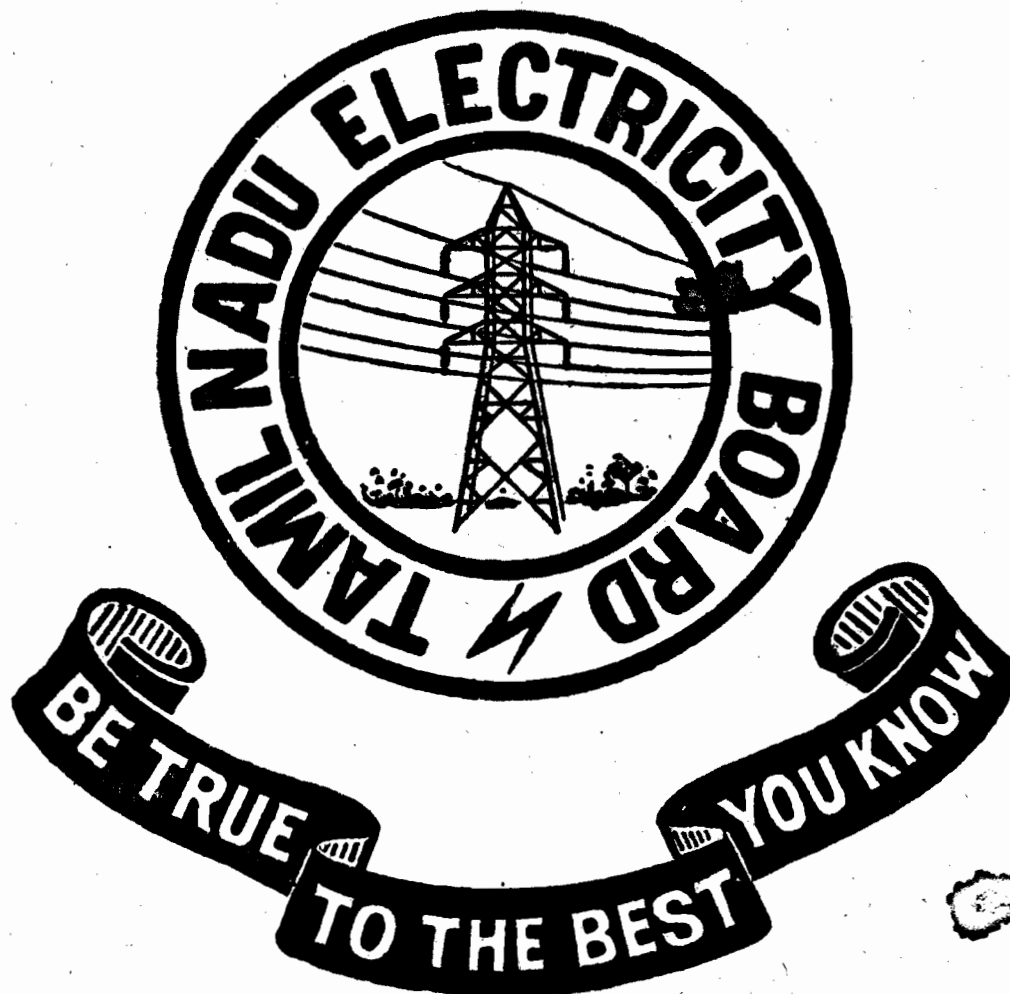


# TAMIL NADU ELECTRICITY BOARD BULLETIN

Vol. XVI

JANUARY 1997

No. 1





# News & Notes

## PART - I

### NEWS & NOTES

#### I. Generation Particulars:

The generation/relief figures for January '97 were as follows:

Sl. No.	January '97 (in Million Units)
1. Ennore T.P.S.	145.588
2. Tuticorin T.P.S.	691.940
3. Mettur T.P.S.	464.600
4. North Madras T.P.S.	332.478
<hr/>	
TNEB Thermal	1634.606
<hr/>	
5. Neyveli TS I	185.247
6. Neyveli TS II	619.667
7. Kalpakkam (Madras Atomic PS)	211.720
8. Hydro Generation	338.079
9. Import from N.T.P.C.	107.826
10. Net Export to Kerala	296.657
11. Import from Manali, BHEL & Private Wind Mills	36.096
12. Narimanam & Basin Bridge GTS	7.827
13. Wind Mills	0.628
14. Kadamparai (Pump Mode)	5.025
<hr/>	
Nett TNEB consumption	2840.029

The maximum grid demand and consumption during January '97 were 4738 MW and 96.082 MU on 29-1-'97 respectively. The average grid consumption in January '97 was 91.614 MU per day.

#### II. Hydro Inflows:

The Hydro inflows during January '97 were 82 MU against 50 MU in January '96 and against the ten year average of 71 MU.

**III. Storage Position :**

The storage position in various reservoirs as on 1—2—'97, when compared to the storage as on 1—2—'96 was as follows :-

Sl. No.	Name of the Group	Storage as on		Difference
		1—2—97	1—2—96	
1.	Nilgiris	1252.820	714.300	(+) 538.520
2.	P. A. P.	126.250	91.470	(+) 34.780
3.	Periyar	9.720	7.290	(+) 2.430
4.	Papanasam & Servalar	1.030	.000	(+) 1.030
5.	Suriliyar	2.910	1.080	(+) 1.830
6.	Kodayar	74.780	29.910	(+) 44.870
7.	Total Excluding Mettur	1467.510	844.050	(+) 623.460
8.	Mettur	119.900	.490	(+) 119.410
9.	Total including Mettur	1587.410	844.540	(+) 742.870

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

The details of generation at Tuticorin T.P.S. during January '97 were as follows :

Unit	Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I (210 MW)	100.00	151,090	96.70
II (210 MW)	100.00	146,750	93.93
III (210 MW)	89.44	127,050	81.32
IV (210 MW)	100.00	150,050	96.04
V (210 MW)	80.25	117,000	74.88
Station (450 MW)	—	691,940	88.57

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

The details of generation at Ennore T.P.S. during January '97 were as follows :

Unit	Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I (60 MW)	87.26	35,806	80.21
II (60 MW)	92.00	36,776	82.38
III (110 MW)	—	—	—
IV (110 MW)	46.95	24,475	29.91
V (110 MW)	82.32	48,531	59.30
Station (450 MW)	—	145,588	43.49

**(iii) North Madras (3 × 210 MW) :**

The details of generation at North Madras T.P.S. during January '97 were as follows :

Unit	Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I (210 MW)	98.94	121.223	77.59
II (210 MW)	98.85	126.001	80.65
III (210 MW)	73.86	85.254	54.57
Station (630 MW)	—	332.478	70.93

**(iv) Mettur (4 × 210 MW) :**

The details of generation at Mettur T.P.S. during January '97 were as follows :-

Unit	Availability Factor (%)	Generation (MU)	Plant Load Factor (%)
I (210 MW)	92.94	132.550	84.84
II (210 MW)	93.33	126.580	81.02
III (210 MW)	93.18	136.630	87.45
IV (210 MW)	48.94	68.840	44.06
Station (840 MW)	—	464.600	74.34

**(v) Coal Particulars for January '97 :**

Sl. No.	Particulars	Tuticorin TPS	Ennore TPS	Mettur TPS	North Madras TPS
1.	Coal linkage (in lakhs tonnes)	4.25	1.75	3.50	1.30
2.	Coal Receipt ( -do- )	4.13	1.54	3.09	1.75
3.	Coal consumption ( -do- )	5.07	1.25	3.52	1.92
4.	Coal Stock as on 1-1-97 ( -do- )	1.52	1.88	0.77	2.50
5.	Coal consumption (Kg/KW hr.)	0.733	0.856	0.757	0.578

**(vi) Auxiliary consumption and oil consumption during January '97 :**

Name of Thermal Power Station	Tuticorin	Ennore	Mettur
Auxiliary consumption (%)	7.96	11.90	8.35
Oil consumption (ML/Unit)	0.49	0.90	1.453

**V. Declaring Narimanam Gas Turbine Project As Narimanam Gas Turbine Power Station :**

In (Permanent) B.P. (Ch) No. 9 (S.B.) dt. 7-1-'97, Board ordered that Narimanam Gas Turbine Power Project be declared as Narimanam Gas Turbine Power Station w.e.f. 1-1-'97 and the project special pay and project allowance allowed to the employees be stopped w.e.f. 1-1-'97.

**VI. Sanction of Pongal Prize Amount to Pensioners / Family Pensioners :**

In (Permanent) B.P. (CH) No. 17 (Sectt. Branch) dt. 13-1-'97, Board sanctioned a lumpsum Pongal prize amount of Rs. 100/- to the existing pensioners and Family Pensioners of Board.

**VII. Sanction of Medical Allowance to the Employees Who Are Getting Provisional Pension :**

In (Per) B.P. (FB) No. 6, (Sectt. Branch) dt. 31-1-'97, Board directed to sanction Medical Allowance at admissible rates to the employees of the Board, permitted to retire from service on provisional pension with effect from 1-4-'95. Further Board directed to sanction Dearness Allowance and Medical Allowance at admissible rates to the family pensioners, getting provisional family pension with effect from 5-2-'96.

(vii)

The following are the details of posts created, abolished, upgraded and downgraded during the month of Jan. '97.

I. S. Sivaraman,  
Chief Engineer/Personnel.

## POSTS CREATED

Sl. No.	Details of Board's Order	Name of the Circle	Name of the Post	No. of posts	Purpose for which the posts were created	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Per. B.P. (Ch.) No. 8 (Adm. Br.) dt. 8-1-97	Chennai E.D.C./ South	Switch Board Operator/LI. Helper	4 4 8	For 33/11 KVSS at Besant Nagar in Chennai EDC/South	For a period of one year from the date of utilisation
2.	Per. B.P. (Ch.) No. 17 (Adm. Br.) dt. 24-1-97	Chennai E.D.C./ North	Crane Lorry Driver	1	Sanction of post for Special Main- tenance (North) in Chennai EDC/North	upto 31-3-97
3.	Per. B.P. (Ch.) No. 27 (Adm. Br.) dt. 25-1-97	Coimbatore E.D.C./South	1. A.E./J.E. (E) I Gr. 2. J.E. (EI) II Gr. 3. Line Inspector 4. Helper	1 4 6 2 13	Sanctioned the posts for Peedempally 110/11 KV SS (Non-Grid)	One year
4.	Per. B.P. (Ch.) No. 37 (Adm. Br.) dt. 31-1-97	Mettur E.D.C.	1. Accounts Supervisor 2. Asst. (Accounts)	4 9 13	Sanctioned the Rev. Accounting posts as per workload as on 1-1-1995	One year

## POSTS ABOLISHED

Sl. No.	Details of Board's Order	Name of the Circle	Name of the Post	No. of Posts	Purpose for which the Posts were Abolished	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Per. B.P. (Ch.) No. 1 (Adm. Br.) dt. 2-1-97	T.N.E.B. Head Quarters Dispensary	Bio-Chemist	1	Abolished due to no need for full time work	With effect from 10-1-97
2.	Per. B.P. (Ch.) No. 22 (Adm. Br.) dt. 25-1-97	SE/O/B.B.G.T. Power Station	Time Keeper	5	Abolished due to vacant for more than 6 Months	With immediate effect

(viii)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
3.	Per. B.P. (Ch.) No. 37 (Adm. Br.) dt. 31-1-97	Mettur Elecy. Distn. Circle	1. Asst. Accounts Officer 2. Inspector of Assess- ment 3. Junior Asst./Accounts 4. Typist 5. Record Clerk 6. Office Helper	2 6 6 2 4 2	Abolished on the review of work load as on 1-1-1995	With immediate effect
				<u>22</u>		

**Provincial**

4.	Per. B.P. (Ch.) No. 319 (Sectt. Br.) dt. 23-12-96	M.E.D.C./South	1. Asst. Executive Engr./ Mechanical 2. Asst. 3. Stores Custodian I Gr. 1 <b>Regular Work Establishment</b> 1. Spl. Gr. F.M. 2. Foreman I Gr. 3. Foreman II Gr. 4. Syrang I Gr. 5. Fitter I Gr. 6. Fitter II Gr. 7. Timekeeper I Gr. 8. Electrician I Gr. 9. Comml. Asst. 10. Comml. Inspector 11. Carpenter Gr. I 12. Winch Driver 13. Gurka Watchman 14. Helper 15. Timekeeper II Gr. 16. Mechanic Gr. I 17. Tool Keeper 18. Carpenter Gr. II 19. Machineman 20. Watchman 21. Semiskilled workman 22. Vehicle Helper 23. Sweeper 24. Driver	1 1 1 1 8 10 1 1 1 1 1 1 1 1 1 3 5 2 1 2 2 2 2 2 2 2 37 2 2	In order to reduce the expenditure and to improve the perfor- mance of the Auto Workshop, it has been decided to reduce the staff strength.	With effect from 1-1-97
				<u>94</u>		

POSTS UPGRADED AND DOWNGRADED

—NIL—



# GENERAL ADMN. & SERVICES

## PART-II

### General Administration & Services

**Memo. (Pol.) No. 73691/O&M Cell-II(3)/96—1 (Secretariat Branch) Dated: 2—1—1997.**

**Sub: Office Procedure—Tamil Nadu Electricity Board Office Manual—  
Follow up action in Court cases—Register of Suits—  
Modification—Orders—Issued.**

The following amendment is issued to para 12.15(2) (ii) of the Tamil Nadu Electricity Board Office Manual :—

#### Amendment

For the existing 14 columns Format of the Register of Suits the following revised format shall be substituted :—

1. Serial Number
2. Name of Court/Tribunal
3. Cause Title
4. Subject
5. Case number and date of filing
6. Interim Orders of the Court/Tribunal  
(Order No. and date)
  - (a) Interim stay granted if any
  - (b) Vacation of stay petition filed on
  - (c) Stay vacated or not
7. Main cases :
  - (a) Date on which parawar remarks sent to Counsel for preparing Draft Counter Affidavit
  - (b) DCA received
  - (c) DCA sent to Legal Cell for scrutiny
  - (d) Counter sent to Board's Counsel/Government Pleader for filing
  - (e) Counter filed on
  - (f) Case heard on
8. Final Order, date and nature of order
9.
  - (a) Date on which copy of order applied for
  - (b) Action taken on the judgement
10. Sanction of fees
  - (a) Date of hearing
  - (b) Name of the Counsel
  - (c) Amount claimed
  - (d) Sanction order Number and Date
11. Remarks as to present stage,

(By Order of the Chairman)

P.A. Khaja Kaleel Rahman,  
Secretary.

Establishment—Tamil Nadu Electricity Board—Redesignations of the post of Chief Engineer/Hydro and Gas Turbine as Chief Engineer/Hydro and Chief Engineer/Electrical (Projects) as Chief Engineer/Projects (Thermal and Gas Turbine Schemes) and reallocation of subjects among them—Orders—Issued.

