

TAMIL NADU ELECTRICITY BOARD BULLETIN

Vol. XXI

JANUARY 2002

No. 1

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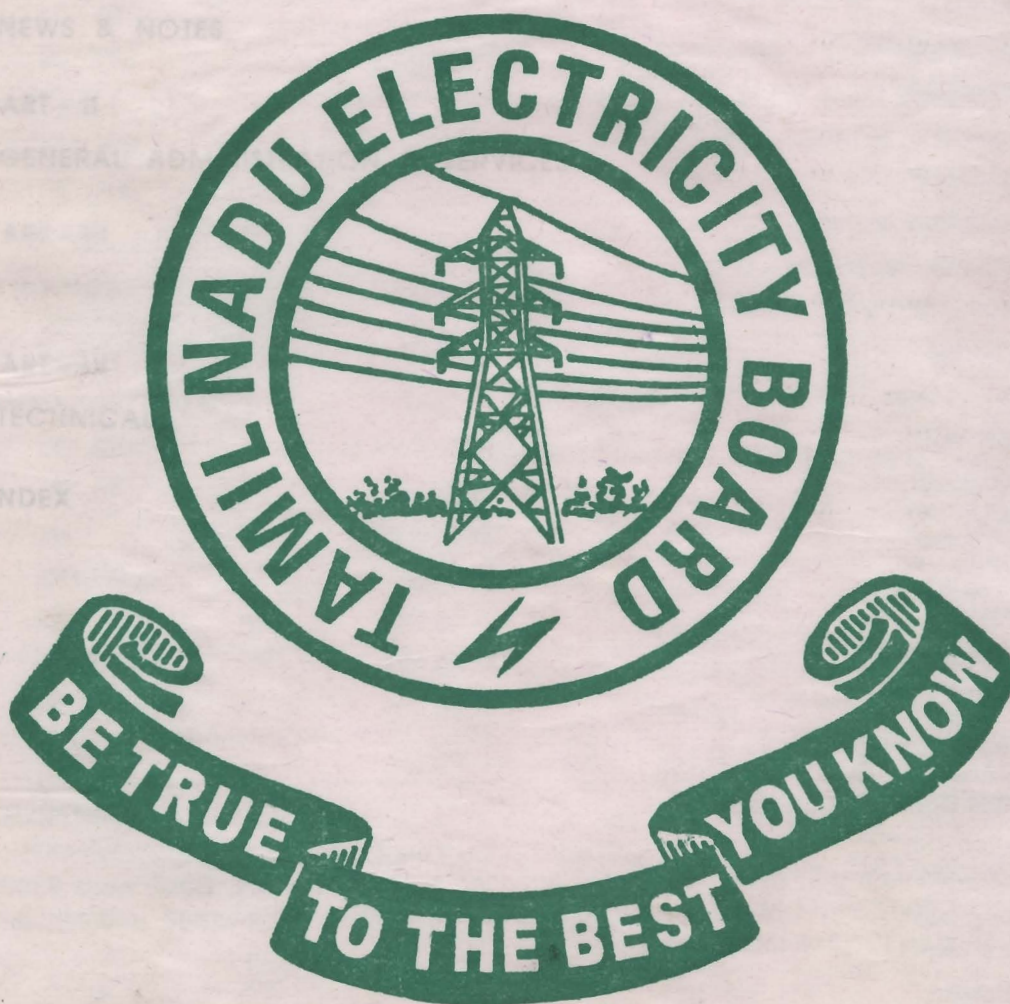
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TAMIL NADU ELECTRICITY BOARD

BULLETIN

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News & Notes

PART - I News & Notes

I. Generation Particulars:

The generation/relief figures for January, 2002 were as follows:

