (b) is taken as exempt	(—)	7,200
		<u>1,22,400</u>
5. Standard deduction u/s 16 (i) @ 33.1/3% subject to a maximum of Rs. 12,000	(—)	12,000
6. Gross Total Income		<u>1,10,400</u>
7. Tax on Gross Total Income (Rs. 19,400/- plus 40% of Rs. 10,400 i.e. 19,400 + 4,160)		23,560
8. Deduct tax rebate on savings u/s 88 (20% of Rs. 40,000/-)	(—)	8,000
9. Tax Payable		15,560
10. Surcharge (12% of 15,560)		1,867
11. Total tax payable		17,427

(Average monthly deduction comes to Rs. 1,452/- for 11 months and
Rs. 1,455/- in the last month)

EXAMPLE—III

(Illustrating calculations and valuation of some perquisites in case of an employee
of a private company posted at Bombay)

1. Salary		65,000
2. Bonus		10,000
3. Free gas, electricity, water etc. (actual bills paid by the company)		3,000
4. Furniture at cost (including television set, radio set, refrigerator, other household appliances and air-conditioner) belonging to the company		40,000
5. (i) Furnished flat provided to the employee for which actual rent paid by the company		48,000
(ii) Rent recovered from the employee		6,000
6. Deposits under the Notified Schemes	5,000	
7. Subscription to Mutual fund	8,000	
8. L. I. P.	2,000	24,000
9. Subscription to National Saving Certificates (VIII) issue	3,000	
10. Contribution to Recognised Provident Fund	6,000	

Computation of Total income

1. Salary	65,000	
2. Bonus	10,000	75,000
3. Valuation of perquisites :		
(a) Furnished flat at concessional rent u/s 17(2) read with clauses (a) and (b) of Rule 3 of the I.T. Rules, 1962. Fair Rental Value (FRV) (assumed to be equal to actual rent Rs. 48,000) 10% of salary including Bonus	7,500	
ADD : excess of (FRV) over 60% of salary including bonus (i.e. Rs. 48,000 - 45,000)	3,000	
ADD : perquisite of the furniture (10% of cost i.e. Rs. 40,000)	4,000	
LESS : Rent paid by the employee	6,000	8,500
		<hr/> 83,500
4. Free gas, electricity etc.		<hr/> 3,000
		<hr/> 86,500
5. Less : Standard deduction u/s 16(i) of the Income Tax Act, 1961 (33.1/3% of amount subject to maximum of Rs. 12,000)	(—)	12,000
6. Gross Total Income		74,500
7. Tax on Total Income (Rs. 4,400 + 30% of Rs. 24,500)		11,750
8. Deduct tax rebate on Savings (Notified Schemes, Mutual Fund LIP, PF, NSC) @ 20% of Rs. 24,000/-	(—)	4,800
9. Tax Payable		6,950

(Average monthly deduction comes to Rs. 580/- for 11 months and Rs. 570/- in the last month)

- NOTE : (i) In the case of Government servants, the value of perquisites of unfurnished accommodation provided free is determined in accordance with rules framed by the Government for allotment of residence to its employees. For determining the prerequisite value of free furniture, it is taken as in other cases, at 10% per annum of the original cost of the furniture, or if it is hired from a third party, the actual hire charges payable.
- (ii) Where unfurnished accommodation is provided to its employees by the Reserve Bank of India or any other public sector body specified in sub-clause (2) of clause (a) of rule 3 of the income-tax Rules, say, a nationalised bank, State Trading Corporation etc., it is taken as 10% of the salary due to the employee and where the accommodation is furnished as in other cases, an additional 10% of the original cost of furniture, or if it is hired from a third party, the actual hire charges payable therefor.
- (iii) In the example given above, the actual rent has been assumed to be equal to the Fair Rental Value. "Fair Rental Value" can however, be different from the actual rent. It is defined in Explanation No. 2, below clause (a) of rule 3 to mean in the case of an accommodation which is unfurnished, the rent which a similar accommodation would realise in the same locality or the municipal valuation in respect of the accommodation, whichever is higher.
- (iv) In case the accommodation is situated in Bombay, Calcutta, Delhi and Madras, the excess over 60% of salary over fair rental value, as against 50% in other cases, is required to be added in determining the value of perquisites in view of Board's circular No. 374 dated 14-12-1982,

EXAMPLE—IV

(Example of Income-tax calculation in the case of an employee posted in Delhi and repaying House Building Loan)

	Rs.	Rs.
1. Total Salary		90,000
2. House Rent Allowance		12,000
3. Subscription to units of Mutual Fund referred in para 6 (ix)	12,000	27,000
4. Contribution to GPF, Payment of LIC premium etc.	15,000	24,000
5. Actual rent paid		12,000
6. Repayment of loan taken from LIC for construction of House		

Computation of total Income

1. Salary		90,000
2. House rent allowance received		12,000
		<hr/> 1,02,000
3. LESS : Allowance U/s 10(13A)		
(a) Actual amount of HRA received, or	12,000	
(b) Expenditure on rent in excess of 10% of salary (24,000 – 9,000) or	15,000	
(c) 50% of salary	45,000	
Whichever is the least; therefore (a) is exempt.		(—) 12,000
		<hr/> 90,000
4. LESS : Standard deduction U/s 16(i) of the Income-tax Act, 1961 @ 33.1/3% of salary subject to a maximum of Rs. 12,000)		(—) 12,000
5. Gross total Income		78,000
6. Tax on Total Income (Rs. 4,400 + 30% of Rs. 28,000)		12,800
7. Tax rebate to be allowed U/s 88; amounts qualifying for rebate :—		
(i) Mutual Fund (Limited to Rs. 10,000 see para 6 (ix))	10,000	
(ii) Contribution to GPF, LIC	15,000	
(iii) Repayment of Housing Loan	10,000	
(Ltd. to Rs. 10,000/-see para 6 (xiii))		
Tax rebate (20% of Rs. 35,000)		7,000
8. Tax payable (6—7)		5,800
(Average monthly deduction comes to Rs. 483/- for 11 months and Rs. 487/- in the last month)		

EXAMPLE—V

(Showing calculation of tax liability of a person of 65 years of age (or more) and drawing pension)

	Rs.	Rs.
1. Total Pension Income (including dearness relief)		48,000
2. Deposits under Notified Schemes	2,000	
3. Subscriptions to National Saving Certificates	2,000	6,000
4. Subscription to Mutual Fund	2,000	

Computation of total income

1. Total Pension Income		48,000
2. Standard deduction	(—)	12,000
3. Gross Total Income		36,000
4. Tax on Gross Total Income (20% of Rs. 36,000—Rs. 28,000)		1,600
5. Tax Rebate under section 88B (ie. 10% of Rs. 1,600/-)	(—)	160
6. Tax payable		1,440
7. Tax Rebate under section 88 (20% of Rs. 6,000)		1,200
8. Net Tax payable		240

ANNEXURE-III**FORM No. 16**

[(See Rule 31 (1) (a))]

Certificate under section 203 of the Income-tax Act, 1961 for tax deducted at source from income chargeable under the head "Salaries".

Name and address of the Employer		Name and Designation of the Employer		
PAN / GIR No.	TAN	PAN / GIR No.		
TDS Circle where Annual Return/ Statement under section 206 is to be filled (1)		PERIOD		Assessment year 19
		From (3)	To (4)	(5)

Details of Salary Paid and any other Income and Tax Deducted

(1)	(2)	(3)	(4)	(5)
1. Gross Salary			Rs.	
2. Less: Allowance to the extent exempt under section 10	Rs.	Rs.		
3. Balance (1-2)			Rs.	
4. Deductions:				
(a) Standard deduction	Rs.			
(b) Entertainment allowance	Rs.			
(c) Tax on Employment	Rs.			
5. Aggregate of 4 (a to c)		Rs.		
6. Income chargeable under the head salaries (3-5)				Rs.
7. ADD: Any other income reported by the employee				Rs.
8. Gross Total income (6+7)				
9. Deductions under chapter VI-A	Cross Amount	Qualifying Amount	Deductable Amount	
(a)	Rs.	Rs.	Rs.	
(b)	Rs.	Rs.	Rs.	
(c)	Rs.	Rs.	Rs.	
(d)	Rs.	Rs.	Rs.	
10. Aggregate of deductible amount under Chapter VI-A			Rs.	
11. Total Income (8-10)				Rs.
12. Tax on Total Income				Rs.
13. Rebate and Relief under Chapter VIII				
I. Under Section 88 (please specify)	Cross Amount	Qualifying Amount	Tax Rebate/Relief	
(a)	Rs.	Rs.		
(b)	Rs.	Rs.		
(c)	Rs.	Rs.		
(d)	Rs.	Rs.		
(e)	Rs.	Rs.		
(f) Total (a) to (e)	Rs.	Rs.	Rs.	
II. Under Section 98A (Please specify)				
(a)	Rs.	Rs.		
(b)	Rs.	Rs.		
(c) Total (a) + (b)	Rs.	Rs.	Rs.	
III. Under Section 89 (attach details)			Rs.	
14. Aggregate of Tax Rebates and Relief at 13 above [(1 (f) + II (c) + III)]				Rs.
15. Tax payable (12-14) and Surcharge thereon				Rs.
16. Less: Tax deducted at source				Rs.
17. Tax payable/Refundable (15-16)				Rs.

Details of Tax Deducted and Deposited into Central Government Account

Amount	Date of payment	Name of Bank & Branch where Tax Deposited
--------	-----------------	---

Certified that a sum of Rs. (in words.....) has been deducted at source and paid to the credit of the Central Government. Further certified that the above information is true and correct as per records.

Signature of the person responsible for deduction of tax

Place :

Full Name :

Date :

Designation :

See sections 15 and 17 and rule 3. Furnish separate details of value of the perquisites and profits in lieu of or in addition to salary and wages.

(True Copy)

● ● ●

Generation Circle, Kundah—Transport of School going Children Entrusting the School trips to M/s. Cheran Transport Corporation for the academic year 1992-93—Approval accorded.

Routine B.P. (FB) No. 39

(Technical Branch)

Dated the 30th November 1992
Karthigai 15, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

Item No. 16 of 643rd meeting of the Tamil Nadu Electricity Board
held on 20—11—1992.

Proceedings :

The Tamil Nadu Electricity Board approves the proposal of the Chief Engineer/Hydro Generation for

1. Entrusting ten special School trips to M/s. Cheran Transport Corporation, Coimbatore by the Superintending Engineer/Generation/Kundah, during the academic year 1992-93 at the rates indicated in the Annexure. The rates will be valid for the academic year 1992-93 or till the fare revision by Government of Tamil Nadu, whichever is earlier.

2. Ratifying the action of the Superintending Engineer/Generation/Kundah in continuing the School trips for the year 1992-93 in anticipation of approval of the Board.

3. Approving the following procedure in making payments which was adopted in all the earlier proposals and is now in force.

(a) Making advance payment every month to M/s. Cheran Transport Corporation for the ten special school trips based on the probable number of working days in the month. Any payment made for the days on which the trips are not actually performed will be adjusted in the advance payment for the next month.

(b) To reimburse the actual bus fare paid by the Children attending the Gudalur Higher Secondary School for their travel in the regular bus trip from Masinagudi to Gudalur and back at the end of every month based on their parent employees furnishing a certificate to the effect that the trips were actually made by their children.

(c) To authorise the Superintending Engineer/Generation/Kundah to make the payments as outlined above.

(By Order of the Board)

K. Ramaswamy,
Chief Engineer/Hydro Generation.

Encl : Annexure :

Encl :

ANNEXURE**RATES FOR SCHOOL TRIPS FOR 1992-93**

Sl. No. (1)	Details of Trip (2)	Rate per day for the period from 1-7-92 to 30-6-93 (3)
		Rs.
1.	Pykara Dam—Ooty and back	618
2.	Emerald—Edakkadu and back	280
3.	Glenmorgan—Ooty and back	590
4.	Porthimund—Parsons Valley—Ooty and back	522
5.	Pillur Dam—Parali—Athikadavu—Parali and back	1060
6.	Moyar—Masinagudi—Singara—Masinagudi and back. (for High School Children)	736
7.	Moyar—Masinagudi—Singara—Masinagudi and back. (for Higher Secondary School Children).	336
8.	Pillur—Parali—Athikadavu Camp—Bujanganur and back.	1018
9.	Surge Shaft-II Camp Manjoor and back	204
10.	Kundah Power Camp—Manjoor and back (Two Trips)	552



Memo. No. 083609/1153/Adm. 5(1)/Adm. Br./92-1, Dt. 1-12-92.

Sub : Recruitment—Employment assistance to the dependants of the deceased employees and members in the family displaced on account of land acquired for construction of Projects—Helper (Trainee)/Office Helper (Trainee)—Regularisation of services on completion of 3 years of service—Certain clarification—Orders Issued.

Ref : 1. B.P. Ms. (FB) No. 36 (Adm. Br.) dt. 26-6-89
2. B.P. Ms. (FB) No. 37 (Adm. Br.) dt. 26-6-89
3. Permanent B.P. (FB) No. 24 (Adm. Br.) dt. 15-5-1990

The Board has issued orders in the B.Ps. cited to consider the cases of dependants of the employees, who died while in service and one member in each family displaced on account of acquisition of land for construction of Mettur Thermal Power Project as Helper (Trainee) Office Helper/Trainee according to their qualification etc, for 3 years on consolidated wages at the rate of Rs. 500/- P.M. for the 1st year, Rs. 650/- P.M. for the 2nd year and Rs. 800/- P.M. for the 3rd year. It has also been instructed therein that the Trainees on satisfactory completion of the period of training, may be absorbed in the respective regular posts.

2. In this connection, some of the Superintending Engineers have requested the following clarification regarding the regularisation of service, fixation of pay etc. in respect of Helper (Trainee)/Office Helper (Trainee) who have completed 3 years training period :

- (i) Whether the orders appointing them as regular Helper/Office Helper as the case may be, may be issued to them with effect from the date of completion of training period.
- (ii) the basis on which seniority in the regular post has to be arrived at (i.e.) based on the date of joining duty after issue of regular appointment order or based on the date of joining duty as Trainees.
- (iii) Whether their pay may be fixed in the regular post carrying time scale of pay in the post of Helper/Office Helper from the date of completion of 3 years training period.
- (iv) Whether the services of Helper (Trainee)/Office Helper (Trainee) may be regularised after completion of three years training period including leave availed during the training period **OR** postponing the number of days leave availed by them during the training period.
- (v) Whether the services of Helper (Trainee) Office Helper (Trainee) may be regularised from the date of joining duty as Trainees (i.e.) first appointment with reference to T.N.E.B. Service Regulation 95 and the arrears due to them may be drawn and paid to them.

- (vi) Whether the Helper (Trainee)/Office Helper (Trainee) has to undergo probation on regularisation of services.

3. The Superintending Engineers are informed that the Helper (Trainee)/Office Helper (Trainee) who have completed 3 years training satisfactorily may be absorbed in the respective regular post, subject to the following conditions :

- (i) If the Superintending Engineers are satisfied with the performance and if there is no adverse report about the conduct of Helper (Trainee)/Office Helper (Trainee) orders appointing them regular Helper/Office Helper may be issued by the Chief Engineers/ Superintending Engineers with effect from the date of completion of training period of 3 years.
- (ii) The seniority in the post of Helper/Office Helper shall be assigned based on the date of joining duty after issue of regular appointment.
- (iii) Their pay may be fixed in the minimum of the scale of pay applicable to Helper/Office Helper.
- (iv) The regularisation may be given effect to by postponing the period of 3 years by such number of days of leave availed by them during the training period.
- (v) The services of trainees may be regularised as per instructions in item (i) and (iv) above.
- (vi) They shall be placed under probation as per orders in force.
Receipt of this memo. may be acknowledged.

(By Order of the Chairman)

N.R. Sankarn,
Chief Engineer (Personnel)

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Circular No. 958/Adm. Br/IR2 (A 1)/92-1, dated 1-12-1992.

Sub : T.N.E.B. —Apex Level Joint Committee—Supply of Service Book/Roll certain instructions issued.

During the 27th Apex Level Joint Committee meeting held on 8-10-92, one of the members of the Apex Level Joint Committee wanted that the documentary evidence pertaining to date of birth, given by the employees on their first appointment should be arranged to be pasted in the inner side of the wrapper of the Service Book facing the first page entries in the Service Book.

2. The above suggestion has been accepted and it is hereby ordered that the documentary evidence pertaining to date of birth, submitted by the employees on their first appointment should be arranged to be pasted in the inner side of the wrapper of the Service Book facing the first page entries of the Service Book.

N.R. Sankaran,
Chief Engineer (Personnel).

Loans and Advances—House Building Advance—Sanction of advance for Construction/Enlargement/Plot-cum-Construction—Stages at which the instalments are to be released—Orders—Issued.

(Permanent) B. P. (Ch.) No. 220

(Secretariat Branch)

Dated 1-12-1992,
Karthigai 16, Aangeerasa,
Thiruvalluvar Aandu-2023.

Read :—

- (i) (Per.) B. P. (Ch.) No. 256, (SB), dated 17-12-90.
- (ii) G. O. Ms. No. 688 H & U.D. (HBA. I) Dept., dt. 1-10-92.

Proceedings :

As per the Rule 5(2) of the Board Rules to regulate the grant of advances to Tamil Nadu Electricity Board employees for building etc., of houses, the advance sanctioned partly for purchase of

plot and partly for construction of a house thereon/for construction of a house/enlargement of house involving earth work/for enlargement of a house involving no earthwork/for construction of a house involving ground and first floor, will be released as detailed below :—

(1)	For plot-cum-construction (2)	For construction or for enlargement involving earthwork (3)	For enlargement involving no earthwork (4)	For construction of a house involving ground & first floor (5)
I Instalment	20% towards Plot cost	30% for bringing the construction upto plinth level	50% for bringing the construction upto Roof level	30% for bringing the construction upto ground floor roof level (excluding laying roof slab).
II Instalment	Out of the balance, 30% for bringing construction upto plinth level	40% for bringing the construction upto roof level	50% after roof level for completion	40% after the construction is brought upto ground floor roof level (excluding roof slab) for completing the ground floor & first floor
III Instalment	40% for bringing the construction upto roof level	30% after roof level for completion of construction	—	30% of the sanctioned amount after the roof of the first floor is laid for completing the construction.
IV Instalment	30% after the roof level for completion of construction	—	—	—

The time limit for utilisation of each instalment of the amount sanctioned for construction/enlargement of house is three months. The construction/enlargement of house should be completed in eighteen months from the date of drawal of the first instalment intended for construction of house. The recovery shall commence from the month following the month of occupation or completion or after 18 months from the date on which the first instalment is paid whichever is earlier.