(Permanent) B.P. (Ch) No. 1

(Secretariat Branch)

Dated the 2nd January 1997  
Margazhi 18, Thadhu,  
Thiruvalluvar Aandu, 2027.

Read :

- (i) (Permanent) B.P. (FB) No. 112 (SB) dt, 10—11—93.
- (ii) (Permanent) B.P. (Ch.) No. 274, (SB) dt. 28—10—96.

**Proceedings :**

It is hereby ordered that the posts of Chief Engineer/Hydro and Gas Turbine and Chief Engineer/Electrical/Projects shall respectively be redesignated as Chief Engineer/Hydro and Chief Engineer/Projects (Thermal and Gas Turbine Schemes).

2. Consequently, the following reallocation of subjects among the Chief Engineer/Hydro and Chief Engineer/Projects (Thermal and Gas Turbine Schemes) is ordered :—

**I. Chief Engineer/Hydro/Chennai**

- (1) Superintending Engineer/Hydro (Electrical)/Chennai
- (2) Superintending Engineer/Generation/Erode
- (3) Superintending Engineer/Generation/Kundah
- (4) Superintending Engineer/Generation/Kadamparai
- (5) Superintending Engineer/Generation/Tirunelveli
- (6) Superintending Engineer/Mechanical Maintenance/Kadamparai

**II. Chief Engineer/Projects (Thermal and Gas Turbine Schemes)**

- (1) Superintending Engineer/Electrical/Designs/North Madras Thermal Power Project/Chennai-2
- (2) Superintending Engineer/Thermal Purchase/Chennai-2
- (3) Superintending Engineer/Gas Turbine Schemes/Chennai-2

2. It is also ordered that the Superintending Engineer/Operation/Basin Bridge Gas Turbine Project and Operation of Narimanam Gas Turbine Station shall be attached to Chief Engineer/Ennore Thermal Power Station. All correspondence relating to Gas Turbine Schemes shall hereafter be dealt with by Chief Engineer/Projects (Thermal and Gas Turbine Schemes)/Chennai.

3. This order shall take immediate effect.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.

Letter No. 797/G2/97-1, (Secretariat Branch) Dated the 4th January 1997

Sub : Public Services—Relationship with Members of Parliament/Members of Legislative Assembly—Code of Conduct—Instructions—Reiterated.

Ref : Board's Lr. No. 46170/G2/93-1, dt. 25—3—94.

It has been brought to the notice of the Chairman that the letters received from M.Ps. and M.L.As. are not properly attended to by the authorities of the Board; that they are not acknowledged in the first instance; that no replies are given to them explaining the position with reference to the matters referred to by them; and that even if replies are given they are not informative or that they are sent very belatedly.

2. In this connection, attention of all the Chief Engineers/Superintending Engineers and other authorities are invited to the instructions of the Government in G.O. Ms. No. 177/P&AR (Personnel A) Deptt., dt. 14—6—93, communicated in the Board's letter cited. Paragraphs 8, 9 and 10 of the code of conduct appended to the said G.O. contain detailed instructions, with regard to immediate acknowledgment of letters received from M.Ps. and M.L.As. and for responding and attending to their letters. It is reiterated that these instructions should be scrupulously followed by all the authorities without giving room for any complaint in this regard. A copy of the Board's letters cited mentioned above together with the instructions of the Government is sent herewith for ready reference.

3. Receipt of this letter may be acknowledged.

P. A. Khaja Kaleel Rahman,  
Secretary.

Encl. :

Copy of Letter No.46170—G2/93-1, (Secretariat Branch) dated the 25th March 1994.

From

Thiru M.Subramanian, B.A.,  
Secretary.

To

All Chief Engineers.  
All Superintending Engineers.  
All Branches.

( w.e )

Sir,

Sub: PUBLIC SERVICES—Relationship with Members of Parliament/  
Members of Legislative Assembly—Code of Conduct—Instructions of  
Government of Tamil Nadu—Communicated—Quarterly report to  
Government—Requested.

Ref. ( i ) Govt's Lr. No.71166/Per-A/92-4 (P&AR) dt. 11.6.93.  
( ii ) Govt's Lr.No.11666/Per.A/94-2 (P&AR) dt. 2.3.94.

I am to enclose a copy each of the Government references cited together with the enclosures for guidance and necessary action.

2. I am to request that as a report on the Code of Conduct as in the proforma annexed to the reference first cited has to be sent to Government for every quarter on or before 15th of the first month of the succeeding quarter, a report as in the proforma pertaining to each Circle/Office concerned for every quarter may be sent to this office on or before the 10th of the first month of the succeeding quarter. The time schedule prescribed should be adhered to strictly.

3. I am also to request that the report on the Code of Conduct for the quarter from 1—1—94 to 31—3—94 pertaining to each Circle/Office concerned may be sent to this office on or before 10th April 1994 for sending the same to Government by 15th April 1994.

M. Subramanian,  
Secretary.

Encl. :



Copy of G.O. Ms. No. 177, Personnel & Administrative Reforms (Per-A) Department, dated 14-6-93.

Sub : Public Servants—Relationship with M.Ps/M.L.As.—Code of Conduct—  
Instructions —Reiterated.

Read :

- (i) G.O. Ms. No. 976, Public (Ser-A) Department, dated 24-5-69.
- (ii) G.O. Ms. No. 1827, Public (Ser-A) Department, dated 15-10-69.
- (iii) Government letter (Ms) No. 825, Personnel and Administrative Reforms (Per-A) Department, dated 23-8-1982.
- (iv) From the Cabinet Secretary, Government of India, New Delhi D.O. Letter No. 7172/1/92, Cab. (ii), dated 5-1-1993.

#### ORDER :

In the Government Orders first and second read above, the Government evolved a detailed Code of Conduct to regulate the relationship between Legislators and Officials of this Government. The above instructions were lastly reiterated in the Government letter third read above.

2. The Government have now decided to reiterate these instructions with some modifications such as observance of proper protocol conforming to warrant of precedence while addressing the communications to the Members of Parliament and State Legislature, giving interim and final replies, etc. The Government accordingly reiterate the Code of Conduct as approved to this Order. The Government direct that all officials working under the Government of Tamil Nadu and Statutory Boards under the State Government shall scrupulously observe all the provisions of the Code of Conduct. The Government also hope that the M.Ps./M.L.As. in their turn would co-operate with the Officials in the implementation of the provisions contained in this code so that the Interpersonal relationship between the M.Ps./M.L.As. and the Officials shall be one of mutual benefit.

(By Order of the Governor)

(True Copy)

#### APPENDIX

##### CODE OF CONDUCT TO REGULATE THE RELATIONSHIP BETWEEN MEMBERS OF PARLIAMENT AND OF STATE LEGISLATURE AND GOVERNMENT SERVANTS

1. Government servants should show courtesy and consideration of Members of Parliament and of the State Legislature.

2. While they should consider carefully what the M.Ps./M.L.As. may have to say, they should always according to their own best judgement.

3. Every Officer should endeavour to help the M.Ps./M.L.As. to the extent possible in the discharge of their functions under the Constitution. In cases, however, when an officer is unable to accede to the request or suggestion of a member, the reasons for such inability should be courteously explained to the Member.

4. Many officers have heavy public duties and responsibilities to shoulder. If they are to function effectively; they should plan out their day's work with some care and adhere to the plan. An Officer should feel free to set apart some hours when he may not meet visitors without being considered guilty of discourtesy, lack of consideration and the like. However, he should set apart sufficient time every day when anybody can see him, and within this time and also during other office hours in which he is to meet visitors, he must give priority to M.Ps/MLAs, except when a visitor has come by previous appointment and a Member of Parliament or of the State Legislature has come without an appointment. In such a case he should see the M.Ps/M.L.As. immediately after he has met the visitors who had come by previous appointment.

5. Any deviation from an appointment made with a Member of Parliament or of the State Legislature must promptly be notified and explained to the member concerned so that the least possible inconvenience is caused to him and a fresh appointment should be fixed in consultation with him. Fixing of appointments with M.Ps/M.L.As. should not be routinely left at the hands of the personal staff of the Officers.

6. When a Member of Parliament or of the State Legislature comes to see an Officer, he should rise from his seat to receive the Member and to see him off. Small gestures have symbolic value and Officers should, therefore, be meticulously correct and courteous in their dealings with Members of Parliament and of the State Legislature.

7. Similarly, seating arrangements at Public functions should receive very careful attention at all times and no room should be given for any misunderstanding on this score. At State functions arranged by the State Government, the seating arrangements for Members of Parliament and of the State Legislature should be made in accordance with the position assigned to them in the warrant of precedence approved by the Governor. Special care should be taken to see that notice is given to them in good time regarding the date, time venue etc., of meetings convened by the State Government Departments. It should be ensured that there is no slip in any matter of detail, however minor it may be.

8. Letters received from Members of Parliament and of the State Legislature should be acknowledged immediately. All such letters should receive careful consideration and should be responded to at an appropriate level and expeditiously. An interim reply should be given immediately. The final reply, however, should be given within two months. In respect of letters addressed to Secretaries to Government/Heads of Department/Collectors, the interim and final replies should be signed by the Secretaries to Government/Heads of Department/Collectors as the case may be, and not by any subordinates or next level Officers. Similarly, replies to letters addressed to non-official Chairman of Boards, etc should be signed by such Chairman wherever practicable. In other cases and in respect of letters addressed to the Chief Executives of Boards, etc., the Chief Executive should sign the letters. This procedure is designed not merely to serve as a formality but also to ensure that the relevant information properly furnished.

9. Officers should furnish to Members of Parliament and of the State Legislature, when asked for, such information or Statistics relating to matters of local importance as are readily available and are not confidential or when the information is not such that its disclosure would be likely to lead to a controversy embarrassing to the Government. In doubtful cases, instructions should be taken from a higher authority before refusing the request.

10. While addressing communications to the Members of Parliament, State Legislature proper protocol conforming to their position in the warrant of precedence should be observed. In all official correspondence, where the name of a Member of Parliament/a Member of Legislature is to appear along with others, the name should be listed according to the position assigned to the Members in the Warrant of Precedence. In the case of Members of Parliament, care should also be taken to address each of them as Member of Parliament (or M.P.) and not as Member of Lok Sabha or Member of Rajya Sabha. If it is desired to be more specific about the House to which they belong, they may be addressed as Member of Parliament or M.P. (Lok Sabha/Rajya Sabha).

11. It is desirable that a letter addressed to a Minister should be acknowledged and replied to by the Minister himself. Where, however this is not convenient or practicable or the reply called for is of a routine nature, it may be issued under the signature of the Secretary of Department or the Head of Department and not by any subordinate official.

12. References from Committees of Parliament/Legislature should be attended to promptly and should not be passed on routinely down the line. A senior officer at the level of Joint Secretary or equivalent should be charged with the responsibility of ensuring that the references are attended to promptly.

13. While the official dealings of Government servants with members of Parliament and of the State Legislature have to be regulated as stated above, it necessary to invite the attention of Government servants to what is expected of them in their individual capacity in respect of their own grievances in the matter of conditions of service. The Government Servants' Conduct Rules bar any attempt to bring any political or outside influence to bear upon any superior authority to further the interests of individual Government servants. A Government servant shall not approach a Member of Parliament or of the State Legislature for sponsoring his individual case. A Government Servant approaching a Member of Parliament or of the State Legislature for sponsoring his individual case runs the risk of disciplinary action.

14. Members of Parliament and of the State Legislature are expected to ask for information only about matters of public interest or national interest in which they are interested in the discharge of their public duties as M.Ps/Legislators. Information should not be gathered to further the private interest or for use in Court litigation or for giving other undue advantages to individuals against others.

15. Letters received from Members of Parliament and of the State Legislature are to be dealt with the utmost consideration, but if Government Officers take action on a priority basis in cases of individuals sponsored by Members of Parliament or of the State Legislature, they may be adopting a discriminatory course placing others who may not be fortunate enough to have such support, in a position of disadvantage. In the event of any attempt on the part of any Government Servant to solicit their good offices to further his individual interest in Government Service, the Members of Parliament/Legislature may, therefore, do well to warn him of likely consequences of his having overstepped the bounds of the Government Servants' Conduct Rules.

16. It is obviously not desirable that requests should be made for intervention of officers in investigation of criminal cases, for issue of fire arms licences, for grant of permits and licences to particular individuals etc. Nor should requests be made on behalf of individual officers in matters like promotion, transfer, disciplinary proceedings, etc.

17. Instances of delay, injustice and the like in individual cases may be brought to the notice of the district officer or other similar officers with the request that they should look into the matter. In such cases, the officer should listen to all points of view with patience, but he must obviously take a decision according to his own best judgement. And when he does so, it would not be fair to accuse him of partisanship or even of insensitivity to the views of an accredited representative of the people.

Sd.

Secretary to Government.

(True Copy)

Copy of letter No. 11666/Per-A/94—2/Personnel & Administrative Reforms (Per-A) Department, Madras-9, addressed to All Heads of Department dt. 2—3—94.

Sub : Public Servants—relationship with M.Ps./M.L.As.—Code of Conduct—  
Instructions reiterated— Further instructions issued.

Ref : G O. Ms. No. 177 P&AR (Per-A) Department, dated 14—6—93.

In the Government order cited the earlier instructions on the code of conduct stipulating the relationship between the Government officials and the M.Ps./M.L.As. were reiterated with some modifications, with the direction to all concerned to scrupulously observe all the provisions of the code of conduct.

2. As per para 8 of the code of conduct appended to the G.O. cited, letters received from Members of Parliament and of the State Legislature should be acknowledged immediately. All such letters should receive careful consideration and should be responded to, at an appropriate level and expeditiously. An interim reply should be given immediately. The final reply, however, should be given within two months.

3. The Committee on Government assurances, which met on 15—2—1994, has suggested that the instructions should be reiterated and that when letters of M.L.As. are transferred from department to another, the letter also should send the final reply within the overall time stipulated. Accordingly, when letters received from the Members of the State Legislature are transferred from one Department to another, the latter department also should send the final reply within the overall time stipulated i.e. two months. These instructions may be adhered to scrupulously without any omission.

**SPECIAL PAY AND ALLOWANCES—Narimanam Gas Turbine Power Project—Declared as Narimanam Gas Turbine Power Station with effect from 1—1—97—Stoppage of project Special Pay and Project Allowance—Orders—Issued.**

(Permanent) B.P. (Ch.) No. 9

(Secretariat Branch)

Dated the 7th January 1997  
Margazhi 23, Thadhu,  
Thiruvalluvar Aandu 2028.

