

TAMIL NADU ELECTRICITY BOARD GAZETTE

Vol. XIV

DECEMBER 1995

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/relief figures for December '95 were as follows:

Sl.No.		December '95 (in Million Units)
1.	Ennore T.P.S.	193.935
2.	Tuticorin T.P.S.	613.960
3.	Mettur T.P.S.	558.350
4.	North Madras T.P.S.	193.239
	TNEB Thermal	1559.484
5.	Neyveli TS I	146.776
6.	Neyveli TS II	631.125
7.	Kalpakkam	99.405
8.	Hydro Generation	450.838
9.	Import from N.T.P.C.	48.372
10.	Net Export to Kerala	182.499
11.	Import from Manali, BHEL & Private Wind Mills	18.879
12.	Narimanam GTS	3.022
13.	Wind Mills	1.172
14.	Kadamparai (Pump Mode)	0.000
Net TNEB consumption		2776.574

The maximum grid demand & consumption during December '95 were 4555 MW on 5-12-'95 and 93.582 MU on 2-12-'95. The average grid consumption in December '95 was 89.567 MU per day.

II. Hydro Inflows:

The hydro inflows during December '95 were 62 MU against 130 MU in December '94 and against the ten year average of 155 MU.

III. Storage Position:

The storage position in various reservoirs as on 1-1-'96, when compared to the storage as on 1-1-'95 was as follows:-

Sl.No.	Name of the group	Storage as on		Difference
		1-1-'96	1-1-'95	
1.	Nilgiris	852.88	1329.94	(-) 477.06
2.	P.A.P.	130.41	222.45	(-) 92.04
3.	Periyar	9.03	55.26	(-) 46.23
4.	Papanasam & Servalar	0.95	27.99	(-) 27.04
5.	Suriliyar	0.75	19.55	(-) 18.80
6.	Kodayar	47.32	103.97	(-) 56.65
	Total excluding Mettur	1041.34	1759.16	(-) 717.82
7.	Mettur	5.76	108.16	(-) 102.40
	Total including Mettur	1047.10	1867.32	(-) 820.22

IV. Performance of Thermal Stations:

i. Tuticorin (5 x 210MW):

The details of generation at Tuticorin TPS during December '95 were as follows:-

Unit		Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I	(210 MW)	96.10	142.230	91.03
II	(210 MW)	98.00	152.150	97.38
III	(210 MW)	100.00	152.990	97.92
IV	(210 MW)	99.70	154.570	98.93
V	(210 MW)	7.90	12.020	7.69
Station	(1050 MW)	—	613.960	78.59

Unit V was shut down on 3.12.'95 for annual overhaul.

ii. **Ennore (2 x 60 MW + 3 x 110 MW):**

The details of generation at Ennore TPS during November '95 were as follows:-

Unit		Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I	(60 MW)	95.47	35.376	79.25
II	(60 MW)	85.39	33.258	74.50
III	(110 MW)	57.01	32.804	40.08
IV	(110 MW)	92.51	53.339	65.17
V	(110 MW)	67.49	39.158	47.85
Station	(450 MW)	—	193.935	57.93

Units III and V were shut down on 4-12-'95 and 21-12-'95 respectively for annual overhaul and Unit III came back into service on 15.12.'95.

iii. **Mettur (4 x 210 MW):**

The details of generation at Mettur TPS during December '95 were as follows:

Unit		Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I	(210 MW)	100.00	141.520	90.58
II	(210 MW)	94.48	131.740	84.32
III	(210 MW)	100.00	141.360	90.48
IV	(210 MW)	100.00	143.730	92.00
Station	(840 MW)	—	558.350	89.34

iv. **Coal particulars for December '95:-**

Sl.No	Particulars	Tuticorin TPS	Ennore TPS	Mettur TPS	North Madras TPP
1.	Coal linkage (in lakhs tonnes)	3.50	1.70	3.40	0.50
2.	Coal Receipt (-do-)	4.39	1.59	2.56	0.99
		+0.70 (Imp)		+0.43 (Imp)	+0.26 (Imp)
3.	Coal consumption (-do-)	4.43	1.72	3.63	1.26
4.	Coal stock as on 1-1-'96 (-do-)	1.07	0.09	0.01	0.13
5.	Coal consumption (Kg/Unit)	0.721	0.886	0.651	0.553

v. **Auxiliary consumption and oil consumption during December '95:-**

Name of Thermal Power Station	Tuticorin	Ennore	Mettur
Auxiliary consumption (%)	8.00	11.80	8.42
Oil consumption (ML/Unit)	0.63	1.90	0.137

V. **Training**

1. 2 Executive Engineers and 3 Asst. Executive Engineers were deputed for the training on "Operation and Maintenance of 245 KV and 123 KV G.I.S. Sub-stations", by M/s. MERLIN GERIN France at the works in France and Italy for four weeks.
2. 1 Superintending Engineer & 4 Asst. Executive Engineers were deputed for the orientation programme on "Implementation of OECF Assisted Projects" conducted by Central Institute for Rural Electrification of REC Ltd., Hyderabad for 5 days from 18-12-'95 to 22-12-'95 at CIRE/Hyderabad.
3. 5 Executive Engineers and 2 Asst. Executive Engineers were deputed for the training programme on "ISO 9000" conducted by CIRE of REC, Hyderabad for 3 days from 20-12-'95 to 22-12-'95.
4. 16 participants were deputed for the programme on "Personal Computer" from 20-11-'95 to 10-12-'95 at Erode conducted by Institute of Road Transport Technology.
5. 2 Deputy Financial Controllers have attended the workshop on "Financial Operations Management and Reporting" conducted by M/s. PFC Ltd., New Delhi at New Delhi on 8-12-'95 and 9-12-'95.
6. Two Chief Engineers/Distribution were deputed to attend the conference "Distribution Management" conducted by M/s. PFC Ltd., New Delhi on 22-12-'95 at New Delhi.
7. Two officers (in the level of Executive Engineer/Asst. Executive Engineer) were deputed to attend 2 days seminar on "EHV Transmission Line Insulation" on 12-12-'95 & 13-12-'95 at REC/Calicut organised by Regional Engineering College, Calicut, Kerala.
8. Two Officers (in the level of Executive Engineer) were deputed to attend 2 days workshop on "Power System Operation under Distress Conditions" on 27-12-'95 and 28-12-'95 at Bhopal organised by CBI & P/New Delhi.
9. Two officers (in the level of Executive Engineer/Asst. Executive Engineer) were deputed to attend 3 days seminar on "Grid Stability and Load Management with MW & MVAR Control" from 7-12-'95 to 9-12-'95 at Nagpur organised by The Institution of Engineers (India), Nagpur Local Centre.
10. Two Asst. Engineers/Civil were deputed to attend 3 days workshop on "Deterioration, Durability

and Repair of Concrete" from 1-12-'95 to 3-12-'95 at IIT/Madras conducted by Institution of Valuers, Tamil Nadu Zone, Madras.

11. Two Officers (in the level of Asst. Executive Engineer and Asst. Engineer) were deputed to attend 4 weeks Training Programme on "Communication in Power Systems" from 27-11-'95 to 22-12-'95 at CEA/Bangalore conducted by HRD & MD, Bangalore.
12. 9 Officers (in the level of S.E./E.E./A.E.E.) were deputed to attend 3 days seminar on use of "Lignite Flyash in Agriculture" from 20-12-'95 to 22-12-'95 at Chidambaram conducted by Department of Entomology Faculty of Agriculture, Annamalai University and Neyveli Lignite Corporation Ltd., Neyveli.
13. 8 Officers (in the level of E.Es/A.E.Es) were deputed to attend 4 days Training Programme on "Trends & Developments in Electricity, Metering and Billing" from 5-12-'95 to 8-12-'95 at Hyderabad jointly organised by ESC & CIRE of REC Ltd., Hyderabad.
14. Two Officers (in the level of S.Es/Civil) were deputed to attend 2 days workshop on "Sustainable Urban Development" at Anna University, Madras organised by Anna University, Madras-25 on 21-12-'95 & 22-12-'95.
15. Participants were deputed for the programme on "Personal Computer" as below:

Date	No. of persons
12-12-'95 to 16-12-'95	15
19-12-'95 to 23-12-'95	15
26-12-'95 to 30-12-'95	15

16. Two participants were deputed for the programme on "Team Building for Quality" on 18-12-'95 at Salem conducted by Hindustan Institute of HRD.
17. One E.E. and 1 A.E.E., were deputed for the programme on "Management of Occupational Stresses for increased Productivity" from 18-12-'95 to 22-12-'95 conducted by Regional Labour Institute, Madras at their Institute.
18. Entry level training was conducted at the following Institutes:

Institute	Period	Batch
a) S.T.C./Madras	12-12-'95 to 28-12-'95	'H'
b) T.T.I./Ennore	30-11-'95 to 18-12-'95	'G'
c) Tr. & SSTI/Madurai	8-12-'95 to 23-12-'95	'I'
d) H.T.I./K.K.Medu	20-12-'95 to 5-1-'96	'G'

19. Two Officers (in the level of A.Es.) were deputed to attend 3 days workshop on "Electronic Component Reliability" from 13-12-'95 to 15-12-'95 at Madras conducted by Centre for Reliability, Madras-41.

VI. Wheeling Charges for power generated from Micro/Mini/Small hydro projects by private Promoters

In Per. B.P. (FB) No.420 (Technical Branch), dated 1.12.95, wheeling charges to be collected for power generated from Micro/Mini/Small Hydro stations upto 15MW capacity by private promoters have been fixed.

VII. Modified Instructions on ensuring carry home salary for certain categories of Advances:

In Secretariat Branch Memo.No.28654/E2/95-3, dt.1.12.95, the Board ordered that while sanctioning of House Building Advance, Educational Advance, Festival Advance and Technical Education Loan to the Employees, who are not covered by the payment of Wages Act. (i.e.) where wages exceed Rs.1600/- per month, the carry home salary need not be ensured.

VIII. Minimum period of service for promotion of I.A.O to the category of D.C.I.A.O./Promotion of A.A.O. to the category of A.O.

In (Per.) B.P.(F.B.) No.83, (S.B.), dt.2.12.95, Board reduced the minimum period of service as two years in the posts of I.A.O. and A.A.O. for promotion to the posts of D.C.I.A.O. and A.O. respectively with effect from 27.11.95.

IX. Definition of 'Steel Industries' in connection with withdrawal of New Industries Tariff concession to Steel Industries:

In Technical Branch Circular Memo.No. 12/SE/IEMC/EE/T/AEE.2/AE3/95, dt.4.12.95, a copy of Secretary/Energy Department/Government of Tamil Nadu Letter dated 16.11.95, defining the term 'Steel Industries' in connection with withdrawal of New Industries Tariff concession to Steel Industries, has been communicated.

X. Classification of D.A. on Dearness Pay for the purpose of DCRG and raising maximum limit of Gratuity from Rs.1 lakh to 2.50 lakhs:

In (Per.) B.P. (F.B.) No.89, (Sectt. Br.), dt.7.12.95, the Board has issued orders that Dearness Allowance as indicated therein be taken into account along with pay for calculating retirement gratuity in respect of the employees retiring on or after 1.10.95 and the dearness pay, indicated therein shall also be applicable to the cases of Death Gratuity in respect of those, who die in harness on or after 1.10.95.

The Board also enhanced the existing ceiling on the maximum amount of retirement Gratuity/Death Gratuity from Rs.1.00 lakh to Rs.2.50 lakhs with effect from 1.10.'95.

XI. Enhancement of rates of Mileage Allowance:

In Per. B.P.(F.B.), No.95 (Sectt.Br.) dt.20.12.'95, the Board enhanced the rates of Mileage Allowance for journeys performed by own car, and Motor Cycle/Scooter/Moped.

XII. Enhancement of Festival Advance amount :

In (Per.) B.P. (F.B.) No.97, (Sectt. Branch), dt.23.12.95, the Board enhanced the quantum of Festival Advance from Rs.750/- to Rs.1,000/-.

The following are the details of Posts Created, Abolished, Upgraded and Downgraded during the month of December '95.

Oiney Aaron,
Chief Engineer/Personnel.

Post Created

Sl. No.	Details of Board's Order	Name of the Circle	Name of the Post	No. of Post	Purpose for which the Posts were created	Remarks
1.	2.	3.	4.	5.	6.	7.
1.	Per.B.P.(Ch.) No.459 (Adm. Br.) Dated 05-12-1995.	Board Office Technical Branch (C.P.R.O.)	Driver (Spare)	2	Created the posts for the common VIP pool under the Adm. Control of CE/Hydro & Gas Turbine	One Year
2.	Per.B.P. (Ch.) No.462 (Adm. Br.) Dated 08.12.95	Board Office Technical Branch (CE/O.)	A.E.E./El. AE/El.	5 5 <u>10</u>	Created the posts to establish a sub-load Despatch and Grid Operation/Madras.	Six months
3.	Per.B.P. (Ch.) No.467 (Adm. Br.) Dated 13.12.95	Board Office Technical Branch (SE/E/D/ NMTTP)	A.E./Elect.	2	Created the posts due to abolition of posts in Unit-III under the control of M(G)	
4.	Per.B.P.(Ch.) No.468 (Adm. Br.) Dated 15.12.95	Pasumpon Muthuramalinga Thevar ED Circle	AE/JE (E) I Gr. Foreman I Gr. L.I. C.I. C.A. Wireman Helper Rev. Supr.	1 2 1 1 1 6 5 1 <u>18</u>	Creation of posts for one addl. Section at Maravamangalam.	Upto 30.09.96
5.	Per.B.P. (Ch.) No.470 (Adm. Br.) Dated 15.12.95.	Basin Bridge Gas Turbine Power Station	A.E.E./Elect. A.E.E./Mechl. AE/JE(E) I Gr. AE/JE (M) I Gr. D'man Steno-typist Typist O.H. T.A./(El.) T.A.(Ml.) Jr. Chemist Time Keeper II Gr. J.A. (A/cs) J.A. (Adm.)	1 2 3 3 1 1 3 3 7 3 1 5 2 2 <u>37</u>	Created the posts for attending to the O&M works, under the C.E./H & GT.	One Year

1.	2.	3.	4.	5.	6.	7.
6.	Per. B.P.(Ch.) No.474 (Adm. Br.) Dated 21-12-1995	Civil Maintenance Circle/ Madurai	A.E.E./Civil	1	Created the post for attending to the civil maintenance circles-I, civil works.	Up to 31.07.95
7.	Per. B.P. (Ch.) No.476 (Adm.Br.) Dated 26-12-95	Hydro Project/ Urachikottai	Stores Supr. S.C. I Grade	1 1 <u>2</u>	Created the posts for Sathanur Dam Hydro Electric Project, Civil Division for attending store works.	Upto 31.01.97

Posts Abolished

Sl. No.	Details of Board's Order	Name of the Circle	Name of the Post	No. of Post	Purpose for which the Posts were Downgraded	Remarks
1.	2.	3.	4.	5.	6.	7.
1.	Per.B.P.(Ch.) No.470 (Adm.Br.) Dated 15.12.95.	Basin Bridge Gas Turbine Power Project	AEE/Elect. AEE/Mech. AE/JE (E) I Gr. AE/JE (M) I Gr. Head D'man Steno-Typist Typist O.H.	1 2 3 3 1 1 3 3 <u>17</u>	Abolished the posts due to creation of certain post in Basin Bridge Gas Turbine Power Station	With im- me- diate effect
2.	Per.B.P. (Ch.) No.467 (Adm. Br.) Dated 13.12.95	Board Office Techl. Branch (O/o M.(D))	Asst. Engr.	2	Abolished the posts consequent on creation of posts in O/o SE/El./ Design/NMTPP.	-do-

Posts Upgraded/Downgraded

Sl. No.	Details of Board's Order	Name of the Circle	Name of the Post	No. of Post	Purpose for which the Posts were Upgraded / Downgraded	Remarks
1.	2.	3.	4.	5.	6.	7.

- Nil -

GENERAL ADM. & SERVICES

Part—II

General Administration & Services

Lr. No. 97216/C1(1)/95-3, (Adm. Branch), Dated 3.11.1995.

Sub: Establishment - Transfer of personnel - Extract
of Judgement - Communicated.

I am to communicate the Judgement delivered in W.P.No. 8898 of 1995 and the W.A.No.847 of 1995 and C.M.P. 10919 of 1995 filed by the Tamil Nadu Electricity Board Accounts and Executive Staff Union and three others, for information and for defending the Board side in similar cases arising in future.

Olney Aaron,
Chief Engineer (Personnel).

Encl:-

In the High Court of Judicature at Madras, (Special Original Jurisdiction)
Tuesday, the eleventh day of July, One thousand nine hundred and ninety five

Present:

The Honourable Mr. Justice Jayasimha Babu Writ Petition No. 8898 of 1995

1. The Tamil Nadu Electricity Board Accounts &
Executive Staff Union repled. by its General Secretary
No. 29 Meeran Sahib Street, Anna Salai, Madras-2.
2. G. Kasi Viswanathan
3. S. Abdul Hameed — Petitioners
4. S. Chandran

Vs.

1. Tamil Nadu Electricity Board, repled. by its Chief Engineer (Personnel) N.P.K.R.R. Maaligai,
No.800 Anna Salai, Madras-2.
2. The Chief Engineer/Distribution/Tamil Nadu Electricity Board, Madurai Region, K. Pudur,
Madurai — 625 007.
3. The Superintending Engineer, Madurai
Electricity Distribution Circle, Tamil Nadu
Electricity Board, K. Pudur, Madurai - 625 007. — Respondents

Petition under Article 226 of the constitution of India, praying that in the circumstances stated therein and in the affidavit filed therewith, the High Court will be pleased to issue a Writ of Mandamus directing the respondent to strictly follow the instructions of the first respondent in Memo. NO. 062348/615/C1(1)/93-1, dated 15.11.1993 and to consequently make transfers to the Theni Electricity Distribution Circle, on bifurcation strictly in accordance with the seniority of persons as on 15.11.1993.

Order:

This Writ Petition coming on for Orders as to admission on this day, upon perusing the petition and the affidavit filed in support thereof, and upon hearing the arguments of Mr. Vijay Narayanan, Advocate for the petitions the court made the following order.

The petitioner is aggrieved by certain transfer orders issued to other employees of the respondent Electricity Board. The petitioners' main contention is that those transfer orders have been issued contrary to the guideline issued by the Board's Officer on 15.11.1993 which inter alia provides that till the transfers are affected as per the guidelines, no request transfer of provincial staff within the circles should be considered by the Superintending Engineer concerned.