2. Based on the recommendation of the Tamil Nadu Fifth Pay Commission, the Government of Tamil Nadu in their G. O. cited, have issued orders that the House Building Advance sanctioned to Government servants for various categories be disbursed in two instalments.

3. It has been decided to adopt the above orders of the Government in respect of House Building Advance sanctioned to the employees of the Board. Accordingly, the Tamil Nadu Electricity Board directs that the House Building Advance sanctioned to the employees of the Board for various categories be disbursed in two instalments as given below :—

(a) **For purchase of plot and for construction of a house thereon :**

- | | | | | | |
|-------|----------------------------------|---|------------------------------|---|---|
| (i) | First Instalment | — | 20% of the sanctioned amount | — | For purchase of plot |
| (ii) | Out of the balance of 80% | | | | |
| | Second Instalment | — | 40% | — | For bringing the construction upto roof level |
| (iii) | Third Instalment | — | 40% | — | After roof level for completion of construction |

(b) **For construction of house/for enlargement of house involving earthwork :**

- | | | | | | |
|------|-------------------|---|------------------------------|---|---|
| (i) | First Instalment | — | 50% of the sanctioned amount | — | For bringing the construction upto roof level |
| (ii) | Second Instalment | — | 50% of the sanctioned amount | — | After roof level for completion of construction |

(c) **For construction of house / for enlargement of house involving ground floor and first floor :**

- (i) First Instalment — 50% of the sanctioned amount — For bringing the construction upto roof level of first floor
- (ii) Second Instalment — 50% of the sanctioned amount — After roof level for completion of construction

4. The time limit for utilisation of each instalment of the advance is fixed as **four months** instead of 3 months as a period of four months is more than sufficient to bring the construction of a house upto roof level.

5. **Recovery of Advance :** The Board also directs that the existing provisions relating to the completion of construction and commencement of recovery be continued in the advance sanctioned **partly for purchase of plot and partly for construction of a house thereon and for construction of house.** In the case of advance sanctioned for **enlargement** of existing living accommodation, the recovery be started from the month following the month in which the first instalment of the advance is paid. The time limit for completion of construction be allowed as per the existing rules, (i.e) 18 months from the date of drawal of the first instalment of the advance.

6. This order takes effect from the date of issue of this order.

(By Order of the Chairman)

A.K. Thiyagarajan,
Secretary.

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TNEB—TNEB GPF Rate of subscription—Revised Orders—issued.

Permanent B.P. (Ch.) No. 10,

(Audit Branch)

Dated 1-12-1992,
Kerthigai 16, Aangeerasa,
Thiruvalluvar Aandu-2023.

Read :

- (1) G.O. No. 374—Finance (Allowances-1) Dept., dated 26th May 1992.
- (2) Permanent BP (Ch.) No. 5 Audit Branch dated 7-7-92.

Proceedings :

In the B.P. cited the rate of minimum subscription to be contributed by the employees of the Board whose pay is more than Rs. 1,000/- has been issued based on the orders issued by the Government of Tamil Nadu. But the employees who are drawing less than Rs. 1,000/- per month has not been dealt with.

2. In exercise of the powers conferred by section 79(c) of the Electricity (supply) Act. 1948 (Central Act. 54 of 1948) read with regulation 3(a) of the Tamil Nadu Electricity Board General Provident Fund Regulation, the Tamil Nadu Electricity Board hereby makes the following orders.

3. After careful consideration the Tamil Nadu Electricity Board have decided to introduce the minimum rate of subscription as per General Provident Fund regulation for those who are drawing pay less than Rs. 1,000/- p.m. be as shown in the annexure appended to this order.

(By Order of the Chairman)

Encl. :

A.J. Rajendran,
Accounts Member.

Encl. :

ANNEXURE**Emoluments ***

Rs.
500 and below
501 to 600
601 to 700
701 to 800
801 to 900
901 but below 1,000

Minimum monthly rate of subscription

Rs.
40/-
50/-
60/-
65/-
75/-
80/-

* Defined to include pay plus special pay, Personal Pay and Dearness Allowance.

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Establishment—Tamil Nadu Electricity Board—Board Office Technical Branch—Transfer of control of Superintending Engineer/Industrial Energy Management Cell—Further orders—Issued.

(Per.) B.P. (Ch) No. 221

(Secretariat Branch)

Dated the 2nd December, 1992.

Read :

(Per) B.P. (Ch) No. 81, (SB), Dated 1—6—1992.

Proceedings :

The Superintending Engineer/Industrial Energy Management Cell now functioning under the control of Chief Engineer/Research and Development shall be placed under the direct control of Member (Distribution) as a temporary measure with immediate effect.

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

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Memorandum No. 67788/O&M Cell-I (4)/92-1, (Secretariat Branch), Dated the 2nd December, 1992.

Sub : TAMIL NADU ELECTRICITY BOARD—Payment of terminal benefits to retiring employees at an official function—Awarding Commendation Certificate and adorning with a Handloom or Khadi towel—Cost of towel to be purchased—Enhancement—Ordered.

- Ref : (i) Bd's Memo. (Per) No. 58749/O&M Cell/89-1, Dt. 16—8—89.
(ii) Bd's Memo. No. 80008/O&M Cell (4)/90-1, Dt. 21—12—90.
(iii) Bd's Memo. No. 86700/O&M Cell (4)/91-2, Dated 21—1—92.
(iv) From Chief Public Relations Officer, Tamil Nadu Electricity Board U.O. dated 19—10—92.

In partial modification of the orders in the reference third cited, it is hereby ordered that the cost of the towel to be purchased shall be enhanced from Rs. 50/- to Rs. 125/- (Rupees One Hundred and twenty five only).

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

Endt. No. CE/Tr./EEC/A1/D 652/92, ((T.Br.)), dated 2—12—1992

Copy communicated.

Encl :

P. Suresh Chanderpal,
Chief Engineer/Transmission.

Copy of Lr. No. I1/55649/92 Dated 12—10—92 from Thiru Sukavaneshvar, I.A.S., Commissioner of Land Administration, Chepauk, Madras-5 addressed to (1) The Chairman, Tamil Nadu Housing Board, Madras-35, (2) The Chairman, Tamil Nadu Electricity Board, Madras-2, (3) Director, Adi Dravidar and Tribal Welfare Department, Madras-5 (4) The Chairman, SIPCOT, Marshalls Road, Madras-8, (5) Chief Engineer, Public Works Department, Madras-5, (6) Chief Engineer, Highways and Rural Works, Madras-5 (7) The Chairman, Neyveli Lignite Corporation, Neyveli, (8) General Manager, The National Aromatics and Petrochemicals Corporation Limited, 1, Club House Road, Madras-2.

Sub : Land Acquisition Act 1894—Acquisition Work done by regular revenue staff—
Withdrawal of acquisition in the middle of land acquisition proceedings—
Recovery of establishment and pensionary charges— Ordered.

Ref : G.O. Ms. No. 1010, Revenue dated 22—9—92.

I enclose a copy of G.O. cited for information and necessary action. The instructions regarding the percentage of recovery of establishment charges and pensionary charges, as noted therein may kindly be followed, when the acquisition of lands is done by regular revenue staff. I request you to issue suitable instructions to your subordinates on the lines mentioned in the Government order cited.

Yours faithfully,
Sd/-
For Commissioner of Land
Administration.

(True Copy)

Copy of G.O. Ms. No. 1010, Revenue Department, dated 22 - 9—92.

Land Acquisition Act, 1894—Acquisition work done by regular revenue staff—Withdrawal of acquisition in the middle of land acquisition Proceedings—Recovery of establishment and pensionary charges—Ordered.

Read :

- 1) G.O. Ms. No. 2191, Revenue dated 3—8—92.
- 2) From the Special Commr. and Commr. of Land Administration
Lr. No. J4/56940/86 dt. 3—11—86.
- 3) From the Special Commr. and Commr. of Land Administration
Letter No. I1/63661/89 dt. 31—8—90.
- 4) From the Accountant General (Audit-I), Madras-35,
letter No. AG(Audit) I/CC/III/12-7/91-92/6 dt. 24—4—91.

ORDER :

As per the Government Order first read above, among other things, when the acquisition is done by regular revenue staff, the recovery is to be made at 13% towards the establishment charges and 1½% towards the pensionary charges. The Special Commissioner and Commissioner of Land Administration has stated that there is no Specific instruction regarding the recovery of proportionate or any percentage of establishment charges, if the acquisition is withdrawn at any stage in the course of land acquisition proceedings. He has therefore suggested in his letters second and third read above for the recovery of certain percentage of charges on the value of the acquisition of land if acquisition proceedings are withdrawn at different stages.

2. The Government have examined the suggestions of the Special Commissioner and Commissioner of Land Administration in detail and direct that the establishment and pensionary charges shall be recovered from the requisitioning body at the following rates if the land acquisition is withdrawn in the middle of land acquisition proceedings when regular revenue staff is employed :—

Stage at which the acquisition proceedings is withdrawn	Percentage of recovery that shall be made
(1)	(2)
1. Prior to approval of 4(1) Notification.	
(a) In cases wherein 4(1) notification stage has not been reached.	
(b) In cases where the proposals are negatived by the Government and	5%
(c) In cases where the requisitioning body withdraws the request before submission of 4(1) proposals to Government.	
(ii) After the publication of 4(1) Notification but prior to publication of Declaration under Section 6.	8%
(iii) After publication of Declaration under section 6 or after award enquiry is completed and prior to passing of award.	12%
(iv) After passing of award	14½%
(As prescribed in G.O. Ms. No. 2191, Revenue dated 3—8—72, the full rate i.e. 13% towards the establishment charges and 1½% towards pensionary charges shall be recovered).	

3. The above rates will not be applicable if any special revenue staff is sanctioned for land acquisition purposes at the cost of the requisitioning authority since the entire cost of the special revenue staff is met by the requisitioning body. The orders issued in the Government order first read above is applicable to such cases.

4. This order issues with the concurrence of the Finance Department vide its U.O. No. 61078/Revenue/92 dated 3—6—92.

(By Order of the Governor)

Sd/- Balraj,
Commr. & Secy. to Govt.

(True Copy)

Amenities—Transport facilities to the school going children in Tuticorin Thermal Power Station—Hiring of buses from M/s. Jayabalakrishna Transport and Industry, Tuticorin for the year 1992-93—Sanctioned.

(Per.) B.P. (Ch) No. 373,

(Adm. Branch)

Dated 4-12-1992,
Karthigai 19, Aangeerasa,
Thiruvalluvar Aandu-2023.

Read :

1. (Per.) B.P. (FB) No. 34, (Adm. Branch) dated 30-7-91.
2. From Chief Engineer/Tuticorin Thermal Power Station Lr. No. CE/TTPS/SE/P&A/EEP/AEE3/F. Hiring of Buses/D1040/92, dt. 23-6-92.
3. From C.E./T.T.P.S. D.O. Lr. No. CE/TTPS/SE/P&A/EEP/AEE3/F. Hiring of Buses/D.2045/92, dt. 21-11-92.

Proceedings :

The Tamil Nadu Electricity Board approves the proposal of the Chief Engineer/Tuticorin Thermal Power Station for hiring of buses from M/s. Jayabalakrishna Transport and Industry, Tuticorin to transport the school going children of the employees of the Tamil Nadu Electricity Board at Tuticorin Thermal Power Station Camps for the year 1992-93.

2. The Tamil Nadu Electricity Board also sanctions a sum of Rs. 15,50,000.00 (Rupees fifteen lakhs and fifty thousand only) towards the hire charges for engaging buses from M/s. Jayabalakrishna Transport and Industry, Tuticorin for the period from 1-5-92 to 30-4-93 subject to the terms and conditions stipulated by the Chief Engineer/Tuticorin Thermal Power Station of his letter third cited. The details for the total expenditure sanctioned above are mentioned below :—

Actual expenditure incurred for the period from 1-5-92 to 31-10-92 for hiring 3 Nos. buses.	: Rs. 5,61,000.00
Anticipated expenditure to be incurred for hiring 5 Nos. buses for the period from 1-11-92 to 30-4-93.	: Rs. 9,89,000.00
(Rupees fifteen lakhs and fifty thousand only)	Rs. 15,50,000.00

(By Order of the Chairman)

N. R. Sankaran,
Chief Engineer (Personnel),

Tamil Nadu Electricity Board—Board Office Secretariat Branch—Sanction of ONE post of Deputy Secretary in Board Office Secretariat Branch—Orders—Issued.

(Per) B.P. (Ch) No. 226,

(Secretariat Branch)

Dated the 7th December, 1992,
Karthigai 22, Aangeerasa,
Thiruvalluvar Aandu, 2023.

Proceedings :

The revision of scales of pay and allowances for the Workmen and Officers of the Board is due with effect from 1—12—1992. The revision of settlement on work load is also long over due. In order to attend to all these works exclusively, it has now been decided to create a post in the rank of Deputy Secretary.

2. In pursuance of the above decision, sanction is hereby accorded for the creation of ONE post of Deputy Secretary in the scale of pay of Rs. 4225—125—4350—150—5550 in Board Office Secretariat Branch **upto 30—9—1993** from the date of utilisation.

3. The incumbent of the post sanctioned in para 2 above will be eligible to draw the pay, Dearness Allowance and other allowances at the rates admissible under the orders in force.

4. The incumbent of the post will also be eligible to draw the cash allowance of Rs. 150/- (Rupees One hundred and fifty only) in lieu of resident Office Helper.

5. The post sanctioned in para 2 above shall be designated as Deputy Secretary/Wage Revision.

6. The incumbent of the above post will work under the direct control of Secretary.

7. The Deputy Secretary (Wage Revision) shall be incharge of vital issues of arriving at Settlements on revision of wages and Workload with the Unions and amendments to Board's Rules/Regulations etc.

8. The expenditure is debitable to "Tamil Nadu Electricity Board Funds Revenue Expenses—75—Employees Cost—75—1 Salaries 75—110—Salaries Provincial".

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

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PENSION—Commutation of Provisional Pension—Pending or departmental or judicial proceedings—Orders—Issued.

(Per.) B.P. (Ch.) No. 227

(Secretariat Branch)

Dated the 8th December, 1992,
Karthigai 23, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

From Govt. Lr. No. 50078 Pension/92—2, Fin. (Pen.) Dept., dt. 30—6—'92.

Proceedings :

The Government of Tamil Nadu in their letter cited have issued orders that no Government Servant against whom departmental or judicial proceedings have been instituted shall be eligible to commute a fraction of the provisional pension during the pendency of such proceedings.

2. Following the orders of the Government, the Tamil Nadu Electricity Board directs that no employee of the Tamil Nadu Electricity Board against whom departmental or judicial proceedings have been instituted shall be eligible to commute a fraction of the provisional pension during the pendency of such proceedings.

3. The receipt of this order should be acknowledged.

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

Memorandum (Per.) No. 73289—N2/92—1, (Secretariat Branch), Dated the 8th December, 1992.

Sub : ALLOWANCES—House Rent Allowance—Employees of Tamil Nadu Electricity Board Working in Mohanur Panchayat Union—Grant of House Rent Allowance at the rates admissible for Karur (a Grade II place)—Orders—Issued.

Ref : (1) Proceedings of the Collector, Salem ROC. No. 46941/91/Y3/dt. 31—8—1991.
(2) From the SE, Mettur EDC Lr. No. SEM/Estt./A2/F. HRA/1448/92, dt. 10—11—92.

A copy of the Proceedings of the Collector of Salem cited under (1) above is enclosed.

2. In pursuance of the orders issued in B.P. Ms. (Ch.) No. 463 (SB) dt. 24—9—86 read with Government Finance (Pay Cell-I) Dept., Lr. No. 108768—PC/85—1, dt. 17—9—86 communicated in Board's Endt. No. 66461/N2/86—1, dt. 21—10—86, it is hereby ordered that the employees of the Board working in the Offices within Mohanur Panchayat Union be granted House Rent Allowance at the rates admissible for Karur Town a Grade-II place.

3. The above orders shall be deemed to have come into force on 1st September 1991.

(By Order of the Chairman)

A. K. Thiagarajan,
Secretary.

Encl. :

Copy of : PROCEEDINGS OF THE COLLECTOR : SALEM

PRESENT : THIRU P. A. RAMIAH, I. A. S.,

Roc. No. 46941/91/Y3,

Dated : 31—8—91.

Sub : ALLOWANCE—House Rent Allowance—Enlarging the scope Recommendation of One Man Committee—Names of eligible Panchayat Union—Notification—Orders issued.

Read :

1. President, Tamil Nadu Graduate and Post Graduate Teacher Association, Namakkal Circle (West) Letter dt. 13—3—'91.
2. G. O. Ms. No. 772 Finance (Pay Cell) Dept., dt. 22—8—86.
3. Govt. Lr. No. 108768/PC/1/85—1, Finance (Pay Cell) Dept., dt. 17—9—86.
4. Assistant Director of Survey and Land Records, Trichy Roc. No. 7837/91/E—2, dt. 16—7—91.
5. Divisional Engineer (H & RW), Namakkal, Lr. No. 2871/91/JDO, dt. 29—7—91.
6. District Inspector of Survey and Land Records, Salem, Lr. No. L. Dis. 387/91, dt. 5—7—91.

Order :

The Government in their order second cited read above have ordered that the places around the Grade II Towns at a distance not exceeding 8 K. Ms. from the Town Limit shall be taken for giving House Rent Allowance as admissible at Grade II places and if the radius of 8 k.ms. falls within a part of a Panchayat Union, the entire Panchayat Union shall be taken for the purpose of giving House Rent Allowance as admissible to Grade II places. In the Government letter 3rd read above, the District Collectors have been requested to identify the names of such Panchayat Union in consultation with the Divisional Engineer (H & RW) concerned.

2. As such in consultation with the Divisional Engineer (H & RW), Namakkal and Assistant Director of Survey and Land Records, Trichirapalli it is hereby notified that the following Panchayat Union is eligible for House Rent Allowance as admissible at Grade II Places.

Sl. No.	Name of Grade II Places	Name of the Panchayat Union
1.	KARUR TOWN	MOHANUR PANCHAYAT UNION

Sd./ P. A. RAMIAH,
Collector, Salem.