Read :

- (i) (P) B. P. (CH) No. 139, (SB) Dated 4—6—91.
- (ii) C.E./MTPS Lr. No. CE/MTPS/Adm. III/A4/F, PSP/PR 3367/94. dated 29—11—94.
- (iii) Board's Lr. No. 85205/N2/94—2, dated. 2—9—96.
- (iv) From S.E./O/BBGTPS Lr. No. SE/D / EE/EM / AEG / F. NGTPS Quarters/  
D 1064/96, dt. 29—11—96.

**Proceedings:**

As per the orders in (P) B. P. (Ch) No. 139, (SB) dated 4—6—91 project special pay and project allowance were allowed to the staff of Narimanam Gas Turbine Power Project at Nagapatinam. The above benefits are admissible only upto the completion of the project. In the reference second cited the Chief Engineer/Mettur Thermal Power Station has stated that the Narimanam Gas Turbine Power Project Unit I & II were commissioned on 14—1—92 and 17—1—92 respectively. He has also reported that major project activities have already been completed and that only civil works like construction of quarters are not yet completed. Notwithstanding the fact that such civil works are pending, the two units of the project were synchronised even at the beginning of 1992 itself.

2. in view of the above, it has been decided to declare that all the works allied with generating powers in the Narimanam Gas Turbine Power Project as completed. Accordingly, it is hereby ordered that the Narimanam Gas Turbine Power Project be declared as Narimanam Gas Turbine Power Station with effect from 1—1—1997 and that from that date onwards, the power station has been put into commereial operation. The project special pay and project allowance hitherto allowed to the employees shall be stopped with effect from 1—1—1997.

4. Receipt of this order shall be acknowledged.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.



**U.O. Note No. 82109/O&M—1(2)/96—1 (Secretariat Branch) dated the 8th January, 1997.**

**Sub :** Tamil Nadu Electricity Board—All proposals seeking change of control and change of designation including staff proposals—  
Routing of files through O&M Cell—Instructions—Issued.

**Ref :** Memo. No. 46273/O & M—1(2)/93—1 dt. 16—8—93.

In the Board's Memorandum cited instructions were issued that all staff proposals should be routed thro' O&M Cell/Secretary before submitted to Chairman for approval so as to ensure that such proposals contain full details and information for taking uniform and correct decisions. O&M Cell is dealing with the requirement of all the offices of the Board in the matter of personnel management. Personnel Management includes not only staff sanctions but also organisational matters such as change of designation and change of control.

2. It is observed that in certain cases orders on change of designation and modifications have been obtained from the Chairman directly. Chairman has ordered that "no changes without these being seen by O&M Cell and Secretary". In view of the above, all the branches of Board Office may be requested to route all proposals concerning personnel management including changes and modifications to the existing control through O & M Cell/Secretary.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.



Letter No. 1393/G2/97—1 (Secretariat Branch), dated the 8th January 1997.

Sub : Collection of donations for Chief Minister's Flood Relief Fund  
from pay of Board employees Instructions – Issued.

In view of the extensive damages caused by recent heavy rains and floods in Tamil Nadu, the Chief Minister has appealed for contributions to the Chief Minister Flood Relief Fund. It is considered that it is desirable that the Tamil Nadu Electricity Board Employees also contribute their mite by way of Voluntary donations to the Chief Minister's Flood Relief Fund.

2. All the Pay Drawing Officers of the Board shall be authorised to collect voluntary donations from the employees of the Tamil Nadu Electricity Board to the Chief Minister's Flood Relief Fund. If any employee or officer is desirous of donating voluntarily to Flood Relief Fund by way of deduction from the salary/wages payable for January '97 such donations as indicated by them may be recovered from their pay. Deductions from pay shall be effected from the pay for the month of January '97 payable in February '97.

3. Recoveries should not be made straightaway from the pay bills, but from the acquittance roll or in a separate sheet and an account maintained therefor. A statement of individual donation should be prepared with necessary copies. The Superintending Engineers of the circles should consolidate the collections made in various units under their control and send a cheque drawn in the name of Tamil Nadu Electricity Board, Chennai-2 for the consolidated collections in their circles, to the Chief Financial Controller, Accounts Branch, Tamil Nadu Electricity Board, Chennai-2. Along with the cheque they should send two copies of the statement of account prepared and one copy shall be kept by them as record. The Chief Financial Controller will draw a cheque for the entire collections received by him in favour of Secretary to Government, Finance Department, Chennai-9, and send it to the Secretary to the Board for onward transmission to Government.

Om Kumar,  
Chairman.



Letter No. 1393/G—2/97—2, (Secretariat Branch) dated 13—1—1997.

Sub : Collection of donations for Chief Minister's Flood Relief Fund  
from pay of Board employees—Further communication.

Ref : (i) Board's letter No. 1393/G2/97—1, dated 8—1—97.  
(ii) From Secretary to Government,  
Labour and Employment Department, Madras-9  
D.O. Letter No. 57488/G2/96—1, dated 26—12—1996.

In continuation of Board's letter first cited, a copy of Government's D.O. Letter second cited along with its enclosures is communicated for information. Recovery of one day salary or the amount employees are willing to pay may be collected/recovered from their pay as per the Board's letter first cited.

Om Kumar,  
Chairman.

Encl :  
Copy of :

GOVERNMENT OF TAMIL NADU

DEBENDRANATH SARANGI, I.A.S.,  
Secretary to Government,  
Labour and Employment Department

D.O. Lr. No. 57488/G2/96—1,

Secretariat  
Chennai- 600 009  
Dated 26—12—96.

Dear Thiru

I am enclosing a copy of the resolution adopted by all Managements and the Trade Unions in the meeting held by Honourable Minister for Labour on 19—12—96 in regard to contribution of one day's salary to Chief Minister's Relief Fund for necessary action.

Yours sincerely,  
Debendranath Sarangi

**தொழிலாளர் சீ வேலை வாய்ப்புத்துறை**

மழை மற்றும் வெள்ளத்தால் பாதிக்கப் பட்டவர்களுக்கு நிவாரணம் வழங்க அனைத்துத் தரப்பாலும் தாராளமாக நன்கொடை வழங்க வேண்டும் என்று மாண்புமிகு தமிழக முதல்வர் அவர்களின் வேண்டுகோளுக்கிணங்க இன்று (19—12—96) மாண்புமிகு தொழிலாளர் நல அமைச்சர் அவர்கள் தலைமையில் நிர்வாகம் மற்றும் மத்திய தொழிலாளர்கள் சங்க பிரதிநிதிகள் கூட்டம் நடத்தப்பட்டு கீழ்க்கண்ட தீர்மானம் ஏகமனதாக நிறைவேற்றப்பட்டது.

**தீர்மானம்**

தமிழகத்தில் மழையாலும் வெள்ளத்தாலும் பாதிக்கப்பட்ட மக்களுக்கு உதவிடும் வகையில் தொழிலாளர் தரப்பில் தங்களின் ஒரு நாள் சம்பளத்தை முதலமைச்சர் வெள்ள நிவாரண நிதிக்கு வழங்கிட முடிவு செய்யப்பட்டது. இதற்கு தேவையான ஏற்பாடுகளை செய்திட நிர்வாக தரப்பு பிரதிநிதிகள் ஏற்றுக் கொண்டனர். மற்றும் மத்திய தொழிற்சங்க அமைப்புகள், நிர்வாகம் ஆகியோரின் முடிவை ஏற்று அனைத்து தரப்பு தொழிலாளர்களும் தொழிற்சங்கங்களும் நிர்வாகமும் முதலமைச்சர் நிவாரண நிதிக்கு மனமுவந்து வழங்கிட அன்புடன் வேண்டப்படுகிறார்கள்.

உண்மை நகல்



Memorandum (Permanent) No. 66339/O&M-I (1)/96-10, (Secretariat Branch) dated 20—1—1997.

Sub : Establishment—Basin Bridge Gas Turbine Power Project—Executive Engineer/ Basin Bridge Power House—Placed under the control of Superintending Engineer/Operation/ Basin Bridge Gas Turbine Power Project—Financial and Administrative Power of Superintending Engineer/Delegated to Executive Engineer/Basin Bridge Power House—Withdrawal—Orders—Issued.

Ref : (i) B.P. Ms. (Ch) No. 502 (Adm. Br.) dt. 28—9—85.  
(ii) B.P. Ms. (Ch.) No. 545 (Adm. Br.) dt. 25—10—85.  
(iii) Bd's Memo, No. 43735/O&M-I (3)/95-3, dt. 31—8—95,

Consequent on issue of orders placing Executive Engineer/Basin Bridge Power House (old Power House) under the control of Superintending Engineer/Basin Bridge Gas Turbine Project in the reference 3rd cited, the financial and Administrative Powers vested with the Executive Engineer/Electrical/ Basin Bridge Power House in the references first and second cited shall be withdrawn.

P. A. Khaja Kaleel Rahman,  
Secretary.



Holidays—Public Holiday—Thursday the 23rd January 1997 declared as Public Holiday under Negotiable Instruments Act in connection with the Birth Centenary of Netaji Subash Chandra Bose—Orders—Issued.

(Rt.) B.P. (Ch) No. 5

(Secretariat Branch)

Dated the 21st January 1997.

Read :

Government Public (Misc.) Department, G.O. Ms. No. 80, dated 21—1—1997.

**Proceedings :**

In the Government order cited the Government had declared that Thursday the 23rd January 1997 shall be a Public Holiday on account of the Birth Centenary of Netaji Subash Chandra Bose.

2. The Tamil Nadu Electricity Board directs that Thursday, the 23rd January 1997 shall be a holiday for the offices of the Tamil Nadu Electricity Board on account of the Birth Centenary of Netaji Subash Chandra Bose. However Power Houses, Sub-stations and other essential units will function as usual on 23rd January 1997 with minimum staff.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary,

**Regulations—Tamil Nadu Electricity Board Service Regulations—Regulation 89—Amendment—Issued.**

(Per.) B.P. (FB) No. 2

(Secretariat Branch)

Dated the 27th January 1996

**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 amendment to the Tamil Nadu Electricity Board Service Regulations :—

**AMENDMENT**

In the said Regulations, in Regulation 89, after sub-regulation (f) the following proviso shall be added :—

Provided that the Chairman and the Board shall be competent to extend the validity of the lists of candidates for appointment by direct recruitment/internal selection for a period of three months and six months respectively, whenever preparation of a fresh list of candidates is not possible and delayed due to Court Orders or on administrative grounds.

(By Order of the Board)

P.A. Khaja Kaleel Rahman,  
Secretary.



**Memo. (Per.) No. 1645/ O & M Cell—II(3)/97—1, (Secretariat Branch) Dated 27—1—1997.**

Sub : Inspection—Certain Chief Engineer's offices—Change of control from the inspection teams of the Administrative Branch to the Organisation and Methods Cell-II of Board Office Secretariat Branch—Orders—Issued.

The Chief Engineers concerned are informed that the following offices and the offices of the Superintending Engineers under their direct control functioning at their respective Headquarters will be taken up for inspection by the Organisation and Methods Cell of Board Office Secretariat Branch from the year 1977 :—

- (i) Chief Engineer/Ennore Thermal Power Station/Ennore.
  - (ii) Chief Engineer/Tuticorin Thermal Power Station/Tuticorin.
  - (iii) Chief Engineer/Pykara Ultimate Stage Hydro Electric Project, Masinagudi.
  - (iv) Chief Engineer/Hydro Projects/Bhavani.
  - (v) Chief Engineer/North Madras Thermal Power Project, Athipattu, Chennai.
  - (vi) Chief Engineer/Mettur Thermal Power Station/Mettur Dam.
2. The programme of inspection will be communicated separately.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.

Medical Reimbursement—Office Helper (Trainees) and Helper (Trainees)—Medical Reimbursement claim—Orders—Issued.

(Permanent) B.P. (CH) No. 24

(Secretariat Branch)

Dated the 27th January 1997,  
Thai 14, Thadhu,  
Thiruvalluvar Aandu 2028.

Read :

- (i) Board's (Per.) B.P. (FB) No. 73, (SB) dated 6—10—95.
- (ii) Board's Memo. (Per.) No. 77191/N2/95—1, dated 8—3—96.
- (iii) Adm. Branch U.O. No. 026046/81/IR 3(1)/96—7, dated 14—6—96.

**Proceedings :**

In (Per.) B.P. (FB) No. 73, (SB) Dated 6—10—95, orders were issued as follows :—

- (i) that the reimbursement claim may be restricted to one month's basic pay plus the dearness allowance component on pay per year as on 1—1—95. The ceiling will be this amount and will not be changed thereafter. The claims within this annual limit may be allowed based on the essentiality certificate obtained from the Authorised Medical Attendant; and
- (ii) that total medical reimbursement claims shall not exceed the above annual limit admissible to the Board employee concerned, irrespective of the fact whether it is for Board employees or his dependents and whether it is the first claim for the incumbent or not. It was further instructed that those who entered Board's service after the date of issue of these orders, i.e. after 6—10—95 shall be eligible for Medical Allowance only.

2. In (Per.) B. P. (CH) No. 241, Dated : 29—8—94, it was ordered that all the employees of the Board who desired to opt for Medical Allowance Scheme should exercise their option before 15—10—94. It was added that if no option was exercised by the above date, the presumption would be that they had opted for medical reimbursement scheme.

3. In (Per.) B.P. (CH) No. 254, dated 30—10—95, it was ordered that the new entrants who were appointed by direct recruitment during the period from 29—8—94 to 5—10—95 should be allowed to opt either for medical reimbursement scheme or for Medical Allowance Scheme on or before 31—12—95. It was added that if no option was exercised by that date, the presumption would be that he had opted for Medical Allowance Scheme only.

4. The Office Helper/Helper (Trainees) have been appointed on compassionate grounds from among the dependents of the deceased employees of the Board. After completion of one year period of training, regular scale of pay is fixed in the respective category.

5. As per the orders issued by the Board, Office Helper / Helper (Trainees) appointed after 6—10—95 are eligible for Medical Allowance only.

6. The Office Helper/Helper (Trainees) appointed during the period from 2—1—94 to 31—12—94 could not get the regular scale of pay on 1—1—95 as they did not complete the training period of one year as on 1—1—95. During the period of training they are not eligible for the benefits either under Medical Reimbursement Scheme or Medical Allowance Scheme in view of their not getting regular scale of pay during the training period.

7. The question of extending the benefits of medical reimbursement facilities to the Office Helper/Helper (Trainees) who did not complete one year period of training as on 1—1—95 has been carefully considered. After careful consideration, it is hereby ordered that the scheme of medical reimbursement facility be extended to those Office Helper/Helper (Trainees) appointed during the period from 2—1—94 to 31—12—94 though they have not completed the prescribed training period of one year on 1—1—95. The reimbursement claim shall be restricted to the amount representing the notional pay and D.A. as on 1—1—95. However, the medical reimbursement claims shall be considered only after the issue of orders actually absorbing them as Office Helpers/Helpers, as the case may be.