Sl. No.	Particulars	January, 2002 (in Million Units)
1.	Ennore T.P.S.	115.062
2.	North Chennai T.P.S.	426.376
3.	Tuticorin T.P.S.	724.730
4.	Mettur T.P.S.	591.590
5.	Total Thermal	1857.758
6.	Neyveli T.S. I	310.537
7.	Neyveli T.S. II	824.241
8.	MAPS	93.800
9.	Hydro Generation	364.109
10.	Kadamparai Pump Mode	(-) 13.616
11.	Import from N.T.P.C.	337.614
12.	Export to Kerala	368.793
13.	Import from Manali	2.213
14.	Wind Mill Generation + Solar	0.931
15.	Wind Mill (PVT)	77.459
16.	B. Bridge	12.326
17.	Kovilkalappal	62.571
18.	GMR PCL	92.190
19.	Samalpatti	45.776
20.	PPCL	Nil
21.	TCPL	33.192
22.	Hitec	1.725
23.	Cogeneration	40.000
24.	PP. Nallur	Nil
25.	Madurai PCL (Balajee)	48.737
26.	TNEB Consumption (MU)	3822.770

The Maximum grid demand and consumption during January, 2002 were 6390 MW at 48.00 Hz on 25.1.2002 and 129.617 MU on 30.1.2002 respectively. The average grid consumption in January, 2002 was 123.315 MU per day.

II. Hydro Inflows :

The Hydro inflows excluding Mettur for the month of January, 2002 was 68 MU against 30 MU in January, 2001 and the Ten years average of 87 MU.

III. Storage Position:

The Storage position in various reservoirs as on 01.02.2002 when compared to the storage as on 01.02.2001 was as follows:-

Sl. No.	Name of the Group	As on 01.02.2002	As on 01.02.2001	Difference
1.	Nilgiris	503.640	912.730	(-) 409.090
2.	P.A.P.	115.600	93.900	(+) 21.700
3.	Periyar	33.900	23.200	(+) 10.700
4.	Papanasam & Servalar	10.120	15.160	(-) 5.040
5.	Suruliyar	23.570	22.080	(+) 1.490
6.	Kodayar	55.960	118.513	(-) 62.553
7.	Total Excluding Mettur	742.790	1185.583	(-) 442.793
8.	For Mettur	20.690	109.690	(-) 89.000

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

The details of generation at Tuticorin T.P.S. during January, 2002 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (210 MW)	93.70	146.84	94.00
II (210 MW)	100.00	157.35	100.70
III (210 MW)	68.10	103.13	66.00
IV (210 MW)	98.00	155.90	99.80
V (210 MW)	100.00	161.51	103.40
STATION	91.96	724.73	92.78

ii) Mettur (4 x 210 MW):

The details of generation at Mettur T.P.S. during January, 2002 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (210 MW)	96.03	146.77	93.94
II (210 MW)	87.67	134.53	86.10
III (210 MW)	100.00	155.41	99.47
IV (210 MW)	100.00	154.88	99.13
STATION	95.93	591.59	94.66

iii) North Chennai (3 x 210 MW):

The details of generation at North Chennai T.P.S. during January, 2002 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (210 MW)	94.65	138.133	88.41
II (210 MW)	94.45	138.850	88.87
III (210 MW)	100.00	149.393	95.62
STATION	96.37	426.376	90.97

iv) Ennore (2 x 60 MW + 3 x 110 MW):

The details of generation at Ennore T.P.S. during January, 2002 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (60 MW)	98.20	28.046	62.80
II (60 MW)	87.70	26.426	59.20
III (110 MW)	46.90	26.073	31.90
IV (110 MW)	29.10	11.136	13.60
V (110 MW)	38.00	23.381	28.60
STATION	52.60	115.062	34.40

V. Coal Particulars for January, 2002:

Sl.No.	Particulars	Tuticorin TPS	Mettur TPS	North Chennai TPS	Ennore TPS
1.	Coal Linkage (in lakh tonnes)	4.25	3.50	3.00	1.80
2.	Coal Receipt (-do-)	3.82	3.04	4.07	1.08
3.	Coal Consumption (-do-)	4.85	4.19	3.31	0.98
4.	Coal stock as on 01.02.2002 (-do-)	4.80	3.54	3.37	1.62
5.	Specific Coal Consumption (Kg./Kw hr.)	0.669	0.708	0.776	0.850

VI. Auxilliary consumption and oil consumption during January, 2002:

Details	Name of the Thermal Power Station			
	Tuticorin	M.T.P.S.	N.C.T.P.S.	E.T.P.S.
Specific Oil consumption (ml/ug)	1.49	0.367	4.02	14.300
Auxiliary consumption (%)	7.60	7.80	8.61	14.300

S. Mookandi,
Executive Engineer/Chairman's Office.

The following are the details of posts Created, Abolished, Upgraded and Downgraded during the month of January, 2002.