(True Copy)

Endt. No. 139166/2572/Adm.Br./IR1(3)/92—1, dated 8-12-1992.

Ref : Telex Message dt. 8-12-92.
Post copy in confirmation.

Encl. :

N. R. Sankaran,
Chief Engineer/Personnel.

Post Copy of Telex Message issued on 8-12-1992 from the Chairman TNEB, Madras-2 to all officers of Board.

Telex Message

Proposed Bandh on 10-12-92 for maintenance of Uninterrupted Power Supply Refer Instructions issued in Memo No. 121193/Adm. Br./IR.1 (3)/90-1, dated 18-10-90. Send Report By 11-12-92.

N. Haribhaskar,
Chairman.

Encl. :

Copy of Circular Memo No. 121193/Adm. Br./IR.1(3)/90-1, dt. 18-10-1990 to all officers of the Board.

Sub : Proposed total Bandh on 23-10-1990—Maintenance of un-interrupted power supply—Instructions—Issued.

In view of the proposed Bandh on 23-10-90 in Tamil Nadu the following instructions are issued for the maintenance of un-interrupted power supply and to prevent any untoward incident on the day of the Bandh i.e. on 23-10-1990.

1. Necessary security measures may be taken for the safety of Power Stations, Sub-Stations, Distribution net work, Stores and other vital installations.
2. The local Police authorities may be contacted for taking precautionary measures to safeguard the Board's installations and to maintain un-interrupted power supply.
3. Since the Bandh will be from 6-00 a.m. to 6-00 p.m. on 23-10-'90, day shift staff of 23rd shall report for duty by 5-30 a.m. in the Power House, Sub-Station etc., and wherever this is not possible for want of transport facility night shift staff on duty on 22nd shall be retained for duty on 23rd also. Such staff may be provided with food and accommodation.
4. Fire fighting equipments should be kept ready and fire service tenders should be kept on alert.
5. Security agents and guards already provided in Power Houses, Sub-Stations, Stores etc., should be alerted and full strength should be made available.
6. The maintenance of Distribution net work should be arranged so as to ensure un-interrupted power supply.

T. V. Antony,
Chairman.

(True Copy)

Holidays—Tamil Nadu Electricity Board—Holiday on 10—12—92—Bandh to condemn the destruction of Babri Masjid at Ayodhya—Orders—issued.

(Rt) B. P. (Ch.) No. 78

(Sectt. Branch)

Dated the 9th December, 1992,
Karthigai 24, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

G. O. Ms. No. 1394 (Public Miscellaneous) Deptt. dt. 8—12—92.

Proceedings :

In the Government Order cited, the Government have ordered that all Government Offices including the Offices of the Local Bodies, State Government Undertakings, etc. shall be closed from 6 hours to 18 hours on Thursday the 10th December, 1992, as there shall be total cessation of work throughout the State of Tamil Nadu on that day from 6 hours to 18 hours on account of a State-wide Bandh to condemn the destruction of Babri Masjid at Ayodhya and to express sentiments of sympathy. The Government have also ordered that essential services such as Electricity Supply, Drinking Water Supply etc. will be exempted from the Bandh.

2. The Tamil Nadu Electricity Board directs that Offices of the Tamil Nadu Electricity Board shall be closed from 6 hours to 18 hours on Thursday the 10th December, 1992. However Power Houses, Sub-Stations, Section Offices, etc. alone will function as usual on 10th December, 1992.

(By Order of the Chairman)

A.K. Thiyagarajan,
Secretary.

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Memorandum No. 76622/E2/91-5, (Secretariat Branch), dated the 9th December, 1992.

Sub : LOANS AND ADVANCES—House Building Advance—Sanction of House Building Advance to Board employees for purchase of Ready Built House/Flat from private parties—Producing sale deed—Procedure to be followed—Revised Instructions—Issued.

Ref : (i) B. P. Ms. (Ch.) No. 119 (SB) dt. 27—4—88.

(ii) BOSB Memo. (Per.) No. 72217-E1/88-1, dt. 24—9—92.

(iii) BOSB Memo. No. 72217-E2/88-26, dt. 24—10—92.

In supersession of the orders issued in Board Office Secretariat Branch Memo. third cited, it is hereby instructed that in regard to past cases in which the House Building Advance sanctioned and the amount of advance disbursed in one lumpsum for purchase of Ready Built House/Flats from promoters/Real Estate Firms, the sale deed produced by the loanee employees of the Board for the land alone shall be accepted by the Sanctioning Authorities and the property got mortgaged to the Board for **the entire loan amount of the advance sanctioned.**

2. Receipt of the memo. shall be acknowledged.

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

2 - 2.8

Amenities—Coimbatore Water Supply Project—Provision of shandy trip to the staff of Upper Aliyar Dam—Approval—Accorded.

(Per.) B.P. (Ch) No. 379

(Adm. Branch)

Dated 11—12—92,
Karthigai 26, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

- (1) From the SE/Civil/Coimbatore Water Supply Project Lr. No. 72/Adm/A1/F. Union/92-4, dt. 3—6—92.
- (2) Adm. Br. Lr. No. 066044/IR4(3)/92-1 dt. 21—7—92.
- (3) From the SE/Civil/CWSP Lr. No. 72/Adm/A1/F. Union/92-7, dt. 18—9—92.

Proceedings :

The Superintending Engineer/Civil/Coimbatore Water Supply Project, Coimbatore has proposed that free shandy trip facilities to the employees stationed at Upper Aliyar Dam may be provided weekly as they are experiencing great difficulty in the isolated place for procurement of provisions.

2. After careful consideration sanction is accorded for the use of departmental lorry available in the circle for making shandy trip once in a week to the employees stationed at Upper Aliyar Dam to Rollachi and back at Board's cost.

(By Order of the Chairman)

N.R. Sankaran,
Chief Engineer/Personnel.

Memorandum No. 79569/O&M Cell-I(2)/92-1, (Secretariat Branch), dated the 14th December, 1992.

Sub : Establishment—Tamil Nadu Electricity Board—Sanction of Personal Staff to "Special Officer"—Orders—Issued—Amendment—Issued.

Ref : (Per.) B.P. (Ch) No. 209 (Secretariat Branch), dt. 26—11—92.

The following Amendment is issued to the Board's Proceedings cited :-

"The words "Assistant Executive Engineer (Electrical)" occurring in Para 1 of (Per) B.P. (Ch.) No. 209, (SB), Dt. 26—11—92 shall be corrected as "Assistant Executive Engineer (Civil)".

A. K. Thiyagarajan,
Secretary.

Memorandum No. 74281/O&M Cell-I(2)/92-1, (Secretariat Branch), Dated the 14th December, 1992.

Sub : Establishment—Tamil Nadu Electricity Board—Creation of One post of Chief Engineer/Mechanical—Ordered—Amendment—Issued.

Ref : (Per) B.P. (FB) No. 74, (SB), Dt. 27—10—92.

The following Amendment is issued to the Board's Proceedings cited :—

AMENDMENT

The words "Steno-typist", occurring in item (ii) under Para 3 shall be corrected as "Assistant-cum-Steno".

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

Memorandum No. 47377/O&M Cell—I (4)/92—3, (Secretariat Branch), Dated the 15th December, 1992.

Sub :- Tamil Nadu Electricity Board—Procedure to be followed in addressing the Government—Further instructions—Issued.

- Ref :- (i) Memo. No. 32299/O&M Cell/88 -2, Dt. 10-2-89.
 (ii) Board Office Secretariat Branch U.O. Note No. 47377/O&M Cell—I (4)/92—2, Dt. 22-10-92.
 (iii) Vigilance Cell U.O. Note No. 42891/SS1/92 -2, Dt. 29-10-92.

In continuation of the instructions issued in the Memorandum cited, the following further instructions are issued :-

Where any final reports (or) copies of reports have to be sent to Government based on the Director of Vigilance and Anti-corruption Report, such reports should be sent to Government only through Chairman, Tamil Nadu Electricity Board after his approval.

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

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Memo. No. 81114/A1/92—1, (Secretariat Branch), dt. 15-12-92.

Sub :- Establishment—Class I officers-Retired from the service of the Board on 30-11-92 AN—Notification.

The following Notification is issued :-

NOTIFICATION

The following officers have been retired on superannuation from the service of the Board on the afternoon of 30-11-92 AN.

1. Thiru S. Kripanidhi, Chief Engineer/Elect.
2. " T.P. Bujangan, Superintending Engineer/Elect.
3. " L. Ganesan, Superintending Engineer/Mechl.
4. " K.V. Balaramarao, Executive Engineer/ Civil.
5. " N. Sankaran, Deputy Financial Controller.
6. " C. Gopalan, Deputy Financial Controller.
7. " S.R. Balasubramanian, Deputy Financial Controller.

Abdul Jameel,
Deputy Secretary.

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Lr. No. 26417/169/F II/92—1, (Audit Branch), dt. 16-12-92.

Sub : Writ Appeal 107, 108, 501 and 502 of 1992—Judgement orders —Copy communicated.

I am to enclose a copy of judgement order in Writ Appeal 107, 108, 501 and 502 of 1992 for information and to deal with gratuity cases now pending in the Labour Courts and High Court and for clarifying the claims of retired officials. The receipt of the same may be acknowledged to the Chief Internal Audit Officer, Board Office Audit Branch.

A.K. Thiyagarajan,
Secretary.

Encl :

Encl :

IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 3—11—1992

Coram :

The Hon'ble Mr. Justice RATNAM

and

The Hon'ble Mr. Justice SOMASUNDARAM

Writ Appeal Nos. 107, 108, 501 & 502 of 92W.A. Nos. 107 & 108 of 1992 :

Central Organisation of Tamil Nadu
Electricity Employees rep. by its Secretary

...Appellants

VS.

1. State of Tamil Nadu rep. by the
Commissioner and Secretary to Government,
Labour and Employment
Department, Fort St. George,
Madras-600 009.
2. Tamil Nadu Electricity Board,
rep. by its Secretary,
800, Anna Salai, Madras-600 002.

...Respondents

For Appellants : Mr. K. Chandru

For Respondents No. 1 : Mr. P. Rajamanickam
Govt. Advocate.

For Respondent No. 2 : Mr. T. Ravikumar.

* * * * *

W. A. Nos. 501 & 502 of 1992 :

The Tamil Nadu Electricity Board
Accounts and Executive Staff Union,
represented by its General Secretary.

...Appellants

VS.

1. The State of Tamil Nadu,
represented by Commissioner &
Secretary to Government,
Department of Labour and Employment,
Fort St. George, Madras-600 009.
2. The Tamil Nadu Electricity Board,
represented by its Chairman,
Electricity Avenue,
No. 800, Anna Salai, Madras-600 002.

...Respondents

For Appellants : Mr. R. Parthiban

For Respondent-1 : Mr. P. Rajamanickam,
Govt. Advocate

For Respondent-2 : Mr. T. Ravikumar

COMMON JUDGMENT

Somasundaram, J.

These Writ Appeals arise out of the common order of Kanakaraj, J. dismissing the Writ Petitions No. 4155/83, 4657, 5294 & 9073/89. Writ Appeal No. 501 and 108 of 92 have been filed against the dismissal of Writ Petitions 4155/83 and W.P. No. 9073/89 respectively challenging the validity of G.O. Ms. No. 699 Labour and Employment Department dated 16-3-83 granting exemption to the Tamil Nadu Electricity Board (hereinafter called the Board), under Sec. 5 of the Payment of Gratuity Act, 1972 (hereinafter called the Act), subject to the condition that exemption will not be applicable to such of those employees of the Board who do not come within the Bonus Scheme of the Board. Writ Appeal 502 and 107, 92 have been filed against the dismissal of W.P. 4657/89 and W.P. 5294/89 respectively challenging the validity of G.O. Ms. No. 92 Labour and Employment Department dated 11-1-1989 exercising the power under Sec. 5(3) of the Act and declaring that the exemption granted to the employees of the Board from the provisions of the Act shall be with retrospective effect from 16-9-72, the date from which the Act came into force, but subject to the conditions mentioned in the earlier notification.

2. The appellants in Writ Appeals 501 and 108 of 1992 on the one hand and Writ Appellants in 502 and 107 of 1992 on the other are different unions comprising of different sets of workmen in the Board. The Board was constituted under the India Electricity Supply Act, 1948. It comprises of the employees working in the then Electricity Department of Tamil Nadu Government. At the time of formation of the Board there were two categories of employees viz. (1) Employees coming under the Pension Scheme (2) Employees coming under the non-pension scheme. The employees comprising of Officers, Clerical staff and certain other categories like Junior Engineer, Store-Keepers, Draftsman etc, (hereinafter called provincial Staff) were covered by pension scheme linked with the General Provident Fund Scheme. All the other workmen under the work charged and operation subordinate service known as workmen in the Regular Work Establishment, were governed by non-pensionable scheme namely, contributory Provident Fund Scheme. In respect of two sets of employees the retirement benefits available under the Scheme of the Board were as follows :

(i) Pension linked with General Provident Fund Scheme for provincial Cadre Employees (as followed in the Tamil Nadu Government) and

(ii) Contributory Provident Fund Scheme for Regular work Establishment Workmen. The employees under Contributory Provident Fund Scheme were entitled for contribution @ 8% of Pay and D.A. by Board to be credited to their Contributory Provident Fund Account monthly. They were also entitled to special contribution calculated with reference to the period of service rendered, provided their services are found "good, efficient and faithful".

The Pension Scheme which was available to the Provincial Staff was a package deal comprising of the following benefits :—

- (1) Death-cum-retirement Gratuity.
- (2) Receipt of Pension every month.
- (3) Commutation of 1/3rd of Pension to get a lumpsum amount.
- (4) Restoration of commuted amount of pension on completion of 15 years from the date of retirement.
- (5) Medical facilities such as treatment in Government and Board Hospitals and reimbursement of cost of medicine purchased.
- (6) Interest from festival advance.
- (7) Higher family pension without contribution by the employees.
- (8) Payment of Dearness allowances to pensioners and family pensioners in addition to pension and family pension.

Several unions including the Appellants' unions were making representations demanding Pension Scheme as per the above package deal for the workmen borne in the Regular Work Establishment Cadre instead of Contributory Provident Fund Scheme because the Pensions Scheme was considered as more advantageous than the Contributory Provident Fund Scheme. Conceding to the representation of the workmen with effect from 1-7-86, the pension scheme as per the package deal above mentioned was extended to the Regular Work Establishment employees of the Board. Prior to the extension of the Pension Scheme to the employees of the Regular Work Establishment Cadre, they were being paid gratuity under the Act. They also had the benefit of the Contributory Provident Fund Scheme. After the judgment in **Khatheja Bai Vs. The Superintending Engineer & Others** (1986 I.L.L.J. 314) by the Supreme Court, the Board was placed in a peculiar situation, in that they had to pay the death-cum-retirement Gratuity, a component of the Pension Scheme as well as Gratuity under the Act to the Employees of the Board. It is under these circumstances, the Board approached the Government of

Tamil Nadu seeking exemption under section 5 of the Act. After considerable discussions with the concerned officers G. O. Ms. No. 699 Labour and Employment Department, dated 16-3-1983 was issued. Since Section 5 of the Act did not permit a retrospective exemption, Section 5 (3) of the Act was introduced by the Central Act 28 of 1987 with effect from 1-10-1987, enabling the appropriate Government to exercise the power of exemption retrospectively. After considering whether the interest of any person would be prejudicially affected if the order of exemption is given effect to retrospectively, the Government passed G.O. Ms. No. 92 Labour and Employment Department dated 11-1-1989. Aggrieved by the said G.O. as already stated, the appellants in W.A. 501 & 108 of 92 filed Writ Petitions 4155/83 and 9073/89 respectively challenging G.O. Ms. No. 699 Labour and Employment dated 16-3-83. The appellants in W.A. Nos. 502 and 107 of 92 filed Writ Petitions 4657 and 5294 of 89 respectively challenging G.O. Ms. No. 92 Labour and Employment Department Dated 11-1-89.

3. Before the learned single Judge, the following contentions were raised on behalf of the appellants: (1) the power under sec. 5 of the Act can be exercised by the appropriate Government only if there was a formation of opinion that the employees are in receipt of gratuity or pensionary benefit not less favourable than the benefits conferred under the Act and there was no such formation of opinion in the present case before the exercise of power under Sec. 5 of the Act. (2) the payment of gratuity and pension to the employees are two different concepts. In as much as the Government has taken a decision on the question whether the existing benefits are not less favourable than the benefits conferred under the Act, the employees or their representatives ought to have been heard before exercising the power under Sec. 5 of the Act. The principle of Natural Justice have been violated while passing the impugned orders because the employees were not heard before the issue of the impugned G.Os. (3) the impugned order do not spell out the reasons for exercising the power of exemption. (4) In any event, G.O. Ms. No. 92 dated 11-1-89 is illegal because, the exemption under the Act cannot be granted retrospectively since the interest of the workmen will be prejudicially affected by such retrospective operation. (5) Even if the Government can exercise the power retrospectively, the same cannot affect the right of the parties which have accrued to them by virtue of the decision of the controlling authorities or the appellate authorities under the Act. The learned single Judge who heard the Writ Petitions, did not accept the above contentions raised on behalf of the appellants, upheld the validity of the G.Os. challenged in the writ petitions and by an common order, dismissed all the writ petitions. These Writ Appeals are directed against the said common order of the learned single Judge.