8. The receipt of this B.P. shall be acknowledged.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.

Establishment—Helper (Trainee) / Office Helper (Trainee) consideration of Graduates who possess I Class in Degree/Diploma in professional / Non - professional courses to the posts to which they are qualified on compassionate grounds—Orders—issued.

(Permanent) B. P. (FB.) No. 1

(Administrative Branch)

Dated 28—1—97  
 Thai, 15, Thadhu,  
 Thiruvalluvar Aandu 2028.

**Proceedings :**

The dependants of the employees of the Board who died in harness are being considered for, employment assistance on compassionate grounds. The dependants of the employees of the Board who possess the qualification of VIII Std. and above are considered for appointment to the post of Helper (Trainee) / Office Helper (Trainee). In respect of dependants who possess Technical qualification are considered for compassionate appointment to the post to which they are entitled. For example the dependants who possess the qualification of B.E./Elecl. are appointed to the post of A.E./Electrical irrespective of the class obtained. But in respect of persons who possess the qualification of B.E. from whom lands have been acquired by the Tamil Nadu Elec. Board for construction of major projects are not considered for compassionate appointment to the post to which they are qualified but they are considered only for appointment as Helper (Trainee) / Office Helper (Trainee).

2. After careful consideration the Board hereby ordered that in the matter of compassionate appointments, if the dependants/wards of the deceased who seek the compassionate appointment are qualified in professional degree courses/other non-professional degree courses or Diploma courses and possess I Class in the professional degree/non-professional degree and diploma they may be considered for appointment to respective posts to which they are qualified (i.e. Asst. Engineer/Junior Assistant/ Technical Assistant etc.) and that persons who do not have I Class or equivalent qualification as stated above including Engineering degree/Diploma may be appointed in the post of Helper (Trainee)/ Office Helper (Trainee) only. This procedure may also be adopted for the affected persons from whom lands have been acquired by the T. N. E. B. for construction of major projects.

3. The orders will take effect from the date of issue of this order.

(By Order of the Board)

I. S. Sivaraman,  
 Chief Engineer (Personnel).



Memo. No. 75592-C2/96—3, (Secretariat Branch) Dated 29—1—1997.

Sub : Acts and Rules—Motor Transport Workers' Act, 1961—Registration Certificate under the Act to Establishment of Tamil Nadu Electricity Board—Copy of Registration Certificate—Communicated.

Ref : From the Inspector of Labour/II Circle/Chennai-35 letter No. 10691 / 96, date 4—12—96.

A copy of the letter cited received from the Inspector of Labour, Chennai with the renewed Registration Certificate under Motor Transport Workers' Act, 1961 for the year 1997, in respect of Tamil Nadu Electricity Board, is communicated to all Chief Engineers, Superintending Engineers and other officers of the Board for information and guidance. Receipt of the memo may be acknowledged.

P.A. Khaja Kaleel Rahman,  
 Secretary.

Encl. :

இணைப்பு :

நகல் :

தொழிலாளர் துறை

அனுப்புநர்

திரு தா.சு. சீனிவாசன்,  
தொழிலாளர் ஆய்வர்,  
2-ம் வட்டம், சென்னை - 35.

பெறுநர் :

செயலர்,  
தமிழ்நாடு மின்சார வாரியம்,  
800, அண்ணாசாலை, சென்னை - 2,

கடித எண் மூ.மு.ஈ/10691/96. நாள்: 4-12-96.

ஐயா,

பொருள்: மோட்டார் போக்குவரத்து தொழிலாளர் சட்டம் 1961 - மற்றும் அதன் விதிகள் 1965 - பதிவுச்சான்று எண்.159/MDS-1997-ம் ஆண்டிற்கு புதுப்பிக்கப்படுகிறது.

பார்வை: தங்களது விண்ணப்பம் நாள்: 23-11-96.

தாங்கள் கோரியபடி 1961-ம் ஆண்டு மோட்டார் போக்குவரத்து தொழிலாளர் சட்டம் மற்றும் 1965-ம் ஆண்டு விதிகளின்படி தங்களது நிறுவனத்தில் பதிவுச்சான்று எண்.159/MDS 1997 ஆண்டிற்கு புதுப்பிக்கப்பட்டு இத்துடன் திருப்பப்படுகிறது. அதனைத் தங்களது அலுவலகத்தில் பார்வையில் படும் தெளிவான இடத்தில் காட்டி வைக்கும்படி கேட்டுக்கொள்ளப்படுகிறது.

1. இந்த பதிவுச்சான்று 1997-ம் ஆண்டு டிசம்பர் திங்கள் 31-ம் நாள் வரை தான் செல்லுபடியாகும்.
2. 1998-ம் ஆண்டிற்குப் பதிவுச்சான்று புதுப்பிக்க வேண்டுமானால் உரிமக் கட்டணத்தை வங்கியில் செலுத்திய அசல் செலுத்துச் சீட்டுடன் ரூ.2-மதிப்புள்ள நீதிமன்ற கட்டண-வில்லையை பூர்த்தி செய்யப்பட்ட விண்ணப்பப்படிவம் ஒன்றில் மூன்று நகல்களில் ஒன்றில் ஒட்டி 1997-ம் ஆண்டு நவம்பர் திங்கள் 30-ம் தேதிக்குள் உரிய தொழிலாளர் துறை ஆணை ஆய்வர் மூலமாக இவ்வலுவலகத்திற்கு அனுப்பி வைத்தல் வேண்டும்.

தா. சு. சீனிவாசன்,  
தொழிலாளர் ஆய்வர், 2-ம் வட்டம்,  
சென்னை-35.

இணைப்பு: பதிவுச்சான்று, 159/MDS

நகல்: தொழிலாளர் துறை ஆய்வர், 4-ம் வட்டம், சென்னை.

//உண்மை நகல்//

Registration No.159/MDS

RENEWAL

Date of Renewal	Amount of fees paid	Date of expiry	Signature of the Inspector of Labour
4-12-96	Rs. 6,750/-	31-12-1997	(ஓம்) தொழிலாளர் துறை ஆய்வாளர் 2-ம் வட்டம், சென்னை-35.

Vide Letter No. மூ.மு. (ஈ) /10691/96, நாள் : 4-12-96.

//உண்மை நகல்//

**INCENTIVE - Commissioning Incentive—Staff working in projects—Norms to be adopted for sanctioning Commissioning Incentive—Further Orders—Issued.**

(Permanent) B.P. (FB) No. 3

(Secretariat Branch)

Dated the 30th January 1997  
Thai 17, Thadhu,  
Thiruvalluvar Aardu 2028.

READ :

(Permanent) B.P. (FB) No. 58 (Secretariat), Dated : 17—8—96.

**Proceedings :**

In the B.P. cited orders have been issued stipulating the norms to be followed for sanctioning commissioning incentive to the employees connected with the construction of projects on completion of the projects.

2. The Tamil Nadu Electricity Board hereby directs that the commissioning incentive shall be granted only after the commissioning of the entire project and not on completion of one or more number of units of the project.

3. The eligibility and quantum etc. for sanction of the "Commissioning Incentive", will be as per the orders already issued in the B.P. cited.

(By Order of the Board)

P. A. Khaja Kaleel Rahman,  
Secretary.

**Amendment No. 1/97**

**Travelling Allowance—Erratum to the Tamil Nadu Electricity Board Employees' Travelling Allowance Regulations—Regulation 40—Amendment—Issued.**

(Per.) B.P. (FB) No. 4

(Secretariat Branch)

Dated the 30th January, 1997

**Proceedings :**

The Tamil Nadu Travelling Allowance Rules (1993 Edition) provide for two different rates of Daily Allowance for halts in 'Madras' and 'Delhi', i.e. (i) two times the normal rate of Daily Allowance for Madras and at a fixed rate for Delhi as indicated in Annexure I referred to in Rule 40(a) of Tamil Nadu Travelling Allowance Rules; and (ii) another rate at  $1\frac{1}{2}$  times the normal rate of Daily Allowance, as Madras and Delhi have been classified as Class I special tract as per Annexure V referred to in Rule 47 of the Tamil Nadu Travelling Allowance Rules. In order to avoid prescribing two different rates for halts in Madras and Delhi, the Government in G.O. Rt. No. 572, Finance (Allowances) Department, dt. 25—7—95 have issued an amendment to the Tamil Nadu Travelling Allowance Rules (1993 Edition) omitting the names of the two cities viz. Madras and Delhi in item (12) from the list of Class I Special tracts in Annexure V referred to in Rule 47 of the Tamil Nadu Travelling Allowance Rules.

2. Following the orders of the Government the Board has decided to amend correspondingly the Tamil Nadu Electricity Board Employees' Travelling Allowance Regulations.

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 amendment to the Tamil Nadu Electricity Board Employees' Travelling Allowance Regulations :—

**Amendment**

In the said Regulations, in Annexure II (referred to in Regulation 40) under the heading 'Class I' item (11) shall be omitted.

(By Order of the Board)

P. A. Khaja Kaleel Rahman,  
Secretary.

**PENSION—Medical Allowance to the employees who are getting provisional pension—Dearness Allowance and Medical Allowance to the family pensioners who are getting provisional family pension—Orders of Government—applicability to Board employees—Orders—Issued.**

(Per.) B. P. (FB) No. 6

(Secretariat Branch)

Dated the 31st January, 1997

Thai 18, Thadhu,  
Thiruvalluvar Aandu 2028.

Read :

1. G.O. Ms. No. 326 Finance (Pension) Department dated 28—4—95.
2. G.O. Ms. No. 89, Finance (Pension) Department dated 5—2—96.

**Proceedings :**

Following the orders issued by the Government, the Tamil Nadu Electricity Board directs that Medical Allowance at the admissible rates shall be sanctioned to the employees of the Board who are permitted to retire from service on provisional pension. These orders will have retrospective effect from **1—04—1995**.

2. The Tamil Nadu Electricity Board further directs that Dearness Allowance and Medical Allowance at the admissible rates shall be sanctioned to the family pensioners who are getting provisional family pension pending finalisation of regular family pension. This will take effect from **5—2—96** irrespective of the date of the death of the employees/pensioners.

(By Order of the Board)

P. A. Khaja Kaleel Rahman  
Secretary.

• • •

**HOLIDAY—Bye-Election for 191, Pudukkottai Assembly Constituency—Facilities for employees of the Board to Vote—Holiday to the employees of the Board on 8—2—1997—Orders—Issued.**

(Routine) B.P. (CH) No. 9

(Secretariat Branch)

Dated the 31st January, 1997,

Thai 18, Thadhu,  
Thiruvalluvar Aandu 2028.

Read :

G. O. Ms. No. 89 Public (Election-III) Department, dated 24—1—1997.

**Proceedings :**

In pursuance of the orders in the G.O. cited the Tamil Nadu Electricity Board directs that Saturday the 8th February 1997, the date on which the poll for the Bye-Election to 191. Pudukkottai Assembly Constituency will take place, shall be a paid holiday to the employees of the Board through-out the areas comprised in 191. Pudukkottai Assembly Constituency in Pudukkottai District.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.



**MEDICAL AID—Accredited Institutions for Eye Surgery/treatment eligible for assistance from Tamil Nadu Electricity Board Employees Health Fund Scheme—Orders—Issued.**

(Permanent) B. P. (CH) No. 29

(Secretariat Branch)

Dated the 31st January 1997.

Thai 18, Thadhu,

Thiruvalluvar Aandu 2028.

READ :

- (i) (Per.) B. P. (FB) No. 60 (SB) dt. 24—8—96.
- (ii) From Government Finance (Salaries) Department Letter No. 14186/Sal./96—3, dt. 29—9—96.

**Proceedings :**

In continuation of the orders issued in the B.P. cited, it is hereby ordered that the following institution shall also be one of the accredited Institutions where the Board employees/their family members may be permitted to undergo treatment/surgery in ophthalmology and to avail financial assistance from the Tamil Nadu Electricity Board Employees' Health Fund.

Sri. Kanchi Kamakoti Medical Trust,  
77, Ponnurangam Road, (West),  
R. S. Puram, Coimbatore.

2. The receipt of this order should be acknowledged.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.

# FINANCE

## PART-III

### Finance

Circular Lr. No. 55738/970—1/BOAB/F/U-III/96, (Audit Branch) dt. 2—1—1997.

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Sub : Provident Fund—Rate of interest for 1996—'97 on deposits and balance of credit of the subscribers in the C.P.F.—Applicability of Tamil Nadu Electricity Board.

Ref : Circular Lr. No. 55738/970/BOAB/F/U-III/96, dt. 16—12—1966.

Copy of G.O. Ms. No. 663 Finance (Allowances) Department, dt. 18—10—'96 communicated in the Circular Letter under reference may be treated as cancelled.

R. N. Rajan,  
Chief Internal Audit Officer.



Circular Lr. No. 55797/971—1/BOAB/F/U-III/96 (Audit Branch), dt. 2—1—1997.

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Sub : Provident Fund—Tamil Nadu and other similar funds—Rate of Interest for the financial year 1996—'97—Orders—Issued.

Ref : Circular Lr. No. 55797/971/BOAB/F/U-III/96, dt. 16—12—1996.

Copy of G.O. Ms. No. 664, Finance (Allowances) Department, dt. 18—10—1996 communicated in the Circular letter under reference cited applies only to General Provident Fund of the Board and not to other funds which are not applicable to Tamil Nadu Electricity Board.

R. N. Rajan,  
Chief Internal Audit Officer.



Memo. (P) No. 932/N2/96—1 (Secretariat Branch) Dated : 7—1—1997.

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Sub : Allowances—Grant of Conveyance allowance in addition to Cycle Allowance—Clarification—Issued.

Ref : From S.E./Trichy EDC/Metro Lr. No. 010902/388/Adm. II/JA/95, dt. 15—12—95.

As per the orders in para 5(e) of (Per.) B.P. (FB) No. 5, dated 25—1—94, the rate of Conveyance Allowance is admissible to blind and physically handicapped employees at the revised rate of 5% of the pay subject to a maximum of Rs. 75/- p.m. considering the difficulties faced by them to reach office from the place of their residence.

2. In distribution and construction sections, the R.W.E. staff are being allowed cycle allowance at the rate of Rs. 25/- p.m. This allowance is paid for the proper maintenance of bicycles in good condition. This is paid as the staff have to tour regularly within a specified area and in lieu of Travelling Allowance ordinarily admissible for such journeys. For this purpose, the employee has to give a certificate every month that the conveyance for which the allowance is drawn is in good condition and used during the month.