2. The petitioner had approached this Court on an earlier occasion with respect to similar orders of transfer passed at the request of the provincial staff. This Court rejected the Petitioner's writ petition being W.P. No. 1225 of 1994 on 25.1.1994. While dismissing the writ petition, it was also observed that it was open to the petitioner to move the Board for necessary relief. No mandamus was issued to the Board by that order.

3. It is not in dispute that the petitioners are in transferable service and under the relevant statutory regulation, the petitioners are required to serve at the place to which they may be posted by their employer. The grievance of the petitioner is that the transfer of certain other persons should not have been affected as by virtue of those transfers some of the members of the petitioner Association may become liable for transfer immediately or at later date. The petitioners are in effect claiming a right to avoid transfer which right is not conferred on them by the rules and regulations. It may also be noticed incidentally that the impugned transfer order is made by the Chief Engineer, while even in terms of the guidelines of the year 1993 it was only Superintending Engineer who is not required not to accept the request transfer. That guidelines appears to have been observed more in the breach as is evident from number of transfer orders at request which have been passed in two years period since the issuance of the guideline. The guideline cannot be elevated to the status of a rule or regulation and the petitioners cannot claim any right by virtue of that guideline. That guideline was made as instruction to the Board's officers and was not designed to confer any right from transferability or any of the employees of the Board.

4. It is well settled that this Court does not interfere with the orders of transfer which are passed by the employers in respect of the employees who under the relevant service conditions, are liable for transfer. There has not been violation of any rule or regulation on the part of the employer in passing impugned transfer orders.

5. Learned counsel for the petitioner submitted that malafide should be inferred. It is not possible to infer malafide merely because the transfer order is passed which may not be consistent with the earlier office order regulating the manner in which that subject is dealt with. There are no specific allegation of malafide made against any one including the Officer who ordered the transfer. A responsible Officer of the status of Chief Engineer has issued the transfer order. Nothing is said against the person who made the orders of transfer nor are any circumstance set out from which a reasonable inference could be drawn that the transfer is actuated by malafides. Transfer is a condition of service of the employees. Court is not required to judicially review the others of transfer except on the ground of malafide or breach of statutory rule or regulation. On

the facts of the case, it cannot be said that there is any breach of statutory rule or regulation nor can it be said that the orders of transfer are vitiated by malafides even prima facie. I, therefore, decline to entertain this writ petition and the writ petition is rejected.

(Sd.) 24.7.95
Assistant Registrar (C.O.)

True Copy

In the High Court of Judicature at Madras, (Appellate Jurisdiction)

Monday, the Fourteenth day of August, One thousand nine hundred and ninety five

Present:

The Honourable Mr. K.A. Swami, Chief Justice, and The Honourable Mr. Justice Raju
Writ Appeal No.847 of 1995 (and) C.M.P.No. 10919 of 1995

1. Tamil Nadu Electricity Board Accounts & Executive Staff Union
represented by its General Secretary, No.29,
Meeran Sahib Street, Anna Salai, Madras - 600 002.
2. G. Kasi Viswanathan
3. S. Abdul Hameed
4. S. Chandran

: Appellants in W.A. No.847 of
1995 and Petitioners in C.M.P.
No.10919 of 1995.

Vs

1. Tamil Nadu Electricity Board,
represented by its Chief Engineer
(Personnel) N.P.K.R.R. Maaligai,
No.800 Anna Salai, Madras - 600 002.
2. Chief Engineer (Distribution)
Tamil Nadu Electricity Board, Madurai
Region, K. Pudur, Madurai - 625 007.
3. The Superintending Engineer, Madurai
Electricity Distribution Circle,
Tamil Nadu Electricity Board,
K. Pudur, Madurai - 625 007.

: Respondents in both the petitions.

Writ Appeal No.847 of 1995:

Appeal under Clause 15 of the Letters patent against the Order of the Honourable Mr. Justice Jayasimha Babu dated 11.7.1995 and made in the exercise of the Special Original Jurisdiction of the High Court in Writ Petition No.8898 of 1995 presented under Article 226 of the Constitution of India to issue a Writ of Mandamus directing the respondents to strictly follow the instructions of the first respondent in Memo. No.062348/615/C1(1)/92-1, dated 15.11.1993 and to consequently make transfers to the Theni Electricity Distribution Circle, on bifurcation, strictly in accordance the seniority of persons as on 15.11.1993.

C.M.P.No.10919 of 1995:

Petition praying that in the circumstances stated therein and in the affidavit filled there with the High Court will be pleased to grant an Interim Stay of operation of the orders of the second respondent in Memo.No.06304/20/A2/95-45, dated 22.5.1995, Memo.No.06304/20/A2/95-41, dated 2/12/6/1995 and Memo. No.06304/20/A2/95-74, dated 2/12.6.1995 pending the W.A. No.847 of 1995 on the file of this court.

Order:

This Writ Appeal and C.M.P. coming on for orders as to admission on this day, upon perusing the Grounds of Appeal, the order of the Honourable Mr. Justice Jayasimha Babu dated 11.7.1995 and made in the exercise of the Special Original Jurisdiction of the High Court in Writ Petition No.8898 of 1995 and all other papers material to this case, and upon hearing the arguments of Mr. Vijay Narayanan Advocate for the Appellants in W.A.No.847 of 1995 and for the Petitioners in C.M.P. No.10919 of 1995, the court made the following order:-

(The Judgement of the Court was delivered by the Hon'ble Chief Justice)

The Hon'ble the Chief Justice
and
Raju, J.

It is not the case of the appellant that the Services of the members of the appellant Union, are not transferable. If that be so, any guideline issued by the Board would remain only as guideline, and they cannot be relied upon as a statutory rule or confirming any right upon the members of the appellant-union, making their services non-transferable, or transferable only in certain circumstances. Therefore, in the absence of malafides, which the learned single Judge has held, as not established, we see no reason to differ from the findings recorded by the learned single Judge. Consequently, we see no ground to entertain this appeal and it is accordingly rejected. Consequently, C.M.P.No.10919/95 is also rejected.

14.8.95
W.A.No. 847 of 1995
(Sd.) 11.9.95.
Asst. Registrar (C.O.)

True Copy

Memorandum No.28654/E2/95-3 (Secretariat Branch) Dt. 1.12.1995

Sub: LOANS AND ADVANCES - Sanction of - Ensuring Carry Home
Salary - Modified Instructions for certain categories
of Advances - Orders issued.

Ref: Memo.No.16150/C2/94-1, dated 18-1-'95.

In partial modification of the orders issued in the reference cited, the following orders are issued:-

- i. The orders issued in the memo.No.16150/C2/94-1, dt.18-1-'95 should be strictly followed, while sanctioning all loans and advances in cases of the employees who are covered by the Payment of Wages Act (i.e.) whose wages are Rs.1,600/- per month and below.
- ii. In cases of other employees, who are not covered by the payment of Wages Act (i.e.) whose wages exceed Rs.1,600/- per month, carry home salary need not be ensured for sanction of the following advances:-
 - a) House Building Advance
 - b) Education Advance
 - c) Festival Advance
 - d) Technical Education Loan

For sanction of other advances like G.P.F. Advance, Conveyance Advance etc., to these employees, the orders issued in Board's memo. No. 16150/C2/94-1, dt. 18.1.95 should be followed and carry home salary should be ensured as indicated therein.

(By order of the Chairman)

M. Subramanian,
Secretary.

* * *

Memorandum NO.54246/E2/94-4 (Secretariat Branch) Dt. 1.12.1995.

Sub: LOANS AND ADVANCES - Conveyance Advance - Sanction of advance for the purchase of Motor Car/Motor cycle etc - Certain clarification - Issued.

The following clarifications are issued on the points raised by certain Sanctioning Authorities in regard to sanction of advance for the purchase of Motor Car/Motor cycle etc. -

Points raised	Clarification issued
1. Whether advance may be sanctioned for the purchase of Maruti Omni Van.	Conveyance Advance may be sanctioned only for the purchase of Maruti Car and <i>not</i> for the Maruti Omni Van.
2. Whether the individuals who had remitted the advance to the dealer within one month from the date of drawl of the advance may be allowed further time as reported by the dealer to take delivery of the Vehicle	The individual may be granted time to take delivery as reported by the dealer, if he had remitted advance in full to the dealer within one month from the date of drawl of the advance.
3. Whether the interest paid by the dealer on the advance remitted by the employee should be credited to Board's Account.	Yes. The interest gained on Board's loan amount deposited with the dealer should be credited to Board's account in addition to the normal interest to be charged on the advance. This is applicable to the past cases also and interest gained in similar cases should be collected from the individuals concerned.

M. Subramanian,
Secretary.

* * *

Memorandum (Per.) No.82665/O&M Cell-II(3)/94-1, Secretariat Branch, Dt. 1.12.1995.

Sub: OFFICE PROCEDURE - Tamil Nadu Electricity Board Office Manual - Provisions relating to absence from duty - due to infectious diseases - Amendment - Issued.

Ref: G.O.Ms.No.300 Personnel and Administrative Reforms (Per. A) Department dt. 18.11.94

In the G.O. cited, Government have issue amendment to the Tamil Nadu Government Office Manual substituting the disease "Measles" in the place of "small pox". Based on the above, it has been decided to issue amendment to the Tamil Nadu Electricity Board Office Manual.

2. Accordingly the following amendment is issued to para 16-18 of the Tamil Nadu Electricity Board Office Manual:-

Amendment

For the expression "Small Pox" occurring in the second sentence of paragraph 16-18 of the Tamil Nadu Electricity Board Office Manual, the expression "Measles" shall be substituted.

(By Order of the Chairman)

M. Subramanian,
Secretary.

* * *

AMENDMENT NO. 7/95 :

REGULATIONS - Tamil Nadu Electricity Board Service Regulations - Promotion of Internal Audit Officers to category of Deputy Chief Internal Audit Officers/Promotion of Assistant Accounts Officers to the category of Accounts Officers - Minimum period of service prescribed in the lower category - Amendment - Issued.

(Per.) B.P (FB) No.88,

(Sectt. Br.)

Dt. 2.12.1995.

The Board's Service Regulation prescribe for promotion as Deputy Chief Internal Audit Officer an Internal Audit Officer in Audit Branch, with not less than five years of service. Similarly an Account officer with two years of Service shall be promoted as Deputy Financial Controller and an Assistant Accounts Officer with four years service shall be promoted as Accounts Officer. The Officers in Accounts Branch and Audit Branch have represented that after long period of service, the officers in the Audit Branch and Accounts Branch reach feeder categories at the fag end of their service before being promoted as Deputy Financial Controller/Accounts Officer/Deputy Chief Internal Audit Officer. Therefore they have represented that the years of service prescribed in feeder categories for promotion as Deputy Financial Controller/Accounts Officer/Deputy Chief Internal Audit Officer may be reduced to enable them to get their promotion to respective categories and that the large number of vacancies remain to be filled up inspite of their possessing required educational qualification, departmental tests etc.

2. After careful consideration, the Tamil Nadu Electricity Board have decided to reduce the minimum period of service as two years in the posts of Internal Audit Officer and Assistant Accounts Officer for promotion to the posts of Deputy Chief Internal Audit Officer & Accounts Officer respectively.
3. Accordingly, 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.
4. The amendment shall come into force with effect from 27.11.95.

Amendments

- i) In the said regulations in Annexure I referred to in Regulation 92 under Class-I, Division-VI (Accounts) relating to the post of Deputy Chief Internal Audit Officer in Column (2) under the heading "Method", for the expression "not less than five years", the expression "not less than two years" shall be substituted.

- ii) In the said Regulations in Annexure-III referred to in Regulation 94 in the entries relating to the post of Accounts Officer, in Column (3) against the method "Recruitment by promotion", for the expression "not less than four years", the expression "not less than two years" shall be substituted.

(By Order of the Board)

M. Subramanian,
Secretary.

* * *

Memorandum No.71250/E2/95-1, (S.B.), Dated the 4th December 1995.

Sub: LOANS AND ADVANCES - House Building Advance - Insurance
of the house constructed/enlarged/purchased out of Board's loan -
Avoidance of delay - Instructions - Reiterated.

Ref: Memorandum (per.) No.38756-N1/85-1, dt. 24.12.85.

According to Rule 11 of the Board's House Building Advance Rules, the house constructed/purchased and/or the living accommodation which was enlarged out of the advance sanctioned by the Board should be insured with the General Insurance Company of India or its few subsidiaries (National Insurance Company, New India Insurance Company, Oriental Fire and General Insurance Company, United India Fire and General Insurance Company) against fire, flood and cyclone within a period of three months after completion of construction/purchase/enlargement of the house and the disbursing Officers concerned may condone delays upto six months beyond the permissible period of three months for insuring the houses after completion/purchase of house in insuring/renewing the insurance policies.

2. In the Board's memo. cited, it has been ordered, among otherthings, that the instructions issued under Rule 11 of House Building Advance Rules should be followed strictly and it should be ensured that all the houses constructed/enlarged/purchased out of the House Building Advance sanctioned by the Board are insured without fail at appropriate time by the loanee Board employees and also that the insurance policies are kept alive and renewed promptly by them. It has also been ordered therein that the proposals for condonation of delay should not be approved as a matter of routine.

3. In spite of these instructions, it has come to notice that insurance policies and renewed insurance policies are not submitted that appropriate time and request for condonation of delay are reported to by the sanctioning authorities. This tendency of the employees should not be encouraged and it should be curbed forthwith.

4. All the Sanctioning Authorities of House Building Advance are requested to take effective steps to obtain the insurance policies at the appropriate time without giving room to send the condonation of delay proposals to the higher authorities. The sanctioning authorities will be held responsible if there is any failure to insure/renew the insurance policies on the part of the Board loanee employee.

M. Subramanian,
Secretary.

Lr. No.134334/Adm. 3(1)/95-1, (Adm. Br.) dated 5.12.95.

Sub: Establishment - Class II & III Services Performance Assessment
Report for the year ending 1995 - Called for.

- Ref: 1. Board Office Secretariat Branch Lr.No.25479/A1/87-1, dated 12.5.87.
2. This Office Lr.No.000004/826/Adm.3(1)/ 89-1, dt. 2.1.90.
3. This Office Lr.No.157338/Adm.3(1)/90-1, dt.18.12.90.
4. This Office Lr.No.14525/Adm.3(1)/92-1, dt.26.12.92.
5. This Office Lr.No.003288/Adm.3(1)/93-1, dt.11.1.94.
6. This Office Lr.No.138419/Adm.3(1)/94-1, dt.13.12.94.

I am to invite attention to Para 2 of the Secretariat Branch letter 1st cited and request you to arrange to instruct your subordinate officers to write the Performance Assessment Reports for the year ending 1995 in respect of Class II & III Officials and arrange to forward the same to this Branch before 31.1.96. I also request you to obtain a certificate from your subordinate officers to the effect that they have written the Performance Assessment Reports on all the Class II & III Officials working under their control. All the persons who left in the middle of the year but completed 3 months in the Circle also should be covered.

2. In this connection, I am to invite your attention to this Branch letters 2nd, 3rd, 4th, 5th and 6th 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 therein.

3. In spite of the above specific instructions the Performance Assessment Reports are being received without indicating the D.B., Grade, Branch of the employees. In certain cases the designation itself has not been indicated in the Performance Assessment Report resulting returning of the such Performance Assessment Reports to the field to carryout the omissions thereby caused avoidable delay. It is noticed that some of the Reporting Officers are not writing the overall rating correctly. Some Reporting Officers are writing the words "Satisfactory" and "Fair" against the column "Overall Rating". The overall rating should be written as instructed in the bottom of the format prescribed for Performance Assessment Report. The Overall Rating should be in one of the graph rating namely: (i) Outstanding (ii) Very Good (iii) Good (iv) Average and (v) Poor. Action may be taken against the Reporting Officers who have not written the Performance Assessment Reports properly and who have not written the Performance Assessment Reports on their subordinate Officers in time. 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 instructions to your subordinate officers that all the columns in the Performance Assessment Reports are properly filled up and they may also be instructed to use separate covering letter for each category, as different sections are maintaining the Personal files for different categories in the Administrative Branch. The Performance Assessment Report should be neatly tagged (not stapled).

5. I also request you to keep one Xerox copy (duly attested) of each Performance Assessment Report written on the officials so as to utilise the same at the time of preparation of panel in case any original Performance Assessment Reports is not reached this office in transit or in case of any misplacement of Performance Assessment Reports.

6. I request you to acknowledge the receipt of this letter in the slip enclosed.

Olney Aaron,
Chief Engineer/Personnel.

Memorandum No.91808/R1-1/95-1 (Adm.Br.), Dated the 06.12.1995.

Sub: RECRUITMENT - Training for Assistant Engineers appointed through Direct Recruitment 1994 - Service conditions - Clarifications - Issued.

- Ref: 1. Per.B.P.(FB) No.194 (Techl. Br.), dt.3.9.'93.
 2. Per.B.P.(FB) No.68 (Techl. Br.), dt.20.12.'93.
 3. C.E./R&D's Memo.No.5720/DTS/A5/95, dt.13.1.'95.
 4. C.E./R&D Memo.No.5720/1/DTS/A5/95, dt.1.6.'95.
 5. C.E./R&D Memo.No.5720/DTS/A5/95, dt.13.11.'95.

Consequent on appointment of directly recruited Assistant Engineers initially as Assistant Engineer/ (Trainees) for a period of 6 months as ordered above, clarification have been sought for by Superintending Engineers on certain points. The points raised and clarifications issued are furnished below:-

Points raised	Clarifications issued
1. After completion of 6 months period as Assistant Engineer (Trainee) whether any order has to be issued on regular basis in the time scale of pay.	As per para 4, clause 9 and 14 of Per.B.P.(FB) No.194, Technical Branch dt.3.9.'93, separate orders have to be issued appointing in the time scale of pay as Assistant Engineer after successful completion of Training.
2. Whether commencement of probation in the initial level post of Assistant Engineer has to be ordered only from the date of completion of training period of 6 months.	As the directly recruited Assistant Engineers are appointed initially as Assistant Engineers (Trainee) for a period of 6 months, orders of regularisation of service, commencement of probation have to be issued only from the date of completion of Trainee period of six months.
3. For sanction of annual increment whether the Training period of six months may also be taken into account or not.	As the Assistant Engineers (Trainees) are appointed only on a consolidated pay for a period of 6 months and not appointed on time scale of pay, the training period cannot be taken into account for the purpose of increment as per Service Regulations 36 (a) of T.N.E.Board's Service Regulations.