4. Mr. K. Chandru, learned counsel for the appellants in W.A. Nos. 107 and 108/92 reiterated the contentions urged before the learned single Judge and submitted in the first place that sections 5(1) and 5(3) of the Act impose an obligation on the part of the first respondent to hear the parties before any order is issued in exercise of the power conferred under Sec. 5(1) and 5(3) of the Act; that in as much as the Act does not exclude the application of the principles of Natural Justice, it is axiomatic that parties were affected must be heard before any order is issued under Sec. 5(1) and 5(3) of the Act and that though consultations were made with the authorities of the Board and the authorities of the Provident Fund Department, the affected employees were neither heard individually nor collectively, through their Trade Unions and therefore the orders challenged in the Writ Petitions are violative of the principles of Natural Justice, invalid and are liable to be set aside. In support of this contention the learned counsel relied on the decision of a Division Bench of this Court in **Tamil Nadu State Housing Board Vs. K. Sabanayagam** (1989 1 L.L.J. 485). In the said decision, the Division Bench was considering the validity of the exemption granted under Sec. 36 of the Payment of Bonus Act 1965 to the Tamilnadu Housing Board. Sec. 36 of the Payment of Bonus Act enables the appropriate Government to take note of the financial position of an establishment and the public interest, before granting exemption under the said Sec. 36. Notification issued under Sec. 36 of the Payment of Bonus Act was questioned before the Division Bench among other things, on the ground that the said notification had been passed without hearing the parties affected by the said notification. The Division Bench while holding that the failure on the part of the appropriate Government to hear the employees before issuing the notification under Sec. 36 renders the exemption order passed under Sec. 36 void, observed as follows :

"The common attack on both the Notifications is from the angle that they have come to be passed without hearing the parties to be affected and, in fact, affected. The fact remains that before the two Notifications came to be passed, there was no hearing of the employees individually or through any representative body on the question of granting the exemption. The Act is meant to confer the benefit of bonus to persons employed in the establishments covered by the Act. If the said persons are to be denied that benefit by virtue of the accord of exemption, certainly they must be heard before the stamp of exemption is given to the establishment. This admittedly did not happen in the case of the two notifications which are being put forth in answer to the claims of the employees. By the factum of the

application of the Act to the second respondent, the employees under it are entitled to bonus under the Act. Sec. 36 of the Act, which confers the power of exemption, enjoins upon the appropriate Government to consider relevant factors before it chooses to accord exemption. The appropriate Government has to exercise its mind before it comes to the conclusion that there should be accord of exemption. Certainly, it involves rights of parties. These rights are not only that of the employer, but also that of the employees. The power to grant exemption, if exercised, will deprive the employees the benefit of bonus conferred by the Act. That there should be a hearing before a person, conferred with the benefit under a statute, is to be deprived of the same can be taken to be a well accepted proposition. We cannot belittle the aspect of the employees being heard on the question of exemption under the Act. On the principle of **audi alteram partem**, Mr. B.R. Dola, learned counsel for the Petitioner, draws our attention to the following pronouncements: **Smt. Maneka Gandhi Vs. Union of India and another** (AIR 1978 SC 507) and **Swadeshi Cotton Mills etc., Vs. Union of India etc.,** (AIR 1981 SC. 818). Once it is to be held that the exemptions were granted without the employees of the second respondent being heard on the question, then the contention of the learned counsel for the petitioner that such proceedings are a nullity require acceptance."

The learned counsel for the appellants submitted that the present case is *affortiori* case for application of the principles of Natural Justice and the impugned orders are liable to be quashed on the ground that the failure to grant a hearing to the employees before passing the impugned orders, renders the said orders void.

5. On the other hand, the learned counsel for the second respondent submitted that the Division Bench in **Tamil Nadu State Housing Board Vs. K. Sabanayagam** (1989 I L.L.J. 485) proceeded on the basis that the power of exemption available under Sec. 36 of the Payment of Bonus Act is a power of subordinate legislation. Then the learned counsel drew our attention to the decision of the Supreme Court in **M/s. Jalan Trading Co., Vs. Mill Mazdoor Sabha** (1967 I S.C.J. 180). In the said decision, the Apex Court, while upholding the constitutional validity of Sec. 36 of Payment of Bonus Act has held as follows :

"By Section 36 the appropriate Government is invested with power to exempt an establishment or a class of establishments from the operation of the Act, provided the Government is of the opinion that having regard to the financial position and other relevant circumstances of the establishment, it would not be in the public interest to apply all or any of the provisions of the Act. Condition for exercise of that power is that the Government holds the opinion that it is not in the public interest to apply all or any of the provisions of the Act to an establishment or class of establishments, and that opinion is founded on a consideration of the financial position and other relevant circumstances. Parliament has clearly laid down principles and has given adequate guidance to the appropriate Government in implementing the provisions of section 36. The power so conferred does not amount to delegation of legislative authority. Section 36 amounts to conditional legislation, and is not void".

The above decision points out that Sec. 36 of the Payment of Bonus Act is in the nature of conditional legislation. Then the learned counsel for the second respondent placing reliance on **Tulsipur Sugar Co., Vs. Notified Area Committee, Tulsipur** (AIR 1980 SC 882) and **Sundarjas Kanyalal Bhathija Vs. Collector, Thane** (A. I. R. 1990 S.C. 261) submitted that the Government while exercising the powers under sections 5 (1) and 5 (3) of the Act exercised legislative powers and while exercising such legislative powers, it is not necessary that the persons affected by such legislative measures should be heard and that therefore the question of hearing or complying with the principles of Natural Justice would not arise. We are inclined to accept the above contention of the learned counsel for the second respondent.

6. By Sec. 5 (1) of the Act, the appropriate Government is invested with the power to exempt any establishment, factory, mine, metal field, plantation, port, railway company or ship to which the Act applies from the operation of the provisions of this Act if in the opinion of the appropriate Government, the employees in such establishment, factory, etc., are in receipt of gratuity or pensionary benefits not less favourable than the benefits conferred under the Act. Condition for exercise of the power to grant exemption under Sec. 5 (1) is that the appropriate Government must be satisfied that the employees in the establishment etc., are in receipt of gratuity or pensionary benefits not less favourable than the benefits conferred under the Act. Thus, the Parliament has clearly laid down the principles and has given adequate guidance to the appropriate Government in implementing the provisions of Sec. 5 (1) and 5 (3) of the Act. It follows that Sec. 5 (1) and 5 (3) of the Act are in the nature of conditional legislation. Therefore, it has to be held that

the powers conferred under sections 5 (1) and 5 (3) of the Act are legislative powers and the impugned orders passed by the Government in exercise of the power under Sec. 5 (1) and 5 (3) of the Act are legislative measures. Once when we come to the conclusion that the power to grant exemption under Sec. 5 (1) and 5 (3) of the Act is a legislative power and the impugned orders are passed in exercise of such legislative powers, we have no hesitation in holding that while exercising the legislative power under sec. 5 (1) and 5 (3) of the Act, it is not necessary that the persons affected by the said legislative measures should be heard and that therefore the question of hearing or complying with the principles of Natural Justice would not arise.

7. In **Sundarjas Kanyalal Bhathiji Vs. Collector, Thane** (A.I.R. 1990 S.C. 261), the Supreme Court while holding that where the function of the Government is legislative, the rules of Natural Justice are not applicable, observed thus :

"The Government in the exercise of its powers under Section 3 is not subject to the rules of natural justice any more than is legislature itself. The rules of natural justice are not applicable to legislative action plenary or subordinate. The procedural requirement of hearing is not implied in the exercise of legislative powers unless hearing was expressly prescribed."

8. In **Tulsipur Sugar Co., Vs. Notified Area Committee, Tulsipur** (A.I.R. 1980 S.C. 882), the Supreme Court was dealing with the powers of the State Government to make a declaration constituting a geographical area into town area under Sec. 3 of the U.P. Town Area Act 2 of 1914, which does not require the State Government to make such declaration after giving notice of its intention so to do to the members of the public and inviting their representations regarding such action. The Supreme Court in that case held that the power of the State Government to make a declaration under Sec. 3 of the U.P. Town Area Act is legislative in character because the application of the rest of the provisions of the said Act to the geographical area which is declared as town area is dependent upon such declarations. The Supreme Court further held that Sec. 3 of the Said Act is in the nature of a conditional legislations and the maxim '**andi alteram partem**' does not become applicable to the case by necessary implication. In the present case also as we have already come to the conclusion that the orders challenged in the writ petitions passed by the Government in exercise of the powers under Sec. 5(1) and 5(3) of the Act are legislative measures the maxim '**andi alteram partem**' has no application to this case. Therefore, in view of the above position of law as laid down by the Highest Court of the Land, we have no Legislation in rejecting the contention of the learned counsel for the appellants that the impugned orders are invalid on the ground that the principles of Natural Justice have been violated.

9. The second contention of the learned counsel for the appellants in Writ Appeal 107 & 108/92 is that the impugned orders are liable to be quashed because they do not give any reason for the grant of for exemption. The learned counsel further contended that G.O. Ms. No. 92 Labour and Employment dated 11-1-89 has superseded the earlier G.O. 699 dated 16-3-83 and that in as much as the second G.O. 92 is bereft of any reason which is contrary to the provisions of section 5(1) and 5(2) of the Act, the said G.O. 92 is invalid. There is no merit in the above contention of the learned counsel for the appellants. G.O. Ms. No. 699 was published in the gazette granting exemption subject to certain conditions. A careful examination of the said G.O. Ms. No. 699 dated 16-3-83 shows that it refers to the facts and circumstances leading to the passing of the said G.O. granting exemption to the Board under Sec. 5 of the Act subject to certain conditions. In G.O. Ms. No. 699, there is a statement that after the introduction of the pension scheme certain employees had approached the controlling authority under the payment of gratuity Act and had obtained double payment of gratuity. Further, in the said G.O. Ms. No. 699, there is also a reference to the fact that the gratuity payable under the pension scheme is more beneficial than the gratuity payable under the Act. It is also stated in the said G.O. that in the meeting held on 12-12-83, it was unanimously decided that it was a case for granting exemption under sec. 5 of the Act. Again, a perusal of G.O. Ms. No. 92 dated 11-1-89 shows that by the said G.O., the exemption granted under the earlier G.O. 699 to the employees of the Board from the provisions of the Act was given retrospective effect from 16-9-1973. Therefore, it has to be held that G.O. Ms. 699 contains reasons for granting exemption. As already pointed out, G.O. Ms. No. 92 only gives retrospective effect to the exemption granted by the earlier G.O. Ms. No. 699 with effect from 16-9-72 when the Act came into force. Therefore, we are inclined to hold that the reasons given in G.O. Ms. No. 699 will hold good for the issue of G.O. Ms. No. 92 also. Hence, the second contention of the learned counsel for the appellants is also rejected.

10. Thirdly, Mr. K. Chandru, the learned counsel for the appellants contended that retrospective effect of G.O. Ms. No. 699 can be given by G.O. Ms. No. 92 under Sec. 5 (3) of the Act only if the exemption does not affect prejudicially the interest of any person; that Sec. 4 of the Act confers the benefit of gratuity if a worker satisfies the conditions mentioned in the said section; further

employees who had retired on superannuation, or resigned or had been disabled due to accident or disease prior to G.O.Ms.No. 92 dated 11-1-89 had an accrued right to be paid gratuity as per the provisions of the Act and such accrued rights cannot be prejudicially affected by the exercise of the power under Sec. 5 (3) of the Act. The learned counsel further contended that since G.O.Ms.No. 92 giving retrospective effect to the earlier G.O.Ms.No. 699 with effect from 16-9-1972, prejudicially affected the accrued rights of the employees, it is invalid and liable to be quashed. We are unable to appreciate and accept the above contention of the learned counsel for the appellants. Sec.5(3) of the Act enables the appropriate Government to issue notification of exemption retrospectively if the exemption notification does not affect prejudicially the interests of any person. After going through the relevant files produced before the learned single Judge, in para-11 and 12 of his order, the learned single Judge has found the factual position as follows :

"There was discussion on the point as to whether the interested employee would be prejudicially affected by the retrospective operation of the grant of exemption. The fact that W.P.No.4155 of 1983 was pending at the time of second notification dated 11-1-1989, was also taken into consideration. The following passage from the letter addressed by the Accounts Member of the Board to the Government may be noticed in this connection: "I am also to state that the interest of any person will not be prejudicially affected if the exemption is granted retrospectively. The Government have already exempted the employees covered by the Pension Scheme from the purview of the Payment of Gratuity Act, 1972 with effect from 16-2-1983 in G.O.Ms.No. 699, Labour dated 16-3-1983. The notification now required is only to (ie., on and from 16-9-1972, the date on which the Act has come into force). Further the employees covered by Pension Scheme are already mentioned Pensionary Benefits ie., Death-cum-retirement gratuity. Pension and Family Pension which are more beneficial than the Gratuity payable under payment of Gratuity Act, 1972. The Death-cum-Retirement Gratuity is paid in lieu of Gratuity under payment of Gratuity Act, 1972 and as such, the benefit is not deprived by exempting the pensioners from the purview of the Payment of Gratuity Act 1972. Hence, the interest of employees are not prejudicially affected."

The above elaborate exercise of poring into was only with a view to find out whether the Government had the relevant consideration to their mind while exercising the power of exemption under Sec. 5 of the Act. I am fully satisfied that the Government had considered all the relevant aspects and there was a full and purposeful discussion before the impugned Government Orders were issued."

Further, as already pointed out by the learned single Judge, an employee is not entitled to be paid gratuity twice over and if the case of the appellants is accepted, the employees will be entitled to gratuity under the death-cum-retirement scheme coming under the Pension Scheme as well as gratuity under the provisions of the Act. Sec. 5(1) of the Act provides that the appropriate Government may by notification exempt any establishment, factory, or, shop to which the Act applies, from the operations of the provisions of the Act if, in the opinion of the appropriate Government, the employees in such establishment, etc., are in receipt of gratuity or pensionary benefits not less favourable than the benefits conferred under the Act. On the basis of the materials available in the files produced before the learned single Judge, in para 10 of the order challenged in this writ appeal, the learned single Judge further found as follows :

"Mr. R. Krishnamurthy, then refers to the representations made by the various Unions that the Workmen borne in Regular Work Establishment Category who were covered by the Contributory Provident Fund Scheme should be switched over to the pension scheme applicable to the provincial staff, because the pension scheme was more advantageous than the provident fund scheme. The representations were being made for several years and during February 1986 practically all the Unions made a concerted effort to opt for the pension scheme. These representations have been shown to me from the concerned file of the Tamil Nadu Electricity Board. There was a discussion between the Government, Board and the Unions and ultimately by Board's proceedings dated 26-6-1986 it was decided that the Regular Work Establishment Workmen retiring/expiring on or after 1-7-86 would be governed by the pension scheme of the Board. It is worthwhile to notice here that the said Board's proceedings has taken note of the two categories of retirement benefits available in the Tamil Nadu Electricity Board namely (1) Pension Scheme and (2) Contributory Provident Fund Scheme, and because of the representations or the Unions that the benefits under the Pension scheme are more than under the Contributory Provident Fund Scheme the Board had conceded the said demand of the Union. In

the same proceedings it is categorically noticed that the benefits admissible to the employees under the pension scheme are as under :

- (i) Pension and General Provident Fund.
- (ii) Death-cum-Retirement Gratuity.
- (iii) Family pension to the family of deceased employees.
- (iv) Benefits under Tamil Nadu Electricity Board Employees Family Benefit Fund Rules, 1974.
- (v) Benefits under Tamil Nadu Electricity Board Family Benefit Subsidiary Scheme, 1986.
- (vi) Benefits under Tamil Nadu Electricity Board Employees' Special Provident Fund-cum-Gratuity Scheme."

It will be seen from the above Board's proceedings that the Pension Scheme which was made applicable to the workmen of the Regular Work Establishment with effect from 1—7—86 contains the benefit of death-cum-retirement gratuity. Similarly the contributory Provident Fund Scheme which contained the benefit of Gratuity under the Payment of Gratuity Act, 1972 was therefore replaced by the benefits admissible to workmen under the Contributory Provident Fund Scheme were as follows :

- "(i) Contributory Provident Fund.
- (ii) Gratuity under payment of Gratuity Act, 1972.
- (iii) Family Pension under Employees Family Pension Scheme 1971.
- (iv) Benefits under Tamil Nadu Electricity Board Family Benefit Fund Rules 1974.
- (v) Benefits under Tamil Nadu Electricity Board Family Benefit Subsidiary Scheme, 1986."

It will be seen from the above Board's proceedings that the Pension Scheme which was made applicable to the workmen of the Regular Work Establishment with effect from 1—7—1986 contains the benefits of Death-cum-Retirement Gratuity. Similarly the Contributory Provident Fund Scheme which contained the benefit of gratuity under the Payment of Gratuity Act, 1972 was therefore replaced by Death-cum-Retirement Gratuity under the Pension Scheme. This aspect of the case has to be kept in mind when the Board sought for exemption under the Payment of Gratuity Act, 1972. I have called for the files relating to the grant of exemption under Section 5 of the Act. I find from the file that there has been elaborate discussion on the point in the meetings of the Secretary to Government, Labour and Employment Department with the officers of the Tamil Nadu Electricity Board. Several such meetings were held. In the meeting held on 4—8—82 wherein the Deputy Regional Provident Fund Commissioner also took part, it is now seen that the Secretary to Government, Labour and Employment Department, had put several questions to the Officers of the Board on several crucial aspects relating to the fact whether the gratuity payable under the Pension Scheme were not less favourable than the benefits conferred by the Act". From the passage extracted above, it is clear that representations were made by the various unions of the workmen that the Pension Scheme is more advantageous than the Contributory Provident Fund Scheme and the unions opted for the Pension Scheme. It is also seen from the above passage ultimately by the proceedings of the Board dated 26—6—86, it was decided that the Regular Work Establishment Workmen retiring/expiring on or after 1—7—1986 would be covered by the Pension Scheme of the Board. As already pointed out, under the Pension Scheme, the employee is entitled to gratuity under the item Death-cum-Retirement Gratuity. If exemption is not given to the Board under Sec. 5 (1) and 5 (3) of the Act, an employee of the Board can claim Gratuity under the Act also and the

employees of the Board in such circumstances will be entitled to be paid gratuity twice over. For the reasons stated above, we have no hesitation in holding that the G.O. Ms. No. 92 dated 11-1-89 giving retrospective effect to G.O. Ms. 699, does not affect prejudicially the interests of any person and therefore, the said G.O. Ms. No. 92 is legal, valid and it is not liable to be set aside.

11. The last contention of the learned counsel for the appellants is that even if the Government can exercise the power retrospectively, the same cannot affect the right of the parties which have been accrued to them by virtue of decisions of the Controlling Authorities or the Appellate Authorities under the Act. Dealing with the above contention of the learned counsel for the appellants, the learned single Judge has observed as follows :

"Therefore, while upholding the impugned notification and their retrospective operations from 16-9-73. I am not deciding the validity of the claims of the workers under the Payment of Gratuity Act, 1972, which are pending in Courts or other forums. Wherever, the decisions of the competent authorities have not been appealed against by the Board, I make it clear that the Board is bound to respect the decisions of the competent authorities because the rights of the workers had become crystallised by virtue of the decisions of the competent authorities. If appeals or revisions are pending against such decisions the judicial authorities concerned will decide the matter in accordance with law."