3. A point has now been raised for clarification as to whether the R.W.E. staff may be given conveyance allowance admissible for handicapped employees in addition to cycle allowance.

4. After careful consideration, it is hereby clarified that the physically handicapped employee can be paid either cycle allowance or conveyance allowance and not both. The physically handicapped employees can choose the better of the two but not both the allowances.

5. The field officers are instructed to adhere to the above instructions strictly and deviation if any on the pretext of clarification will be viewed seriously.

6. The orders shall come into force from 1—1—97.

(By Order of the Chairman)

P.A. Khaja Kaleel Rahman,  
Secretary.



Special Pay—Project Special Pay and Project Allowance drawn by certain Chief Engineers—Withdrawal—Orders—Issued.

(Permanent) B.P. (Ch) No. 14

(Secretariat Branch)

Dated 10—1—1997  
Margazhi 26, Thadhu,  
Thiruvalluvar Aandu 2027,

Read :

- (i) Board's Lr. No. 51483/N2/96—1, dt. 18—11—96.
- (ii) From CE/P.U.S.H.E.P. Lr. No. 295/013802/ETS/A1/F.Class I/96, dt. 3—12—96.
- (iii) From S.E./P&A/N.G.T.P.P. Lr. No. SE/E1/ADM. IV/A2/C. 17136/96, dt. 7—12—96.
- (iv) C.E./C/HP/Urachikottai Lr. No. 22113/Adm. I (1)/F. 32/96, dt. 10—12—96.

**Proceedings :**

Project Special Pay and Project Allowance were sanctioned to the Board employees upto the level of Executive Staff of Class I and II Services. Of late, it is noticed that some of the Superintending Engineers and Chief Engineers who are doing supervisory works have also drawn the Project special pay and Project Allowance. When specific remarks were called for from the Chief Engineers project areas, some of the Chief Engineers have reported that they are getting Project Special Pay and Project Allowance. As the Chief Engineers/Project Area are only supervisory officers and their supervisory work cannot be considered as of arduous nature as performed by other personnel involved. Therefore the Special Pay and Project allowance drawn by the Chief Engineers is not in accordance with the existing rules.

2. Accordingly, it is hereby ordered that the drawal of project special pay and project allowance to the following Chief Engineers be stopped with effect from 1—1—97 and that the Special Pay and project allowance so far paid to them be recovered from their salary in instalments :—

- (i) Chief Engineer/Pykara Ultimate Stage Hydro Electric Project.
- (ii) Chief Engineer/North Madras Thermal Power Project.
- (iii) Chief Engineer/Civil/Hydro Project/Urachikottai.

3. The receipt of this order should be acknowledged,

(By Order of the Chairman)

P.A. Khaja Kaleel Rahman,  
Secretary.

**SPECIAL PAY – Power Line Carrer communication Special pay drawn by some Superintending Engineers  
—Withdrawal—Orders—ISSUED.**

(Per.) B.P: (Ch) No. 15

(Secretariat Branch)

Dated the 10th January 1997  
Margazhi – 26, Thadhu,  
Thiruvalluvar Aandu – 2027.

Read :

B.P. Ms. No. 28 dated 4-1-73

**Proceedings :**

In the reference cited, orders were Issued sanctioning Special Pay at slab rates to officers including the Superintending Engineers/Protection and communication and workers engaged in erection of power line carrier communication equipments in the hydro areas, Erode, on the ground that they work in distant places at Generation Circle, hydro areas/Erode staying at late hours. The above orders is not applicable to the Superintending Engineers/Protection and Communications working in plains. It has been brought to the notice of the Board that the following Superintending Engineer have drawn the power line carrier communication special pay:-

- (i) Superintending Engineer/P&C/Chennai.
- (ii) Superintending Engineer/P&C/Madurai.
- (iii) Superintending Engineer/P&C/Coimbatore.

The special pay drawn by the above Superintending Engineer is not in accordance with Board's Orders.

2. Accordingly, it is hereby ordered that the payment of Carrier Communication Special Pay to the Superintending Engineers mentioned in para 1 above be stopped with effect from 1-1-97 and the amount of special pay so far paid be recovered from their pay in instalments.

3. Receipt of this order should be acknowledged.

(By Order of the Chairman)

P.A. Khaja Kaleel Rahman,  
Secretary.

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**Pongal Festival 1997—Pongal prize amount to pensioners/family pensioners of the Board—Sanctioned—  
Orders—Issued.**

(Permanent) B.P. (CH) No. 17

(Sect. Branch)

Dated the 13th January, 1997.  
Margazhi 29, Thadhu,  
Thiruvalluvar Aandu 2027.

Read :

1. (Per.) B.P. (FB.) No. 71, dated 2-11-96.
2. (Per.) B.P. (FB) No. 72, dated 2-11-96.
3. Government G.O. Ms. No. 1, Finance (Pension) Department,  
dt. 2-1-97.

**Proceedings :**

The Government of Tamil Nadu, in their G.O. third cited have sanctioned a lumpsum Pongal prize amount of Rs. 100/- (Rupees One hundred only) to all pensioners including adhoc pensioners of all categories and family pensioners of Government, subject to certain conditions specified in the above Government Order.

2. The Tamil Nadu Electricity Board after careful consideration, has decided to adopt the above orders of the Government to the existing pensioners/family pensioners of the Board also. The Tamil Nadu Electricity Board, hereby sanctions a lumpsum Pongal prize amount of Rs. 100/- (Rupees One hundred only) to the existing pensioners and family pensioners of the Board.

3. The Pongal prize amount will not be admissible to those employees who retire on or after the date of these orders and to the family of those employees who die in harness on or after the date of these orders.

4. (i) Pensioners/Family Pensioners of those employees, who were paid Bonus/Lumpsum ex-gratia amount as per the orders issued in the Board's Proceedings cited are not eligible for the Pongal prize amount.

(ii) Family Pensioners who have been appointed on compassionate grounds, and who have been paid Bonus/Lumpsum ex-gratia amount for the Accounting year 1995—96 as applicable to the employees in service will not be eligible for the Pongal prize amount.

5. For the above purpose, the pension sanctioning authorities are requested to obtain a certificate of non-drawal of Bonus/Ex-gratia for the accounting year 1995—96 from the pay disbursing officer who disbursed Bonus/Ex-gratia for the accounting year 1995—96 and to forward it along with the application for grant of Pongal Prize amount of Rs. 100/- to the Chief Internal Audit Officer/Audit Branch for authorisation of Pongal prize amount due for 1997 to the nominated branches of the Indian Overseas Bank.

6. The receipt of these orders should be acknowledged in the slip enclosed.

(By Order of the Chairman)

P. A. Khaja Kaleel Rahman,  
Secretary.



## INCOME TAX SPECIAL

Endt. No. /X/IT/F 20 B/97—2, (Accounts Branch) Dt. 20—1—97.

Sub : Tax Deduction at source Income Tax—from Salaries under section 192 of Income Tax Act 1961.

Ref : G. O. No. 7, dt. 6—1—97 Finance (BG II) Dept. enclosing the Central Board of Direct Taxes, New Delhi Circular No. 747 (F No. 275/216/96 IT (B) dt. 2—12—96.

A copy of Government of Tamil Nadu Order No. 7 Finance (BG II) Dept. dt. 6—1—97 together with the Central Board of Direct Taxes, New Delhi circular No. 747 (F No. 275/216/96 IT (B) dt. 2—12—96 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 1996—97.

Encl. As above.

S. THANGARATHNAM,  
Chief Financial Controller.

GOVERNMENT OF TAMIL NADU

1997

FINANCE (BG. II) DEPARTMENT

G.O. No. 7, dated 6th January 1997.

(Margazhi 23, Thadhu, Thiruvalluvar Aandu-2027)

**Deduction of tax at source—Income Tax—Deduction from Salaries during the Financial Year 1996—97 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. 747 (F. No. 275/216/96—IT (B), dated 2nd December 1996.

Order No. 7, Finance (BG. II) Department, dated 6th January 1997.

Recorded.

2. Copy communicated for information and necessary action.

(By Order of the Governor)

PRADEEP VYAS,  
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**

**During the Financial Year 1996—97**

CIRCULAR No. 747 [F. No. 275/216/96—IT (B)]

NEW DELHI, 2nd December, 1996  
Agrahayana 11, 1918 (Saka)

F. No. 275/216/96-IT(B)

Government of India

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

New Delhi, the 2nd December, 1996

Subject : Income-tax deduction from salaries during the financial year 1996-97 under section 192 of the income-tax Act, 1961.

Reference is invited to Circular No. 724 dated 29th September, 1995 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 1995-96, 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 1996-97 and explains certain related provisions of the Income-tax Act.

## 2. Finance (No. 2) Act 1996 :

According to the Finance (No. 2) Act, 1996, 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 1996-97 (i.e. assessment year 1997-98) 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/-.     | 15 per cent 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. 3,000/- 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. 21,000/- 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 maintained at 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 1996-97. 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-1).

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 there from, 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 of other employer).

3.3 Sub-section (2A) of section 192 provides that in respect of salary payment of employees of Government, Company, Co-operative Society, Local Authority, University, Institution, Association or Body, deduction of tax at source may be made after allowing relief under section 89(1), whenever salary, etc., is paid in arrears or in advance.

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 there on 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. 275/138/87-IT (B)] dated 8-2-1981.

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 an employee is paid, make there from 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 employer is 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 the tax deducted at source by him, he shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years and with fine.



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 tax 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 203 A 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 up to 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. 1,20,000/-) 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 (11 CVL)-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. The scope of term profit in lieu of salary has been amended so as not to include. Interest on contributions or any sum received under a Keyman insurance policy including the sum allocated by way of bonus on such policy—For the purposes of this sub-clause, the expression Keyman insurance policy shall have the meaning assigned to it in clause (10D) of section 10. 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 employees 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 for 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, his 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 Co-operative 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 (13A) of the Income-tax Act, 1961, any special allowance specifically granted to an assessee by his employer to meet expenditure incurred on payment of rent (by whatever name called) in respect of residential accommodation occupied by the assessee is exempt from Income-tax to the extent as may be prescribed, having regard to the area or place in which such accommodation is situated and other relevant considerations. According to rule 2A of the Income-tax Rules, 1962, the quantum of exemption allowable on account of grant of special allowance to meet expenditure on payment of rent shall be :—
  - (a) The actual amount of such allowance received by an 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. Thus, house rent allowance granted to an employee who is residing in a house/flat owned by him is not exempt from income-tax. The disbursing authorities should satisfy themselves in this regard by insisting on production of evidence of actual payment of rent before excluding the house rent allowance or any portion thereof from the total income of the employee.

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

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

- (i) Any special allowance or benefit granted to an employee to meet the expenses incurred in the performance of his duties as prescribed under Rule 2BB subject to the extent to which such expenses are actually incurred for that purpose.

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

However, the allowance referred to in (ii) 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. 142/9/95-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. F. 2/14/89-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 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, in connection 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:

Under Section 16 of the Income-tax Act the standard deduction available is as below:

- (i) in the case of an assessee whose income from salary, before allowing a deduction under this clause, does not exceed sixty thousand rupees, a deduction of a sum equal to thirty three and one-third per cent of the salary or eighteen thousand rupees, whichever is less;

- (ia) in any other case, a deduction of a sum equal to thirty-three and one-third per cent of the salary or fifteen thousand rupees, whichever is less :

Provided that in the case of an assessee, being a woman, whose total income before making any deduction under this clause, does not exceed seventy-five thousand rupees, the provisions of this clause shall have effect as if for the words "fifteen thousand rupees", the words "eighteen thousand rupees" had been substituted.

Explanation :- For the removal of doubts, it is hereby declared that 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 clause (i) or clause (ia) as the case may be.

- (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 :

- (1) A new section 80CCC has been introduced in Finance (No. 2) Act, 1996 which reads as under :

Where an assessee being an individual has in the previous year paid or deposited any amount out of his income chargeable to tax to effect or keep in force a contract for any annuity plan of Life Insurance Corporation of India for receiving pension from the Fund referred to in clause (23AAB) of section 10, he shall, in accordance with, and subject, the provisions of this section, be allowed a deduction in the computation of his total income, of the whole of the amount paid or deposited (excluding interest or bonus accrued or credited to the assessee's account, if any) as does not exceed the amount of ten thousand rupees in the previous year.

Where any amount paid or deposited by the assessee has been taken into account for the purposes of this section, a rebate with reference to such amount shall not be allowed under section 88".

- (2) Under Section 80D, in the case of the following categories of persons, a deduction can be allowed for a sum not exceeding Rs. 10,000/- per annum to the extent payment is made by cheque out of their income chargeable to tax to keep in force an insurance on the health of the categories of persons mentioned below provided that such insurance is in accordance with the scheme framed by the General Insurance Corporation of India as approved by the Central Government, popularly known as "Mediclaim". The categories of persons are :

- (a) where the assessee is an individual, any sum paid to effect or to keep in force an insurance on the health of the assessee or on the health of the wife or husband, dependent parents or dependent children of the assessee.
- (b) where the assessee is a Hindu Undivided Family, any sum paid to effect or to keep in force an insurance on the health of any member of the family.
- (c) where the assessee is an association of persons or a body of individuals consisting in either case, only of husband and wife governed by the system of community of property in force in the State of Goa and the Union territories of Dadra and Nagar Haveli and Daman and Diu, any sum paid to effect or to keep in force an insurance on the health of any member of such association or body or on the health of the dependent children of the members of such an association or body.

- (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/certificates/information from the employees as they deem necessary to verify the genuineness of the claim before they allow this deduction.
- (3) Under section 80DDA, an individual is entitled to a deduction, for an amount not exceeding Rs. 20,000/-, which is paid and deposited in the previous year, out of this income chargeable to tax, in specific schemes of LIC and UTI. The scheme provides for payment of annuity or lump-sum amount for the benefit of a handicapped dependent in event of the death of the individual. The scheme would have approval of the Board.

(4) 80 DDB. Deduction in respect of medical treatment etc. : Where an assessee who is resident in India has, during the previous year, incurred any expenditure of the medical treatment of such disease or ailment as may be specified in the rules made in this behalf by the Board :

- (a) for himself or a dependant relative, in case of assessee is an individual ; or
- (b) for any member of a Hindu undivided family, in case the assessee is a Hindu undivided family,

the assessee shall be allowed a deduction of a sum of fifteen thousand rupees in respect of that previous year in which such expenditure was incurred,

Provided that no such deduction shall be allowed unless the assessee furnishes a certificate in such form and from such authority as may be prescribed.

**Explanation :** For the purposes of this section, 'dependant' means a person who is not dependant for his support of maintenance on any person other than the assessee.

(5) 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, there 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.