Olney Aaron,
Chief Engineer/Personnel.

* * *

Memo. (Per.) No.52209/NI/95-3, (S.B.), Dated the 7th December 1995.

Sub: SPECIAL PROVIDENT FUND - Cum - GRATUITY SCHEME - Entries to be made in format - Revised orders - Issued.

- Ref: 1. B.P.Ms. (FB) No.76 (SB) Dated. 31.8.85.
 2. G.O.Ms.No.409 Fin.(Pen.) Department dt.25.5.95.

In the B.P. first cited orders have been issued introducing Tamil Nadu Electricity Board Employees Special Provident Fund-Cum-Gratuity Schemes with effect from 1.4.1984. According to this scheme, a monthly subscription of Rs.20/-p.m. shall be recovered from the pay bills and entries made in the service

register of employees concerned every month and got attested as per the format prescribed in the B.P. Now the Government have issued orders dispensing with the system of prescribing a separate format for each individual to make entries regarding deduction under Special Provident Fund-Cum-Gratuity Scheme.

2. Following the orders of the Government in the G.O. second cited, it is hereby ordered that.
 - i) The procedure of prescribing a separate format for each individual to make entries regarding deductions under Special Provident Fund-Cum-Gratuity Scheme Ordered in the B.P. first cited be dispensed with,
 - ii) The pay drawing officer shall be wholly responsible for the prompt recovery of the Special Provident Fund subscription.
 - iii) The Special Provident Fund recovery particulars shall be verified with reference to the L.P.C. received from the drawing officers concerned.
3. All the pension sanctioning authorities and heads of the departments are requested to adhere to the above instruction.

M. Subramanian,
Secretary.

* * *

PENSION - Classification of the Dearness Allowance as Dearness pay for purpose of Death-Cum-Retirement Gratuity and raising the maximum limit of Gratuity from Rs.1 lakh to 2.50 lakhs - Orders - Issued.

(Permanent) B.P. (FB) No.89

(S.B.)

Dated the 7th December 1995.
Karthigai 21, Yuva,
Thiruvalluvar Aandu 2026.
Read:

1. G.O.Ms.No.3 Finance (Pen.) Department dt.3.1.94.
2. G.O.Ms.No.764 Fin. (Pen.) Department dt. 27.9.95.

Proceedings:

In the G.O. first cited the Government of Tamil Nadu have ordered that 20% of basic pay be computed as Dearness Pay (including the Dearness Pay sanctioned in G.O.Ms.No.810 Fin. dated 9.8.89) along with pay for calculating retirement gratuity in respect of the employees retiring on or after January'94. This Dearness Pay is also applicable to the cases of Death Gratuity in respect of those died on or after 1-1-94. There shall be no change in the procedure computing Dearness Pay ordered in G.O. dated 9.8.89.

2. In the G.O. second cited the Tamil Nadu Government have issued further orders that Dearness Allowance as indicated below (inclusive of the Dearness Pay at 20% of pay sanctioned in the Government Order first cited) be taken into account along with pay for calculating retirement Gratuity in respect of the employees retiring on or after 1.10.1995. This Dearness Pay shall also be applicable to the cases of Death Gratuity in respect of those who die in harness on or after 1.10.1995:-

Pay Range	Dearness Allowance to be Added to Pay for Calculating Gratuity.
(1)	(2)
1. Basic pay upto Rs.3500/- per mensem.	97% of pay
2. Basic pay above Rs.3500/- per mensem and upto Rs.6000/- per mensem.	73% of pay subject to a minimum of Rs.3395/-
3. Basic pay above Rs.6000/- per mensem.	63% of pay subject to a minimum of Rs.4380/-

The Government have also directed that the existing ceiling on the maximum amount of retirement Gratuity/Death Gratuity be enhanced from Rs.1.00 lakh to 2.50 lakhs with effect from 1.10.1995.

3. The Tamil Nadu Electricity Board after careful consideration directs that Dearness Allowance as indicated below be taken into account along with pay for calculating retirement Gratuity in respect of the employees retiring on or after 1.10.1995. This Dearness Pay shall also be applicable to the cases of Death Gratuity in respect of those who die in harness on or after 1.10.1995:-

Pay Range	Dearness Allowance to be Added to Pay for Calculating Gratuity.
(1)	(2)
1. Basic pay upto Rs.3500/- per mensem.	97% of pay
2. Basic pay above Rs.3500/- per mensem and upto Rs.6000/- per mensem.	73% of pay subject to a minimum of Rs.3395/-
3. Basic pay above Rs.6000/- per mensem.	63% of pay subject to a minimum of Rs.4380/-

The Tamil Nadu Electricity Board also directs that the existing ceiling on the maximum amount of retirement Gratuity/Death Gratuity be enhanced from Rs.1.00 lakh to Rs.2.50 lakhs with effect from 1.10.1995.

(By Order of the Board)

M. Subramanian,
Secretary.

* * *

Memorandum No.21019/VC-7/95-6 (S.B.) Dated 7.12.1995.

Sub: Tamil Nadu Electricity Board - Disciplinary Proceeding initiated against employees of the Board based on the report of Directorate of Vigilance and Anti Corruption and Vigilance Cell - Instructions - Reiterated.

Ref: i) Board's Memo.No.28628/SS1/83-1 dt.7.11.1983.
ii) Board's Memo.No.42546/SS1/88-2 dt.10.1.1989.

In Board's Memorandum first cited instructions were issued to all the Disciplinary Authorities to the effect that in all communications to a delinquent employee, the name of the Officer and the agency which enquired into the irregularity should not be mentioned.

2. In the reference second cited the instructions were reiterated.
3. It is now observed that in some of the Circle Offices, the instructions are not followed.
4. The instructions issued in the references cited are once again reiterated to be followed by all the Disciplinary Authorities very scrupulously and to ensure that (a) the recommendations of Vigilance Cell, (b) the preliminary enquiry report and (c) all other communications from the Vigilance Cell do not form part of the records of the disciplinary proceedings and communications issued to the delinquent employee. Such records should not be issued to the delinquent employees, nor should they be disclosed in any form to any forum, court etc. and to other individuals.
5. Receipt of this memorandum may be acknowledged.

A.X. Alexander,
Inspector General of Police/Vigilance.

Memorandum No.77952/O&M-I(2)/95-1 (S.B), Dated the 7th December 1995.

Sub: Establishment - Tamil Nadu Electricity Board - Creation of supporting staff to
Special Officer (Coal) for a period of six months from 1.12.95 to 31.5.96 -
Orders - Amendment - Issued.
Ref: (Per) B.P.(Ch.) No.291 (SB) dt.29.11.95.

The following amendment is issued to (Per) B.P. (Ch.) No.291 (SB) dt.29.11.95:-

Amendment

For the word "Electrical" occurring after the words Assistant Executive Engineer in para 1(i) of the Board's Proceedings cited, the word "Mechanical" shall be substituted.

(By Order of the Chairman)

M. Subramanian.
Secretary.

* * *

Letter No.59510/D1/95-1 (S.B), dated the 8th December 1995

Sub: Criminal Justice - C.A.No.2992/95 - SPL(C) No.684 of 95 -
Judgement copy - Communicated.
Ref: From the Government Energy Department Letter No.3153/C2/95-2, dated 30.6.95.

I am to enclose a copy of Government letter cited and its enclosures for information.

Encl.:

M. Subramanian.
Secretary.

Copy of letter from Govt. of Tamil Nadu, Lr. No.3153/C2/95-2, Energy Dept. Fort St. George, Madras-9
dt. 30.6.95 from Thiru M.N. Jayavelan, B.A., under Secy. to Govt. to the Chief Electrical Inspector to
Govt., Guindy, Ms. 32, The Secy/TNEB & the Tamil Nadu Energy Development Agency, Madras - 6.

Sub: Criminal Justice - C.A.No.2992/95 - SPL(C) No.684 of 95 - Judgement Copy - Intimated.
Ref: From Home (Courts VII) Dept.Lr.No.25777/Cts VII/95-1 dt. 10.3.95.

Copies of the letter cited and its enclosures are communicated for information.

Sd. M.N. Jayavelan,
for Under Secretary to Govt.

Encl.:

Encl.:—

Copy to, Govt. of Tamil Nadu, Letter No.25777/Cts.VII/95-1, Home (Courts.VII) Department, Fort St. George, Madras-600 009. Dated 10.3.1995. From, Thiru S. Balasubramanian, B.A., B.L., Joint Secretary to Government to the Secretary to Government, All Department of Secretariat (w.e.).

Sub: Criminal Justice - C.A.No.2992/95 - Special Leave petition (C) No.684 of 1995 - Judgement copy - Intimated.

Ref: From Thiru. A. Mariarputham and Aruna Mathur, Advocates, Supreme Court of India, New delhi File No.TN 1242, Dated the 26.2.1995.

I am directed to enclose a copy of the letter cited along with a copy of judgement of Supreme Court of India, New Delhi delivered in C.A.No.2992 of 1995 arising out of Special Leave Petition (C) No.684 of 1995 and to request you to take appropriate action in matters covered by the judgement as requested in the letter cited. I am to request you to communicate copies of orders to Heads of Departments under the Department control.

S. Balasubramanian,
Joint Secretary to Government.

Copy to All Collectors

Copy of Mariarputham - Aruna & Co.,
25, Bazar Lane, Bengali Market, New Delhi - 110 001 (India)

A. MARIARPUTHAM,
Aruna Mathur,
Advocates,
Supreme Court.

File No. TN.1242

26 February, 1995

Secretary,
Home Department,
Fort St. George,
Madras - 9.

SLP (C) No. 684 of 1995
Deputy Director Collegiate Education
Vs.

S. Nagoor Meera
Ref: RC. 69968/83/86.

The above case relates to the Department of Education. The issue involved is whether the Department can impose any punishment on an employee who has been convicted by a Criminal Court for an offense during the pendency of an appeal from conviction. The tribunal had taken a view that pendency of an appeal from the order of conviction would debar the Department from taking disciplinary action to impose appropriate punishment on the Government Servant concerned.

B.G-4DE

Since Shri Venkataramani, Advocate informed me that a number of cases are pending before the Tamil Nadu Administrative Tribunal and interim orders of stay have been granted against different departments in such matters, when the above case came up for hearing, I requested the Court to take up the case for final hearing and also filed written submissions to assist the court in the matter. The court has delivered the judgement laying down the law in this regard holding that pendency of an appeal from an order of conviction does not debar the Department from taking Disciplinary Action imposing appropriate punishment on the Government servant concerned. I am enclosing a copy of the said judgement for ready reference.

You may kindly circulate a copy of the above said judgement to all the Departments/Heads of Departments, District Collectors, Superintendents of Police etc., to enable them to take appropriate action in matters covered by the above said judgement.

I am also separately marking a copy of Shri Venkataramani, Advocate with a request to place the above judgement before the Tamil Nadu Administrative Tribunal and have all pending cases on this question disposed off in terms of the above said judgement of the Hon'ble Supreme Court or atleast have the stay vacated in such matters.

The needful may be done as early as possible. The necessary assistance may be provided to Shri Venkataramani, Advocate by all the Departments concerned.

With regards,

Sd/- xxxxx,
A. Mariarputham.

Encls.: as above.

Copies to: The Learned Advocate General.

* * *

Copy of In the Supreme Court of India Civil Appellate Jurisdiction
Civil Appeal No.2992 of 1995 (Arising out of S.L.P.(C) No.684 of 1995)

The Deputy Director of Collegiate,
Education (Administration), Madras
Versus

9. Nagoor Meera

:

Appellants

:

Respondents.

Judgement

B.P. Jeevan Reddy,

Leave granted, Heard Counsel for the parties.

The respondent was working as Superintendent in the office of the Regional Deputy Director Collegiate Education, Madurai in 1986. Complaints of corruption were received against him. An enquiry was held into those complaints by the Vigilance and Anti-Corruption Department which opined that the charge was true. Accordingly, the respondent was prosecuted before the Chief Judicial Magistrate, Madurai, who convicted the respondent under Section 420 of the Indian Penal Code and Section 5 of the Prevention of Corruption Act. The charge was that the respondent received a sum of Rs.10,000/- from one Vijay Kumar promising him to secure a job for him. He was sentenced to undergo rigorous imprisonment for one year in addition to fine of Rs.1,000/-. The respondent filed an appeal in the High Court against the conviction and sentence aforesaid and on 14.2.1991, the court suspended the sentence imposed on the respondent and released him on bail.

On October 27, 1993 the Deputy Director of Collegiate Education issued a notice to the respondent calling upon him to show cause why he should not be dismissed from service in view of his conviction by the criminal court. The show cause notice expressly recites that in as much as the High Court has only suspended the sentence, his conviction is still in force. The notice also recites the nature of the offense for which the respondent was convicted.

Soon after receiving the show cause notice, the respondent filed Original Application No.6861 of 1993 before the Tamil Nadu Administrative Tribunal. His submission, which has been upheld by the Tribunal, is that in as much as the sentence imposed upon him by the criminal court has been suspended by the appellate court (High Court), the proceedings can be taken for terminating his services under and with reference to clause (a) of the second proviso to Articles 311(2) of the Constitution of India. The Tribunal has quashed the aforesaid show cause notice on the following reasoning.

"Therefore, it is clear that once the sentence has been suspended admitting of the appeal, the criminal proceedings of the Labour Court which ended in conviction and sentence of the Applicant is being continued in the appellate court and it can end only when the proceedings, in the appellate court came to an end. Till then the applicant cannot be proceeded under the provisions of the T.N.C.S. (C.C.A) Rules as has been done in this case. Yet another flaw is that there has been inordinate delay of two years and eight months after the conviction and sentence was passed by the Labour Court, in issuing the impugned show cause notice. This inordinate delay is unexplained. Therefore, the show cause notice to the applicant is not sustainable in Law till the appellate court disposes of the Criminal Appeal."

The correctness of the said order is questioned by the Deputy Director of the Collegiate Education in this appeal.

Article 311(2) declares that no person, who is a member of the civil service of the Union or All-India service or a civil service of a State or holds a civil post under the Union or State shall be dismissed, removed or reduced in rank except after an enquiry in which he has been informed of the charges against him and given a reasonable opportunity of being heard in respect of those charges. The second proviso, however, carves out three exceptions to the said rule. We are concerned with the first exception mentioned under clause (b). Insofar as it is relevant, the second proviso reads as follows:-

"Provided further that this clause shall not apply - (a) where a person is dismissed or removed or reduced in rank on the ground of conduct which has led to his conviction on a criminal charge"

This clause, it is relevant to notice, speaks of "conduct which has led his conviction on a criminal charge". It does not speak of sentence or punishment awarded. Merely because the sentence is suspended and/or the accused is released on bail, the conviction does not cease to be operative. Section 389 of the code of Criminal Procedure, 1973 empowers the appellate court to order that pending the appeal "the execution of the sentence or order appealed against be suspended and also if he is in confinement that he be released on bail or on his own bond". Section 389(1), it may be noted, speaks of suspending "the execution of the sentence or order", it does not expressly speak of suspension of conviction. Even so, it may be possible to say that in certain situations, the appellate court may also have the power to suspend the conviction - an aspect dealt with recently in *Rama Narang Vs. Ramesh Narang* (1995 (1) J.T.515) At pages 524 and 525, the position under Section 389 is stated thus:

"Section 589(1) empower the appellate Court to order that the execution of the sentence or order appealed against be suspended pending the appeal. What can be suspended pending the appeal. What can be suspended under this provision is the execution of the sentence or the execution of the order. Does 'Order' in Section 389(1) empowers the Appellate Court to order that the execution of the sentence or order appealed against the suspended pending or order appealed against the suspended pending the appeal. What can be suspended under this provision is the execution of the sentence or the execution of the order. Des 'Order' in Section 389(1) mean order of conviction or an order similar to the one under Sections 357 or 350 or the Code? Obviously, the order referred to in Section 389(1) must be an order capable of execution. An order of conviction by itself is not capable of execution under the Code. It is the order of sentence or an order awarding compensation or imposing fine or release on probation which are capable of execution and which. If not suspended, would be required to be executed by the authorities. In certain situations the order of conviction can be executable, in the sense, it may incur a disqualification as in the instant case. In such a case the power under Section 389(1) of the Code could be invoked. In such situations, the attention of the Appellate Court must be specifically invited to the consequence that is likely fall to enable it to apply its mind to the issue since under Section 389(1) it is under an obligation to support its order for reasons to be recorded by it in writing. If the attention of the Court is not invited to this specific consequence which is likely to fall upon conviction how can it be expected to assign reasons relevant thereto? If such a precise request was made to the court pointing out the consequences if any to fall on the continuance of the conviction order, the Court would have applied its mind to the specific question and if it thought that case was made out for grant of interim stay of the conviction order, with or without conditions attached thereto, it may have granted an order to that effect. It was a case arising under Section 267 of the Companies Act, which provided disqualification on the ground of conviction for an offense involving moral turpitude".

We need not, however, concerns ourselves any more with the power of the appellate court under the Code of Criminal Procedure for the reason that what is relevant for clause (a) of the second provision to Article 311(2) is the "Conduct" which has led to his conviction on a criminal charge" and there can be no question of suspending the conduct. We are, therefore, of the opinion that taking proceedings for and passing orders of dismissal, removal reduction in rank of a government servant who has been convicted by a criminal court is not barred merely because the sentence or order is suspended by the appellate court or on the ground that the said government servant-accused has been released on bail pending the appeal.

The Tribunal seems to be of the opinion that until the appeal against the conviction is disposed of, action under clause (a) of the second proviso to Articles 311(2) is not permissible. We see no basis or justification for the said view. The more appropriate course in all such cases is to take action under clause (a) of the second proviso to Article 311(2) once a government servant is convicted of a criminal charge and not to wait for the appeal or revision, as the case may be. If, however, the government servant accused is acquitted an appeal or other proceeding, the order can always be revised and if the government servant is reinstated, he will be entitled to all the benefits to which he would have been entitled to had he continued inservice. The other course suggested, viz. to wait till the appeal, revision and other remedies are over, would not be advisable since it would mean continuing in service a person who has been convicted of a serious offense by a criminal court. It should be remembered that the action under clause (a) of the second proviso to Article 311(2) will be taken only where the conduct which has led to his conviction is such that it deserves any of the three major punishments mentioned in Article 311(2). As held by this court in *Shankardass Vs. Union of India* (1985 (2) S.C.R.358):

"Clause (a) of the second proviso to Article 311(2) of the Constitution confers on the Government the power to dismiss a person from service "on the ground of conduct which has led to his conviction on a criminal charge". But that power like every other power has to be exercised fairly, justly and reasonably. Surely, the Constitution does not contemplate that a government servant who is convicted for parking his scooter in a no-parking area should be dismissed from service. He may perhaps not be entitled to be heard on the question of penalty since clause (a) of the second proviso to Article 311(2) makes the provisions of that article inapplicable when a penalty is to be imposed on a Government servant on the ground of conduct which has led to his conviction on a criminal charge. But the right to impose a penalty carries with it the duty to act justly".