B. Jeyaraman,
Chief Engineer/Personel.

POSTS CREATED

Sl. No.	Reference in which the posts were created	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.	Memo. (Per.) No.080333/449/G36/G362/2001-1, dt. 2.1.2002.	Gen. Circle/ Tirunelveli	Asst. Engr./Civil	1	For attending to the works in the Office of the Irravangalar Sub-Division.	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
2.	Memo. (Per.) No.080333/449/ G36/G362/2001- 1, dt. 2.1.2002.	Gen. Circle/ Tirunelveli	JA/Accounts	1	Revival of post.	
3.	(Per.) B.P. (Ch.) No.2 , (Adm.Br.), dt. 3.1.2002.	Dindigul E.D.C.	SBO/L.I. (Operator) Helper	4 4	For formation of 33/11 KV SS at Sendurai.	For the period upto 31.3.2002.
			Total	8		
4.	(Per.) B.P. (Ch.) No.11, (Adm.Br.), dt. 17.1.2002.	Erode E.D.C.	SBO/Line Inspector Helper	4 4	For attending the works of 33/ 11 KV SS at Alampadi.	For a period of one year from the date of utilisation.
			Total	8		
5.	(Per.) B.P. (Ch.) No.14, (Adm.Br.), dt. 21.1.2002.	Madurai E.D.C.	AE/JE/EI.I Grade J.E./EI. II Grade Line Inspector Helper	1 4 4 1	For formation of 110/11 KV Sub- Station (Non-Grid) at Mondikundu.	For the period upto 31.3.2002.
			Total	10		
6.	(Per.) B.P. (Ch.) No.15, (Adm.Br.), dt. 21.1.2002.	Trichy E.D.C./ Metro	Line Inspector Helper	4 4	Change of control from Trichy EDC/ North since Vengai-mandalam 33/11 KV SS under the O&M Jurisdiction of Srirangam Division.	For the period upto 31.3.2002.
			Total	8		
7.	(Per.) B.P. (Ch.) No.16, (Adm.Br.), dt. 22.1.2002.	Trichy E.D.C. (Metro)	AE/JE/EI. I Grade JE/EI. II Grade Line Inspector Helper	1 4 4 1	For formation of 110/33/11 KV SS (Non-Grid) at Alundur.	For the period of one year from the date of utilisation.
			Total	10		
8.	(Per.) B.P. (Ch.) No.18, (Adm.Br.), dt. 23.1.2002.	Sivaganga E.D.C.	AE/JE/Elecl. I Gr. JE/Elecl. II Gr. Line Inspector Helper	1 4 4 1	For upgradation of 66/11 KV SS into 110/11 KV SS (Non-Grid) at Salaigramam.	For the period upto 31.3.2002.
			Total	10		
9.	(Per.) B.P. (Ch.) No.21, (Adm.Br.), dt. 24.1.2002.	Gobi E.D.C.	AE/JE (Elecl.) I Gr. JE/Elecl. II Grade Line Inspector Helper	1 4 4 1	For attending the works of 110 / 11 KV SS (Non-Grid) at Kavilipalayam.	For a period of one year from the date of utilisation.
			Total	10		