(6) 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, National Blood Transfusion Council, State Blood Transfusion Council, Army Central Welfare Fund, Indian Naval Benevolent Fund or Air Force Central Welfare Fund will be eligible for hundred percent deduction. It is to be noted that all eligible donations, without any limit, will be deductible under the provisions of section 80G.

(7) Under section 80GG of the Act, an assessee is entitled 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 deduction is permissible subject to the following conditions:—

- (a) the assessee has not been in receipt of any house rent allowance specifically granted to him which qualifies for exemption under section 10(13A) of the Act;
- (b) he will be entitled to a deduction in respect of house rent paid by him in excess of 10 per cent of his total income, subject to a ceiling of 25 per cent thereof or Rs. 2000/- 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 profession; or
- (ii) at any other place, any residential accommodation being accommodation in the occupation of the assessee, the value of which is to be determined under sub-clause (i) of clause (a), or as the case may be, clause (b) of sub-section (2) of section 23.
- (d) The accommodation occupied by him for the purpose of his own residence is situated in any of the following places, namely :
- (i) Agra, Ahmedabad, Allahabad, Amritsar, Bangalore, Bhopal, Calcutta, Coimbatore, Delhi, Faridabad, Gwalior (Lashkar), Hyderabad, Indore, Jabalpur, Jaipur, Kanpur, Lucknow, Ludhiana City, Madurai, Nagpur, Patna, Pune, Srinagar, Surat, Vadodra (Baroda) or Varanasi (Banaras) or the Urban agglomeration of each of such places; or
- (ii) Bombay, Calicut, Cochin, Ghaziabad, Hubli-Dharwar, Madras, Solapur, Trivandram or Vishakapatnam.

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



(8) 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 is 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 scheme 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), as 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 co-operative society. The stamp duty, registration fee and other expenses incurred for the purpose of transfer shall also be covered. Payment towards the cost of house property, however, will not include, admission fee or cost of share or initial deposit or the cost of any addition or alteration to, or, renovation or repair of the house property which is carried out after the issue of the completion certificate by competent authority, or after the occupation of the house by the assessee or after it has been let out. Payments towards any expenditure in respect of which the deduction is allowable under the 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 1996-97, no tax rebate in respect of these items shall be admissible to the employees.

(14) Subscription to equity shares or debentures forming part of any eligible issue of capital approved by the Board on an application made by a public company in the prescribed form.

Provided that where a deduction is claimed and allowed under this clause with reference to the cost of any equity shares or debentures, the cost of such shares or debentures shall not be taken into account for the purposes of section 54EA and 54EB.

**Explanation :** For the purposes of this clause.

- (i) "eligible issue of capital" means an issue made by a public company formed and registered in India and the issue is wholly and exclusively for the purposes of developing maintaining and operating an infrastructure facility of for generating, or for generating and distributing power.
- (ii) "infrastructure facility" shall have the meaning assigned to it in clause (ca) of sub-section (12) of section 80 IA ;
- (iii) "public company" shall have the meaning assigned to it in section 3 of the Companies Act, 1956 (1 of 1956) ;

(15) Subscription to any units of any mutual fund referred to in clause (23D) of section 10 and approved by the Board on an application made by such mutual fund in the prescribed form ;

Provided that where a deduction is claimed and allowed under this clause with reference to the cost of units, the cost of such units shall not be taken into account for the purposes of section 54EA and 54EB.

Provided further that this clause shall apply if the amount of subscription to such units is subscribed only in the eligible issue of capital of any company.

**Explanation :** For the purposes of this clause - "eligible issue of capital" means an issue referred to in clause (i) of Explanation to clause (xvi) in sub-section (2) of section 88.

(16) 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 his 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, sportsman 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/-. An additional rebate of Rs. 2,000/- will be available for investment upto Rs. 10,000/- made as per para 14 and 15 on pre-pages. Hence the maximum rebate under this section would be Rs. 12,000/- plus Rs. 2,000/-.

(17) Section 88B provides for special relief to senior citizens (individuals of the age 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. 1,20,000/-. 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 (enlisted at para 5 on pre-page) of the Income-tax Act, 1961), subject to the condition that their gross total income does not exceed Rs. 1,20,000/-.

## **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 VI-A 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 1996—97.

7.5. The amount of tax as arrived at para 7.3. should be deducted every month in equal instalments. 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, (No. 2) 1996.

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, Indira Chowk (Connaught Circus), New Delhi - 110 001.

Y. P. Vashishat,  
Under Secretary,  
Central Board of Direct Taxes.

#### ANNEXURE—I

#### EXAMPLE—1

Calculation of Income tax in the case of an employee having gross salary income upto Rs. 60,000/-,

Gross Salary Income (with allowances)		60,000
Contribution to G.P.F.		2,000
Central Govt. Employees Insurance		720
Payment towards LIC		1,000
<b>Computation of Total Income and tax payable thereon :</b>		
1. Gross Salary Income		60,000
2. Less Standard deduction (18,000 or 33.33% whichever is less)*		18,000
		42,000
Tax on Rs. 42,000	300	
Less rebate (20% or Rs. 3,720)	(—) 744	
Tax payable/deductible	Nil	

\*Standard deduction of Rs. 18,000/- allowable in cases where income from salary is Rs. 60,000/- or less.

**EXAMPLE—2**

Calculation of income tax in case of an employee having gross salary income of Rs. 70,000/-

1. Gross salary income (including allowances)	70,000
2. Contribution of GPF	5,000
3. Central Govt. Employees Insurance	720
4. Payment towards LIC	2,000

**Computation of Total Income and tax payable thereon :**

1. Gross salary	70,000
2. Less standard deduction (Rs. 15,000 or 33.33% whichever is less)	15,000
	55,000

Tax on Rs. 55,000 2,250

Less tax rebate  
(20 % on Rs. 7,720) (—) 1,544

income Tax payable 706

**EXAMPLE—3**

(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.	5,000
3. Central Govt. Employees Insurance	720
4. Payment towards LIC	2,030
5. Subscription to an approved mutual fund	5,000
	12,750

**Computation of Total Income and tax payable thereon**

1. Gross Salary Income	75,000
2. Less Standard deduction*	18,000
	57,000

Tax on Rs. 57,000 2,550

Tax rebate at 20% on Rs. 12,750 2,550

Income-tax Nil

\*Women employees receiving salary income of Rs. 75,000/- entitled to standard deduction of Rs. 18,000/-.

**EXAMPLE—4**

(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	
	<hr/>	
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	
	<hr/>	
	95,298	
Less standard deduction u/s 16(i) @ 33.33% subject to a maximum rounded of	15,000	80,298
	<hr/>	
	or	80,300
	<hr/>	
Tax on Total Income	9,090	
Rebate u/s 88 on Rs. 38,900 @ 20%	7,780	
(Rebate u/s 88 is admissible in r/o Mutual Funds upto Rs. 10,000/-)		
Net Tax Payable	<hr/>	1,310

**EXAMPLE—5**

(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. Subscription to Mutual Fund	12,000	
8. Life Insurance Premium	3,000	
9. Subscription to NSC (VIII) Issue	18,000	
10. 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	
		<u>1,20,000</u>	
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)		5000	
		<u>23,000</u>	
Less : Rent recovered by Co.		12,000	
		<u>11,000</u>	11,000
			<u>1,31,000</u>
(d) Add, perquisite of free gas, electricity etc.			6,000
			<u>1,37,000</u>
Gross total Income			1,37,000
Less: Standard deduction u/s 16(i)			15,000
			<u>1,22,000</u>
Tax on Total Income of Rs. 1,22,000		21,800	
Rebate u/s 88 on Rs. 55,000 @ 20%		11,000	
(Rebate u/s 88 is admissible in r/o Mutual Funds upto Rs. 10,000/-)			
Tax payable		<u>10,800</u>	

**EXAMPLE — 6**

(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		88,000
2. Dearness allowance		36,000
3. House Rent Allowance		12,000
4. Special Duties Allowance		2,400
5. Provident Fund	20,000	
6. L. I. P.	10,000	
7. Deposit in NSC VIII issue	20,000	
8. Rent paid by the employee for house hited by him	18,000	
9. Repayment of House Building loan taken by the employee from LIC	12,000	
10. Subscription to eligible issue of capital of a Co. approved u/s 88 (xvi)		5,000
11. Subscription to units of mutual fund u/s 88 (xvii)		5,000

**Computation of total Income and tax payable thereon :**

1. Gross Salary		1,31,400
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 (18,000-10% of 1,24,000 = 5600)		
(c) 50% of salary (including D.A.)	62,000	(—) 5,600
Total Salary Income		1,32,800
Less: Standard deduction		15,000
		1,17,800
Net Taxable Total income		1,17,800
Tax on total income		20,340

**Tax rebate u/s 88**

(i) Provident Fund	20,000	
(ii) LIP	10,000	
(iii) NSC VIII issue	20,000	
(iv) Repayment of HBA	10,000	
(v) Subscription to eligible issue of capital of a Co. approved u/s 88 (xvi)	5,000	
(vi) Subscription to units of mutual fund u/s 88 (xvii)	5,000	
	70,000	● 20% 14,000
Net Tax Payable 6,340 (20,340 — 14,000)		



**EXAMPLE — 7**

(Illustrating calculation of income-tax in the case of a handicapped employee)

Name of the Assesse : X. Y. Z.  
 Assessment Year : 1997—98  
 Status : Individual

**Income from Salary :**

Salary 83,890

**Income from House Property :**

ARV/Rent received @ 3000 p.m.		36,000	
Less : Municipal taxes		<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)	<u>7,500</u>	21,550	
		<u>8,450</u>	
Losses carry forwarded u/s 71 A Losses for the last year Rs. 9,450		(—) 9,450	(—) 1,000

**Income from other sources :**

Bank Interest	22,880	
Dividend Income	<u>23,240</u>	46,120
		<u>1,29,010</u>
Less Deduction for FY 1996—97		
Medical Ins. 80—D	10,000	
80—L	13,000	
80—U	<u>40,000</u>	63,000
Taxable Income		<u>66,010</u>
Tax on Rs. 66,010 comes to Rs. 4,803		
Rebate u/s 88		
GPF	10,000	
Intt. on NSC	1,000	
CGEIS	1,400	
PPF	<u>2,600</u>	
Total	<u>15,000</u>	

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

Net tax payable Rs 1,803/-

**EXAMPLE—8**

(Income-tax calculation in the case of woman employee posted in Delhi and repaying 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.) 32000	
(C) Expenditure on rent in excess of 10% of salary (including D.A. only) e.g. (12000-6400=5600) whichever is least therefore Rs. 5600 is exempt	5,600
3. Total Salary Income	69,900
4. Less: Standard deduction Rs. 18000 or 33 1/3 whichever is less	18,000
(in respect of a woman where total income i.e. taxable income before deducting standard deduction does not exceed Rs. 75,000)	51,900
5. Net Taxable Total income	51,900
6. Tax on total income	1,785
7. Tax rebate u/s 88	
(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
	<u>24,600</u>
(b) tax rebate 20% of 24,600 = 4920 but maximum to Rs. 1,785	1,785
Net Tax Payable.	NIL

**EXAMPLE—9**

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

	Assessment Year 1997—98	
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) least of following		
(i) Actual H.R.A. received	18,000	
(ii) Expenditure on rent in excess of 10% of salary (24,000-11,150)	12,850	
(iii) 50% of salary	55,750	12,850
		<u>1,16,650</u>
(E) Less: Standard deduction u/s 16 (1) @ 33.1/3 % subject to maximum of Rs 15,000		15,000
		<u>1,01,650</u>
(F) Tax on it upto 40000	Nil	
40000-60000@ 15%	3,000	
60000-101650 @ 30 %	12,495	15,495
		<u>15,495</u>
Tax on income of Rs. 1,01,650 = Rs. 15,495		
(G) Rebate u/s 88		
(i) GPF, PPF		30,000
(ii) Mutual Fund		10,000
(iii) Post Office NSC		10,000
		<u>50,000</u>
Tax rebate @ 20 % = 10,000/-		
(H) Balance tax payable 15,495-10,000 = 5,495		

(Average monthly deduction comes to Rs. 457 during first 11 months and Rs. 468 for the last month during the financial year).

**EXAMPLE—10**

(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 MEP	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 amounts 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 lakh. (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 lakh 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	50,000
Gross Total Income	3,60,000
Tax thereon	1,18,000
<b>Rebate under Section 88</b>	
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
	<u>1,08,400</u>

Tax payable comes to Rs. 1,08,400/-

## 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 208 is to be filed

PERIOD

Assessment  
Year

From

To

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 chapter 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 88A (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 II,  
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 allowances, by whatever name called, and the extent thereof shall be following, namely :—

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
1.	Any Special Compensatory Allowance in the nature of Composite Hill Compensatory Allowance or High Attitude Allowance or Uncongenial Climate Allowance or Snow Bound Area Allowance or Avalanche Allowance	<p>I. (a) Manipur Mollan/RH-2365</p> <p>(b) Arunachal Pradesh</p> <p>(i) Kameng</p> <p>(ii) North Eastern Arunachal Pradesh where heights are 9,000 ft. and above.</p> <p>(iii) Areas east or west of Siang and Subansiri sectors.</p> <p>(c) Sikkim</p> <p>(i) Area North-NE-East of line Chhaten L.R. 0105. Launchung LR 1902. pt. 4326, W 1790, pt. 4349 LW 1479, pt. 3601 LW 1471 to mile 13 LW 1367 to Berluk LW 2253.</p> <p>(ii) All other areas at 9,000 ft. and above.</p> <p>(d) Uttar Pradesh Areas of Harsil, Mana and Malari Sub-divisions and other areas of heights at 9,000 ft. and above.</p> <p>(e) Himachal Pradesh</p> <p>(i) All areas at 9,000 ft. and above ahead of line joining puhkajakunzomla towards the bower.</p> <p>(ii) Area ahead of line joining Karchham and Shigrila towards the bower.</p> <p>(iii) All areas in Kalpa, Spiti, Lahul and Tisa.</p> <p>(f) Jammu and Kashmir</p> <p>(i) All areas from NR 396950 to NR 350850, NR 370790, NR 311776, North of Shaikhra Village, North of Pindi Village to NR 240800.</p> <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) Gulmarg - 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>	Rupees 600 per month



- (vii) BAAZ Kaiyan Bowl - All areas forward of Dulurja 9712 - BAAZ 0317 - Shamsher 0416 including New Shamsher 0615 - Zorawar 1017 - Malaugan Base 1027 - Radha 0836 to Nastachun Pass 9847.
- (viii) Tangdhar - All areas west of Nastachun Pass Tangdhar Bowl and on Shamshabri Range and forward of it
- (ix) Karan and Machhal sub-sectors - All areas along the line Pharkiangali 0869 to Z Gali 4376 and forward of Shamshabari Range.
- (x) Panzgam, Trehgam and Drugmul.
- II. Siachen area of Jammu and Kashmir
- 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 1200 per month  
Rupees 150 per month
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. (a) Little Andaman, Nicobar and Narcondum Islands Rupees 650 per month
- (b) North and Middle Andamans
- (c) Throughout Lakshadweep and Minicoy Islands
- (d) All places on or north of the following demarcation line: Point 14600 (288 i) 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.
- (e) Following areas in Himachal Pradesh :—
- (i) Pangi Sub-Division of Chamba District;
- (ii) Baramaur Tehsil of Chamba District;
- (iii) Lahul and Spiti District;
- (iv) Kinnaur District;
- (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;
- (vi) Pargana of Pandrabis of Kulu District;
- (vii) Chhota Bhangal and Bara Bhangal area of Palampur Sub-Division of Kangra District.
- (viii) Gram Panchayat Deothi (Teklach area) and Parganas of Chhaibis, Naubis, Sarahan and Barabis of Rampur Tehsil of Simla District.