What is really relevant thus is the conduct of the government servant which has led to his conviction on a criminal charge. Now, in this case, the respondent has been found guilty of corruption by a criminal court. Until the said conviction is set aside by the appellate or other higher court, it may not be advisable to retain such person in service. As stated above, if he succeeds in appeal or other proceeding, the matter can always be reviewed in such a manner that he suffers no prejudice.

The Tribunal has given yet another reason for quashing the show cause notice, viz. That whereas the conviction of the criminal court was on 4.2.1991, the impugned show cause notice was issued only on 27.10.1993. The appellant has explained that though the respondent had come to know the conviction soon after the judgement of the Criminal Court, there was a doubt whether action can be taken against the respondent in view of the order of the High Court suspending the sentence. It is stated that after obtaining legal advice, the show cause notice was issued. In our opinion, the delay, if it can be called one, in initiating the proceedings has been properly explained and in any event, the delay is not such as to vitiate the action taken.

The appeal is accordingly allowed and the order of the Tribunal is set aside.

Since the appellant himself has chosen to issue a show cause notice to the respondent before passing orders under the said clause, the respondent is given four weeks from today to submit his explanation. The appellant is free to pass such orders thereafter as may be found appropriate in the circumstances.

No costs.

New Delhi,
Feb. 24 - 1995

.....
(B.P. Jeevan Reddy)

.....
(K.S. Paripoornan)

True copy

* * *

Memorandum No.56378/C2/95-1 (S.B.) Dated 11.12.1995

Sub: Establishment - Employees required to work on Festival Holidays outside the purview of Tamil Nadu Industrial Establishments (National and Festival) Holidays Act 1958 - Inclusion of a new Festival - Orders - Issued.
Ref: Board's Memo.No.52437/R2/85-1, dt.31.8.85

Krishna Jayanthi shall be treated as a holiday outside the purview of National and Festival Holidays Act, 1958 and included among the holidays listed in para 2 of Board's Memo.No.52437/R2/85-1, dated 31.8.85. Accordingly, a compensatory holiday is to be allowed to those who work on 'Sri Krishna Jayanthi' if it falls on a regular holiday like Sundays and Second Saturdays and employees will be allowed the option to choose between a compensatory holiday and double wages, if it falls on a working day.

(By Order of the Chairman)

M. Subramanian,
Secretary.

Memorandum No.80175/O&M-I(2)/95-2 (S.B.) dated the 15th December 1995.

Sub: Establishment - Tamil Nadu Electricity Board - Creation of one post of Special Officer in the rank of Chief Engineer for a period of four months from 1.12.1995 to 31.3.1996 and re-employment of Thiru V.K. Ragupathy, in the post of Special Officer - Orders - Ratification - Issued.

Ref: (Per) B.P.(Ch.) No.292 (SB) dt. 29.11.95.

Tamil Nadu Electricity Board hereby ratifies the orders issued in the reference cited.

(By Order of the Board)

M. Subramanian,
Secretary.

* * *

Memorandum No.80175/O&M-I(2)/95-3 dated the 15th December 1995.

Sub: Establishment - Tamil Nadu Electricity Board - Creation of one post of special Officer in the rank of Chief Engineer for a period of four months from 1.12.95 to 31.3.96 and re-employment of Thiru V.K.Ragupathy, in the post - Delegation of powers - Orders - Issued.

Ref: (Per) B.P.(Ch.) No.292 (SB) dt.29.11.95.

Tamil Nadu Electricity Board authorises Thiru V.K. Ragupathy, Special Officer/Transmission Wing to exercise the powers of Chief Engineer during the period of his re-employment.

(By Order of the Board)

M. Subramanian,
Secretary.

* * *

Memo.No.134350/Adm.Br./IR1(2)/95-1 dt. 15.12.1995.

Sub: Central Organisation of Tamil Nadu Electricity Employees - 9th and Silver Jubilee State Conference on 18.12.95 at Erode - Grant of special Casual leave to the members who are regular workmen of Tamil Nadu Elec. Board - Instructions issued.

Ref: From the General Secretary, Central Organisation of Tamil Nadu Electricity Employees Letter dt. 2.12.95.

In pursuance of the request of the Central Organisation of Tamil Nadu Electricity Employees in the letter cited, the Officers of the Board are informed that Special Casual Leave may be granted on 18.12.95 to the Regular Workmen who are members of Central Organisation of Tamil Nadu Electricity Employees and who attend the State Conference at Erode on 18.12.95.

2. Before sanctioning the Special Casual Leave, it should be ensured that there is no detriment to field works/normal functions of Board.

3. A Certificate to the effect that the members of Central Organisation of Tamil Nadu Electricity Employees actually attended the Conference at Erode on 18.12.95 from the General Secretary, Central Organisation of Tamil Nadu Elec. Employees or authorised Branch Secretaries of the Circles should be obtained and filed in the Casual Leave account of the individual concerned.

4. The Special Casual Leave sanctioned in this Memo is only for this year 1995.

(By Order of the Chairman)

Olney Aaron,
Chief Engineer (Personnel).

* * *

HOLIDAYS - Declaration of Holiday on 18th December 1995 in connection with the 7th South Asian Federation Games - Orders - Issued.

(Routine) B.P.(Ch)No.168.

(Secretariat Branch)

Dt. 16.12.95.

Margazhi 1 Yuva,
Thiruvalluvar Aandu 2026.

Read:

G.O.Ms.No.1184 Public (Misc) Department, Dt.16.12.95.

Proceedings:

The Tamil Nadu Electricity Board directs that Monday the 18th December 1995 shall be a Holiday for the offices of the Tamil Nadu Electricity Board throughout the State of Tamil Nadu in connection with the Inauguration of the 7th South Asian Federation Games to be held at Madras.

2. In lieu of the above holiday Second Saturday falling on 10th February 1996 will be a working day for the offices of the Tamil Nadu Electricity Board throughout the State of Tamil Nadu.

(By Order of the Chairman)

M. Subramanian,
Secretary.

* * *

Letter No.84633/C1/95-1, (S.B.) Dated 19.12.1995.

Sub: Interim Relief - Grant of Second Installment of Interim Relief to employees of State Government - copy communicated.

Ref: 1. Govt.G.O.No.757 Finance (Pay Cell) Department, dt.25.9.95.

2. Board's Lr.No.66313/C1/95-1, dt.20.10.95.

3. Govt.G.O.No.924 Finance (Pay Cell) Department dt.14.12.95.

I am to enclose a copy of the Government Order third cited for guidance and adherence.

2. The said Government Order is applicable in the case of deputationist from the State Government working in the Board and drawing the Government Scale of Pay.

Encl:

M. Subramanian,
Secretary.

Copy of :Govt. of Tamil Nadu G.O.No.924, Finance (Pay Cell) Department, Dated the 14th December 1995, Yuva, Karthigai 28, Thiruvalluvar Aandu 2026.

INTERIM RELIEF - Grant of Second Installment of Interim Relief - Revised Orders - Issued.

Read - the following:

G.O.Ms.757, Finance (Pay Cell) Department, dated 25.9.95.

Order:

In the Government Order read above, orders were issued sanctioning the second installment of Interim Relief to the Government employees with effect 1.10.1995 as given below:-

- | | |
|--|---|
| i. Employees on regular
Standard time scale of pay | 10% of basic pay subject to a
minimum of Rs.100/- per month. |
| ii. Full-time or Part-time employees
on fixed pay/consolidated pay/
honorarium of Rs.500/- and above. | Rs.40/- per month. |
| iii. Full-time or Part-time employees
on fixed pay/consolidated pay/honorarium
below Rs.500/- per month. | Rs.25/- per month. |

2. Representations have been received from various associations of Government employees requesting grant of this second installment of Interim Relief with effect from 1.4.1995 as given to the Central Government employees.

3. The Government have carefully examined the above request and decided to accept it. Government accordingly direct that the second installment of Interim Relief sanctioned in the Government Order read above be given retrospective effect from 1st April 1995. Government also direct that the arrears of second installment of Interim Relief for the period from 1.4.1995 to 30.6.1995 shall be drawn and credited to the respective General Provident Fund Account of the Government employees. Instructions on their withdrawal will be issued later. The arrears for the period from 1.7.1995 to 30.9.1995 shall be drawn and paid in cash before 31.12.1995. In respect of the Government employees retiring on or before 31.3.1996 and for those who do not have General Provident Fund Account, the arrears of second installment of Interim Relief may be drawn and paid in Cash for the entire period from 1.4.1995 to 30.9.1995.

4. The Government also direct that the date 1st April 1995 shall apply only for the purpose of Interim Relief. The other conditions specified in para 6 of the Government Order read above shall continue.

5. The Interim Relief Sanctioned in para 3 above shall apply to the teaching and non-teaching staff under local bodies and in aided educational institutions. These orders shall also apply to full time and part time employees/menials paid from contingencies at fixed monthly wages/rates and those coming under non-provincialised workcharged establishment.

6. These orders shall not apply to the employees governed by UGC.AICTE scales of pay in respect of whom separate orders will be issued.

7. The Government also direct that the drawing and disbursing officers shall draw a single bill for the arrears of second installment of Interim Relief from 1.4.1995 to 30.9.1995 enclosing a separate schedule for crediting the arrears to the respective General provident Fund Account of the employees for the period from 1.4.1995 to 30.6.1995.

8. The Government further direct that the 10% Interim Relief sanctioned in the Government Order read above shall be computed on the basic pay alone with effect from 1.4.1995 and shall be revised from time to time whenever there is any change in basic pay of the Government employees. This basic pay does not include any personal pay or special pay. While calculating 10% of basic pay, fraction of a rupee shall be rounded off to next higher rupee if such fraction is 50 paise and above and shall be ignored if it is less than 50 paise.

9. All Heads of Departments are requested to include this expenditure while sending proposals for revised Estimate/Final Modified Appropriation 1995-96.

(By Order of the Governor)

P.V. Rajaraman
Secretary to Government.

* * *

Memo. (Per)No.83067/N1/95-1, (S.B.) Dated the 19th December 1995.

Sub: PAYMENT of Pension/Family Pension on the last working day of month in case of first day of succeeding month happens to be a holiday - Orders issued.

Ref: 1. B.P.Ms.No.2645, dt.18.12.72.

In the B.P. first cited, orders issued by the Government for the disbursement of pay and allowances on the last working day of the month, in case the first day of the succeeding month happens to be a holiday, have been made applicable to Board employees.

Now the Tamil Nadu Electricity Board has decided to extend the above concession to the Board's pensioners and family pensioners also. Accordingly, the Tamil Nadu Electricity Board hereby directs that the pension payment be disbursed on the last working day of the month, in case the first day of the succeeding month happens to be a holiday.

3. The receipt on the memo. should be acknowledged.

(By Order of the Chairman)

M. Subramanian,
Secretary.

* * *

ALLOWANCES - Tamil Nadu Electricity Board - Travelling Allowance - Mileage Allowance - Revision of rates of mileage allowance - Orders issued.

Per. B.P.(F.B.)No.95.

(S.B.)

Dated the 20th December 1995

Read:

Per B.P. (F.B.)No.2, S.B., dated: 5.1.1990.

Proceedings:

In partial modification to the orders issued in the B.P. cited, the Tamil Nadu Electricity Board hereby directs that the existing rates of mileage allowance indicated in Column (1) below shall be enhanced as indicated in Column (2) below:-

B.G-5 DEC

	Existing rate per Kilometer (1)	Revised rate per Kilometer (2)
For journey performed by own Car	Rs.2/-	Rs.3.50
For journey performed by Motor Cycle/Scooter/Moped	Rs.1/-	Rs.1.50

2. This order shall take effect for Journeys performed from the date of issue of these orders.

(By Order of the Board)

M. Subramanian,
Secretary.

* * *

DELEGATION - Delegation of powers to Director/Tamil Nadu Electricity Board Printing Press - Powers to sanction estimates, purchase of spare parts and repairing of machineries - Enhancement-Orders - Issued.

(Permanent) B.P.(F.B.) No.96

(S.B.)

Dated the 22nd December 1995
Margazhi 7 Yuva,
Thiruvalluvar Aandu 2026.
Read:

B.P.Ms. (FB) No.84 (Sectt. Br.) dt.4.9.86.

Proceedings:

The In-house Management Consultancy Services (IMCS) of the Tamil Nadu Electricity Board took up a study on improving the performance of the Tamil Nadu Electricity Board Printing Press and recommended that if the Director/Tamil Nadu Electricity Board Printing Press is vested with enhanced powers, there is a possibility to run the press efficiently and effectively and it will enable him to execute various works like repairing of machineries, purchase of spare parts, sanction of estimate for executing overhauling work etc. to run the press without loss of machine time and man-hours.

2. After careful consideration, the Tamil Nadu Electricity Board accept the above recommendations of the In-house Management Consultancy Services and directs that the following powers/enhanced powers be delegated to the Director/Tamil Nadu Electricity Board Printing Press:-

		Existing Powers	Enhanced Powers
1.	Repairing works entrusted to the recognised firms on limited tender system	Rs.5,000/-	Rs.25,000/-
2.	Repairing works entrusted to the manufacturer of the machine, under single tender system	—	Rs.10,000/-
3.	Placing of local purchase orders under (i) Limited tender system (ii) Single tender system	Rs.5,000/- Rs.500/-	Rs.10,000/- Rs.2,000/-

(By Order of the Board)

M. Subramanian,
Secretary.

* * *

Memo.No.47062/C1/95-1, (S.B.), Dated 22.12.1995.

Sub: Establishment - Tamil Nadu Electricity Board - R.W.E., movement to selection grade on completion of ten years of service - Allowing scale of pay from the date of movement to selection grade - clarification issued.

Ref: 1) B.P. Ms.No.288 (SB) dt.3.12.79.
2) Board's Memo.No.65726/R1/80-1, dt.8.6.81.
3) B.P. (F.B) No.5 (SB), dt.25.1.94
4) (Per) B.P. (FB) No.120 (SB), dt.20.12.94.

Consequent on the issue of orders for abolition of the category of Assistant Commercial Inspector in the Board's Proceedings 3rd cited and the upgradation of certain posts of Lineman in Distribution Sections as Line Inspectors in the Board's Proceedings 4th cited, certain Superintending Engineers of Distribution Circles have raised the following points for clarification:-

- whether the Wireman and its equivalent categories in the scale of pay Rs.1050-1840 can be moved to selection grade scale of pay applicable to Line Inspector (Rs.1250-2225).
- whether the Commercial Assistant and its equivalent categories such as Telephone Operator can be moved to selection grade scale of pay applicable to Line Inspector (Rs.1250-2225).
- whether the Surveyor who is drawing the scale of pay Rs.1650-2770 can be moved to selection grade scale of pay applicable to Special Grade Foreman Rs.2150-3680.

2. Eventhough the Board upgraded certain surplus posts in Distribution Circle covered by the settlement many Lineman equivalent categories are in existence in Circles/in other areas namely Generation, Thermal, General Construction Circle etc. In order to avoid discrimination among the categories in the equal scale in R.W.E. within the same circle and in other circles, it is hereby ordered that the procedure of allowing the next higher scale of pay above the scale of pay they were drawing at the time of eligibility for movement to selection grade ordered earlier in Board's Memo. 2nd cited shall be continued in respect of the above said categories until any modification is issued by the Board.

(By Order of the Chairman)

M. Subramanian,
Secretary.

LOANS AND ADVANCES - Festival Advance to the employees of the Tamil Nadu Electricity Board - Enhanced - Orders - Issued.

(Per.) B.P. (FB) No.97,

(S.B)

Dated the 23rd December 1995.

Margazhi 8, Yuva,

Thiruvalluvar Aandu 2026.

Read:

- i) (Per.) B.P. (FB) No.47 (SB) dt.7.9.1992.
- ii) G.O.Ms.No.919, Finance (Salaries) Department, dt.13.12.'95.

Proceedings:

In the B.P. first cited, the Tamil Nadu Electricity Board has ordered enhancement of festival advance from Rs.500/- to Rs.750/- to the employees of the Board payable on the occasion of festival once in a calendar year. The Government of Tamil nadu, in their G.O. second cited, have now enhanced the Festival Advance from Rs.750/- to Rs.1,000/-.

2. Following the orders of the Government, the Tamil Nadu Electricity Board directs that the quantum of Festival Advance be enhanced from Rs.750/- to Rs.1,000/- (Rupees one thousand only). There shall be no change in the existing procedure for sanction and recovery of Advance.

3. These orders shall take effect from the date of issue of the orders and apply to the festivals after the date of issue of the orders.

(By Order of the Board)

M. Subramanian,
Secretary.

* * *

AMENITIES - Transport facilities to the School going children in Generation Circle/Kundah - Engaging school bus from Government Corporations for the year 1995-96 and for reimbursement of bus fare paid by the children of the employees - Approved.

Permanent B.P.(FB)No.61

(Adm. Br.)

Dt.23.12.1995.

Margazhi 8 Yuva,

Thiruvalluvar Aandu: 2026.

Read:

1. From the CE/Hydro & Gas Turbine, Madras Letter No.273/CE/H>/PA/A1/95-1, dt.27.5.95.
2. From the SE/Gen./Kundah Lr.No.SEG/K/MM/F.5/D.393/95 dt.11.7.95.
3. From the SE/Gen./Kundah Lr.No.SEG/K/MM/D.3/F.5/D.403/95 dt. 12.7.95.

Proceedings:

Administrative approval is hereby accorded to the superintending Engineer/Generation Circle/Kundah to engage M/s. Mahakavi Bharathiyar Transport Corporation, Ooty and M/s. Cheran Transport Corporation Ltd., Coimbatore at the cost of Rs.18,75,600/- with advance payment for nine trips for transporting the school going children in Generation Circle/Kundah (vide Annexure enclosed) for the Academic year 1995-96 and to reimburse the actual bus fare paid by the children attending the Gudalur Higher Secondary School for their travel in 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.