(1)	(2)	(3)	(4)	(5)	(6)	(7)
10.	(Per.) B.P. (Ch.) No.22, (Adm.Br.), dt. 24.1.2002.	Villupuram E.D.C.	AE/JE (El.) I Gr. JE/El. II Gr. Line Inspector Helper Total	1 4 4 1 10	For attending the works of 110/22 KV SS (Non-Grid) at Valavanur.	For a period of one year from the date of utilisation.
11.	(Per.) B.P. (Ch.) No.23, (Adm.Br.) dt. 28.1.2002	Karur E.D.C.	Assessor	1	Supernumerary post for absorp- tion of erstwhile employee of Karur Municipal Electl. Undertaking.	For the period upto 31.3.2002.
12.	(Per.) B.P. (Ch.) No.25, (S.B.), dt. 30.1.2002.	Chennai	Accounts Officer Accounts Supervisor Junior Assistant Total	1 2 2 5	PUC Section created in CIAO/ BO. Audit Branch, Chennai 2.	-
13.	(Per.) B.P. (Ch.) No.25, (Adm.Br.) dt. 31.1.2002 .	Ramnad EDC	AE/JE/El. I Gr. JE/El. II Gr. Line Inspector Helper Total	1 4 4 1 10	For upgradation of 66/11 KV SS into 110/11 KV SS (Non Grid) at Anandur.	For the period of one year from the date of utilisation.

POSTS ABOLISHED

Sl. No.	Reference in which the posts were abolished	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.	Memo. (Per.) No.080333/449/ G36/G362/2001-1, dt. 2.1.2002.	Generation Circle/ Tirunelveli.	AEE/Civil J.A./Accts. Total	1 1 2	In the circum- stances stated by SE/Gen.Circle/ Tirunelveli.	Immediate effect.
2.	(Per.) B.P. (Ch.) No.15, (Adm.Br.) , dt. 21.1.2002.	Trichy E.D.C./ North	Line Inspector Helper Total	4 4 8	Consequent on changeover of control of Vengaimandalam 33/11 KV SS to Srirangam O & M division in Trichy EDC/Metro.	With immediate effect.
3.	(Per.) B.P. (Ch.), No.18, (Adm.Br.), dt. 23.1.2002.	Sivaganga E.D.C.	Technical Asst. Line Inspector Helper Total	4 2 4 10	Consequent on upgradation of Salaigramam 66/11 KV SS into 110/11 KV SS (Non-Grid).	Immediately on the date of utili- sation of the posts sanctioned for upgraded Sub-Station.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
4.	(Per.) B.P. (Ch.) No.25, (SB), dt. 30.1.2002.	Chennai	Accounts Officer Accounts Supr. Junior Asst. Total	1 2 2 <hr/> 5	PUC Section abolished in C.F.C. /B.O. Accts. Branch Chennai 2.	
5.	(Per.) B.P. (Ch.) No.25, (Adm.Br.), dt. 31.1.2002	Ramnad E.D.C.	Technical Asst. Line Inspector Helper Total	4 2 4 <hr/> 10	Consequent on upgradation of Anandur 66/11 KV SS into 110/11 KV SS (Non-Grid).	Immediately on the date of utilisation of the posts sanctioned tioned for pgra- dation Sub- Station.

**POSTS UPGRADED
-NIL-**

**POSTS DOWNGRADED
-NIL-**

*** * ***

GENERAL ADMN. & SERVICES

PART - II

General Administration & Services

Establishment - Tamil Nadu Electricity Board - Creation of One Post of Officer on Special Duty in the Cadre of the Chief Engineer - Appointment of Thiru N. Nandagopal, Senior Vice President/Independent Power Project (Retired), as Officer on Special Duty - Orders - Issued.

(Permanent) B.P. (Ch.) No.322

(Secretariat Branch)

Dated 31st December, 2001,
Maargazhi 16, Vishu Aandu,
Thiruvalluvar Aandu 2032.

Proceedings:-

M/s. Vediocon Private Limited, has filed a case against the Board and the case is likely to be finalised in the next hearing to be held shortly. As the case is very important to the Board, since the company has claimed a heavy amount as compensation from the Tamil Nadu Electricity Board, It is considered that services of an experienced officer are absolutely necessary to continue to deal with the case till it is disposed off.