From the passage extracted above, it is clear that the learned single Judge while upholding the orders challenged in the writ petitions, has not decided the legality of the claims of the employees under the Act which are pending in Courts or in other forums, but on the other hand, left open the same to be decided by the competent authorities according to law. We cannot take exception to the above view expressed by the learned single Judge on this aspect. Therefore, we reject the last contention of the learned counsel for the appellants also.

12. For all the reasons stated above, we are fully satisfied that the learned single Judge is correct in dismissing the Writ Petitions subject to certain observations and we see no infirmity in the order of the learned single Judge warranting interference at our hands in these Writ Appeals. Therefore, these Writ Appeals are liable to be dismissed and accordingly they are dismissed. No costs.

Sd./x x x
Administrative Officer,
P.A. Section.

(True Copy)

HOLIDAYS—Tamil Nadu Electricity Board—Holidays for employees of the Tamil Nadu Electricity Board for Calendar year 1993—Orders Issued.

(Per) B.P. (Ch.) No. 230

(Secretariat Branch)

Dated the 17th December, 1992,
Margazhi 2, Aangeerasa,
Thiruvalluvar Aandu 2023.

Proceedings :

The Tamil Nadu Electricity Board directs that the employees of the Board on time-scales of pay be granted holidays during the year 1993 as detailed in the **Annexure**.

2. The number of holidays allowed will not be a precedent for future years. If any one of the occasions mentioned in the Annexure for which a holiday is declared happens to fall on normal holidays like Sunday in future years, no substitute holiday on that account will be allowed.

3. The monthly rated employees of the Board may also have a holiday on Sundays or any other day in the week in lieu of Sundays.

4. The Tamil Nadu Electricity Board also directs that the employees of the Board in a particular office or other unit, who have been allowed a holiday on Second Saturday of each month during the previous years may be granted a holiday on the Second Saturday of each month during the year 1993 also, if they continue to work in the same office or unit in the year 1993.

5. The Board further directs that in addition to the holidays mentioned in the Annexure, 15th August 1993 (Independence Day), 19th September 1993 (Vinayaka Chathurthi), 24th October 1993 (Ayudha Pooja) and 13th November 1993 (Deepavali) which fall on Sundays and Second Saturday shall be holidays for the shift operation staff for whom those days are not holidays.

(By Order of the Chairman)

A. K. Thiagarajan,
Secretary.

Encl. :

ANNEXURE

1. Friday, the 1st January 1993	—	New Year's Day
2. Thursday, the 14th January 1993	—	Pongal
3. Friday, the 15th January 1993	—	Thiruvalluvar Day
4. Saturday, the 16th January 1993	—	Uzhavar Thirunal
5. Tuesday, the 26th January 1993	—	Republic Day
6. Wednesday, the 24th March 1993	—	Talegu New Year's Day
7. Thursday, the 25th March 1993	—	Ramzan
8. Monday, the 5th April 1993	—	Mahaveer Jayanthi
9. Friday, the 9th April 1993	—	Good Friday
10. Wednesday, the 14th April 1993	—	Tamil New Year's Day
11. Saturday, the 1st May 1993	—	May Day
12. Wednesday, the 2nd June 1993	—	Bakrid
13. Thursday, the 1st July 1993	—	Muharam
14. Monday, the 30th August 1993	—	Meelad-Un-Nabi
15. Saturday, the 2nd October 1993	—	Gandhi Jayanthi
16. Saturday, the 23rd October 1993	—	Ayudha Pooja
17. Saturday, the 25th December 1993	—	Christmas

Note : As, Independence day (15th August 1993)
Vinayaka Chathurthi (19th September 1993)
Ayudha Pooja (24th October 1993)
and Deepavali (13th November 1993) fall
on Sundays and Second Saturday, they are not shown in the list of Holidays.

Endt. No. X/IT/F.20B/234/92, (Accounts Branch), dt. 17-12-1992.

A Copy of Government of Tamil Nadu Finance (Pension) Department Lr. No. 28708A/Pension/90-19, dt. 2-12-92 is communicated to all the Branches of the Board for information and necessary action.

Encl :

P. G. Padmanabhan,
Chief Financial Controller.

COPY OF LETTER No. 28708-A/PENSION/90-19, Finance (Pension) Department, Government of Tamil Nadu Dated 2-12-1992 from Thiru G. K. Pichandy, Additional Secretary to Government, Fort St. George, Madras addressed to All Departments of Secretariat (OP). All Departments of Secretariat (Bills) & All Heads of Departments.

Sub : Group Insurance Scheme/Family Security Fund Scheme exemption from Income Tax under Section 80-C of the Income Tax Act—Reg.

Ref : From the Office of the Chief Commissioner of Income Tax, Madras Letter No. 818/Clar/PR/2/90-91, dated : 21-10-92.

I am directed to clarify that the contribution by the employees to the Group Insurance Scheme implemented in collaboration with Life Insurance Corporation is eligible for rebate u/s 88 of the Income Tax Act, since the payments are covered by Sec. 88 (2) (i) I am also to state that the contribution to Family Security Fund Schemes implemented by the Tamil Nadu Government is eligible for rebate u/s 88 of the Income Tax Act, since the payments will fall u/s 88(2) (iii) of the Income Tax Act.

Yours faithfully,
(Sd.)

For Additional Secretary to Government.

(True Copy)

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Tamil Nadu Electricity Board—Delegation of Powers to Secretary to sanction all kinds of leave to Chief Engineers—Orders—Issued.

(Per.) B. P. (FB) No. 111,

(Secretariat Branch)

Dated the 18th December, 1992.
Read:

1. B. P. Ms. (FB) No. 106, (SB), dated 7-11-86.
2. B. P. Ms. (FB) No. 80, (SB), dated 6-12-88.

Proceedings :

In partial modification of the orders issued in the Board's Proceedings first cited, powers shall be delegated to Secretary to sanction all kinds of leave to the Officers in the rank of Chief Engineers upto thirty days only with or without additional charge arrangement and without affecting the work.

(By Order of the Board)

A. K. Thiyagarajan,
Secretary.

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DELEGATION—Tamil Nadu Electricity Board—Delegation of Powers to Chief Engineers to sanction legal fees to Board's Counsels—Enhancement of Powers—Orders—Issued.

(Per.) B. P. (FB) No. 112,

(Secretariat Branch)

Dated the 18th December, 1992.
Read :

B. P. Ms. No. 49, (Sectt. Branch), Dated 14th August, 1979.

Proceedings :

The Tamil Nadu Electricity Board directs that the existing powers of the Chief Engineers to sanction legal fees and incidental charges upto Rs. 1000/- where the costs are not recoverable from other parties in respect of Writ Miscellaneous Petitions and Civil Miscellaneous Petitions arising out of Writ and other cases shall be enhanced to Rs. 2000/- (Rupees Two thousand only).

(By Order of the Board)

A. K. Thiyagarajan,
Secretary.

Delegation—Tamil Nadu Electricity Board—Delegation of Powers to Executive Engineers of Operation and Maintenance Divisions in Distribution Circle Offices to sanction Photographic Charges in the case of detection of theft of energy—Orders—Issued.

(Per) B.P. (FB) No. 115,

(Secretariat Branch)

Dated the 21st December, 1992.

Read :

Vigilance Cell Memo. No. 17929/SS1/91—1, Dt. 17—5—91.

Proceedings :

The Tamil Nadu Electricity Board directs that the Executive Engineers of Operation and Maintenance Divisions in Distribution Circle Offices shall be delegated with powers to sanction photographic charges not exceeding Rs. 250/- (Rupees Two hundred and fifty only) in each case of detection of theft of energy for taking speedy action.

(By Order of the Board)

A. K. Thiagarajan,
Secretary.

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Amendment No. 3/92

Regulations—Tamil Nadu Electricity Board Service Regulations—Direct recruitment to post of Assistant Engineer (Electrical) in Class II Service—Prescribing B.E. (Computer Engineering) as additional qualification and reserving a quota to candidates with this qualification—Annexures I and III—Amendment Issued.

(Per) B. P. (FB) No. 116,

(Secretariat Branch)

Dated 21—12—1992.

Proceedings :

In exercise of the powers conferred by Section 79(c) of the Electricity (Supply) Act, 1948 (Central Act, 54 of 1948), the Tamil Nadu Electricity Board hereby makes the following amendments to the Tamil Nadu Electricity Board Service Regulations :-

AMENDMENTS

(1) In Annexure I referred to in Regulation 92 of the said Regulations, under Class II, in Division II (Electrical) for the existing Note (2) below category 3, the following shall be substituted, namely—

“Note 2 Every batch of recruits to the category of Assistant Engineer (Electrical) shall consist of persons possessing the prescribed qualifications for appointment as Electrical Engineers, Telecommunication Engineers, Instrumentation Engineers and Computer Engineers in the following percentage ratio :-

Electrical Engineers	...	91%
Telecommunication Engineers	...	5%
Instrumentation Engineers	...	2%
Computer Engineers	...	2%

(2) In Annexure III referred to in Regulation 94 of the said Regulations, for clause (b) (i) in column (3) against “Assistant Engineer (Electrical)—Internal selection or Direct recruitment” in columns (1) and (2) the following shall be substituted namely:

(b) (i) A Degree in Electrical Engineering or Electronics and Communication Engineering or Instrumentation Engineering or Computer Engineering of the Madras or Annamalai University or equivalent qualification”.

(By Order of the Board)

A.K. Thiagarajan,
Secretary.

Establishment—Class III Service—Method of appointment of Steno-Typist from Typist in Tamil Nadu Electricity Board—Orders Issued.

(Per) B.P. (Ch) No. 231,

(Secretariat Branch),

Dated 21—12—1992.

Proceedings .

At present Typist including Steno-typist is one category. This category is available in 4 separate Seniorities in the offices of (i) Board Office Secretariat Branch (ii) Board Office Audit Branch (iii) Board Office Administrative and Technical Branches and (iv) Board Office Accounts Branch/Circles.

2. There is no enabling provision in the Tamil Nadu Electricity Board Service Regulations for appointing a qualified Typist as Steno-typist in the various offices mentioned above. It is considered that qualified Typists may be made eligible for appointment as Steno-typist in the same category.

3. Accordingly, the Tamil Nadu Electricity Board directs that the Typists in the different offices mentioned in para 1 above acquiring/possessing the qualifications prescribed for appointment to the post of Steno-typist shall be considered for the appointment to the post of Steno-typist in their same offices against available vacancies.

4. Necessary amendment to the Tamil Nadu Electricity Board Service Regulations shall be issued separately.

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

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T.N.E.B.—Generation Circle/Kundah - Award of prizes for Gardens for 1992 in the 97th Horticultural show held at Udhagamandalam—Approval—Accorded.

Routine B.P. (Ch) No. 308,

(Technical Branch)

Dated : 22—12—1992,
Margazhi 7, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

SE/Gen./Kundah Letter No. SEG/K/ST/F.Genl./00282/92 dt. 2—10—'92.

Proceedings :

The Chairman, Tamil Nadu Electricity Board is pleased to accord approval for sanction of "Cash Awards" to the following employees of Generation Circle, Kundah, who were responsible for winning the 1st and 2nd prizes for the Gardens maintained at Kundah Circle which participated in the 97th Horticultural show held at Udhagamandalam during May 1992.

As a measure of appreciation for their excellent work putforth by them in maintaining the gardens in a high order, the following cash award is accorded.

Sl. No.	Location of the Garden.	Prize Awarded	Employees incharge.	Cash Award
1.	Kundah Upper Camp Garden.	1st Prize.	Tmt. Thangammal, Helper.	Rs. 300/-
2.	Kundah Lower Camp Garden.	2nd Prize.	Tmt. Indirani, Helper.	Rs. 200/-
3.	Avalanche Dam General Garden.	2nd Prize.	Thiru K. Ramasamy, Maistry	Rs. 200/-
4.	Traffic Island Kundah.	2nd Prize.	Tmt. P. Jagadampal, Helper	Rs. 200/-
5.	Rose Garden and General Garden, P.H. I/Kundah	1st Prize.	Thiru M. Ramasamy, Helper.	Rs. 300/-
6.	Inspection Bungalow, Moyar.	1st Prize.	Thiru P. Thammappan, Gardener. & Tmt. B. Mary, Gardener.	Rs. 300/-
7.	Traffic Island Glenmorgan.	1st Prize.	Thiru Nadiyah, Maistry.	Rs. 300/-
8.	Rose Garden Glenmorgan.	2nd Prize.	Thiru Kadar Sheriff, Senior Helper.	Rs. 200/-

(By Order of the Chairman)

K. Ramaswamy,
Chief Engineer/Hydro Generation.

Memo. No. 108880/598/Adm. Br./IR4 (2)/91—2, (Adm. Br.), dated 22—12—92.

Sub : Lady Engineers working In Thermal Stations—Movement with equipments and Machineries—Dress Regulation—Regarding.

Ref : Chairman's Memo. No. 10548/SS3/90—23, dated 30—1—1991.

In the memo. cited, while issuing instructions on safety precautions to be ensured in Thermal Power Stations, it was stressed that the Lady Engineers working in Hydro Stations, Thermal Stations and Distribution Sub-Stations should be asked to wear overcoats while on duty for safety and security as their job involved movement in the midst of rotating machinery and other equipments.

2. Representations have been received from the Lady Assistant Engineers stating that they were instructed by certain Chief Engineers to wear pants and shirts. It is considered that so far as dress regulation in respect of Lady Engineers and other lady members of the staff working in similar circumstances is concerned, it is enough if they were asked to wear shoes and overcoats with their plaits effectively secured inside the overcoats.

3. The dress regulation as indicated in para 2 above shall be observed by the Lady Engineers, Lady Technical Assistants, Lady Testers (Chemicals) etc., working in Thermal Stations, Hydro Stations and Distribution Sub-Stations.

4. The supervising Officers should be responsible in insisting the above dress regulation.

The receipt of this memo. may be acknowledged.

(By Order of the Chairman)

N.R. Sankaran,
Chief Engineer/Personnel.

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ESTABLISHMENT—R.W.E.—Project/Hydro/Investigation and Protection and Communication Circles—Review of level of posts—Stagnation in getting promotions in respect of certain categories—Upgradation of posts—Orders issued—Extension of date ordered.

(Per.) B. P. (F.B.) No. 38

(Administrative Branch)

Dated 23—12—1992,
Margazhi 8, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

- (i) Permanent B.P. (F.B.) No. 45, Adm. Br., Dt. 5—9—90.
- (ii) Memo. No. 705/IR. 1(4)/Adm. Br. /89—1, Dt. 19—9—90.

Proceedings :

In para 1 (ii) and 1 (iii) of the B.P. first cited, certain years of minimum service in a category and total service as a whole were prescribed for each category in R.W.E. cadre to become eligible for promotion to the upgraded posts subject to satisfaction of both the minimum service in the category and total service mentioned therein.

2. In the memo second cited, it has been informed that the orders issued in the B.P. cited are applicable only to the eligible persons as on the date of issue of the B.P. viz., 5—9—90.

3. Representations have been received that there is real hardship to the workmen who were diverted from other projects in not getting the benefit of promotion due to upgradation of posts as they happened to complete the requisite period of service of 18 years as on 1—1—91 due to the first absorption of T.C.L. workmen as Helpers from 1—1—73 which was the first phase of absorption made by the Board.

4. The above request was examined and it is hereby ordered that in partial modification of the orders issued in the B.P. and memo cited, the benefit of upgradation already ordered in the B.P. cited be extended to such of the R.W.E. workmen who have completed the requisite service in a particular category and the total service as a whole as on 1-1-91 instead of 5-9-90 subject to the same conditions laid down therein.

(By Order of the Board)

N. R. Sankaran,
Chief Engineer/Personnel.

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Memo. No. 130320/1586/C3(1)/90-4, (Administrative Branch), dated 23-12-1992.

Sub : Establishment—Class III & IV Service—Transfer consequent on abolition of posts—
Closure of M.T.P.P./T.T.P.P.—Instructions issued.

Ref : (1) This office Memo. No. 51/C1(4)/85-6, dated 21-5-1985.
(2) This office Memo. No. 130320/1586/C3(1)/90-3, dated 4-12-1992.

Instructions have been issued in the Memo. cited regarding the procedure normally to be adopted whenever transfer become necessary consequent on abolition of posts in any category being rendered surplus.

2. According to the above instructions, persons whose seniority is on Circle basis, the juniormost in that category as per Circle seniority may be transferred. In the case of persons whose seniority is statewide they may be transferred based on the longest period of service rendered in that Station of the respective office irrespective of categories ignoring less than one year break. If the break is one year or more the service rendered after the break in that Station may be taken into account.

3. Representations have been received that consequent on closure of the Mettur Thermal Power Project/Tuticorin Thermal Power Project the persons affected due to abolition of posts may be accommodated as per above guidelines taking into account both Mettur Thermal Power Project and Mettur Thermal Power Station and Tuticorin Thermal Power Project and Tuticorin Thermal Power Station as one combined unit.

4. The representations have been examined and it has been agreed to comply with the request.

5. Instructions were issued in the Memo. second cited in respect of Mettur Thermal Power Project and Mettur Thermal Power Station to follow the guidelines as in para 2 above taking Mettur Thermal Power Project and Mettur Thermal Power Station Circles as one combined Unit.

6. Similarly, the procedure as in para 2 above may be adopted for Tuticorin Thermal Power Project and Tuticorin Thermal Power Station also taking into account the Tuticorin Thermal Power Project and Tuticorin Thermal Power Station as one combined Unit.

N. R. Sankaran,
Chief Engineer (Personnel).

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Memorandum No. 75638/O&M Cell-I (4) 92-1, (Secretariat Branch), Dated the 23rd December, 1992.

Sub : UNIFORM—Supply of Uniforms to Workmen in Tamil Nadu Electricity Board—
Instructions to avoid delay—Issued.

Ref : (1) Memo. No. 041706 (204)/Admn. Br./IR (4)/3/87-1, Dt. 12-6-87.
(2) Memorandum No. 041706 (204)/Admn. Br./IR (4)/3/87-2, Dt. 30-10-87.
(3) (Per) B.P. (Ch.) No. 543, (Admn. Br.), Dated 17-11-89.

It has been brought to the notice of the Board that there is considerable delay in supply of Uniforms to Workmen in Periyar Electricity Distribution Circle. For the years 1989-90/1990-91, the Uniforms were supplied to Workmen after April 1991/during February 1992 respectively, after the expiry of the said financial years. This is not correct.

2. Specific instructions were already issued in the references cited, among others, to the effect that uniforms are to be supplied to the workmen before Deepavali or Pongal in each Year. As such all sanctioning authorities are requested to adhere to the above instructions scrupulously and the expenditure thereon has to be met out in Budget provisions made therefor in the respective financial year itself.