2. The action of the Superintending Engineer/Generation Circle/Kundah in having utilised the buses of M/s. Mahakavi Bharathiyar Transport Corporation, Ooty and M/s. Cheran Transport Corporation Ltd., Coimbatore for transporting the school going children of the staff of Generation Circle/Kundah and paid the advance payment to the above Corporations is hereby approved and ratified.

(By Order of the Board)

Olney Aaron,
Chief Engineer (Personnel).

Encl.:

Annexure

Sl.No.	Details of Trips
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i. Trips being operated by M/s. Mahakavi Bharathiyar Transport Corporation Limited, Ooty.

1. Pyokara – Ooty and back
2. Emerald – Edakkadu and back
3. Glenmorgan – Ooty and back
4. Portimund – Parsons valley – Ooty and back
5. Moyar – Masinagudi – Singara – Masinagudi and back (for High School children).
6. Surge shaft – 2 camp – Manjoor and back.
7. Kundah Lower Camp – Manjoor and back (two trips)

ii. Trips being operated by M/s. Cheran Transport Corporation, Coimbatore.

1. Pillur Dam - Parali - Athikadavu - Parali and back.
2. Pillur - Parali - Athikadavu Camp - Bujanganur and back.

* * *

LABOUR - Tamil Nadu Electricity Board - Revision of work allocation and staff pattern - upgradation of remaining surplus Lineman/Lineman equivalent post in Distribution Circles as Line Inspector - Orders - Amendment Issued.

(Permanent) B.P.(Ch) No.314.

(S.B.)

Dt. 23.12.1995.

Margazhi 8, Yuva,

Thiruvalluvar Aandu 2026.

Read:

1. (Per) B.P.(FB) No.5 (SB), dt.25.1.94
2. (Per) B.P.(FB) No.87 (SB), dt.11.10.94 (as amended).
3. (Per) B.P.(FB) No.120 (SB), dt.20.12.94

Proceedings:

In pursuance of Memoranda of settlement arrived under Section 18(1)/12 (3) of the Industrial Disputes Act, 1947 between the Tamil Nadu Electrical Board and its workmen on 31.12.93/19.1.94, orders were issued in the Board's Proceedings first cited, revising the work allocation and staff pattern of certain section of staff in the Tamil Nadu Electricity Board covered by earlier settlement as also the scale of pay, rate of Dearness Allowance, House Rent Allowance, City Compensatory Allowance and other Special Pays and Allowances with effect from 1.12.92.

2. A provision in the said settlement envisages for the reduction of post of Linemen in the Distribution Circle and the resultant surplus Lineman will be utilised to handle one unit till they get their promotion. As the unions insisted for upgrading the said surplus Linemen/Linemen equivalent posts in Distribution Circles as Line Inspector, it was agreed to examine the request separately for which a clause was also included in the settlement. In view of the above commitment in the settlement, detailed discussions were held with the unions, who are parties to the settlement on the above issue.

3. After careful consideration, and taking into account the views of the signatories to the settlement the Tamil Nadu Electricity Board hereby makes the following amendments to (permanent) B.P. (FB) No.5 (SB) dt.25.1.94:-

Amendments

I. In Annexure - II to the said Board's Proceedings in Part - I for the existing entries against SI.No.7 "33KV SS" against item 1, for the existing words and figures the following words and figures shall be substituted:-

1 Switch Board Operator/Line Inspector (Operator) - 4 (Four) (3 for shift and 1 for spare or maintenance, if there is no shift).

II. In Annexure II to the said Board's Proceedings in Part I.

a) for the existing entries against SI.No.15 Meter Relay Test A. *Outdoor work staff pattern (RWE)* against item 4, for the existing words and figures the following words and figures shall be substituted:-

4. Instrument Mechanic Gr.I - 1 (One) (for Telephones)

b) for the existing entries against SI.No.15 B. *Laboratory*, against item 2, for the existing words and figures the following words and figures shall be substituted:-

2. Instrument Mechanic Gr.I - 1 (One) (for three test benches)

III. In Annexure II to the said Board's Proceedings in part I,

for the existing entries against SI.No.16 *Special Maintenance*, against item 5, for the existing words and figures, the following words and figures shall be substituted:-

5. Line Inspector - 4 (four)

4. The Incumbents of the upgraded posts of Line Inspector/Instrument Mechanic Grade I will do the work hitherto done and any other work assigned to them by immediate and other superiors for carrying out the O & M work for providing/uninterrupted power supply to consumers as setout in the settlement, till they get their next promotion or any new sanction of Line Inspector made thereafter, whichever is earlier.

5. Regarding the procedure for promotion and fixation of pay and allowing the monetary benefit of fixation to incumbent of the upgraded post, the instructions already issued in the B.P. second and third cited should be adhered.

(By Order of the Chairman)

M. Subramanian,
Secretary.

Tamil Nadu Electricity Board - Preparation of panel of names fit for appointment/promotion to higher posts - Personnel against whom charges are pending or charge sheet framed - Guide lines issued.

(Per.) B.P. (Ch.) No.316

(S.B.)

Dated the 27th December 1995.

Margazhi 12, Yuva,

Thiruvalluvar Aandu. 2026.

Read:

G.O.Ms.No.367, P&A.R. (Per.S) Department, Dt.12.11.92.

Proceedings:

According to Regulation 106 (c) of Tamil Nadu Electricity Board Service Regulations, where it is necessary to appoint/promote an Officer against whom an enquiry into allegations of corruption or misconduct is pending, the appointing authority may appoint or promote him temporarily, pending enquiry into the charges against him and the competent authority shall have discretion to make regular appointment or promotion in suitable cases.

2. The Government have issued certain guidelines in the Government Order cited after taking into consideration the recent judgement of the High Court, Madras, the Supreme Court and Orders of the Tamil Nadu Administrative Tribunal.

3. In pursuance of the orders of Government, the Tamil Nadu Electricity Board issues the following guidelines for promotion/appointment of Board employees, against whom charges/enquiry are pending **or** specific charges have been framed:-

- i) In the case of **pending enquiries** including Vigilance enquiries and in the case, where specific **charges have not been framed**, promotion/appointment of such persons **shall be considered** on the basis of their performance as on the date of consideration for promotion/appointment, as revealed through personal files and seriousness of the Punishments, if any, previously imposed; and
- ii) In cases, where **Specific charges have been framed** or charge sheet has been filed in criminal cases, promotion/Appointment of such persons **shall be deferred till** the proceedings are concluded.

(By Order of the Chairman)

M. Subramanian,
Secretary.

REGULATIONS - Tamil Nadu Electricity Board Service Regulations - Category of Head Sergeant in Board Office Secretariats Branch - Inclusion in Tamil Nadu Electricity Board Service Regulations - Amendment - Issued.

(Per.) B.P. (Ch.) No.317

(S.B.)

Dated the 27th December 1995.

Read:

(Per.) B.P. (Ch.) No.315 (S.B.) Dt. 18.11.94.

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.

2. The amendments here by made shall come into force on the 18th November 1994

Amendments

- i) In Regulations 88, under Class III Division VI-A, Board Office Secretariat Branch after Category 6, the following entry shall be inserted namely:-
Category 6(a) — Head Sergeant
- ii) In Annexure I referred to in Regulation 92, under Class III Division VI-a, Board Office Secretariat Branch after Category 6 the following entries shall be inserted under respective columns namely:-

Category 6 (a) Head Sergeant

By Promotion by Virtue of-seniority from
Sergeant in Board Office Secretariat Branch

- iii) In Annexure II referred to in Regulation 93 under Class III Division VI-A Board Office Secretariat Branch after item 19, the following item shall be inserted, namely:-
Category 19(a) — Head Sergeant

(By Order of the Chairman)

M. Subramanian,
Secretary.

* * *

Memo.No.70933/P2/95-1, (S.B.) Dated 29.12.95.

Sub: TRAVELLING ALLOWANCE - Non provision of I Class in Howrah bound Trains -
Journey in II Class A/c. Sleeper - Instructions - Issued.

Ref: From CE/MTPS Lr.No.CE/SEO/MTPS/F.DCC/D. 236, dt.29.11.95.

The employees of Thermal Power Stations at Mettur, Tuticorin, Ennore and North Madras Thermal Power Project who are eligible to travel in I Class are permitted to travel in II Class A/c. Sleeper wherever I Class accommodation is not available in the trains bound for Howrah in connection with their official duty.

(By Order of the Chairman)

M. Subramanian,
Secretary.

Memorandum No.77062/A1/95-1, S.B. dated 17.11.95/29.12.95

Sub: ESTABLISHMENT - Class I Officers - Retired from the Service of the Board on 31.10.95 AN - Notification - Issued.

The following Notification is issued:-

Notification

The following Officers have retired from the service of the Board on the afternoon of 31.10.95:-

Tvl.

- 1) K.R. SYED ABDUL SUBHAN, Chief Engineer/Distn./Coimbatore.
- 2) P.G. PADMANABHAN, Chief Financial Controller/Madras.
- 3) S. MOHAMMED KASIM, Superintending Engineer/Kanyakumari EDC.
- 4) R.V. SRINIVASAN, Superintending Engineer/Generation/Kundah.
- 5) S. SHANMUGASUNDARAM, Deputy Financial Controller/Dindigul EDC.

S. Ramasamy,
Deputy Secretary/Personnel.

FINANCE

Part – III Finance

U.O. Note No.15027/W2/95-10, (Accts. Br.) Dated 1.12.95

Sub: Loans - Tamil Nadu Electricity Board - Limit for Borrowing Enhancement upto Rs.3,500/- Crores - Orders - Issued.

Re : G.O.Ms. No.614 (Energy (D2) Dept.) dt.14.11.95.

A copy of the Government orders cited may be communicated to Chief Engineer/Planning for information.

Encl.:

S. THANGARATHINAM
Chief Financial Controller.

Copy of Govt. of Tamil Nadu, G.O.Ms. No.164, Energy (D2) Department, Dated 14.11.95.
Electricity – Tamil Nadu Electricity Board – Limit for Borrowing Enhancement upto Rs.3500/- Crores – Orders – Issued.

READ:

1. G.O.Ms. No.2295 PWD dated 25.11.87.
2. G.O.Ms. No.310 PWD dated 22.2.89.
3. G.O.Ms. No.1884 PWD dated 4.9.90

READ also:

1. From the Accounts Member, TNEB Lr.No. 15027/W2/95 – 2 dated 5.4.95.
2. From the Chairman, TNEB Lr.No. 15027/W2/95-4 dated 26.7.95.

Order:

The following notification will be published in an extra-ordinary issue of Tamil Nadu Government Gazette dated 14.11.95.

Notification

Under sub-section (3) of section 65 of the Electricity (Supply) Act, 1948 (Central Act LIV of 1948), read with PWD, Notification No. II (1)/PWE 146(a)/90, dated the 4th September 1990, Published at page 1 of part II – Section 1 of the Tamil Nadu Government Gazette, Extraordinary, dated 4th September 1990, the Governor of Tamil Nadu with the approval of State Legislative Assembly hereby fixes Rupees three thousand and five hundred crores as maximum amount which the Tamil Nadu Electricity Board may, at any time have on loan under sub-section (1) of the said section.

(By order of the Governor)

SUSAN MATHEW,
Secretary to Government.

Endt.No. X/IT/F 20B/95-1, (Accts.Br.) dt.16.12.1995

Sub: Tax Deduction at source Income Tax – Deduction from Salaries under Section 192 of Income Tax Act 1961.

Ref: G.O.No.913 dt.8-12-95 Finance (BG II) Dept. enclosing the Central Board of Direct Taxes, New Delhi Circular No. 724 (F.No.275/192/95 IT(B) dt.29.9.95.

A copy of Government of Tamil Nadu Order No.913 Finance (BG II) Dept. dt. 8-12-95 together with the Central Board of Direct Taxes New Delhi Circular No.724 (F No.275/192/95 IT(B)/dt.29.9.95 is communicated to all the Branches of the Board for necessary guidance for commuting the Income chargeable under the head "Salaries" during the financial year 1995-96.

Encl.: As above

S. THANGARATHNAM,
Chief Financial Controller.

• • •

Government of Tamil Nadu, 1995 Finance (BG.II) Department, G.O. No.913, dated the 8th December 1995.

Karthigai 22, Yuva
Thiruvalluvar Aandu 2026.

Deduction of tax at source – Income Tax – Deduction from Salaries during the Financial Year 1995-96 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.724 (F.No.275/192/95-IT(B), dated the 29th September 1995.

Order No.913, Finance (BG II) Department, dated the 8th December 1995.
Recorded.

2. Copy communicated for information and necessary action.

(By order of the Governor)

S.KRISHNAN,
Deputy Secretary to Government.

Annexure

Government of India, Ministry of Finance, (Department of Revenue), Central Board of Direct Taxes,
Deduction of Tax at source -- Income Tax deduction from salaries under Section 192 of the Income-Tax
Act, 1961

Sub: Income-tax deduction from salaries during the financial year 1995-96 under
Section 192 of the Income-tax Act, 1961.

During the Financial Year 1995-96 Circular No.724 (F.No.275/192/95-IT (B)), New Delhi, 29th September, 1995 7 Asvina (1917) (Saka)

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F.No.275/192/95-IT(B), (Govt. of India, Ministry of Finance, Deptt. of Revenue, Central Board of Direct Taxes), New Delhi dated 29-9-95.

Reference is invited to Circular No.690 dated 1st September, 1994 wherein the rates of deduction of income-tax from the payment of income under the head "Salaries" under section 192 of the Income-tax Act, 1961, during the financial year 1994-95 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 1995-96 and explains certain related provisions of the Income-tax Act.

2. Finance Act 1995

According to the Finance Act, 1995, income-tax is required to be deducted under section 192 of the Income-tax Act 1961 from income chargeable under the head "Salaries" for the financial year 1995-96 (i.e. assessment year 1996-97) at the following rates.

Rates of Income-tax

- | | |
|---|--|
| 1. Where the total income does not exceed Rs.40,000/- | Nil |
| 2. Where the total income exceeds Rs.40,000 but does not exceed Rs.60,000/- | 20 percent of the amount by which the total income exceeds Rs.40,000/- |
| 3. Where the total income exceeds Rs.60,000/- but does not exceed Rs.1,20,000/- | Rs.4,000/- plus 30 per cent of the amount by which the total income exceeds Rs.60,000/-. |
| 4. Where the total income exceeds Rs.1,20,000/- | Rs.22,000/- plus 40 per cent of the amount by which the total income exceeds Rs.1,20,000/- |

It may be noted that the income-tax exemption limit for individuals has been raised from Rs.35,000/- to Rs.40,000/- and that there is no surcharge applicable.

3. Section 192 of Income-tax Act, 1961:

- 3.1 Every person who is responsible for paying any income chargeable under the head "Salaries" shall deduct income-tax on the estimated income of the assessee under the head "Salaries" for the financial year 1995-96. The income-tax is required to be calculated at the average of income-tax computed on the basis of the rates given above and shall be deducted at the time of payment. No tax will, however, be deducted at source in any case unless the estimated salary income including the value of perquisites, for the financial year exceeds Rs.40,000/- (Some typical examples of computation of tax are given at Annexure-I).
- 3.2 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).
- 3.3 Sub-section (2A) of section 192 provides that in respect of salary payment of employees of Government, Company, Cooperative 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.
- 3.4 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 cannot 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 8.2.1988.
- 3.5 The provisions of sub-section (3) of Section 192 are intended for making adjustment for any excess or shortfall in the deduction of tax made during the financial year.
- 3.6 The trustees of recognised provident funds, or any person authorised by the regulations of the fund to make payment of accumulated balances due to employees, shall, in cases where sub-rule (1) of rule 9 of Part A of the Fourth Schedule to the Act applies, at the time when accumulated balance due to the employee is paid, make therefrom the deduction provided in rule 10 of Part A of the Fourth Schedule.
- 3.7 Where any contribution made by an employer, including interest on such contributions, if any, in

an approved superannuation fund is paid to the employee, tax on the amount so paid shall be deducted by the trustees of the fund to the extent provided in rule 6 of Part B of the Fourth Schedule to the Act.

- 3.8 For the purposes of deduction of tax on salary payable in foreign currency, the value in rupees of such salary shall be calculated at the prescribed rate of exchange.

4. Persons responsible for deducting tax and their duties:

- 4.1 Under clause (i) of Section 204 of the Act the persons responsible for paying for the purpose of Section 192 means the employer himself or if the employees a company, the company itself including the principal officer thereof.
- 4.2 The tax determined as per para 7 should be deducted from the salary u/s 192 of the Act.
- 4.3 Section 197 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.
- 4.4 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 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.
- 4.5 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 provisions of section 201. Sub-section (1A) of section 201 lays down that such person shall be liable to pay simple interest at fifteen per cent 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 and 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.
- 4.6 According to the provisions of section 203, every person responsible for deducting tax at source is required to furnish a certificate to the payee to the effect that has been deducted and to specify there in 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 28.2.1991. A specimen of the certificate is enclosed as Annexure II. 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.

- 4.7 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 No. (TAN) 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/-.
- 4.8 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 following the 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. 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.
- 4.9 The Drawing and Disbursing Officers should satisfy themselves about the actual deposits/subscriptions/payments made by the 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., there with, 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 employee's income chargeable to tax.
- 4.10 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.
- 4.11 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 and the tax rebate under section 88B (in the case of pensioners, resident in India, who are 65 years

of age or more, and whose gross total income does not exceed Rs.1,00,000/-) 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 pensioner. As regards the tax rebate under section 88 on account of contribution to Life Insurance, Provident Fund, NSC, etc., if the pensioners furnish the relevant details to the banks, the tax rebate at the specified rate may also be allowed. Necessary instructions in this regard were issued by the Reserve Bank of India to the State Bank of India 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 (11CVL)-91/92) dated the 27th April 1992, and, these instructions should be followed by all the branches of the Banks, which have been entrusted with the task of payment of pensions.