2. Accordingly, the Chairman/Tamil Nadu Electricity Board hereby directs that one post of Officer on Special Duty in the Grade of the Chief Engineer/Electrical be created for a period of 3 (three) months with effect from 02.01.2002 F.N.

3. The Chairman/Tamil Nadu Electricity Board also hereby directs that Thiru N. Nandagopal, Senior Vice President/Independent Power Project (Retired) be appointed as Officer on Special Duty for a period of 3 (three) months with effect from 2.1.2002 F.N., on contract basis, so as to attend to the work relating to the case filed M/s. Vediocon Pvt. Limited. He shall be paid a monthly fixed payment of Rs.15,000/- (Rupees Fifteen thousand only) and a Vehicle allowance of Rs. 2,000/- (Rupees Two Thousand only) per month. He is also eligible to draw Travelling Allowance and Daily Allowance as applicable for the post of Chief Engineer for the tours undertaken. He is permitted to retain his residential Telephone. He shall report direct to the Chairman.

4. His payments shall be claimed and paid by the Personal Assistant/Unit-II of the Headquarters, Chennai-2.

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

6. Receipt of this Proceeding shall be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

* * *

குறிப்பாணை (நிலை) எண்.111161/அ23/அ232/2001-1,(செயலகக் கிளை), நாள் 3.1.2002.

பொருள்: நிறுவனம் - இளநிலைப் பொறியாளர்/விநியோகம் - வடக்கு கரிவலம்வந்தநல்லூர் என்பதை இளநிலைப் பொறியாளர்/விநியோகம்/பெருமாள்பட்டி என்று பெயர் மாற்றம் - ஆணை வழங்கப்படுகிறது.

பார்வை: தபொ/விநியோகத்திருநெல்வேலி கூத எண்.004177/49/நிர்/சி2/2001-5, நாள் 20.10.2001.

தலைமைப் பொறியாளர்/பகிர்மானம்/திருநெல்வேலி மண்டலம் அவர்களின் பரிந்துரையை ஏற்று இளநிலைப் பொறியாளர்/வடக்கு/கரிவலம்வந்தநல்லூர் என்ற பிரிவு அலுவலகத்திற்கு இளநிலைப் பொறியாளர்/விநியோகம்/பெருமாள்பட்டி என்று பெயர் மாற்றி ஆணையிடப்படுகிறது.

2. இக்குறிப்பாணை கிடைத்தமைக்கான ஒப்பளிப்பை அளிக்குமாறு கேட்டுக்கொள்ளப்படுகிறது.
(தலைவரின் ஆணைப்படி)

கோ. ஞானசெல்வம்,
செயலாளர்.

Establishment - Tamil Nadu Electricity Board - Thiru N. Nandagopal, Senior Vice President/Independent Power Project (Retired) - Appointed as Officer on Special Duty - Further Instructions - Issued.

(Permanent) B.P. (Ch.) No.6

(Secretariat Branch)

Dated 5th January, 2002,
Maargazhi 21, Vishu Aandu,
Thiruvalluvar Aandu 2032.

Read:

(Per.) B.P. (Ch.) No.322, (S.B.), dated 31.12.2001.

Proceedings:-

In the B.P. cited, orders were issued creating one post of Officer on Special Duty to deal with the case filed by M/s. Vediocon (Pvt.) Ltd., for a period of 3 (three) months. Thiru N. Nandagopal, Senior Vice President/Independent Power Project (Retired) was appointed as Officer on Special Duty.

2. After careful consideration, the Tamil Nadu Electricity Board hereby directs that the works hitherto attended by the Senior Vice President/Independent Power Project shall be attended to by the Officer on Special Duty appointed in the B.P. cited.

3. In supersession of the orders issued in the B.P. cited, sanctioning Rs.2,000/- (Rupees Two Thousand only) per month as vehicle allowance, it is also ordered that the Car, so far utilised by the Senior Vice President/Independent Power Project (Retired) shall be utilised by the Officer on Special Duty.

4. Receipt of this Proceedings shall be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

சுற்றறிக்கை எண்.123286/869/ஜி.47/ஜி.471/2002-1, (நிர்வாகக் கிளை), நாள் 9.1.2002.