3. The receipt of the Memorandum should be acknowledged.

A.K. Thiyagarajan,
Secretary.



Memorandum (Per.) No. 32297/N2/91-5, (Secretariat Branch), dt. 24-12-92.

Sub : ALLOWANCES—House Rent Allowance—Employees of Tamil Nadu Electricity Board working in Uthiramerur Panchayat Union, Madurantakam Panchayat Union and Tirukkalukundram Panchayat Union—Grant of House Rent Allowance at rates admissible for Chengalpattu Municipality (a Grade II Place)—Orders issued.

- Ref : (i) Proceedings of the Collector of Chengai Anna District (now Chengai M.G.R. District) No. 109744/89/H1/dt. 27-3-91.
(ii) Proceedings of the Collector of Chengai Anna District (now Chengai M.G.R. District) ROC No. 109744/90-H1, dt. 19-4-91.
(iii) From the CE/Distn./Madras Region Lr. No. 0374/23/A-II/92-26, dt. 28-3-92.

Copies of the Proceedings of the Collector of Chengai Anna District (now Chengai M.G.R. District) cited under (i) & (ii) above are enclosed.

2. In pursuance of the orders issued in B.P. Ms. (Ch) No. 463 (SB), dt. 24-9-86 read with Government Finance (Pay Cell-I) Dept., Lr. No. 108768/PCI/85-1, dt. 17-9-86 communicated in Board's Endt. No. 66461/N2/86-1, dt. 21-10-86, it is hereby ordered that the employees of the Board working in the Offices within Uthiramerur Panchayat Union, Madurantakam Panchayat Union and Tirukkalukundram Panchayat Union be granted House Rent Allowance at the rates admissible for Chengalpattu Town, a grade II place. Villages falling within the above three Panchayat Union are mentioned in the Proceedings of the Collector cited under item (ii) above.

3. The above orders shall be deemed to have come into force on 19-4-91.

(By Order of the Chairman)

Encl :

A.K. Thiyagarajan,
Secretary.

தகல் :

செங்கை அண்ணா மாவட்ட ஆட்சியர் (இ) காஞ்சிபுரம் அவர்களின் செயல்முறைகள் முன்னிலை : திருமதி எம். வீலா பிரியா : இ.ஆ.ப.,

ந. க. 109744/80 எச் 1

நாள் : 19-4-91.

பொருள் : படிகள்—வீட்டு வாடகைப்படி செங்கற்பட்டு கிரேடு 2 என்ற நிலைக்கு உயர்த்தப் பட்டது—வீட்டுவாடகைப்படி பெற்றிட தகுதிபெறும் ஊராட்சி ஒன்றியங்கள் விபரங்கள் அறிவிக்கப்பட்டது—மாற்றி அமைக்கப்பட்ட புதிய உத்திரவு—தொடர்பாக.

- பார்வை : 1. அரசு ஆணை எண். 772 நிதி (படிகள் பகுதி) துறை, நாள் 22-8-86.
2. அரசு ஆணை எண். 1200/நிதி படிகள் 2த் துறை, நாள் 19-11-90.
3. இவ்வலுவலக செயல்முறைகள் நக. 109744/89, எச். 1 நாள் 27-3-91.

ஆணை :

பார்வை 1ல் மற்றும் 2ல் கண்ட அரசாணையின்படி, பார்வை 3ல் கண்ட இவ்வலுவலகத்தில் கண்ட செயல்முறைகளை மாற்றியமைக்கும் வகையில் கீழ்க்கண்டவாறு உத்திரவு வழங்கப்படுகிறது.

2. செங்கை-அண்ணா : மாவட்டத்தில் உள்ள செங்கற்பட்டு நகரம் பார்வை 2ல் கண்ட அரசாணையின் படி கிரேடு 2 என வகைப்படுத்தப்பட்டதின் பேரில், இதன் நகர எல்லையைச் சுற்றிலும் 8 கி.மீ, தூரத்திற்குள் கீழ்க்காணும் ஊராட்சி ஒன்றியங்களின் ஒரு பகுதி வருவதால் பார்வை 1ல் கண்ட அரசாணையின்படி கிரேடு 2விற்கு வழங்கப்படும் வீட்டுவாடகைப்படியினை பெற இந்த ஒன்றியங்களின் அனைத்து கிராமங்களும் தகுதியுடையவை என்று அறிவிக்கப்படுகிறது.

1. உத்திரமேரூர் ஊராட்சி ஒன்றியம்.
2. மதுராந்தகம் ஊராட்சி ஒன்றியம்.
3. திருக்கழுக்குன்றம் ஊராட்சி ஒன்றியம்.

ஒம்/—எம். வீலாபிரியா,
மாவட்ட ஆட்சித் தலைவர்.

(உண்மை நகல்)

இணைப்பு :

நகல் :

செங்கை அண்ணா மாவட்ட ஆட்சியர் (இ) காஞ்சிபுரம் அவர்களின் நடவடிக்கைகள்

முன்னிலை : திருமதி எம். வீலாபிரியா, இ.ஆ.ப.,

நக. 109744/8 எச்.1.

நாள் : 27—3—91.

பொருள் : படிகள்—வீட்டு வாடகைப்படி/செங்கை அண்ணா மாவட்டம்—செங்கற்பட்டு கிரேடு 2—என்ற நிலைக்கு உயர்த்தப்பட்டுள்ளது—கிரேடு 2படி வீட்டுவாடகைப்படி பெற தகுதி பெறும் ஊராட்சி ஒன்றியங்களின் விபரங்கள் அறிவித்தல்.

பார்வை : அரசு ஆணை எண். 772 நிதி (படி—பகுதி) துறை நாள் 22—8—86.

2. அரசு ஆணை எண். 1200/நிதி படிகள் 2 துறை நாள் 19—11—1990.

3. சம்மந்தப்பட்ட ஆவணங்கள்.

பார்வையில் 1ல் காணும் அரசாணையில் கிரேடு 2—டவுன் எல்லையைச் சுற்றிலும் 8 கி.மீ. தொலைவிற்குள் அடங்கும் பகுதிகளுக்கும், கிரேடு 2 டவுனைப் போலவே வீட்டுவாடகைப்படி பெற தகுதியானது என்றும், மேற்படி 8 கி.மீ. சுற்றளவிற்குள் ஊராட்சி ஒன்றியங்களின் ஒரு பகுதி வருமேயானால், அந்த ஊராட்சி ஒன்றியம் முழுமைக்கும் கிரேடு 2 டவுனைப் போலவே வீட்டு வாடகைப்படி பெற தகுதியானது என்றும் உத்திரவிடப்பட்டுள்ளது. இந்த ஆணை 1—4—86 முதல் அமலில் இருந்து வருகிறது.

2. தற்போது பார்வை 2ல் கண்ட அரசாணையில் பத்தி 2ல் செங்கை அண்ணா மாவட்டத்தில் உள்ள 'செங்கற்பட்டு' நகரம் கிரேடு 2 என வகைப்படுத்தப்பட்டு உத்திரவிடப்பட்டுள்ளது. இதன்படி செங்கற்பட்டு நகரைச் சுற்றிலும் 8 கி.மீ. தொலைவிற்குள் அடங்கும் கீழ்க்குறிப்பிட்ட ஊராட்சி ஒன்றியங்களிலுள்ள கிராமங்கள் மேற்படி செங்கற்பட்டு கிரேடு 2விற்கு வழங்கப்படும். வீட்டு வாடகைப்படியினைப் பெற தகுதியுடையனவாக இதன் மூலம் அறிவிக்கப்படுகிறது.

1. உத்திரமேரூர் ஊராட்சி ஒன்றியம் :

- (1) 96. சாத்தன்சேரி (பகுதி)
- (2) 95. கரும்பாக்கம் (பகுதி)
- (3) 94. காவணிப்பாக்கம் (பகுதி)
- (4) 98. கனியப்பேட்டை
- (5) 100. ஓரக்காட்டுப்பேட்டை
- (6) 101. சாலித்தண்டலம்
- (7) 91. மொளகினிமேனி
- (8) 99. திருவானைக்கோவில்
- (9) 102. விச்சூர்
- (10) 104. மாம்பாக்கம்
- (11) 103. தண்டரை
- (12) 105. பெரணக்காவூர் (பகுதி)
- (13) 109. சித்தன்னாவூர் (பகுதி)
- (14) 110. அன்னாதூர்
- (15) 111. ஆலப்பாக்கம்
- (16) 114. சீதாபுரம் (பகுதி)
- (17) 113. காலவாக்கம் (பகுதி)
- (18) 112. சிறுபிளாதூர் (பகுதி)

2. மதுராந்தகம் ஊராட்சி ஒன்றியம் :

- (1) 1. பிலாப்பூர்
- (2) 22. சிதண்டி
- (3) 3. அத்தியூர்
- (4) 4. சம்பாடி நல்லூர்
- (5) 5. மையூர்
- (6) 6. மாமண்டூர்
- (7) 7. கோடிதண்டலம் (பகுதி)
- (8) 8. பக்கத்துரை (பகுதி)
- (9) 9. பழமத்தூர் (பகுதி)
- (10) 10. பழையனூர் (பகுதி)

3. திருக்கழுக்குன்றம் ஊராட்சி ஒன்றியம் :

- (1) 231 நெம்மிலி
- (2) 240 கிளவேடு
- (3) 233 புல்லேரி
- (4) 232 தஞ்சம்
- (5) 239 மேலேரிப்பாக்கம்
- (6) 242 திருமணி
- (7) 249 புதுப்பாக்கம்
- (8) 255 ஜனகிபுரம்
- (9) 235 அழகுசமுத்திரம்
- (10) 234 சீரப்பாக்கம் (பகுதி)
- (11) 237 சங்கலியாண்குப்பம்
- (12) 236 தாழம்பேடு கிராமம் (பகுதி)
- (13) 238 சோகண்டி
- (14) 256 முசிவாக்கம்
- (15) 257 அடவீளாகம்
- (16) 258 வீரகுப்பம் (பகுதி)
- (17) 254 பொன்னினைந்தகளத்தூர் (பகுதி)
- (18) 250 ஒட்டிவாக்கம்
- (19) 251 மணப்பாக்கம்
- (20) 252 உடையம்பாக்கம் (பகுதி)
- (21) 253 புண்ணப்பட்டு (பகுதி)

இந்த உத்தரவு 19-11-1990 முதல் அமுலுக்கு வருகிறது. மேற்படி அரசாணை எண். 1200/திதி (படிகள்-2) துறை நாள் 19-11-1990-ன் நகல் இத்துடன் இணைக்கப்படுகிறது.

ஒம். எம். ஷீலா பிரியா,
மாவட்ட ஆட்சியர்,
செங்கை அண்ணா மாவட்டம் (இ)
காஞ்சிபுரம்.

(உத்தரவுப்படி)

ஒம்.....

மாவட்ட ஆட்சியருக்காக,

பெறுநர்

மாவட்டத்திலுள்ள அனைத்து துறைத் தலைவர்கள்.

TRAINING—Training course on "Effective communication" to be conducted at Staff Training College/Madras—Proposals—Approved.

(Routine) (B.P. (Ch.) No. 314,

(Technical Branch)

Dated 26—12—1992.
Maargazhi 11, Aangeerasa,
Thiruvalluvar Aandu : 2023.

Read :

DD/STC/Ms. Lr. No. D. 1336/92. dt. 12—11—1992,

Proceedings :

The Deputy Director/Staff Training College/Madras has evolved a proposal for conducting a Training Course on "Effective Communication" which is mostly suited for our lower, middle and top level Engineers to have effective communication. The course will be conducted by Thiru R. Pakkirisamy, Chartered Engineer.

The duration of the course is for 3 days of 6 hours per day. The number of participants will be 25 per batch and the venue will be Staff Training College/Madras-10.

The expenditure for conducting the above training works out to Rs. 6,500/- per batch as shown below :

	Rs.	Ps.
Course fee for one batch	3,000.00	
Lunch, F.N. & A.N. refreshments. (Rs. 36 x 30 x 3)	3,240.00	
Fixed charges towards inauguration, Valedictory functions & Contingencies	260.00	
	<u>6,500.00</u>	

(Rupees Six thousand Five hundred only).

After careful consideration, approval is hereby accorded to conduct one trial programme of 3 days duration to 25 field Engineers (Executive Engineers & Assistant Executive Engineers). Sanction is also hereby accorded for a sum of Rs. 6,500/- (Rupees Six Thousand Five hundred only) towards the expenditure for conducting the training.

The Personal Assistant/Unit-II/Technical Branch is authorised to open a temporary advance of Rs. 6,500/- in the name of Assistant Executive Engineer/Staff Training College for incurring the expenditure towards course fee supply of refreshments, lunch, etc., on requisition from Deputy Director/Staff Training College.

The expenditure sanctioned above is debitable to "T.N.E.B. Funds—Revenue expenses 76. Adm. & General expenses—76.154. Training Expenses—Training Programme for Board's personnel".

K. Nagarajan,
Chief Engineer/Research & Development.

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C.E./Personnel's Letter No. 145251/Adm. 3(1)/92—1 (Administrative Branch), dated 26—12—92.

Sub : Establishment—Class II & III Services—Performance Assessment Report for the year ending 1992 – Called for.

Ref : 1. Board Office Sectt. Branch letter No. 25479/A1/87—1, dated 12—5—87.
2. This Office letter No. 000004/826/Adm. 3(1)/89—1, dated 2—1—90.
3. This Office letter No. 157338/Adm. 3(1)/90—1, dated 18—12—90.

I am to invite attention to para 2 of the Secretariat Branch letter first cited and request you to arrange to instruct your subordinate officers to write the Performance Assessment Reports for the officers belonging to Class II & III Services for the year ending 1992 and arrange to forward the same before 15—1—93, as per the instructions issued therein. I also request you to obtain a certificate from your subordinate officers to the effect that they have written the Performance Assessment Reports of all the officers working under their control.

2. In this connection, I am also to invite your attention to this Branch letter 2nd and 3rd cited wherein the necessity of indicating the Branch (viz) Electrical, Mechanical or Civil, Date of Birth, Grade (I or II) and sending the Performance Assessment Reports for each category in a separate covering letter has been stressed for the reasons stated thereon.

3. In spite of the above specific instructions, the Performance Assessment Reports are being received without indicating the Date of Birth, Grade and Branch of the employees. In certain cases the Designation itself has not been indicated in the Performance Assessment Reports resulting returning of the such Performance Assessment Reports to the field to carry out the omissions thereby caused avoidable delay. It is needless to point out that Performance Assessment Reports are the vital records to decide the future of an employee.

4. I therefore request you to issue Suitable instruction to your subordinate officers that all the columns in the Performance Assessment Reports are properly filled up and see that they have taken special care to indicate Designation, Branch, Grade and Date of Birth without any omissions. They may also be instructed to use separate covering letter for each category, as different sections are maintaining the Personal Files for different categories.

5. I request you to acknowledge receipt of this memo.

N. R. Sankaran,
Chief Engineer/Personnel.

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Memo. No. 19105/P1/92—1, (Secretariat Branch), Dated the 28th December, 1992.

Sub : Public Services—Entry in Service Records regarding Community—
Clarification—Communicated.

Ref : (Per) B. P. (Ch) No. 188 (SB) dt. 30—6—89.

In continuation of the B.P. cited, a copy of Government letter No. 14671/Per. S/92—1, P & A. R. (Per. S) dt. 17—3—92 is communicated. The orders in the above Government letter shall be followed by the Tamil Nadu Electricity Board also.

Encl :

A. K. Thiyagarajan,
Secretary.

Copy of Government's Letter No. 14671/Per. S/92—1 P & A.R. (Per. S) Department, Secretariat, Madras-9 dated 17—3—1992.

Sub : Public Services—Entry in Service—Records regarding Community—
Clarification—Issued.

Ref : G.O. Ms. No. 125, Personnel & Administrative Reforms, dated 2—3—1989.

In the G.O. cited, orders were issued, among others, that there is no need to entertain any request for change of one's community in service records, which has been reported at the time of his entry into Government service and that it would be enough if only in respect of newly introduced classification of communities as Backward Classes/Scheduled Caste/Scheduled Tribes, the individuals already in Government service at the time of revised classification, are permitted to put forth their claim of their belonging to any such community within six months.

2. A clarification has been sought for whether the time limit prescribed in the G.O. mentioned above will be applicable to a case in which, the name of community of an individual was already entered in his Service Book and the said community was subsequently reclassified as Most Backward Classes/Denotified Community etc. As there is no change in the name of the community of the individual as already entered in the Service Book, the time limit of six months will **not be** applicable in such cases for revising the entries in Service Book into Most Backward Classes/Denotified Community etc.

3. I am, therefore, directed to state that if the name of the community is already entered in the Service Book of the individual, and on reclassification of that community, the authority, competent to make entries in the Service Book themselves, may revise the entries in the Service Book of the Government Servants, as and when reclassification of community is notified by the Backward Classes and Most Backward Classes Department and Adi Dravidar and Tribal Welfare Department.

Yours faithfully,
Sd/ x x x x
for Secretary to Government.

(True Copy)

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Circular No. A 60160-2/1312/P.I/U-II/92, (Audit Branch), dated 28-12-'92.

Sub: Pension—Revised Format for settlement of Retirement/
Death cases—Forwarded.

At present, proposals in use for settlement of retirement/death cases are not uniform and also voluminous in size catering to unnecessary details. That apart, the housing of pension files has also become a problem at Circle Offices as well as in Audit Branch.

2. With a view to eliminate voluminous size of proposals, to weed out unnecessary details and also to reduce postage, stationery etc., concise formats, as approved by the Chairman/Tamil Nadu Electricity Board, one for settlement of all kinds of retirement cases and another for death (while on Service) cases, have been designed compendiously and are sent herewith in the form of a booklet, covering all the details essential for the purpose of admission with a single approval by the pension sanctioning authority.

3. For immediate and ready use, sufficient booklets are supplied now, in two different colours, one for retirement and another for death cases. In future, it may be arranged for printing these formats locally for use. While arranging for printing, the format now designed should not be altered or reduced in size or the colour changed on any account. The format may be prepared in duplicate duly filling in all respects neatly and legibly and the **original alone** be forwarded to Audit Branch, retaining the duplicate as office copy. The sanction copies and nomination of pensionary benefits need not be enclosed. The abstract of sanctions, nominations etc., may be incorporated in the Service Book of the employee.