5. **Estimation of Income under the Head "Salaries":**

5.1 Income chargeable under the head "Salaries".

- (1) The following income shall be chargeable to income-tax under the head "Salaries".
 - (a) any salary due from an employer or a former employer to an assessee in the previous year, whether paid or not;
 - (b) any salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer, though not due or before it became due to him.
 - (c) any arrears of salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer, if not charged to income-tax for any earlier previous year."
- (2) For the removal of doubts, it is clarified that where any salary paid in advance is included in the total income of any person for any previous year it shall not be included again in the total income of the person when the salary becomes due. Any salary, bonus, commission or remuneration, by whatever name called, due to, or received by, a partner of a firm from the firm shall not be regarded as "Salary".
- (3) "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 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 pensions, tax at source would have to be deducted from pension also, if otherwise called for. However, no tax is required to be deducted from the commuted portion of pension as explained in clause (3) of para 5.2 of this Circular.
- (4) 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.

- (5) 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 employee during the current financial year (Example 3 at Annexure I illustrates computation of some such perquisites). The valuation has to be done in accordance with rule 3 of the Income-tax Rules.
- (6) 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/-.

5.2 Incomes not included in the "Salaries" (Exemptions)

Any income falling within any of the following clauses shall not be included in computing the income from salaries to the purpose of Section 192 of the Act:

- (1) 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:
 - (i) The spouse and children of the individual; and
 - (ii) 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.
- (2) 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.
- (3) 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.
- (4) Any payment received by an employee of the Central Government or 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 Notification No.S.O.553/(E)(F.No.142/11/88-TPL) dated 8.6.1988, at Rs.79,920/-.

- (5) 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.
- (6) Under Section 10(10C), as amended by the Finance Act, 1994, any payment received by an employee of the following bodies at the time of his voluntary retirement is exempted from income-tax to the extent of Rs.5 lakhs, provided the scheme of voluntary retirement has been framed in accordance with the guidelines prescribed under Rule 2BA of the Income-tax Rules, 1962:
 - (a) A public sector company;
 - (b) Any other company;
 - (c) An authority established under a Central, State or Provincial Act;
 - (d) A local authority;
 - (e) A Cooperative Society;
 - (f) A university established or incorporated or under a Central, State or Provincial Act, or, an institution declared to be a university under section 3 of the University Grants Commission Act, 1956;
 - (g) Any Indian Institute of Technology within the meaning of Clause (g) of Section 3 of the Institute of Technology Act, 1961;
 - (h) Such Institute of management as the Central Government may by notification in the Official Gazette, specify in this behalf.

It may also be noted that where this exemption has been allowed to any employee for any assessment year, it shall not be allowed to him for any other Assessment Year. It may be further noted that any such scheme in relation to a company referred to at (b) above, and, a co-operative society referred to at (e) above, has to be approved by the Chief Commissioner, or; as the case may be Director General of Income tax.

- (7) Any sum received under a life insurance policy, including the sum allotted by way of bonus on such policy other than any sum received under sub-section (3) of section 80DDA.

- (8) Any payment from a provident fund to which the Provident Funds Act, 1925 (19 of 1925), applies (or from any other provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette).
- (9) Under Section 10(18A) of the Income-tax, 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 employer 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. This, house rent allowance granted at employee who is residing in a house at 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.

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

- (a) Any special allowance of benefit granted to an employee to meet the expenses incurred the performance of his duties as prescribed under Rules Act the extent to which such expenses are actually incurred for that purpose.

- (b) Any allowance granted to an assessee where to meet his personal expenses at the place of his posting or at the ordinarily resides or to compensate him for the increased cost of living, which may be prescribed and to the extent as may be prescribed.

However, the allowance referred to in (i) above should not be in the nature of a 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 his place of posting or residence.

The CBDT has prescribed guidelines for the purpose of clauses (i) and (ii) of Section 10(14) vide notification No.SO617(E) dated 7th July, 1995 (F.No.142/95-TPL). These guidelines are effective from 1st July 1995. This is enclosed as Annexure III.

- (11) Under Section 10(15) (iv) (i) of the Income-tax Act, interest payable by the Government on deposits made by an employee of the Central Government or a 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 7.6.89, as amended by notification No.F.2/14/89-NS-II dated 12.10.89, the Central Government has notified a scheme called Deposit Scheme for Retiring Government Employees, 1989 for the purpose of the said clause.

- (12) Under Section 17 of the Act, 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) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or of any member of his family
- (i) 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;
- (ii) in respect of the prescribed diseases or ailments, in any hospital approved by the Chief Commissioner having regard to the prescribed guidelines;

Provided that, in a case falling in sub-clause (ii), the employee shall attach with his return of income a certificate from the hospital specifying the disease or ailment for which medical treatment was required and the receipt for the amount paid to the hospital.

- (c) 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);
- (d) 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.

- (e) As regards medical treatment abroad, the actual expenditure on stay and treatment abroad of the employee or any member of his family, or, on stay abroad of one attendant who accompanies the patient, inconnection with such treatment, will be excluded from perquisites to the extent permitted by the Reserve Bank of India. As regards the expenditure incurred on travel abroad by the patient/attendant, it shall be excluded from perquisites only if the employee's gross total income, as computed before including the said expenditure, does not exceed Rs.2 lakhs.

5.3 Deductions u/s 16 of the Act

- (i) Under Section 16 of the Income-tax Act, 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:
 - (a) Rs.18,000/- in the case of women whose total income, before making the standard deduction, does not exceed Rs.75,000/- in the financial year.
 - (b) Rs.15,000/- in any other case, not covered by (a).

This deduction will be available also to all persons drawing pension during the current financial year at the same rate and subject to the same ceilings.

It may be noted that the standard deduction in full will be admissible even to those employees who are entitled to conveyance facilities.

Where, in the case of an assessee, salary is due from, or paid or allowed by, more than one employer, the deduction under this clause shall be computed with reference to the aggregate salary due, paid or allowed to the assessee and shall in no case exceed the amount specified under this clause.

- ii) 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 a government employee, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees whichever is less 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.
- iii) 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 under the head "Salaries".

5.4 Deductions under chapter VI-A of the Act:

The following deductions under Chapter VI-A of the Act are available:

- 1) Under Section 80D, 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 Central Insurance Corporation of India as approved by the Central Government, popularly known as "Medicclaim".

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, dependant 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.
- 2) Under section 80DD, deduction of Rs.15,000/- is 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 dependent 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/certificate/information from the employees as they deem necessary to verify the genuineness of the claim before they allow this deduction.
- 3) Under Section 80E of the Act a deduction will be allowed in respect of repayment of loan taken for higher education, subject to the following conditions:
- i) In computing the total income of an assessee, being an individual, these shall be deducted, in accordance with and subject to the provisions of this section, any amount paid by him in the previous year, out of his income chargeable to tax, by way of repayment of loan, taken by him from any financial institution or any approved charitable institution for the purpose of pursuing his higher education, or interest on such loan.

Provided that the amount which may be so deducted shall not exceed twenty five thousand rupees.
 - ii) The deduction specified above shall be allowed in computing the total income in respect of the initial assessment year and seven assessment years immediately succeeding the initial assessment year or until the loan referred to above together with interest thereon is paid by the assessee in full, whichever is earlier. For this purpose:-
 - a) "approved charitable institution" means an institution established for charitable purposes

and notified by the Central Government under clause (2C) of section 10, or, an institution referred to in clause (a) of sub-section (2) of Section 80G.

- b) "financial institution" means a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in section 51 of that Act); or any other financial institution which the Central Government may, by notification in the Official Gazette, specify in this behalf;
 - c) "higher education" means full-time studies for any graduate or post-graduate course in engineering, medicine, management, or, for post-graduate course in applied sciences or pure sciences, including mathematics and statistics;
 - d) "initial assessment year" means the assessment year relevant to the previous year, in which the assessee starts repaying the loan or interest thereon.
- 4) No deduction should be allowed by the D.D.O. from the salary income in respect of any donations made for charitable purposes. The tax relief on such donations as admissible under section 80G of the Act, will have to be claimed by the tax payer in the return of income. However, in cases where contributions are made to the National Defence Fund, the Jawaharlal Nehru Memorial Fund, the Prime Minister's Drought Relief Fund, the National Children's Fund, the Indira Gandhi Memorial Trust or the Rajiv Gandhi Foundation, fifty per cent of such contributions may be deducted in computing the total income of the employee. Similarly, the donations to the Prime Minister's National Relief Fund, the Prime Minister's Armenia Earthquake Relief Fund, the Africa (Public Contributions-India) Fund, the National Foundation for Communal Harmony and the Chief Minister's Earthquake Relief Fund, Maharashtra, will be eligible for hundred per cent deduction. It is to be noted that all eligible donations, without any limit, will be deductible under the provisions of section 80G.
- 5) Under section 80GG of the Act, an assessee to a deduction in respect of house rent paid by him for his own residence at the places specified under rule 11B of the Income-tax Rules, 1962. Such deductions 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 excess of 10 per cent of his total income, subject to a ceiling of 25 per cent thereof or 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 80GG.
 - c) The assessee does not own:
 - i) any residential accommodation himself or by his spouse or 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 professions; 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 clauses; 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 deductions is allowed by them to the assesses. They should also satisfy themselves in this regard by insisting on production of evidenced of actual payment of rent.

- 6) Section 80 RRA 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, fifty per cent of the remuneration only shall be allowed as deduction in computing the total income of the individual. The assessee would have to file the return of income and claim higher rate of deduction at 75 per cent under section 80 RRA (i) (ii) if he is entitled for it.

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 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 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 80 RRA. 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 80 RRA. The expression "foreign employer" has been defined in explanation (b) to section 80 RRA 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 have 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).

- 7) Section 80U allows deduction of forty 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.

6. **Tax Rebate:**

An assessee will be entitled to tax rebates under Chapter VIII of the Act as given below:

- 1) Payment of insurance premium to effect or to keep in force an insurance on the life of the individual, the wife or husband or any child of the individual. (It may be noted that any premium or other payment made on a policy as in not in excess of 10% of the sum assured, will alone qualify for deduction);
- 2) 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 (8) 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;
- 3) 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;
- 4) 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 Gazette, where such contribution is to an account standing in the name of an individual, or a minor, or whom he is a 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;

- 5) 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, or whom he is the guardian.
- 6) **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 Gazette, 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.
- 7) **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 LIC Mutual Fund notified by the Central Government under clause (23D) of section 10.
- 8) Any subscription 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;
- 9) Any subscription not exceeding rupees ten thousand, made to any units of any Mutual Fund, notified under clause (23D) of section 10, by the Unit Trust of India established under the Unit Trust of India Act, 1963, under any plan formulated in accordance with any schemes as the Central Government, may by notification in the Official Gazette, specify in this behalf;
- 10) Any contribution made by an individual to any pension fund set up by any Mutual Fund notified under clause (23D) of section 10, or, by the Unit Trust of India established under the Unit Trust of India Act, 1963, as the Central Government may, by notification in the Official Gazette, specify in this behalf;
- 11) 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;
- 12) Any subscription made to any such deposit scheme (not being a scheme the interest on deposits whereunder qualifies for deduction under section 80L), the Central Government may, by notification in the Official Gazette, specify for the purpose of being 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 and satisfying the need for housing accommodation or for the purpose of planning, development or improvement of cities, towns and villages, or for both.
- 13) 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 re-payment 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 a public company, public sector company or a university established by law or a college affiliated to such university, or a local authority or a cooperative society. The stamp duty, registration fee and other expenses incurred for the purpose of transfer shall also be covered. Payments 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 provision 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 1994-95, no tax rebate in respect of these items shall be admissible to the employees.

- 14) 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 per cent or more of this total income.

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/-.

- 15) Section 88B provides for special relief to senior citizens (individuals of the aged of 65 years and above) The tax-rebate in their cases is 40% and the gross total income qualifying limit for this purpose is Rs.1,00,000. Thus, all individuals of, and above, the age of 65 years will be allowed, a rebate of 40% of the amount of income-tax payable by them (as computed before allowing the

deduction under Chapter VIII of the Income-tax Act, 1961), subjected to the condition that their gross total income does not exceed Rs. 1,00,000.

7. Calculation of Income-tax to be deducted:

7.1 Salary income for the purpose of Section 192 shall be estimated as follow:

- a) First compute the gross salary as mentioned in para 5.1 excluding all the incomes mentioned in para 5.2;
- b) Allow deductions mentioned in para 5.3 from the figure arrived at (a);
- c) Allow deductions mentioned in para 5.4 from the figure arrived at (b) ensuring that aggregate of the deductions mentioned in para 5.4 does not exceed the figure of (b) and if it exceeds, it should be restricted to that amount. This will be the amount of income under the head "Salaries" on which income tax would be required to be deducted. This income should be rounded off to the nearest multiple of ten rupees.

7.2 Income-tax on the estimated income from salary as shown in para 7.1 shall be calculated at the rates given in para 2.

7.3 The amount of tax rebates computed under para 6 shall be deducted from the income-tax calculated according to para 7.2. However, it is to be ensured that the tax rebates given as per para 6 is limited to the income-tax calculated as per para 7.2.

7.4 It is also to be noted that deductions under Chapter VIA of the Act as mentioned in para 5.4 and the tax rebates as mentioned in para 6 are allowed only if the investments or the payments have been made out of the income chargeable to tax during the financial year 1995-96.

7.5 The amount of tax as arrived at para 7.3 should be deducted every month equal installments. The net amount of tax deductible should be rounded off to the nearest rupee.

8. **Miscellaneous:**

8.1 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, the Income-tax Rules, 1962 and the Finance Act, 1995.

8.2 In case any assistance is required, the Assessing Officer/the local Public Relation Officer of the Income-tax Department may be contacted.

8.3 These instructions may please be brought to the notice of all disbursing officers and undertaking including those under the control of the Central/State Government etc.

8.4 Copies of this Circular are available with the Director of Income-tax (Research, Statistics & Publications and Public Relations) 6th Floor, Mayur Bhavan, Connaught Circus, New Delhi, 110 001.

(Y.P. Vashishat)
Under Secretary
Central Board of Direct Taxes

Annexure – 1

Example – 1

(Calculation of Income tax in the case of a Woman employee having gross salary income upto Rs.75,000/-)

1. Gross salary income (including allowances)		75,000
2. Contribution to G.P.F.	12,000	
3. Central Govt. Employees Insurance	720	
4. Payment towards LIC	1,000	
5. Subscription to an approved mutual fund	5,000	
6. Subscription to NSC (VIII) Issue	3,000	
	<u>21,720</u>	

Computation of Total Income and tax payable thereon

1. Gross Salary Income		75,000
2. Less Standard deduction		<u>18,000</u>
		57,000
Total on Rs.57,000	3,400	
Tax rebate at 20% on Rs.21,720	<u>3,400</u>	
Income-tax	Nil	

Example – 2

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

1. Salary	49,500
2. Dearness Allowances	43,680
3. House Rent allowance	9,600
4. C.C.A.	1,200
5. House rent paid	18,000
6. General Provident Fund	24,000
7. Life Insurance Premium	2,500
8. Cumulative Time Deposit	2,400
9. Contribution to Mutual Fund	12,000

Computation of Total Income and tax payable thereon for Assessment year 1996-97.

1. Salary + D.A. + C.C.A.	94,380
House rent allowance	9,600
2. Total Salary Income	1,03,980
3. Less: House Rent allowance exempt u/s 10 (13A):	
(a) Actual amount of HRA received = 9600	
(b) Expenditure on rent in excess of 10% of salary (including D.A. as presumed that D.A. is taken for retirement benefit) (18000-9318=8682)	(-)8,682
	<u>95,298</u>

Less: standard deduction u/s 16(i) @ 33.1/3%
subject to a maximum rounded of

	15,000	80,298
	<u>80,000</u>	
Tax on Total Income	10,090	
Rebate u/s 88 on Rs.38,900 @ 20% (Rebate u/s 88 is admissible in r/o Mutual Funds upto Rs.10,000/-)	7,780	
Net Tax Payable	2,310	

Example – 3

(Illustrating valuation of perquisites and calculation of tax in the case of an employee of a private company, posted at Delhi)

1.	Salary		1,08,000
2.	Bonus		12,000
3.	Free gas, electricity, water etc. (actual bills paid by Company)		6,000
4.	Furnished flat provided to the employee for which actual rent paid by the Company		78,000
5.	Rent received from the employee		12,000
6.	Furniture at cost (including television, fridge Washing Machine and air-conditioner)		50,000
7.	Deposits in N.S.S.	12,000	
8.	Subscription to Mutual Fund	12,000	
9.	Life Insurance Premium	3,000	
10.	Subscription to NSC (VIII) Issue	6,000	
11.	Contribution to Recognised PF	24,000	
		<u>57,000</u>	

Computation of total income and tax payable thereon

1.	Salary	1,08,000	
2.	Bonus	12,000	
3.	Total of Salary	1,20,000	1,20,000
4.	Valuation of perquisites		
a)	Furnished flat at concessional rent (please see sec. 17(2) of the IT Act) 10% of salary including bonus	12,000	
(b)	Add. excess of (FRV) over 60% of salary including bonus (i.e.) Rs.(78000-72000=6000)	6,000	
(c)	Add: perquisite of the furniture (10% of cost i.e. 10% of Rs.50,000)	<u>5,000</u>	
		23,000	
	Less: Rent recovered by Co.	12,000	
		<u>11,000</u>	11,000
(d)	Add: perquisite of free gas, electricity etc.		6,000
	Gross total income		1,37,000
	Less: Standard deduction u/s 16(i)		<u>15,000</u>
			1,22,000
	Tax on Total Income of Rs. 1,22,000	22,800	
	Rebate u/s 88 on Rs.55,000 @20% (Rebate u/s 88 is admissible in r/o Mutual Funds upto Rs. 10,000/-)	<u>11,000</u>	
	Tax payable	<u>11,800</u>	

Example – 4

(Illustrating valuation of perquisite and calculation of tax in the case of an employee of a Private Company posted at Delhi and repaying Housing Building Loan).