- (ix) Chhuhar 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, Saij 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) Chhimtuipui 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, Llander 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.
- (h) Following areas of Uttar Pradesh :—
  - (i) Dharachula;
  - (ii) Munsiyari;
  - (iii) Joshimath; and
  - (iv) Bhatwari 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 Kallashahar, Amarpur and Khowai in Tripura.
- (g) Following areas in Jammu and Kashmir
- (i) Areas up to Goel from Kamban side and areas up to 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 Aizawi 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 :—
- (i) Janjheli 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) Janjheli 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:—

Areas in Poonch and Rajouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and urban areas in the two Districts

## (f) Following areas in Jammu and Kashmir:—

Areas not included in I(g), III(g) and IV (e) above but which are within the distance of 8 km. 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.

## (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 per month  
 (b) Tamil Nadu  
 (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 in 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.

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	(a) Following Areas in Arunachal Pradesh	Rupees 975 per month
	(i) Tirap and Changlang districts	
	(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;	
	(b) Throughout Manipur and Nagaland	
	(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 Bonder all inclusive	
	(d) Following areas in Himachal Pradesh All areas east of line joining Umasila NV 3951-Udaipur NY 8663 Manikaran SB2300 Pir Parbati Pass TA 1458 Taranda TA 2335 Barasua-Pass TA 8801, all inclusive.	
	(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-Relagad TO 2466, all inclusive.	
	(f) Following areas in Jammu and Kashmir:—	
	(i) areas north and east of line joining Zojila Mu 3036-Baralachala NE 6672 along the Great Himalayan Range, all inclusive;	
	(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 line joining point 8403-Bunakut MT 5453-Razan NN 2239-Zojiia, all inclusive;	
	(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.	

8. Compensatory Modified Field Area Allowance (a) Following areas in Punjab und Rajasthan, areas west of line joining Jessai, Barmar, Jaisalmer, Poki aran, Udasar, Mahajan Ranges, Suratgarh, Lalgarh, Jattan. Abohar, Govindgarh, Fazilka, Jandiala, Guru, Moga. Dholewal, Deas, Bir Sarangwal. Hussaini-wala, Dera Baba Nank, Laisain pulge upto the international border, all inclusive ; Rupees 375 per month.
- (b) Following areas in Haryana,—Satrod (Hissar).
- (c) Following areas in Himachal Pradesh, areas North of line joining Narkhanda, Keylong upto Field Area line/High Altitude line.
- (d) Following areas in Arunachal Pradesh and Assam:—
- (i) Cachar and North Cachar districts of Assam including Silchar :—
- (ii) All areas of Arunachal Pradesh and Assam north of river Brahmaputra except Tejpur, Misamari and Filed Areas;
- (e) Throughout Mizoram and Tripura ;
- (f) Following areas in Sikkim and West Bengal :—
- areas northwards of line joining Sevoke LV 9112-Burdong LV 985 (Sherwani LV 9453-Bagrakot LW 0113-Damdim LW 1109-New Mal-Hasimara-QB 7894 Ganga Ram Tea Estate QA 1377 upto the High altitude line/Field Area line/international border, all inclusive.
- (g) Following areas in Uttar Pradesh :—
- areas north of line joining Uttarkashi Karan Prayag, Gauchar, Joshimath, Chamoli, Rudra Prayag, Askote, Charamgad, Dharchula, Kausani and Narendra Nagar upto international border, all inclusive.
- (h) Following areas in Jammu and Kashmir :—
- (i) areas west of line joining Pattan, Baramulla, Kupwara, Drugmulla, Panges, Mankes, Buniyar, Pantha Chowk, Knanabal, Anantnag, Khundru and Khru upto the existing High Altitude line, all inclusive ;
- (ii) areas west of line joining BP-19 Branmana - di - Bari, Jindra, Dhansal, Katra, Sanjhi Chatt, Batote, Patni Top, Ramban and Banihal upto the existing High altitude line, all inclusive,

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.	Whole of india	Rupees 975 per month
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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. BANSAL** )  
Director (TPL III)



Memorandum No. 41442/E2/96—3, (Secretariat Branch) Dated the 21st January, 1997.

Sub : Loans & Advances—Technical Education Loan—Rate of fees for M.C.A. Course—Clarification.

Ref : (i) Board's Memo. No. 20772/E2/92—19, dt. 29—2—96.

(ii) From the Chief Engineer/Distribution/Trichy  
Lr. No. 013672/598/Adm. D1/96, dt. 20—6—96.

In Board's Memo. first cited, the fees in respect of certain Engineering, Polytechnic and Medical Courses, as fixed by the Director of Technical Education and Director of Medical Education, have been communicated. The Chief Engineer/Distribution/Trichy, in his letter second cited, has enquired about the fees payable for the Masters Degree in Computer Applications Course. The Government have not fixed fees for the M.C.A. Course.

2. It is, therefore, clarified that Tuition fees and Special fees and other fees as eligible under the rules and as claimed by the respective colleges may be sanctioned for the Masters Degree in Computer Applications Course.

P.A. Khaja Kaleel Rahman,  
Secretary.

# TECHNICAL

## PART - IV

### Technical

Tamil Nadu Electricity Board—List of Proprietary items to be ordered by Chief Engineer/Transmission—all Chief Engineers and Chief Engineer/Materials Management and List of items to be ordered by Superintending Engineers/Distribution and Superintending Engineers/General Construction Circle Approval—Regarding.

(Per.) B.P. (Ch.) No. 1

(Technical Branch)

Dated 3—1—1997  
19, Marghazhi, Thadhu,  
Thiruvalluvar Aandu 2027.

READ :

- (1) B.P. (Ch.) No. 141 (Sectt. Branch) Dt. 21—5—96.
- (2) Minutes of the 752 nd meeting of the Board held on 8—8—96.
- (3) Secretary to Government, Energy Department Lr. No. Ms. No. 134, Dt. 14—10—96.
- (4) B.P. (FB) No. 230 (Technical Branch) Dt. 17—10—96.
- (5) Minutes of the 676th Tender Committee meeting held on 25—10—96.

#### Proceedings :

Approval is hereby accorded for procurement of the items indicated in the annexures I to III by Chief Engineers under Single Tender System, by exercising the monetary powers delegated in Tamil Nadu Electricity Board/Tender Regulations 1991 (Table III and Table IV).

Approval is also accorded for procurement of the itmes indicated in Annexures IV & V under Limited/Open Tender System by Superintending Engineers/ Distribution and General Construction Circle.

(By Order of the Chairman)

A. Ramakrishnan,  
Chief Engineer/Materials Management.

Encl :

#### ANNEXURE—I

##### CHIEF ENGINEER / TRANSMISSION

##### EHV & HV SWITCHGEAR SPARES REQUIREMENT OF PROPRIETARY NATURE

#### I. 230 KV SF<sup>6</sup> Breaker spares & 110 KV SF<sup>6</sup> breaker spares.

1. Fixed contacts for EHV breakers
2. Moving & Arcing contacts
3. Relay, Power contacts MCB for control circuit
4. Set of gaskets
5. 'O' ring & seals and sealing ring
6. Molacular filter
7. Density Monitor system
8. Trip close coils
9. Set of valves for pneumatic operated breaker
10. Pressure moniter for pneumatic operated breaker
11. Unit compressor with MO
12. One pole complete with mechanism
13. Air Pressure gauge
14. One pole complete without mechanism



15. Air filter for compressor
16. Hydraulic fluid
17. Spares for spring mechanism
18. SF<sup>6</sup> gas pipe for breaker
19. SF<sup>6</sup> gas leak detector
20. SF<sup>6</sup> gas filling and Evacuating device
21. Operation Analyser
22. SF<sup>6</sup> Gas filtering, Drying and Filtering Equipment
23. Magnetic Ventile
24. SF<sup>6</sup> Gas filling link
25. Drive Piston & Cylinder
26. Fibre operating rod
27. Pipe line connecting Pilot valve to main valve
28. Limit switch
29. Hydraulic operating mechanism assembly

## II. 33 KV Breaker Spares :

1. Pole assembly
2. Mechanism Box
3. Trip coil
4. Close coil

## III, 11 KV Breaker Spares :

1. Vacuum Interruptors
2. Bottom support insulators
3. Interruptor housing insulator
4. Spring charging motor
5. Spring charging gear box
6. Limit switch motor
7. Tripping coil
8. Closing coil
9. Locking shaft top
10. Locking shaft bottom
11. Locking link
12. Locking clamp
13. Gear wheel big size 60 teeth
14. Gear wheel small size 30 teeth
15. Links assembly
16. 'E' clip 8 mm
17. 'E' clip 20 mm
18. Main cam assembly with bearing
19. Closing latch
20. Tripping latch
21. Porcelain bushing
22. Porcelain bushing bolts
23. Fibre glass rod
24. Aluminium conductor upper
25. Aluminium conductor lower
26. Rubber bellow
27. Rose contact assembly
28. Switch stem assembly for 400 A & for 800 A
29. Moving contact assembly for 400 A & for 800 A
30. Arc contact pet
31. Switch insulation with flange
32. Tulip contact for 400 A & for 800 A
33. Switch bushing Epoxy
34. Moving contact plug for 400 A & for 800 A
35. Mechanism linkage Assembly
36. Spring catch
37. Spring latch
38. Trip Teggle link
39. Link right hand
40. Link left hand

41. Spring latch spring
42. Trip catch
43. Bus support insulator
44. Roof entry bushings with rod
45. Wall through bushing
46. Capacitor units
47. Spring mechanism
48. Rupturing chamber

#### ANNEXURE — II

##### LIST OF PROPRIETARY ITEMS TO BE PROCURED BY CHIEF ENGINEER/ MATERIALS MANAGEMENT

1. Spares for REX ROTARY Copy Printer
2. X-ray films and allied Chemicals
3. Spares for Personal Computers.

#### ANNEXURE—III

##### ALL CHIEF ENGINEERS/PROPRIETARY NATURE/SINGLE TENDER

##### I. SPARES :

1. Spares for Personal Computers.
2. Spares for AC Units.
3. Spares for Lifts.
4. Spares for HV Breakers.
5. Purchase of Iron and Steel materials from Tamil Nadu Steels/Steel Authority of India Limited/Indian Iron and Steel Company/Visakhapatnam Steel Plant.
6. Serve Gel Oil Lubricants.
7. Spares for Energy meters, Trivector meters and R.S.S. meters/Reference Meters.

##### II. SERVICE MAINTENANCE CONTRACTS :

1. Electronic Typewriters.
2. Duplicators.
3. Computer SERVER NODES.
4. Computer Printers.
5. UPS for Computers.
6. COPY PRINTERS such as REX ROTARY, GESTETNAR etc.

#### ANNEXURE—IV

##### LIST OF ITEMS TO BE ORDERED BY SUPERINTENDING ENGINEERS/ DISTRIBUTION BY LIMITED OR OPEN TENDER

1. Line materials from TANSI (RC).
2. Cement from TANCEM.
3. Tyres & Tubes (RC)
4. 4' 40 Watts Fluorescent Lamps (RC)
5. Batteries for Vehicles.
6. Locks.
7. T & P items.
8. Furniture,
9. Megger.
10. Ceiling/exhaust Fans.
11. Auto spares.
12. Wheel Barrow.
13. Blow Lamps.

14. a) Incandescent Bulbs.  
b) Yelogen Lamps.  
c) SV lamps.  
d) MV lamps.  
e) Chokes, Starters.
15. Wire wound resistors.
16. Capacitors (LT).
17. Lead Seals & Wires.
18. Forrules & Lugs.
19. Torch Cells.
20. First Aid boxes.
21. Oxygen, Acetelene Gas, Nitrogen Gas.
22. Gas regulators.
23. Cleaning Materials.
24. Cotten Waste.
25. Dugry Cloth.
26. Kerosine.
27. Uniform Cloth.
28. Silica Gel.
29. Grease.
30. PVC Pipes.
31. a) Plumbing materials.  
b) Soldering materials.
32. Bricks, Sand, BG Metal.
33. Printing items (not covered under M.M. Procurement).
34. Stationery items (not covered under M.M. Procurement).
35. Painting Brushes.
36. Insulation Tapes, Cotton Tapes, Yellow empire Tapes.
37. M Seal.
38. Adhesive.
39. Belt rope.
40. Spares for Pillar Boxes.
41. Service Maintenance Contracts (for PCs, AC Units, Xerox machines Lifts etc.).
42. Belts and nuts and back clamps.

#### ANNEXURE—V

#### LIST OF MATERIALS TO BE PROCURED BY SUPERINTENDING ENGINEERS/ GENERAL CONSTRUCTION CIRCLE UNDER LIMITED TENDER/OPEN TENDER SYSTEMS

1. G.I. Chain link fencing.
2. Barbed wire fencing.
3. 12 volts/25 plate/13 plate dry batteries.
4. Tyre and tubes to Jeep and Lorries.
5. Tarpaulin.
6. Fire protection stand.
7. Furnitures required for 230 KV Sub-station.
8. Furnitures required for 110 KV Sub-station.
9. Hardware fittings to panther and Kundah Conductors.
10. Line accessories to Panther and Kundah Conductors.
11. Manila Rope and Polypropylene ropes of various sizes.
12. Enamel paints, Aluminium paint and Red Oxide paint.
13. Sub-station yard light materials, yard lights and Accessories.
14. Accessories for panel wiring, cable Terminations.
15. Loose relays, measuring instruments etc. for rigging up of panels.
16. Purchase of Cement from Tancem.
17. L.C. Board and Board to 230 KV and 110 KV Sub-station.

A. Ramakrishnan,  
Chief Engineer/Materials Management.

Electricity—Proposal for the procurement of Hardware and Software for Planning and Project monitoring of Independent Power Projects—Approval—Accorded.