4. The new format will have to be used for all Pension/Family Pension cases which will be sent to this Branch for admission from **01-01-'93**.

5. The receipt of this letter along with enclosures may be acknowledged.

T.T. Poulouse,
Chief Internal Audit Officer.

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Establishment—Leave Travel Concession to the Resident Manager, Tamil Nadu Electricity Board and the staff of his office at New Delhi - Revised scheme—Orders—Issued.

(Permanent) B. P. (FB.) No. 119,

(Secretariat Branch)

Dated 29-12-1992.

Read :

B.P. Ms. (FB) No. 34 (SB) dt. 23-4-84.

Proceedings :

In B.P. Ms. (FB) No. 34 (SB) dt. 23-4-1984, the Board sanctioned Travel Concession to the Resident Manager and his family once in two years by way of actual train fare by the shortest route from Delhi to Madras and back.

2. In B.P. Ms. No. 27 (Adm. Br.) dt. 26-5-1988, a scheme of Leave Travel Concession was introduced to the employees of the Board under which the employees and their family members are entitled to undertake travel within the State of Tamil Nadu and claim the fares subject to the prescribed terms and conditions.

3. As per the orders in G.O. Ms. No. 3326 Public I&PR (Adm. II) Department dt. 18-12-1973 and G.O. Ms. No. 275 Information, Tourism and Tamil Culture (Tourism II) Department dt. 11-5-84, all the Administrative staff of Tamil Nadu House, New Delhi and office of the special representative of Government of Tamil Nadu, New Delhi and also the staff working at Tourist Office, New Delhi have been permitted to avail Leave Travel Concession in accordance with the Central Government Rules and Regulations applicable to the employees of the Central Government.

4. The Resident Manager, Tamil Nadu Electricity Board, New Delhi has represented that the Leave Travel Concession as per the Central Government Rules and Regulations allowed to the State Government employees at New Delhi may be extended to him and the staff of his office at New Delhi.

5. After careful consideration, the Tamil Nadu Electricity Board directs that the Resident Manager, Tamil Nadu Electricity Board and the staff of his office at New Delhi and the family members be permitted Leave Travel Concession in accordance with the Central Government Rules and Regulations in force which will be in replacement of the existing Travel Concession to the Resident Manager and his family ordered in B.P. Ms. (FB) No. 34 (SB) dt. 23-4-84. The Resident Manager and his staff will not also be entitled to be governed by the General Scheme of Leave Travel Concession applicable to the employees of the Board within the State of Tamil Nadu as per the orders in B.P. Ms. No. 27 (Adm. Br.) dt. 26-5-88.

(By Order of the Board)

A. K. Thiyagarajan,
Secretary.

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PENSION—Counting of Nominal Muster Roll Service/Temporary Casual Labour Service rendered by employees of Board for purpose of pension and Death-Cum-Retirement Gratuity—Request—Rejected—Orders—Issued.

(Per.) B. P. (FB.) No. 124,

(Secretariat Branch)

Dated the 30th December, 1992,
Margazhi 15, Aangeerasa,
Thiruvalluvar Aandu 2023.

Proceedings :

The Tamil Nadu Electricity Board has considered the representations of certain Unions of employees of the Board to count the Nominal Muster Roll/Temporary Casual Labour Service rendered by the employees for purposes of pensionary benefits. Taking into account the facts that in Government, service rendered as Nominal Muster Roll is not being taken into account for purpose of Pensionary benefits and also in bulk of the cases, verification of Records in respect of Nominal Muster Roll/Temporary Casual Labour service is difficult, the Tamil Nadu Electricity Board has decided to reject the representations of the Unions for counting the Nominal Muster Roll/Temporary Casual Labour Service for purposes of pensionary benefits. Accordingly, the Tamil Nadu Electricity Board directs that the representation from various Unions for counting of Nominal Muster Roll/Temporary Casual Labour Service for purposes of pensionary benefits be rejected.

(By Order of the Board)

A. K. Thiyagarajan,
Secretary.

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Memo. No. 010361/50/S2/A1/92-12, (Administrative Branch), Dated 30-12-1992.

Sub: Establishment—Class I to IV Services—Provincial and Regular Work Establishment Category—Annual General Continuance for the year 1991-92 — Authorisation of Pay for the month of December 1992 — Orders issued.

Pending issue of orders for continuance of posts, pay and allowances for the month of December 1992 for the incumbents of the posts whose sanctions have expired from 1-3-91 to 30-11-92 in respect of Distribution Circles, other offices and Projects concerned as indicated in the Annexure, including those posts which stand abolished by specific order shall be claimed and admitted.

(By Order of the Chairman)

N. R. Sankaran,
Chief Engineer (Personnel).

Encl : One Annexure

Encl :

ANNEXURE

Sl. No.	Circle Office	Provincial	R.W.E.
COIMBATORE REGION :			
1.	Coimbatore Elecy. Distn. Circle/South	1224	3153
2.	Coimbatore Elecy. Distn. Circle/North	948	2110
3.	Udumalpet Elecy. Distn. Circle	902	2214
4.	Periyar Elecy. Distn. Circle	1431	3597
VELLORE REGION :			
1.	Dharmapuri Elecy. Distn. Circle	1031	2766
2.	Tiruvannamalai Elecy. Distn. Circle	1180	3213
3.	Vellore Elecy. Distn. Circle	894	2016
MADRAS REGION :			
1.	Kancheepuram Elecy. Distn. Circle	862	2222
2.	Chengalpattu Elecy. Distn. Circle	759	1807
3.	Madras Elecy. Distn. Circle/Central	1046	2696
4.	Madras Elecy. Distn. Circle/North	1147	2610
5.	Madras Elecy. Distn. Circle/South	1133	2831
MADURAI REGION :			
1.	Madurai Elecy. Distn. Circle	1531	3254
2.	Kamarajar Elecy. Distn. Circle	981	1870
3.	Ramnad Elecy. Distn. Circle	977	1925
4.	Kanyakumari Elecy. Distn. Circle	690	982
5.	Tirunelveli Kattabomman E.D.C.	1359	2638
6.	Chidambaranar Elecy. Distn. Circle	842	1629
TRICHY REGION :			
1.	Dindigul Anna Elecy. Distn. Circle	1003	2486
2.	Trichy Elecy. Distn. Circle/South	1082	2620
3.	Trichy Elecy. Distn. Circle/North	1107	2584
4.	Nagapattinam Quaid-e-Milleth E.D.C.	789	1521
5.	Pudukottai Elecy. Distn. Circle	520	1325
PROJECTS :			
1.	Hydro Projects/Bhavani	151	58
2.	Mettur Thermal Power Station	837	562
3.	Basin Bridge Power House	57	53
4.	Tuticorin Thermal Power Station	997	914
5.	Tuticorin Thermal Power Project	406	74
6.	Ennore Thermal Power Station	831	1343
HEADQUARTERS :			
1.	Superintending Engineer/Industrial Energy Management Cell	9	—
2.	Superintending Engineer/Investigation	143	252
3.	Executive Engineer/Stores Inspection	14	—
4.	Administrative Branch	428	—
5.	Superintending Engineer/Mettur Workshop Circle	92	815
6.	Superintending Engineer/Madras Development Circle	59	101
7.	Chief Engineer/Hydro Generation/Madras-2.	6	1

ESTABLISHMENT—R.W.E.—Change of method of appointment in respect of certain R.W.E. categories—
Creation of a new category of Technical Assistant (Mechanical) II Grade—Orders issued.

Permanent B.P. (Ch.) No. 394, (Administrative Branch)

Dated the 30th December, 1992,
Margazhi 15, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

1. Per B.P. (FB) No. 53 (Adm. Br.) dt. 20—12—91.
2. Per. B.P. (FB) No. 6 (Adm. Br.) dt. 26—2—92.

Proceedings :

In the B.P. second cited, orders were issued prescribing qualifications and methods of appointment for the categories of Technical Assistant (Electrical) II Grade, Technical Assistant (Mechanical) II Grade, Tester (Chemical) and Surveyor.

2. It is found necessary to make certain changes to the qualifications as well as methods of appointment ordered in the B.P. second cited and also enlarging the feeder categories for appointment by internal selection to posts in the categories of Tester (Chemical) and Surveyor. Orders for creation of the category of Technical Assistant (Mechanical) II Grade are also to be issued.

3. Accordingly, the T.N.E.B. passes the following orders :—

- (i) A new category of Technical Assistant (Mechanical) II Grade in the scale of pay of Rs. 1080—30—1290—35—1780 shall be created.
- (ii) The method of appointment for posts in R.W.E. categories prescribed in the T.N.E.B. Service Regulations is as follows :—
“ By direct recruitment or by promotion from any other posts of which the scales of pay or the maximum pay is less than the post to which appointment is made.”

In partial modification of the general provision regarding method of appointment for the R.W.E. categories like Tester (Chemical), Surveyor, Technical Assistant (Electrical) II Grade and Technical Assistant (Mechanical) II Grade, the method of direct recruitment and internal selection from qualified persons in posts under R.W.E or non-R.W.E. categories shall be followed.

- (iii) For certain R.W.E., categories the existing qualification mentioned in Column (3) of the Table below will be revised as mentioned in Column (4) of the Table.

Sl. No.	Name of the category	Qualification	
		Existing	Revised
(1)	(2)	(3)	(4)
1.	Tester (Chemical)	B.Sc. in Chemistry or equivalent qualification with one year practical experience in the type of work concerned.	B.Sc. in Chemistry or equivalent qualification.
2.	Surveyor	L.C.E., L.M.E. or L.E.E. as the case may be, or equivalent as approved by the Chief Engineer (Personnel) with 2 years experience in Surveying, levelling and similar work or completed SSLC with 12 years experience in Surveying, levelling and similar works.	D.C.E., D.M.E. or D.E.E., or equivalent qualification as the case may be with 2 years experience in Surveying, levelling and similar works or completed SSLC with 12 years experience in surveying, levelling and similar works.

(1)	(2)	(3)	(4)
3. Technical Assistant/Elect. II Grade.	D.E.E. or D.E. & E.E.		D.E.E., D.E. & E.E., Diploma in Electronics & Communication and Diploma in Instrumentation or equivalent qualification as approved by the C.E./P.
4. Technical Assistant (Mechl.) II Gr.	D.M.E.		D.M.E. or equivalent

4. Necessary amendments to the T.N.E.B. Service Regulations will be issued separately.

(By Order of the Chairman)

N. R. Sankaran,
Chief Engineer/Personnel.

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Memo. No. 12090/DTS/A5/92-1, (Technical Branch), Dated: 30-12-1992.

Sub: Staff Training College—Management Development Programme for Assistant Executive Engineers—Expenditure towards honorarium—Enhancement—Sanction accorded.

Ref: 1. (Permanent) B.P.(Ch) No. 97 (Technical Branch) dated 16-5-92.
2. (Permanent) B.P. (Ch) No. 242 (Technical Branch) dated 10-11-92.
3. Deputy Director/Staff Training College/Madras Lr.No.D. 1435/92 dated 4-12-92.

Consequent to the enhancement of rate for the payment of honorarium from Rs. 75/- to Rs. 120/- per session, sanction is hereby accorded to the Deputy Director/Staff Training College/Madras for incurring an additional amount of Rs. 1440/- (Rupees One thousand four hundred and forty only) per batch towards the expenditure for payment of honorarium to the guest lecturers of Management Development Programme.

K. Nagarajan,
Chief Engineer, Research & Development.

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Memo. No. 55982/P1/92-1, (Secretariat Branch), Dated the 31st December, 1992.

Sub: Deputation - Deputation of employees of Tamil Nadu Electricity Board 110-114 to State Government Undertakings/Corporations/Universities and other Co-Operative Institutions—Commencement of period of deputation and liability of leave salary—Certain Clarification—Issued.

As per the existing provisions in the Tamil Nadu Electricity Board Service Regulations, the deputation of an employee of the Board on foreign service shall commence from the date on which he hands over charge of his post under the Board and ends on the date on which he assumes charge of the post again under the Board.

2. On a point whether the period of deputation commences from the date on which he hands over charge of the post under the Board, or from the date on which the leave applied for by the employee expires, it is clarified that the period of deputation of an employee deputed to foreign service will commence on the date on which he hands over charge of the post under the Board, provided he proceeds to join duty under the foreign employer on relief from Board. Where the employee on relief from Board applies for leave without proceeding to join duty on foreign service, the period of deputa-

3. On another point whether the Authorities in Board or foreign employer should bear the leave salary in respect of the employees mentioned in para 2 above, it is clarified that the Board should bear the leave salary liability on sanction of leave as the deputation commence only on the expiry of leave period.

4. While dealing with such deputation cases in future, all Officers of the Board are requested to follow the above clarificatory orders scrupulously.

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

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Memorandum No. 78127-C2/92-2, (Secretariat Branch), Dated the 31st December, 1992.

Sub : Holidays—Tamil Nadu Electricity Board—Holidays for employees of the Board for 1993—Substituted holiday for the employees in Mettur Workshops Circle—Orders—Issued.

Ref : (i) Bd's Letter No. 78127-C2/92-1 dt. 2-12-92.

(ii) (Permanent) B. P. (Ch) No. 230 (S. Br.) dt. 17-12-92.

(iii) From SE/Mettur Workshops Circle Letter No. SE/WS/Adm/A2/F. 8/PR 1219/92 dt. 9-12-92.

The Tamil Nadu Electricity Board directs that in the case of employees in the Mettur Workshops Circle, the following shall be substituted for the holidays mentioned in the Annexure to the B. P. second cited.

1. Tuesday, the 3rd August 1993 (Adiperukku) instead of 5th April 1993 (Mahaveer Jayanthi)
2. Saturday, the 10th April 1993 (Easter Saturday) instead of 1st July 1993 (Moharam)

(By Order of the Chairman)

A. K. Thiyagarajan,
Secretary.

Finance

PART-III

Finance

Memo. No. 60735/P1/91-1, (Secretariat Branch), Dated the 16th December 1992.

Sub : Adjustment of advance of Travelling Allowance pending over three months
Collection of interest—Orders issued—Reiterated.

Ref : B. P. Ms. (Ch) No. 68 (SB) dt. 4—3—85.

It has been noticed by the Audit Parties during the review of Travelling Allowance Bills that there were abnormal delay in the remittance of unspent Travelling Allowance advance drawn by the officials.

2. Instructions have already been issued in B. P. Ms. (Ch) No. 68, (SB) dt. 4—3—85 regarding belated remittance of unspent Travelling Allowance advance drawn.

3. It is reiterated that the instructions issued in the B. P. cited shall be followed scrupulously failing which appropriate action will be taken treating them as misappropriation of Board's funds.

4. Copies of the instructions issued by former Chairman in O. O. No. 1507 dt. 26—7—83 as well as Chief Internal Audit Officer/Board Office Audit Branch in his Memo. dt. 11—1—91 are also enclosed for adhering to the instructions regarding remittance of unspent Travelling Allowance drawn.

Encl.:

A. K. Thiyagarajan,
Secretary.

Copy of O.O. No. 1507, Dated 26—7—1983.

Sub : Advances—Tour Advances—Submission of Travelling Allowance Bills—Instructions-Issued.

Ref : Chairman's Circular No. CH/TA/186/83—1 dt. 10—7—83.

The attention of the officers of the Board Secretariat is invited to the Chairman's Circular cited (Copy enclosed) wherein it is instructed that the officers who draw Travelling Allowance advance from Board's Funds should render the Accounts within the prescribed time limit of 3 months of completion of the tour. Instances have come to the notice where the officers have not rendered the accounts for the Travelling Allowance drawn by them even after the expiry of the prescribed time limit.

2. It is, therefore reiterated that the instructions issued by the Chairman in the Circular cited should be followed strictly by all the concerned. Any failure in this regard will be viewed seriously.

Encl.:

S. Shanmugam,
Secretary.

(True Copy)

Encl. :

Copy of

Ch.'s Circular No. CH/TA/186/83-1, dated 10-7-1983.

Sub : Advances—Tour Advances.

It has come to my notice that some officers who draw advances for tours fail to furnish the T.A. bills within the prescribed period of three months of completion of the tour. There are even cases of officers who have drawn huge advances for foreign tours who fall under this category.

2. The officers should note that failure to account for advances drawn from Board's funds within the prescribed time limit will be tantamount to misappropriation of Board's funds and action will have to be taken against the persons concerned on that basis,

3. All Controlling Officers are informed that it is their responsibility to bring to my prompt notice cases of persons who fail to account for the T.A. advances drawn by them within the prescribed time limit.

4. The receipt of this Circular should be acknowledged. The officers to whom this circular is addressed should bring these instructions to the notice of their subordinates immediately.

B. Vijayaraghavan,
Chairman.

(True copy)

Copy of

Memo. No. 01986/B/UV/91, (Board Office Audit Branch), dated 11-1-1991.

Sub : Board Office Audit Branch—Review of Travelling Allowance Bills and Casual leave Applications Instructions—Issued.

Ref : Memo No. BOAB/Co-Cell/Unit V/F151/ D.No. 58/86 dt. 25-5-86.

While reviewing the Travelling Allowance Bills of the Staff of this Branch and Casual leave applications of the member of the audit parties certain irregularities/deficiencies are noticed. The following instructions are issued to the members of the Board Office Audit Branch for strict adherence :

1. It is seen that unspent portion of the Tour advance is not remitted by the officials immediately on completion of the tour and such unspent portion of the Tour Advance is being allowed to remain with the Officials for a period varying from one to three months till the submission of Travelling Allowance bill. There were also certain cases where the Tour advance drawn has not been remitted immediately even after cancellation of the Journey for which the advance were drawn or the officials had proceeded on leave. According to article 100 of Madras Financial Code the unspent portion of the Tour advance should be remitted immediately on completion of the Journey. This has also been reiterated in Memo No. BOAB/Co-Cell/Unit V/F151/D.No. 58/86 dated 25-5-86. Hence the members of the Board Office Audit Branch are instructed to remit the Unspent portion of the Tour Advance immediately after completion of the Journey without any delay in future. The fact of remittance of unspent tour advance if any should also be indicated in the Tour Advance application in future.

2. The members of the audit parties are in the habit of sending the Tour Advance applications for the subsequent months after 20th of every month. In some cases, the Tour advance applications are sent without sending the Travelling Allowance adjustment bills. Hence the members of the audit parties are instructed to send the Tour advance applications before 15th of every month. The applications received without the adjustments bills will not be entertained.