1. Salary		48,000
2. Dearness allowance		36,000
3. House Rent Allowance		12,000
4. Special Duties allowance		2,400
5. Subscription to units of Mutual Fund	6,000	
6. Provident Fund	12,000	
7. L.I.P.	2,000	
8. Deposit in NSS	6,000	
9. Rent paid by the employee for house hired by him	18,000	
10. Repayment of House Building loan taken by the employee from LIC	12,000	

Computation of total income and tax payable thereon

1. Gross Salary		98,400
Less House rent allowance exempt u/s 10(13A)		
(a) Actual amount of HRA received	12,000	
(b) Expenditure on rent in excess of 10% of salary (including D.A.) as personal D.A. is included for retirement benefits (18000-10% of 84000=9600) or,		
(c) 50% of salary (including D.A.)	42,000	<u>(-9,600)</u>
Total Salary income		88,800
Less: Standard deduction		15,000
Net Taxable Total income		<u>73,800</u>
Tax on total income		8,140
Tax rebate u/s 88		
(i) Unit Mutual Fund	6,000	
(ii) Provident Fund	12,000	
(iii) LIP	2,000	
(iv) NSS	6,000	
(v) Repayment of HRA	<u>10,000</u>	
	36,000	
Tax rebate @20%		7,200
Net Tax Payable		940

Example – 5*(Illustrating calculation of income-tax in the case of a handicapped employee)*

Name of the Assessee	:	X.Y.Z.		
Assessment Year	:	1996-97		
Status	:	Individual		
Income from Salary				
Salary				83,890
Income from House Property				
ARV/Rent received @ 3000 p.m.				
Less: Municipal taxes			36,000	
			<u>6,000</u>	30,000
i) 1/5th for repairs		6,000		
ii) Ground Rent		500		
iii) Insurance		550		
iv) Interest on loan borrowed from HDFC/Government		7,000		
v) Vacancy allowance (vacant for three months)		7,500	21,550	
			<u>8,450</u>	
Losses carry forwarded u/s 71A.				
Losses for the last year Rs.9450			<u>(-)9,450</u>	1,000
<i>Income from other sources</i>				
Bank Interest		22,880		
Dividend Income		<u>23,240</u>	46,120	
			<u>1,29,010</u>	
Less Deduction				
Medical Ins. 80-D		6,000		
80-L		13,000		
80-U		<u>40,000</u>	59,000	
Taxable Income			<u>70,010</u>	
Tax on Rs.70,010 comes to Rs.7003				
Rebate u/s 88				
GPF		10,000		
Intt. on NSC		1,000		
CGEIS		1,400		
PPF			2,400	
		<u>15,000</u>		

Rebate @20% on Rs.15,000 is Rs.3,000/-

Net tax payable Rs.4,003/-

Example – 6

(Income-tax calculation in the case of an employee posted in Delhi and repayment House Building loan)

Mrs. X working with a Bank in India

Salary	36,000
Dearness allowance	28,000
House Rent Allowance	6,000
Leave Encashment	5,000
Closing Allowance	500
Subscription to CPF	3,600
N.S.C.	10,000
Repayment of HB loan taken from the employer	6,000
Actual rent paid for accommodation	12,000

Computation of total income and tax payable thereon

1. Gross Salary (36000+28000+6000+5000+500=75500)	75,000
2. Less House rent allowance exempt u/s 10(13A)	
(A) Actual rent paid 12000	
(B) 50% of salary (including D.A.) 32,000	
(C) Expenditure on rent in excess of 10% of salary (including D.A. only) e.g. (12,000-6,400=5,600) whichever is least therefore Rs.5600 is exempt	5,600
3. Total Salary Income	69,900
4. Less: Standard deduction Rs.18,000 or 33.1/3 whichever is less (in respect of a woman where total income (i.e. taxable income) Before deducting standard deduction does not exceed Rs.75,000	18,000
	51,900
5. Net Taxable Total Income	51,900
6. Tax on total income	
(i) upto Rs.60,000	
7. Tax rebate u/s 88	2,380
(a) Total of savings:	
(i) Contribution to PF	3,600
(ii) Deposit to PPF	5,000
(iii) N.S.C.	10,000
(iv) Repayment of HB Loan	6,000
	24,600
(b) tax rebate 20% of 24600=4920 but maximum to Rs.2,380	2,380
Net Tax Payable	Nil

Example - 7*(Illustration of calculation of HRA u/s 10 (13A) in respect of an employee situated in Delhi)*

		Assessment year 1996-97	
1.	Salary (Basic)		60,000
2.	Dearness Allowance		50,000
3.	H.R.A.		18,000
4.	C.C.A.		1,500
5.	Actual Rent Paid		24,000
6.	Contribution to GPF, PPF		30,000
7.	Purchase of Tax Saving Mutual Fund		15,000
8.	Purchase of N.S.C.		10,000
A.	Total Income of Salary (1+2+4)=		1,11,500
B.	H.R.A.		18,000
C.	Total Salary Income		1,29,500
D.	Less: H.R.A. exempt u/s 10 (13A)		
	lease of following		
	(i) Actual H.R.A received	18,000	
	(ii) Expenditure on rent in excess of		
	10% of salary (24,000-11,000)	13,000	
	(iii) 50% of salary	55,000	13,000
			1,16,500
E.	Less: Standard deduction u/s 16(1)		
	@ 33.1/3% subject to maximum of Rs.15,000		15,000
			1,01,500
F.	Tax on it upto 40000	Nil	
	40000-60000 @ 20%	4,000	
	60000-101500 @ 30%	12,450	16,450
	Tax on income of Rs.1,01,500=Rs.16,450		
G.	Rebate u/s 88		
	i) GPF, PPF	30,000	
	ii) Mutual Fund	10,000	
	iii) Post Office NSC	10,000	
		50,000	
	Tax rebate @ 20% = 10,000/-		
H.	Balance tax payable 16,450-10,000=6,540		

(Average monthly deduction comes to Rs.537 during first 11 months and Rs.543 for the last month during the financial year).

Example - 8

(Income-tax calculation in the case of an employee whose Medical Treatment Expenditure was born by the employer)

1. Gross Annual Salary	1,95,000
2. Medical Expenditure directly paid by employer to private practitioner	25,000
3. Medical Expenditure directly to hospital approved by Chief Commissioner of Income-Tax	50,000
4. Reimbursement of medical expenses incurred by the employee in a hospital approved by Chief Commissioner	10,000
5. Expenditure on Travelling abroad (including that of attendant)	1,00,000
6. Expenditure incurred on stay and treatment abroad	1,50,000
7. Out of (6) amount permitted by Reserve Bank of India	1,00,000
8. Contribution to P.F.	12,000
9. LIC Premium paid	5,000
10. Contribution to PPF	3,000
11. Purchase of NSC (VIII)	10,000
12. Repayment of Principal of HBA	12,000
13. Subscription to UTI's MFP	8,000

Computation of total Income and tax payable thereon

Gross Salary	1,95,000
--------------	----------

Add

—Medical expenditure directly paid by Employer to a private practitioner is not to be added as perquisite only to the extent of Rs.10,000/- in view of proviso (v) to clause V of Sub-section (2) of Section 17. Hence the balance to be added back as perquisite.

15,000

—Medical expenditure directly paid by employer to a hospital approved by Chief Commissioner and reimbursement of such expenditure in respect of any of ailment as prescribed in Notification No.9107 dated 07.10.92 is exempt u/s 17(2) (v) (ii). Hence there will be no perquisite in respect of amount of Rs.50,000/- and Rs.10,000/- as mentioned in item No.3 and item No.4 respectively of the problem.

—Expenditure on travelling for the purpose of treatment abroad (including expenditure on travelling and of one attendant). This is not to be available in this case as assessee's gross total income exceeds Rs.2 lakhs. (Salary Rs.1,95,000+Rs.15,000 the perquisite in respect of treatment from private practitioner). Hence the same is to be added back as perquisite in view of condition (B) to clause (vi) of sub-Sec. (2) of section 17.

1,00,000

—Medical Expenditure on treatment abroad is to be exempt only to the extent approved by RBI. Hence out of Rs.1.5 lakhs

spent only Rs.1 lakh to be exempt and the balance Rs.50,000/- are liable to be added back. In view of condition (A) to clause (vi) of sub-section (2) of Sec. 17.

Gross Total Income

50,000

Tax thereon

3,60,000

1,19,000

Rebate under Section 88

P.F.	12,000
L.I.C	5,000
P.P.F.	3,000
N.S.C.	10,000
U.T.I. (MEP)	8,000
H.B.A.	10,000
Total	48,000

Admissible @ 20%

9,600

1,09,400

Tax payable comes to Rs.1,09,400/-

(Average monthly deduction comes to Rs.9,116/- for the first eleven months and Rs.9,124/- for the last month during the financial year)

Annexure - II**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 Employee _____ _____ _____	
PAN / GIR NO.	TAN	PAN/GIR NO.	
TDS Circle where Annual Return/Statement under section 206 is to be filed		PERIOD	
		From	To
		Assessment Year 19 ____ -19 ____	

DETAILS OF SALARY PAID AND ANY OTHER INCOME AND TAX DEDUCTED

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 chapters VI-A				
	Gross Amount	Qualifying Amount	Deductible 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)	Gross 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 88 A (please specify)	Gross Amount	Qualifying Amount	
(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 (I (f) + II (c) + III)			Rs. _____
15. Tax Payable (12 - 14)			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.

Annexure – III

To be Published in the Gazette of India Extraordinary Part I, Section 3, Sub Section
(ii) Dated the 7th July, 1995

F.No. 142/9/95-TPL
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 7th July, 1995

NOTIFICATION INCOME - TAX

S.O.617(E) - In exercise of powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (Eighth Amendment) Rules, 1995.
- (2) They shall come into force with effect from the 1st day of July, 1995.
2. In the Income-tax Rules, 1962,
 - a) After rule 2BA, the following rule shall be inserted namely:—
Prescribed allowances for the purposes of clause (14) of section 10; 2BB.(1) For the purposes of sub-clause (i) of clause (14) of section 10, prescribed allowances, by whatever name called, shall be the following, namely:—
 - a) any allowance granted to meet the cost of travel on tour or on transfer;
 - b) any allowance, whether granted on tour or for the period of journey in connection with transfer, to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty;
 - c) any allowance granted to meet the expenditure incurred on conveyance in performance of duties of an officer or employment of profit;
Provided that free conveyance is not provided by the employer;
 - d) any allowance granted to meet the expenditure incurred on a helper where such helper is engaged for the performance of the duties of an office or employment of profit;
 - e) any allowance granted for encouraging the academic; research and training pursuits in educational and research institutions;
 - f) any allowance granted to meet the expenditure incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit.

Explanation - For the purpose of clause (a), "allowance granted to meet the cost of travel on transfer" includes any sum paid in connection with transfer, packing and transportation of personal effects on such transfer.

- 2) For the purposes of sub-clause (ii) of clause (14) of section 10, the prescribed allowance, by whatever name called, and the extend thereof shall be following, namely:-

Serial No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
	Any Special Compensatory Allowance in the nature of Composite Hill Compensatory Allowance or High Altitude Allowance or Uncongenial Climate Allowance or Snow Bound Area Allowance or Avalanche Allowance	I. (a) Manipur Mollan/RH-2365 (b) Arunachal Pradesh (i) Kameng (ii) North Eastern Arunachal Pradesh where heights are 9,000 ft. and above. (iii) Areas east or west of Siang and Subansiri sectors. (c) Sikkim (i) Area North-NE-East of line Chhaten L.R.0105, Launching LR 1902, pt. 4326, W1790, pt. 4349 LW 1479, pt. 3601 LW 1471 to mile 13 LW 1367 to Berluk LW 2253. (ii) All other areas at 9,000 ft. and above. (d) Uttar Pradesh Areas of Harsil, Mana and Malari Sub-divisions and other areas of heights at 9,000 ft. and above. (e) Himachal pradesh (i) All areas at 9,000 ft. and above ahead of line joining puhkajakunzomla towards the bower. (ii) Area ahead of line joining Karchham and Shigrila towards the bower. (iii) All areas in Kalpa, Spiti, Lahul and Tisa. (f) Jammu and Kashmir (i) All areas from NR 396950 to NR 350850, NR 370790, NR 311776, North of Shaikhra Village, North of Pindi Village to NR 240800.	Rs.600 per month

(1)	(2)	(3)	(4)
		<p>(ii) Areas of Doda, Sank and other posts located in areas at a height of 9,000 ft. and above.</p> <p>(iii) North of line Kud-Dudu and Basttgarh, Bilwar, Batote and Patnitop.</p> <p>(iv) All areas ahead of Zojila served by Road Srinagar – Zojila-Leh in Leh District.</p> <p>(v) Guimarg – All areas forward of line joining anita 'Linyan 3309 – Kaunrali – 2407.</p> <p>(vi) Uri South – All areas forward of Kaunrali – Kandi 1810 Kustam 1505 – Sebasantra 1006 Changez 0507 – Jak 19904 Keekar 9704 Jamun 9607 Neeta 9508.</p> <p>(vii) BAAZ Kaiyan Bowl – All areas forward of Dulurja 9712 – BAAZ 0317 – Shamsher 0416 including New Shamsher 0615 – Zorawar 1017 – Malaugan Base 1027 – Radha 0636 to Nastachun Pass 9647.</p> <p>(viii) Tangdhar – All areas west of Nastachun Pass Tangodhar Bowl and on Shamshabri Range and forward of it.</p> <p>(ix) Karan and Machhal sub-sectors – All areas along the line Pharkiangali 0869 to Z Gali 4376 and forward of Shamshabari Range.</p> <p>(ix) Panzgam, Trehgam and Drugmul.</p>	
		II. Siachen area of Jammu and Kashmir	Rupees 1200 per month
		III. All places located at a height of 1,000 metres or more above the sea level, other than places specified at (I) and (II) above.	Rupees 150 per month

(1)	(2)	(3)	(4)
2. Any Special Compensatory Allowance in the nature of border area allowance or remote area allowance or difficult area allowance or disturbed area allowance	I.	<p>(a) Little Andaman, Nicobar and Narcondum Islands</p> <p>(b) North and Middle Andamans</p> <p>(c) Throughout Lakshadweep and Minicoy Islands.</p> <p>(d) All places on or north of the following demarcation line: Point 14600 (2881) to Sala MS 2686 – Matau MS 6777 – Sakong MT 1379 – Bamong-Khonawa MO 2803- Nyapin MO 7525 – River Khru to its junction with the river Kamla MP – 2226 – Taliha Yapuik MK 7410- Gshong MK 9749-Yinki Yong NF – 4324-Damoroh MF 6208 – Ahinkolin NF 8811 – Kronli MG 2407–Hanli NM 4096 – Gurongon NM 4592-Loon NM 7579-Mayu Liang NM 0169– Chawah NM 9943 Kamphu NM 1125 – Point 6490 (NM 1493) Vijayanagar NSA-486.</p> <p>(e) Following areas in Himachal Pradesh:</p> <p>(i) Pangi Sub-division of Chamba District;</p> <p>(ii) Baramaur Tehsil of Chamba District;</p> <p>(iii) Lahul and Spiti District;</p> <p>(iv) Kinnaur District;</p> <p>(v) Dodra-Kawar areas of Rohru Tehsil, Parganas of Pandrabis and Atharabis, Gram Panchayats of Munish, Derkali and Kashapat of Rampur Tehsil of Simla District;</p> <p>(vi) Pargana of Pandrabis of Kulu District;</p> <p>(vii) Chhota Bhangal and Bara Bhangal area of Palampur Subdivision of Kangra District;</p> <p>(viii) Gram Panchayat Deothi (Teklech area) and Parganas of Chhaibis, Naubis, Sarahan and Barabis of Rampur Tehsil of Simla District;</p>	Rupees 650 per month

(1)	(2)	(3)	(4)
		(ix) Chhubar Valley of Joginder Nagar Tehsil of Mandi District;	
		(x) Mangal Panchayat area of Solan District;	
		(xi) Cuter-Seraj and Malana Panchayat area of Kulu District;	
		(xii) Janardru Panchayat area of Bhatiyat Tehsil of Chamba District;	
		(xiii) Mahog Sarhan, Gopalpur, Teban, Pelhi, Nanj, Khanoj, Bagra, Saiaj Mahundi and Balidhar Panchayat of Karsog Tehsil;	
		(xiv) Transgiri Tract of Sirmur District;	
		(xv) Simla Town and its suburbs (Mashobra, Dhalli, Taradevi, Kasumppti, Jatog and Tulu).	
	(f)	Chimptuipui District of Mizoram and areas beyond 25 km. from Lungali town in Lungali District of Mizoram.	
	(g)	Following areas in Jammu and Kashmir;	
		(i) Niabat Bani, Lohi, Malahar and Macchodi in Kathua District;	
		(ii) Dudu Basantgarh, Liander Thamag Illaga;	
		(iii) All areas in Tehsil Mahore except those specified at III (g) (i) below in Udhampur District;	
		(iv) Illagas of Padder in Kishtwar Tehsil and Niabat Nowgam in Kishtwar of Doda District;	
		(v) Noyama, Zanskar and Nobre of Leh District;	
		(vi) Entire Gurez-Niabat, Tangdhar Sub-Division and Keran Illaga of Baramulla District.	

(1)	(2)	(3)	(4)
		(h) Following areas of Uttar Pradesh: (i) Dharachula; (ii) Munsian; (iii) Joshimath; and (iv) Bhatwan Development Blocks (except District headquarters of Uttarkashi).	
		(II) Installations in the Continental Shelf of India and the Exclusive Economic Zone of India.	Rupees 1100 per month
		(III)(a) Throughout Arunachal Pradesh other than areas covered by those specified at I (d) above.	Rupees 525 per month
		(b) Throughout Nagaland.	
		(c) Throughout Sikkim.	
		(d) South Andaman (including Port Blair)	
		(e) Throughout Lunglei District (excluding areas beyond 25 km. from Lunglei town) of Mizoram.	
		(f) Dharmanagar, Kailashahar, Amarpur and Khawai in Tripura.	
		(g) Following areas in Jammu and Kashmir;	
		(i) Areas upto Goel from Kambar side and areas upto Arans from Keasi side in Tehsil Mahore of Udhampur District;	
		(ii) All places in Leh District other than those specified at I (g) above;	
		(iii) Matchill in Baramulla District.	
		(IV)(a) Throughout Aizawl District of Mizoram.	Rupees 375 per month
		(b) Throughout Tripura except areas those specified at III (f) above.	
		(c) Throughout Manipur.	
		(d) Following areas of Himachal Pradesh:	

(1)	(2)	(3)	(4)
		<ul style="list-style-type: none"> (i) Janjehli Block of Chachiet Tehsil of Mandi District; (ii) Chopal Tehsil of Shimla District; (iii) Transgiri Tract of Sirmur District; (iv) Churah Tehsil of Chamba District; (v) Kunr Panchayat and Balaj Parghana of Chamba Tehsil of Chamba District; (vi) Dalhousie town; (vii) Janiheli Block of Chachiet Tehsil in Mandi District; (viii) Trah chopal Tehsil of Shimla District; (ix) Churah Tehsil of Chamba District; (x) Munr Panchayat and Balaj Pargana of Chamba District; (xi) Karsog Tehsil; (xii) Rampur Tehsil; 	
		(e) Following areas in Jammu and Kashmir:	
		<p>Areas in Poonch and Rajouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and urban areas in the two Districts.</p>	
		(f) Following areas in Jammu and Kashmir:	
		<p>Areas not included in I (g), III (g) and IV (e) above but which are within the distance of 8km. from the line of actual control on at places which may be declared as qualifying for border allowance from time to time by the State Government for their own staff.</p>	

(1)	(2)	(3)	(4)
		(g) Following areas in Uttar Pradesh: Areas other than those covered in the border district of Uttarkashi, Chamoli and Pithoragarh, including District Headquarters of Uttarkashi, but excluding Champavat Tehsil of Pithoragarh District.	
		(V) Jog Falls in Shimoga District in Karnataka.	Rupees 300 per month
		(VI)(a) Manali-Ujhi area, Parvati and Lagg Valley and Banjar Blocks of Kulu District in Himachal Pradesh	Rupees 100 per month
		(b) Throughout Assam and Meghalaya:	
3. Tribal Area Allowance		(a) Madhya Pradesh	Rupees 100
		(b) Tamil Nadu	per month
		(c) Uttar Pradesh	
		(d) Karnataka	
		(e) Tripura	
		(f) Assam	
		(g) West Bengal	
		(h) Bihar	
		(i) Orissa	
4. Any allowance granted to an employee working in any transport system to meet his personal expenditure during his duty performed of the course of running of such transport from one place to another place, provided that such employee is not in receipt of daily allowance.	Whole of India		70 per cent of such allowance up to a maximum of Rupees 3000 per month
5. Children Education Allowance	Whole of India		Rupees 50 per month per child upto a maximum of two children.