Permanent B.P.(Ch) No. 6

(Technical Branch)

Dated 8th January 1997.  
Margazhi 24, Thadhu,  
Thiruvalluvar Aandu 2027.

Read : Chief Engineer/Independent Power Project's Note dt. 21—12—96.

**Proceedings:**

1. The Tamil Nadu Electricity Board approves the proposal of the Chief Engineer/Independent Power Project for procurement and installation of one personal computer/Intel Pentium at 133 MHz with necessary configuration along with software package for planning and project monitoring of Independent power projects at a total estimated cost of Rs. 3,67,500.00 (Rupees three lakhs, sixty seven thousand five hundred only).

The detailed estimate is annexed to these proceedings

2. The expenditure is chargeable to Tamil Nadu Electricity Board funds—Capital Expenditure—A/c. Code No. 10.909.

(By Order of the Chairman)

S. R. Krishnamurthy,  
Chief Engineer/Independent Power Project,

- Encl : 1. Report  
2. Detailed Estimate

**REPORT ACCOMPANYING THE ESTIMATE**

The existing PRISM software available in monitoring cell of planning wing was purchased in 1989 at nominal cost from M/s Tata consultancy services for monitoring the projects that are being executed by Board. The packages have limited features. It is learnt that suppliers have discontinued marketing the product and so there is no updation. Being old, processing of large size project is slow.

Hence, it is proposed to go in for procurement of sophisticated software having versatile features. It is essential to monitor the projects entrusted to various Independent power projects through PERT charts by using separate hardware and software. With more number of power purchase agreements getting signed, project activities are bound to come up fast from day number 1, for which the computer/software is absolutely essential.

Further, in the minutes of the meeting held by Member (Distribution) on 19—9—'96 to review the Operation and Financial Action Plan, it has been indicated that all the projects, irrespective of capacity shall be monitored through PERT charts by using a separate graphic software and also with the "PRISM" software available with monitoring cell and NMTTP (vide item 13).

In accordance with the above, it is proposed to procure one personal computer/Intel Pentium at 133 MHz with necessary configuration along with software package for project planning and monitoring of various IPPs.

**DETAILED ESTIMATE**

Detailed estimate for Hardware PC/with Intel Pentium CPU at 133 MHz configuration along with software package for projects monitoring of IPPs.

1. Personal computer/with Intel Pentium CPU at 133MHz
  - 16 MB RAM
  - 256/512 KB cache memory
  - 1.2 GB Hard Disk
  - 5.25" 1.2 MB Floppy Disk Drive
  - 3.5" 1.44 MB Floppy Disk Drive
  - SVGA Card (2 MB RAM)
  - 14" SVGA colour monitor

—101 Keys IBM compatible keyboard (membrane keyboard)	Rs.	1,00,00
—MS Mouse/LOGITECH MOUSE		
—Serial ports - 2 nos.		
—Parallel ports—2 nos.		
—UPS with battery back up (5KVA)		
—Windows '95 1 set		
—MS office—1 set		
2. Dot matrix printer 24 pin, 132 columns	Rs.	15,000
3. Table and chair (2 sets)	Rs.	15,000
4. Software package for project planning	Rs.	2,20,000
	Rs.	3,50,000
Contingencies @ 5%	Rs.	17,500
<b>Total</b>	Rs.	3,67,500

(Rupees three lakhs sixty seven thousand five hundred only.)



**Electricity—Collection of uniform infrastructure facility charges from private Wind Mill developers—  
Additional Clarifications—Regarding.**

Per. B. P. (CH) No. 8

(Technical Branch)

Dated: 9—1—97  
Margazhi 27, Thedhu,  
Thiruvalluvar Aandu 2027.

Read :

1. Permanent B, P, (FB) No, 251, Dt. 28—10—96.

**Proceedings :**

In the Board's Proceeding cited above, it has been ordered that a sum of Rs. 15.00 lakhs (Rupees fifteen lakhs) per MW may be collected from the private wind mill developers, proportionate to their installed capacity of wind electric generators towards provision of infrastructure facilities, nearest to thousands.

(2) The Special Officer/Wind energy Development Cell has sought for certain clarifications in regard to the collection of infrastructure facility charges from the developers at the old rate of Rs. 10.00 lakhs per MW as indicated in the NOC or the enhanced rate of Rs. 15.00 lakhs per MW for the cases, (i) who have got the NOC, WEGs are yet to be installed and yet to pay the infrastructure facility charges and (ii) who have got the NOC, yet to install the WEGs and paid the infrastructure facility charges as indicated in NOC.

(3) After careful examination, it is hereby clarified that infrastructure facility charges may be collected from the private wind mill developers proportionate to their installed capacity for the cases, (i) who have got the NOC, WEGs are yet to be installed and yet to pay the infrastructure facility charges at Rs. 15.00 lakhs per MW and (ii) A difference of Rs. 5.00 lakhs (i.e. Rs. 15.00 lakhs—Rs. 10.00 lakhs) per MW, who have got the NOC, yet to install their WEGs and paid the infrastructure facility charges already at the rate of Rs. 10.00 lakhs/MW only as indicated in their NOC.

(By Order of the Chairman)

S. Thiagarajan,  
Chief Engineer/NCES & R&D,

Memo. No. CE/NCES & R & D/EE. R. Lab./AEE 4/F. VCB/D. 54/97 (T.B.) dt. 18-1-97.

Sub : Elec'y.—Failure of Indoor type vacuum circuit breakers—Analysis—  
instructions issued.

It has been stated in the code of Technical instructions of TNEB that there is virtual elimination of maintenance in the use of VCBs and the vacuum interruptors need not be serviced under normal conditions.

2. However, there have been instances of failures of vacuum circuit breakers in the recent past and a few cases of mishaps on account of these failures had also been witnessed. The failure is on the increase in the case of indoor 11 KV VCBs installed in Chennai Region. An analysis of the failure of these VCBs indicate the following as probable causes for failure.

- (i) Flash over acrosses phases or between phases and earth, inside the interruptor housing and in the busbar spout.
- (ii) Improper alignment of the isolating finger contact.
- (iii) Failure of the vacuum interruptor due to loss of vacuum.
- (iv) Failure of insulation of the bushing due to manufacturing defect.
- (v) Inadequate capacity of the isolating bushing contact.

It is felt that if only certain preventive maintenance works had been carried out, most of these failures could have been avoided.

3. Normally failure of the VCB is preceded by

- (i) Heating (ii) Abnormal sound (iii) Lowering of IR value (iv) Absorption of moisture etc. These aspects are symptomatic diagnosis of the impending failures and the failures could be averted if periodical preventive maintenance is carried out at short intervals.

4. Therefore the following instructions are issued on the preventive maintenance on the VCBs as per schedule indicated.

(A) Daily Maintenance :

- (i) The shift operator should check all the VCB panels and feel by hand touch (wherever possible) to ascertain whether any part of the panel is abnormally heated and record the fact in the operation log book and intimate the officers concerned for immediate remedial action. The A.E./J.Es. incharge of the substation should also check this aspect once in a day.
- (ii) The operator to the extent possible check whether the space heaters provided in the control panels are in working condition and make necessary entries to that effect in the log book. The A.E./J.Es. incharge of the substation should check the healthiness of all the heaters personally during shut-downs.
- (iii) The operator should watch for any sound in the VCB panels and make an entry to that effect in the log book and intimate the officers concerned immediately for remedial action.

(B) Quarterly Maintenance :

- (i) The vacuum interruptor should be checked for any abnormal heating immediately after releasing it from service.
- (ii) Insulation resistance of the vacuum interruptor, bushings and other insulating parts should be checked.
- (iii) Check should be made for any visible char marks, pit marks, on the isolator contacts, interruptor chamber, bushings, and other parts of the breaker and required repairs should be made or the item replaced depending on the severity.

- (iv) Checking for absorption of moisture on the bushings and other insulating parts should be made. Relocation of the space heaters or provision of additional heaters should be examined.
- (v) Accumulation of dust should be cleaned by vacuum cleaner or blower and a fluffy cloth.

(C) Annual Maintenance :

- (i) Check of vacuum in the vacuum interruptor should be done by mechanically pulling down the moving contact stem of the interruptor. If it moves freely it would indicate that the interruptor is full of air and hence has lost vacuum.
- (ii) H.V. test may be done as per manufacturers' instructions.
- (iii) Wipe length may be measured to check the level of contact wear. If it is less than 1.0 mm the vacuum interruptor should be replaced.
- (iv) The C.Ts., P.Ts. connected to the VCB should be checked for their I.R. value, moisture absorption, accumulation of dust and foreign matter.
- (v) Connections of cables to the bushings, C.Ts., and other connection which carry the load current should be checked for any heating symptoms and their tightness checked without fail. In certain cases the point of connecting the cable to the VCB panel has contributed to the failure of bushings and C.Ts. Special check is necessary at this location.
- (vi) The isolating contact of the VCB and the butting contact at the busbars should be checked for any pitmarks, heating symptoms, spring pressure of the fingers and the contour of the finger assembly should be maintained.

5. The Chief Engineers and Superintending Engineers during their inspection of the sub-stations should check that the periodical preventive maintenance schedule is kept up without any slippage and ensure that the failure of VCBs on account of improper and inadequate preventive maintenance is totally avoided.

Receipt of the memo. may be acknowledged.

C. Singaram,  
Member (Generation).

A. Chinthamani,  
Member (Distribution).



Memo. No. SE/IEMC/EE3/AEE 1/F.H.T. Review/D. 27/97 (Technical Branch), dt. 24-1-97.

Sub: Electricity—T.N.E.B.—Review of H.T. pending Application for the quarters ending 30-9-96 considered in the 759th meeting of the Board held on 27-11-96 — Instructions issued—Regarding.

The Superintending Engineer/Electricity Distribution Circles are hereby informed, in cases, where the Board is ready to give supply but the applicants are not ready to avail supply, the possibility of giving the power supply to the willing applicants shall be explored.

Om Kumar,  
Chairman.

**T.N.E.B.—Computer Centre—Administrative approval for Introduction of computerised L.T. Bill Accounting in four Revenue Units at Salem Region as trial—procurement of computer systems at an estimated value of Rs. 4.56 lakhs—Orders issued.**

Routine B. P. (CH) No. 11

(Technical Branch)

Dated 28—1—1997

Thai. 15, Thadhu,  
Thiruvalluvar Aandu 2028.

Read : CE/D/Salem Lr. No. A/c. BR. R. No. 1711/AO/F. Computer 96 Dated 3—12—96.

**Proceedings :**

1. Computerised L.T. Bill Accounting was introduced on a trial basis in Maduranthagam Revenue Unit, Chengalpattu North sub division and Chengalpattu Town Section, all in Chengalpattu Electricity Distribution Circle.

2. The Chief Engineer/Distribution/Salem has informed that 50% of the posts of Accounts Supervisors and Assistants are vacant in four Revenue Units in Salem Region and as a result consumer ledger posting is pending. The Chief Engineer/Distribution/Salem has requested for introducing computerised L.T. Bill Accounting in those Four Revenue Units.

3. There is a work load agreement in force between the Board and the Unions. If the Board desires to Computerise L.T. Bill accounting, Unions are to be consulted and a settlement is to be arrived at in order to ensure Co-operation From employees. So, at this stage, only field trial of computerised L.T. Bill accounting confining to sample areas feasible, Inview of this it was proposed that initially L.T. Bill accounting may be confined to one or two sections covering about 10 to 15% of the total services in each of Erode urban Sankari, Valapady and Gobi revenue Units. Execution of this proposal will enable the staff to understand the facilities available in the software and the advantages of computerisation.

4. The Chairman has considered the above and approved for introduction of computerised L.T. Bill accounting in one or two sections in each of the four revenue Units of Salem Region as indicated in Annexure-I as trial and to instal computer system in these Revenue Units under the control of Chief Engineer/Distribution/Salem at an estimated cost of Rs. 4.56 lakhs (Rupees Four lakhs Fifty Six thousand only).

5. The proposed computerised L.T. Billing system shall have the technical features and cost details as per Annexure-II.

6. The expenditure is chargeable to "Tamil Nadu Electricity Board Funde—Capital expenditure—Account Code No. 14—909".

(By Order of the Chairman)

S. R. Krishnameorthy,  
Chief Engineer, Independent Power Project.

Encl : Annexure I and II

**ANNEXURE—I**

Sl. No.	Name of the Revenue Branch	Distribution Circle
1.	Sankari	Mettur
2.	Valapadi	Salem
3.	Erode/Urban	Periyar
4.	Gobi	Gobi



## ANNEXURE—II

Sl. No.	Description of Equipments	Qty	Rate in Rs.	Amount in Rs.
1.	Pentium 100 MHZ CPU 8 MB RAM, 1 GB HDD 1.44 MB FDD, SVGA Card With 1 MB RAM, SVGA Mono Monitor with 16 bit Ethernet Card	2 Nos.	30,000/-	60,000-00
2.	9 Pin Printer EPSON/TVSE	1 No.	13,000/-	13,000-00
3.	Printer Sharer	1 No.	600/-	600-00
4.	UPS 500 VA	2 Nos.	13,000/-	26,000-00
5.	Monitor Table	2 Nos.	2,000/-	4,000-00
6.	Printer Table	1 No.	1,375/-	1,375-00
7.	Chair	2 Nos.	1,300/-	2,600-00
8.	Provision of Power Point	LS		1,000-00
				1,08,575-00
	Contingencies	5%		5 428-00
				1,14,003-00
	Amount for each Revenue Unit	Say	Rs.	1,14,000-00
	Amount for four Revenue Unit		Rs.	4,56,000/-



Memo. No. SE/IEMC/EE3/AEE 2/F. Acceptance of Consumer Meter/D. 35/97 (Technical Branch)  
D. 35/97 dt. 30—1—97.

Sub : Electricity—Extension of supply—Acceptance of Single Phase Meters—  
Approval—Reg.

- Ref : 1. Circular memo. No. SE/IEMC/EE3/AEE 2/F. Acceptance of Consumer meters/D. 141/95 dt. 16—5—95,  
2. Circular memo No. SE/IEMC/EE3/AEE 2/D. 307/94 dt. 15—9—94.  
3. Circular memo. No. SE/IEMC/EE3/AEE 2/F. Acceptance of Consumer meters/D. 400/96 dt. 7—10—96.

Further to the circular dt. 7—10—96 cited under reference (3) the Superintending Engineer/ Electricity Distribution Circles are requested to accept new Single Phase Meters from the Prospective consumers till 31—3—97, subject to the condition that they should ensure before acceptance of new meters from consumers that there is no stock of single phase meters at stores in the respective circles.

The procedure hitherto followed for acceptance and refund of cost for the meters supplied by the consumer may be continued to be followed.

A. Chinthamani,  
Member (Distribution).

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