3. The Tour Advance is being sanctioned for a particular month. But some of the members claim the Travelling Allowance for some days relating to the subsequent month also in the Travelling Allowance bill. Travelling Allowance Bills should be claimed only for the particular month for which the advance is drawn.

T.T. Poulse,
Chief Internal Audit Officer.

(True copy)

Technical

PART-IV

Technical

Procurement of Iron and Steel materials from M/s. Tamil Nadu Steels and Main Producers—Orders issued

Permanent B.P. (F.B.) No. 287,

(Technical Branch)

Dt. 25-11-1992,
Karthigai 10, Aangeerasa,
Thiruvalluvar, Aandu 2023.

Read :

(1) Item (7) of minutes of the 643rd meeting of the Tamil Nadu Electricity Board held on 20-11-1992.

Proceedings :

The Tamil Nadu Electricity Board approves the following proposals :—

1. To address the Government to fix the prices of Tamil Nadu Steels Limited, products taking the prices of M/s. SAIL and other Main producers as basis and allowing suitable percentage.
2. To place orders on M/s. Tamil Nadu Steels Limited for the items manufactured by them at the prices fixed by the Government pending receipt of the Government order.
3. To continue to procure the materials not manufactured by Tamil Nadu Steels from the Main Producers viz., M/s. SAIL, M/s. IISCO, M/s. TISCO and Visakhapatnam Steel Plant as being done now.
4. In case on any occasion, where M/s. Tamil Nadu Steels Ltd., are not in a position to supply certain items covered by their product range, the Chief Engineers may be authorised to procure such materials from the Main Producers who may offer such materials.

(By Order of the Board)

S. Kripanidhi,
Chief Engineer/Materials Management.



Circular Memo. No. 268/SE/IEMC/EE (T)/Tariff-II (3)/92-1, (T. B.), dated 25-11-92/1-12-92.

Sub : Electricity—Applicability of tariff for Laboratories, Studios and Stalls at Cinema Theatre—Regarding.

Ref : (1) This office Circular Memo. No. 268/SE/IEMC/EE (T)/Tariff-I (2)/89-7 dated 25/2-9-89.

(2) G. O. Ms. No. 102, P.W.D. (Elec.) dt. 24-1-92.

Further to this office Circular memo cited (a copy of which is enclosed for ready reference), the applicable tariff in respect of Laboratories attached to Schools/Colleges where separate service connections are effected, is L.T. Tariff-VII since the laboratories form a part of the educational institutions where students are taught.

Further in regard to loads pertaining to shops, tea stalls, Cool drinks stalls etc. attached to Cinema Theatre the applicable tariff is L.T. Tariff-VIII only.

Receipt of this circular memo. may please be acknowledged to the Superintending Engineer/ Industrial Energy Management Cell.

Encl. :

S. Deenadayalan,
Member (Distribution).

Copy of circular memo. 268/SE/IEMC/PO(T)/Tariff-I (2)/89—7 dated : 25/28—9—89 to all officers of Bd.

Sub : Electricity—Revision of tariff—Certain clarification—Sought for—Reg.

Ref : G.O. Ms. No. 482, P.W. (Elec.), dated : 22—3—89.

In the G.O. cited, the following items have been grouped under L. T. Tariff-VIII.

1. Laboratories.
2. Research Institutes.
3. Studios and
4. Cinema Theatres,

2. In this connection, some of the Superintending Engineers of Distn. Circles have sought for clarification on the following.

(i) whether the X-ray units, laboratories doing blood tests, ECG etc., Colour laboratories for printing photos etc., and laboratories attached to Schools/Colleges which is for educational purposes are coming under L.T. Tariff-VIII.

(ii) Whether LT Tariff-VIII can be applied for all types of studios viz. Cinema, Photo Studio or Video Studio.

(iii) Whether the Cinema Theatres, where shop, tea stalls, cool drinks stalls etc., attached to Cinema Theatre, should be billed under the same tariff viz. LT Tariff-VIII or under LT Tariff-IX because, previously, there was only one tariff under LT Tariff-VIII for the above purpose.

3. With regard to item i and iii above, it is clarified that as per G.O. Ms. No. 482, P.W. (Elec.) dt. 22—3—89, supply to laboratories, research institutes, studios and cinema theatres has to be charged under LT Tariff VIII irrespective of whether the above services are run either by Government or private parties.

Regarding item ii above, it is clarified that all studios irrespective of whether it is cinema studio, photo or video studio, they should be taken under the heading of "Studio" and the supply should be charged under LT Tariff-VIII.

Receipt of this circular memo. may please be acknowledged to Personnel Officer (Tariff).

S. R. Ramakrishnan,
Member (Distribution).

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Lr. No. 58/IEMC/EE/(T)/TI(2)/92-2, (Technical Branch), Dated 4—12—1992.

Sub : Electricity—Terms and conditions of supply of electricity—Violation in L.T. service connections by increasing the total connected load beyond 130 H.P.—Clarification—issued.

- Ref : 1. SE/APTS. Madras Lr. No. SE/APTS/MAS/1743/AE/A2/91, dt. 14—8—91.
2. CE/D/Madras Lr. No. CE/D/MDS/T2/F. VSO/1708/1/92 dt. 16—7—92.
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As per clause 5.03 of Schedule Part-I of Terms and Conditions of Supply of Electricity for violation covered under item vii of Clause 2.02 of the Schedule i.e., (increasing the total contracted load for L.T. services beyond the limit of 130 H.P.) payment of compensation charges shall be highest L.T. Tariff X 4.

2. The Vigilance Cell in Tamil Nadu Electricity Board has sought for clarification as different interpretations are being adopted for such violation of connecting unauthorised loads where the load in L.T. services goes beyond 130 H.P.

3. This subject has been examined and the following clarifications are issued :

- (i) For exceeding the contracted load without the permission of the Board (ie) within 130 H.P. the compensation charges shall be twice the highest L.T. Tariff rate.
- (ii) For exceeding the connected load in L.T. service connections beyond the limit of 130 H.P. the portion of the excess load falling within the limit of 130 H.P. shall be levied at twice the highest L.T. Tariff rate and the portion exceeding 130 H.P. at 4 times the highest L.T. tariff rate.

N. Hari Bhaskar,
Chairman.

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Memo. No. SE/IEMC/EE3/AEE2/D. 314/92, (Technical Branch), dated 11—12—1992.

Sub : Simplification of certain procedures to eliminate complaints from consumers—Instructions issued.

In order to eliminate complaints from the consumers for effecting service connections, the following instructions are issued.

The procedures of getting the signature of Wiring Contractors and Undertakings has been examined. This subject was also referred to Chief Electrical Inspector to Government.

The Chief Electrical Inspector to Government has opined that "as per I.E. Act, 1910 and I.E. Rules 1956 the consumer has to furnish the name and address of the Wiring Contractor in the application form. The Contractor should furnish the completion and Test report soon after the work is completed".

In consideration of the above, obtaining of the signature of the Wiring Contractor in the application form for service connection may be dispensed with. It would be adequate that the consumer furnishes the name and address of the Wiring Contractor in the application form. The Contractor should furnish the completion report and test report soon after the work entrusted to him is over.

The receipt of this memo. shall be acknowledged to Superintending Engineer/Industrial Energy Management Cell.

S. Deenadayalan,
Member Distribution.

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Circular Memo. No. SE / IEMC / EE(T) / Tariff-I(2) / Amendment 18—2 / 92, (Technical Branch), dated 14—12—1992.

Sub : Electricity—Extension of power supply to the residential superstructure put on Government Poramboke lands—Amendment issued to Terms and Conditions of Supply—Further instructions—Issued—Regarding.

- Ref :** (1) Permanent B. P. (F.B.) No. 76 (Techl. Br.) dated 7—4—92.
(2) Circular Memo. No. SE/IEMC/EE(T)/Amendment 18—1/ Tariff/Tariff-I(2)/92 dt. 8—5—92.

In partial modification to the Circular Memorandum second cited the following revised instructions are issued.

- (1) The amendment issued to the Terms and Conditions in the B.P. cited shall be applicable only to the residential superstructure of permanent nature put up already on the Government/Poramboke lands.
- (2) Property Tax receipt/Corporation Tax receipts shall be produced by the applicant, as a proof for his ownership of the building.

S. Deenadayalan,
Member/Distribution.

Letter No. 653/IEMC/EE(T)/Tariff-I(2)/91--2, (Technical Branch), dated 19-12-1992.

Sub : Electricity—Terms and Conditions of Supply of Electricity—
Clause 17.00—Detection of defective Capacitors - Levy of compensation
charges—Regarding.

Ref : (1) Permanent B.P. (Ch.) No. 125 (Techl. Br.) dated 3-7-92.

(2) SE/APTS/Salem letter No. JB/F. GI/D. 484, dated 13-7-92
addressed to IGP/Vigilance.

A copy of Superintending Engineer/Anti Power Theft Squad Salem letter cited is enclosed herewith.

With regard to the points raised by Superintending Engineer/Anti Power Theft Squad, Salem in his letter cited the following clarifications are issued.

(1) The Permanent B.P. (Ch.) No. 125 (Techl. Br.) dated 3-7-92 shall be made effective from the date of issue.

(2) In the case of applicants who have paid the compensation charges for the detection of defective Capacitors prior to the issue of above B.P., no refund shall be given.

(3) In the case of applicants where compensation charges have not been collected or partially collected, the amount that is yet to be collected, has to be collected.

(4) Court case if any pending on this score may be pursued.

S. Deenadayalan,
Member (Distribution).



M(D)'s Memo. No. CE/R&D/EA/TA/F. Instructions/D. 13/92, dt. 21-12-92.

Sub : Technical Audit—Technical scrutiny of P.O. Dockets at Distribution circles—
procedure to be followed for invitation of Tenders—Instructions issued.

While scrutinising the Purchase order dockets relating to Distribution Circles, by the Executive Engineers of Technical Audit during their inspection, it has been noticed that proper care has not been taken for inviting Limited Tenders for supply of materials/spares.

2. It has been noticed that in most of the cases the docket does not contain the indent either from stores or from Divisions in regard to the materials/spares required. Further while inviting tenders the basis on which the tendered quantity of material/spares has been arrived and mode of selection of the firms for sending enquiries are not known. As a result of this, audit paras are likely to arise either through A.G's inspection or Board Office Audit Branch inspection.

3. In order to overcome such lapses in the procurement of material/spares it is essential to adopt a systematic method of approach. Any material/spares to be ordered should be covered by an indent either from Central stores or Division. Indent should contain the complete specification of the material/spares required, stock on hand, quantities expected from pending purchase orders, nett requirement with probable date by which it is required.

4. A vendor rating register which is expected to be maintained in each Distribution Circle needs periodical review and selection of firms should be made with reference to the items in which they are dealing as well as their past performance. It will be desirable that the selection of firms to whom enquiries are to be sent is also put up before the circle level Tender Committee and its concurrence obtained. This will avoid unnecessary complaints.

5. With all the above aspects in view, a format has been evolved which could be scrupulously followed by Distribution circles. This format can be duly filled up based on the indents received periodically either from Central stores or from Division and the same put up before the Circle level Tender Committee for its approval. On approval by the Tender committee the enquiry can be issued, tenders received, analysed and put up back to the Tender committee for its decision for the placing of an order.

6. The Superintending Engineers are requested to give suitable instructions to the officers concerned on the above procedure and the format enclosed may be adopted from 1—1—93.

The receipt of the memo. shall be acknowledged.

S. Deenadayalan,
Member (Distribution).

Encl :

.....ELECTRICITY DISTRIBUTION CIRCLE/.....

FORMAT FOR OBTAINING APPROVAL TOWARDS INVITATION OF TENDER

(This Format applies only to materials not covered by B. P. (FB) 13 Tech. Br. Dt. 20—1—1992)

- | | Indent No. | Date |
|---|------------|------|
| 1. Technical Specification of the material with drawing where needed (furnish in the reverse page). | | |
| 2. If it is a spare, for which equipment (Name plate details) | | |
| (ii) Original supplier with address, if available. | | |
| 3. Whether proprietary or not | | |
| 4. Consumption in previous year | | |
| 5. Quantity required | | |
| 6. How long it will last ? | | |
| 7. Work for which required | | |
| 8. Stock on date of indent | | |
| 9. (a) Details of orders in pipeline for the material | | |
| (b) Expected delivery | | |
| 10. Nett requirement | | |
| 11. Time by which material is required | | |
| 12. Are tender samples necessary ? | | |
| 13. Date of previous indent for same materials | | |
| 14. No. of firms to which enquiry is to be sent (list to be enclosed) | | |
| 15. Remarks, if any. | | |

A.E.E./MM

EE/GI.

S.E./

Store—Tamil Nadu Small Industries Corporation Limited—Purchase of requirement of structurals by Government Departments/Boards/Corporations—Purchase/Price preference to TANSI—G.O.Ms.No. 74 Industries (SIEI) Department Dated 3—3—1992—Adoption—Approved by the Board—Orders—Issued.

Permanent B.P. (F.B.) No. 315

(Technical Branch)

Dated 22—12—1992,
Margaazhi 7, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

1. G.O.Ms.No. 74 Industries (SIEI) Department Dated 3—3—1992.
2. Extracts of Item No. 15 of the minutes of the 645th meeting of the Board held on 11—12—92, Communicated in T.N.E.B.'s Memorandum No. 79379-H1/92-3, dated 15—12—1992.

Proceedings :

The Tamil Nadu Electricity Board, approves adoption of the G.O.Ms.No. 74 Industries (SIEI) Department Dated 3—3—1992, by the Board. The Board has also ordered that it is always open to negotiate the price with TANSI. The copy of the G.O. is enclosed.

(By Order of the Board)

R. Arunachalam,

Encl :

Chief Engineer/Materials Management.

● ● ●

Copy of G.O. Ms. No. 74 Industries (SIEI) Department, Government of Tamil Nadu, dated 3—3—1992.

Tamil Nadu Small Industries Corporation Limited—Structurals purchase of requirement of structurals by Government Departments/Boards/Corporations/Purchase/Price preference to TANSI—Orders—Issued.

Read :

1. G.O. Ms. No. 633, Industries, Labour & Co-operation (Spl.) dated 31—3—59.
2. G.O. Ms. No. 831, Industries (Spl.) dt. 1—3—68.
3. G.O. Ms. No. 110, Industries dated 31—1—77.
4. G.O. Ms. No. 1459, Industries dated 14—12—84.
5. Lr. (Ms.) No. 122, Industries dated 16—2—85.
6. G.O. Ms. No. 727, Finance (BPE), dated 10—7—85.
7. G.O. Ms. No. 265, Industries dated 15—4—87.
8. G.O. Ms. No. 1141, Industries dated 27—10—88.
9. G.O. Ms. No. 855, MAWS, dated 5—10—88.
10. G.O. Ms. No. 330, Finance (BPE) Dept., dt. 3—5—1991.

Order :

The Government in Finance Department in G. O. 10th read above have issued consolidated orders for purchase of requirements of stores by Government Departments/Boards/Corporations etc. in supersession of orders issued by various departments in the G.O.'s first to 9th read above.

2. In the meeting held on 14—10—1991 to review the performance of Tamil Nadu Small Industries Corporation Limited, among others a decision was taken that in areas where Tansi is a major manufacturer i.e. in respect of works/items of structurals, Engineering manufacture of machinery, steel and wooden furniture, sprit based products and the like the Government Departments may accord priority to Tansi specially to orders for structurals items to be placed.

3. The Government accordingly direct that Government Departments should give purchase/price preference to TANSI where TANSI is a major manufacturer, while following the institutional priority ordered in G.O. Ms. No. 330, Finance (BPE) Department dated 3—5—91.

4. This G.O. issues with concurrence of Finance Department vide its U.O. No. 85/BPE/92—1, dated 18—2—1992.

(By Order of the Governor)

C. Ramachandran,
Secretary to Government.

To.

All Secretaries to Government, Madras—9.
All Heads of Department.

(True Copy)

Electricity—Establishment of two Diesel Engine Power Plants in Thiruvannamalai—Sambuvarayar District and Dharmapuri District—Approved.

(Per.) B. P. (FB) No. 319

(Technical Branch)

Dated : the 29th December, 1992,
Margazhi 14, Aangeerasa,
Thiruvalluvar Aandu 2023.

Read :

Item 26 of Minutes of the 646th meeting of
Tamil Nadu Electricity Board held on 18—12—1992.

Proceedings :

In (Per.) B.P. (FB) No. 280 (Technical Branch) dated 27—10—92, Board has approved posing two Diesel Engine Power Plants one at Cuddalore and the other at Samayanallur to private sector for power generation.

Meanwhile, Govt. of Tamil Nadu requested the Board to initiate action to establish two more Diesel Engine Power Plants one in Thiruvannamalai—Sambuvarayar District and the other in Dharmapuri District.

The Board in its letter dated 21—11—92 has requested the Govt. of Tamil Nadu for general approval of sites near Arni in Thiruvannamalai—Sambuvarayar District and near Samalpatty in Dharmapuri District. Meanwhile M/s. ATV Projects India Ltd., Madras-600 034 and their associate M/s. S. E. M. T. PIELSTICK, France have submitted their proposals for supply of machineries for setting up the Diesel Engine Power Plants at Cuddalore and Samayanallur with a possibility of arranging 50% of the cost of the projects by French soft loan and the remaining with suppliers credit.

Further the Board in its letter dated 7—12—92 has requested the Govt. of Tamil Nadu to approach the Govt. of India for French soft loan for setting up the Diesel Engine Power Plants in Tamil Nadu through private sector.

The Board after careful consideration accords approval to set up two Diesel Engine Power Plants of 100 – 120 MW capacity each at Thiruvannamalai—Sambuvarayar District near Arni and near Samalpatty in Dharmapuri District and to entrust the two projects viz. one in Thiruvannamalai—Sambuvarayar District and the other in Dharmapuri District to M/s. A.T.V. Projects India Ltd., if they are willing to take up these projects under Built, Own and Operate (B. O. O.) concept.

(By Order of the Board)

K. R. Murugesan,
Chief Engineer/Planning.

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ERRATA

"In Page 401 of June 1992 Gazette the date of B.P. Ms. (FB) No. 35, Adm. Br., occurring in the 2nd line under the heading 'Amendment' may be corrected as 22-7-88 instead of 22-7-89. The word occurring in the next line may also be corrected as Alternative-II instead of Alternative-I".

N.R. Sankaran,
Chief Engineer/Personnel.