(1)	(2)	(3)	(4)
6.	Any allowance granted to an employee to meet the hostel expenditure on his child	Whole of India	Rupees 150 per month per child up to a maximum to two children
7.	Compensatory Field Area Allowance	<p>(a) Following Areas in Arunachal Pradesh:</p> <p>(i) Tirap and Changlang districts;</p> <p>(ii) all areas north of line joining point 4448 in LZ 4179-Nukme Dong MS 3272-Sepia MT 2969-Palin MO 9213 Daporijo NR 5841 Along NL 1273 Hunli NM 3196-Tidding Tuwi MT 6369-Hayuliang NN 0170-Tawaken MT 8136-Champal Bun NM 8814, all inclusive;</p> <p>(b) Throughout Manipur and Nagaland;</p> <p>(c) Following areas in Sikkim,— All areas north and north east of line joining Phalut LV 4750-Gezing LV 7059 Mangkha LV 6160-Penlang La LW 0666-Rangli LW 1448-BP 1 in LW 2453 on Indo-Bhutan Border, all inclusive.</p> <p>(d) Following areas in Himachal Pradesh: All areas east of the joining Umasila NV 3951-Udaipur NY 8663-Manikaran SB 2300-Pir Parbati Pass TA 1458-Taranda TA 2335-Barasua – Pass TA 8801, all inclusive.</p> <p>(e) Following areas in Uttar Pradesh, — All areas north and northeast of line joining Barasua Pass Ganganani TG 1362-Govind Ghat TG 0937-Tapovan Th 1822-Musiari TN 8982-Relegad TO 2466, all inclusive.</p> <p>(f) Following areas in Jammu and Kashmir:</p> <p>(i) areas north and east of line joining Zojila MU 3036-Baralachala NE 6672 along the Great Himalayan Range, all inclusive;</p>	Rupees 975 per month

(1)	(2)	(3)	(4)
		<p>(ii) all areas west of line joining Point 1556 in NR 5470-Gulmarg MT 3105-Naushara MY 3105-Ringapat MT 2133-Handwara MT 2043-Laingyal MT. 2339-Point 8405 in NG 4565-north of the joining point 8403-Bunakut MT 5453-Razan NN 2239-Zojila, all inclusive;</p> <p>(iii) all areas west of line joining tip of Chicken Neck RD 7073-Canal junction RD 6364-Mawa Brahmana RD 6183-Chauki RD 6393-Road junction RD 6499-Baramgala MY 3854-Point 1556 in NR 5470, all inclusive.</p>	
8. Compensatory Modified Field Area Allowance		<p>(a) Following areas in Punjab and Rajasthan, areas west of line joining Jessai, Barmar, Jaisalmer, Pokharan, Udasar, Mahajan-Ranges, Suratgarh, Lalgah, Jattan, Abhohar, Govindgarh, Fazilka, Jandiala Guru, Moga, Dholewal, Deas, Bir Sarangwal, Hussainiwala, Dera Baba Nank, Laisain pulge upto the international border, all inclusive;</p> <p>(b) Following areas in Haryana – Satrod (Hissar).</p> <p>(c) Following areas in Himachal Pradesh – areas North of line joining Narkhanda, Keylong upto Field Area line/High Altitude line.</p> <p>(d) Following areas in Arunachal Pradesh and Assam,</p> <p>(i) Cachar and North Cachar districts of Assam including Silchar;</p> <p>(ii) All areas of Arunachal Pradesh and Assam north of river Brahmaputra except Tejpur, Misamari and Filed Areas;</p> <p>(e) Throughout Mizoram and Tripura;</p> <p>(f) Following areas in Sikkim and West Bengal, —</p>	Rupees 375 per month

(1)	(2)	(3)	(4)
		<p>areas – northwards of line joining Sevoke LV 9112-Burdong LV 985 (Sherwani LV 9453-Bagrakot LW 0113-Damdim LW 1109-New MalHasimara-QB 7894 Ganga Ram Tea Estate QA 1377 upto the High altitude line/field Area line/international border, all inclusive.</p> <p>(g) Following areas in Uttar Pradesh, —</p> <p>areas north of line joining Uttarkashi, Karan Prayag, Gauchar, Joshimath, Chamoli, Rudra Prayag, Askote, Charamgad, Dharchuta, Kausani and Narendra Nagar upto international border, all inclusive.</p> <p>(h) Following areas in Jammu and Kashmir:</p> <p>(i) areas west of line joining Pattan, Baramulla, Kupwara, Drugmulla, Panges; Mankes, Buniyar, Pantha Chowk, Khanabal, Anantnag, Khundru and Khru upto the existing High Altitude line, all inclusive;</p> <p>(ii) areas west of line joining BP-19, Brahmana-di-Bari, Jindra, Dhansal, Katra, Sanjhi Chatt, Batote, Patni Top, Ramban and Banihal upto the existing High altitude line, all inclusive.</p>	
	<p>9. Any special allowance in the nature of counter-insurgency allowance granted to the members of armed forces operating in areas away from their permanent locations for a period of more than 30 days.</p>	Whole of India	Rupees 975 per month

Provided that any assessee claiming exemption in respect of the allowances mentioned at serial number 7 and 8 shall not be entitled to the exemption in respect of the allowance referred to at serial number 2.

Provided further that any assessee claiming exemption in respect of the allowance mentioned at serial number 9 shall not be entitled to the exemption in respect of disturbed area allowance referred to at serial number 2.

Sd/-
(K.G. BALSANL)
Director (TPL III)

TECHNICAL

Part – IV

Technical

Electricity – Wheeling charges for Micro / Mini / Small Hydro Projects (upto 15 MW) entrusted to Private Sector – Orders – Issued.

Per B.P. (FB) No.420

(Technical Branch)

Dated 1.12.1995

Karthigai 15, Yuva,

Thiruvalluvar Aandu 2026.

1. In the Board Proceedings Permanent B.P. (FB) No.295, dated 31.10.91, the wheeling charges to be collected have been fixed as follows:

For 11 KV to 33 KV

– 15%

For 66 KV to 230 KV

– Negotiable with the individual firms as and when the necessity arises

2. In the meeting on Small Hydro Power Projects convened by MNES on 25.5.95 at New Delhi, it was suggested that TNEB's provision of 15% wheeling charge for small hydro projects is to be reviewed and brought on par with Wind Energy. Moreover, a private promoter for small hydro project has also expressed that the prevailing rate of 15% is on the higher side, and requested for reduction in the wheeling charge.
3. As far as the private sector participation in Micro / Mini / Small Hydro Power Generation is concerned, the maximum capacity will be 100 KW / 2 MW / 15 MW respectively and the power generated from these small stations will be utilised within the station region itself locally. Apart from providing power to the grid, these plants are attractive renewable energy sources of decentralised power in remote hilly areas, but endowed with hydro resources. Hence private sector participation should be encouraged to tap these renewable energy sources.
4. After careful consideration of the above aspects, in order to encourage private sector participation in small hydro power generation, the following orders are issued:

The wheeling charges for the power generated from Micro/Mini/Small Hydro Stations by private promoters shall be at 5% (Five) uniformly upto 15 MW station capacity.

(By order of the Board)

JOHN.B. THANGASAMY,
Executive Director/I.P.P.

Circular Memo.No.12/SE/IEMC/EE(T)/AEE.2/AE.3/95 (Tech.Br.) Dated 04.12.1995.

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- Sub: Electricity – T.N.E.B. – Withdrawal of New Industries Tariff Concession to Steel Industries – Clarification – issued – Communicated – Regarding.
- Ref: 1) Government's letter No.2797/A2/95-4 dated 16.11.95.
2) Circular Memo.No.12/SE/IEMC/EE(T)/Tariff-i (3)/94-2 dated 2.6.94.
-

In this office memo cited (2) under reference above, a copy of G.O.Ms.No.88, Energy (A2) Department, dated 18.5.94 wherein orders has been issued for withdrawal of Tariff Concession to New Steel Industries who get sanction of load on or after 18.5.94, was communicated.

In response to Board's request for definition of Steel Industry, Government in their letter under reference (1) cited, have issued a clarification towards definition of the term 'Steel Industry' mentioned in the above said G.O.

A copy of the above clarification letter from the Government is communicated for information and necessary action.

Encl.:

A. CHINTHAMANI,
Member (Distribution).

Copy of Tamil Nadu Government, Energy (A2) Department, Letter No. 2797/A2/95-4, St. George Kottai, Madras – 600 009. dt. 16-11-95. From Susan Mathew, I.A.S., Secretary to Government to The Chairman, Tamil Nadu Electricity Board, Madras – 600 002.

- Sub: Electricity – Tamil Nadu Electricity Board – Withdrawal of new industries Tariff concession to Steel industries – Clarification – Issued.
- Ref: 1. G.O.Ms.No.88, Energy dt.18-5-94.
2. From Chairman, Tamil Nadu Electricity Board, DO.Lr.No. IEMC/EE/T/AEE2/A3 D.103/95/dt.7-3-95 and 29-5-95.
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I am directed to invite attention to the references cited and to inform that the term 'steel industries' mentioned in the G.O. first cited would mean steel units having an electric induction or electric arc furnace and whose finished products at any stage are steel castings, steel blocks, steel ingots and steel billets. Hence such units which got sanction of load on or after 18th May, 1994, shall not be eligible for any tariff concessions.

Sd/- SUSAN MATHEW,
Secretary to Government.

Vehicles – Departmental Vehicles – Collection of hire charges while lending vehicles by our board to other departments and while borrowing from Commercial Departments – Grouping of vehicles and revised rates of hire charges and detention charges – Orders of Government – adoption to Board – Approved.

(Per) B.P. (F.B) No.447

(Tech. Branch)

Dated: 20.12.'95

Margazhi 5, Yuva,

Thiruvalluvar Aandu 2026

READ:

- (1) G.O.Ms.No. 1366 Home (Transport IV) Department dt.11.9.95.
- (2) Minutes of the 739th meeting of the T.N.E.B. held on 8.12.95 under item (13).

Proceedings:

Government of Tamil Nadu in G.O.Ms.No.1366 Home (Transport IV) Department dt.11.9.95 have issued orders for upward revision of rates of hire charges for vehicles while lending vehicles by one department to Commercial Department and while borrowing from Commercial Departments and Grouping of vehicles for the above purpose.

2. Accordingly the T.N.E.B. hereby approves the proposal for collection of revised hire charges while lending vehicles by our Board to other Govt. departments and while borrowing from other departments and Grouping of vehicles in our Board for the above purpose superseding all the earlier instructions issued if any on the above matter as detailed below:

Grouping of vehicles

- I. Light Operation vehicles
 - (i) Jeep (Petrol)
 - (ii) Jeep (Diesel)
 - (iii) Cars (Petrol)
- II. Medium Operation Vehicles
Standard 20, Mahindra and Mahindra Van
Standard Micro bus, etc.
- III. Heavy Operation Vehicles
 - (i) Heavy Vehicles (Petrol)
 - (ii) Heavy Vehicles (Diesel)

Sl.No. (1)	Type of Vehicle (2)	Hire charge/ K.M. (3)	Daily Detention charges (4)
	Light Operation Vehicle	Rs. P.	Rs. P.
1.	Jeep (Petrol)	5.60	105.00
2.	Jeep (Diesel)	3.00	90.00
3.	Car (Petrol)	4.70	105.00
4.	Medium operation vehicles like Std.20 Mahindra & Mahindra Van	2.70	90.00
5.	Micro bus etc., diesel driven	5.30	90.00
6.	Heavy operation (Petrol) like Lorry, Bus, etc.,	4.00	150.00
7.	Heavy operation vehicle (diesel)	5.30	160.00

3. The above order shall come into effect from the date of issue of B.P.

(By order of the Board)

K.DURAISAMY,
Chief Engineer/Materials Management.

...

Amendment No.2

Electricity – Terms and Conditions of Supply of Electricity – Improper assessment of compensation charges/Extra levy for Violation/Theft of energy – Powers of Officers to intervene – Amendment to Clause 13.0 of Schedule Part-I of Terms and Conditions of supply of Electricity – Issued.

(Permanent) B.P.(F.B.) No.452

Technical Branch

Dated:28.12.1995,
Markazhi 13, Yuva
Thiruvalluvar Aandu 2026.

READ:

1. Terms and Conditions of Supply of Electricity approved in B.P.Ms.No.61 dt.24.12.88.
2. Minutes of the 740th Meeting of the Board held on 20.12.95 (Item No.9)

Proceedings:

In exercise of the powers conferred by Section 49 of the Electricity (Supply) Act 1948 (Central Act LIV of 1948), the Tamil Nadu Electricity Board issues the following amendment to Terms and Conditions of Supply notified in B.P.Ms. (FB) No.61 dt.24.12.88 and published in Part-IV Section 3(b) of the Tamil Nadu Government Gazette No.8 dt.1.3.89 and reissued with all amendments upto August '95.

This amendment shall come into force with immediate effect.

Amendment

The existing paragraphs in Clause 13.00, "Powers of Officers to Intervene" of Schedule Part-I of Terms and Conditions of Supply of Electricity, shall be deleted and the following shall be incorporated.

Clause 13.01:

Where it is considered, after the disposal of the case of Violation/Theft of energy that there had been under assessment/wrong assessment, Chairman may suo-moto call for and examine the records of any order passed or proceedings recorded by the Assessing Authority or Appellate Authority for the purpose of satisfying himself regarding the propriety or legality of such orders or proceedings and may pass such orders in reference thereto as he may think fit.

No order adverse to the consumer will be passed without giving an opportunity to the consumer to represent against the proposed order. The order passed will be final.

(By Order of the Board)

A.CHINTHAMANI,
Member (Distribution).

...

TAMIL NADU ELECTRICITY BOARD – Procedure to be adopted for Registration of Firms/Contractors – Salem Region – Orders issued.

Permanent B.P. (F.B.) No.454,

Technical Branch

Dated 28.12.1995,
Margazhi 13, Yuva
Thiruvalluvar Aandu 2026.

READ:

1. B.P. Ms.No.114 (Technical), dated 17.5.'80.
2. B.P. Ms.No.(FB) No.258, (Tech. Branch), Dt.28.7.84
3. B.P. Ms.No.(FB) No.523 (Tech. Branch). Dt.25.11.85.
4. B.P.Ms.No. (FB) No.116 (Tech.Branch). Dt.19.4.86.
5. B.P.Ms.No. (FB) No.220 (Tech. Branch), Dt.8.6.87.
6. CE/MM cum M (D)'s Memo No. SE/MMI/EES/A3/F19/D3/87, Dated 24.7.1987.
7. B.P. (FB) No.177 (Tech. Branch), Dt.5.9.90.
8. Permanent B.P. (FB) No.60 (Tech. Branch) Dt.13.3.91.
9. Permanent B.P. (FB) No.262 (Tech. Branch) Dt.12.9.94.
10. Permanent B.P. (FB) No.130 (Tech. Branch) Dt.4.5.95.
11. Extract of item No. 18 of the minutes of the 740th meeting of Board held on 20.12.1995.

Proceedings:

The Tamil Nadu Electricity Board accords administrative approval to delegate the following powers for registering the suppliers/contractors in respect of Salem Distribution Region.

Sl. No.	Registration Authority	Registration Officer for Suppliers and Contractors for the Region
1.	Chief Engineer/ Distribution/ Salem Region	Superintending Engineer/ Periyar Electricity Distribution Circle/Erode

The Superintending Engineer/Periyar Electricity Distribution Circle will register all the firms/contractors in respect of Salem Distribution Region and even outside the Distribution Region and circulate them to all Superintending Engineers of the Distribution Regions concerned.

All the local firms/contractors who want to supply to execute works should register themselves with the Superintending Engineers mentioned above at the Headquarters of the Chief Engineer/Distribution/Salem Region.

The other rules and regulations and guidelines as mentioned in various Board Proceedings relating to registration of firms/contractors should be scrupulously followed.

(By order of the Board)

K. DURAISAMY,
Chief Engineer/Materials Management.

Circular No. SE//E4/A1/AE/F. Control Room Building/D./288/95 (Tech. Br.) Dt. 30.12.95.

Sub: TNEB – Control room building – Design and preparation of drawings – Furnishing of soil investigation report and other particulars well in advance – Requested.

1. Of late, it is seen that field Engineers are preparing drawings infringing on many aspects including regulations and codes and the proposals are sent to this office quite belatedly for design and drawings after calling for tenders stating that drawings are required urgently for carrying out the works.
Sufficient time for scrutiny, design and preparation of drawings are not given.
Hence, it may please be ensured that the drawings should be got cleared from this office **before calling for tenders.**
2. The field engineers may be asked to send the proposals with all required details well in advance so as to prepare the drawings in time.
3. The order of priority in which the drawings are to be released may also be sent to this office for sending the required drawings in time.

K.V. RUPCHAND,
Chief Engineer/Civil Designs.

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