பொருள்:- தமிழ் வளர்ச்சி - மின் வாரியப் பணியாளர்களின் பிள்ளைகளுக்கு (மகன்/மகள்) தொழில் கல்வி படிப்பிற்காக கடனுதவி கோரும் ஆங்கில விண்ணப்பப் படிவம் - தமிழாக்கம் செய்து அனுப்பதல் - தொடர்பாக.

பார்வை:- தலைமைப் பொறியாளர்/பணியமைப்பு, நிர்வாகக் கிளை ஜி.10 பிரிவின் வாயிலாக பெறப்பட்ட தொழில் கல்வி படிப்பிற்காக கடனுதவி கோரும் ஆங்கில விண்ணப்பப் படிவம்.

மின் வாரியப் பணியாளர்களின் பிள்ளைகளுக்கு (மகன்/மகள்) தொழில் கல்வி படிப்பிற்காக கடனுதவி கோரும் ஆங்கில விண்ணப்பப் படிவம் தமிழாக்கம் செய்து இத்துடன் இணைத்து அனுப்பப்படுகிறது.

2. எனவே, தமிழ் ஆட்சி மொழித் திட்டம் தீவிரமாக நடைமுறைப்படுத்த இனிவருங்காலங்களில் மின் வாரிய அனைத்து தலைமைப் பொறியாளர்கள்/மேற்பார்வைப் பொறியாளர்கள் மற்றும் இதர அலுவலர்களும் மேற்கண்ட தமிழாக்கப் படிவத்தை தவறாமல் நடைமுறைப்படுத்த வேண்டுமென கேட்டுக்கொள்ளப்படுகிறார்கள். இதனை நடைமுறைப்படுத்தியதற்கான தகவலை இவ்வலுவலகத்திற்கு உடன் தெரிவிக்குமாறு கேட்டுக்கொள்ளப்படுகிறார்கள்.

3. மேலும், இச்சுற்றறிக்கையை பெற்றமைக்கான ஒப்புக்கையினை இவ்வலுவலகத்திற்கு அனுப்பிவைக்குமாறு கேட்டுக்கொள்ளப்படுகிறார்கள்.

இணைப்பு: ஆங்கிலம்/தமிழாக்கப் படிவங்கள்.

பா. ஜெயராமன்,
தலைமைப் பொறியாளர்/பணியமைப்பு.

FORM OF APPLICATION FOR LOANS TO EMPLOYEES OF TAMIL NADU ELECTRICITY BOARD FOR EDUCATION OF THEIR CHILDREN IN PROFESSIONAL COURSES

(Rule 5 of the M.E.S.B. Educational Loan Rules 1963)

1. Name & Address of the Applicant (Parent) :
with designation (in Block letters)
2. a) Age and Date of Birth :
b) Date of retirement from Board's Service :
3. Place of birth and domicile :
4. Name of student for whom loan is applied for :
(in block letters)
a) Age and date of birth of student :
b) Name of the Institution attended by the student :
and particulars of the examination passed

Name of High School/College/ University etc.	Date of entering	Examination passed	Class or Division	Subjects Taken
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5. Memorandum of Marks :
6. Any additional qualification not covered in Col. (5) :
7. a) Monthly Income of parent (Applicant) :
b) Capacity of parent to support to the student :

NOTE: If parents (father or mother as the case may be) have separate Income the Income of each parent should be stated.

8. a) Whether the employee/Spouse has already availed Technical Education Loan :
b) If yes, the details :
9. Particulars of the course for which the loan is required and arrangement for the training :

Name of the Institution	Date of entering	Examination passed	University	Subjects Taken
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10. Whether intimation of allotment order issued by the concerned Directorate of Medical/Technical/ Professional courses is enclosed :

11. Whether acknowledgment for the receipt for initial payment received by the educational institutions is enclosed :
12. Amount of loan required and the academic year or years for which loan is applied for (vide Rule 6) :
13. a) Amount of loan required towards full tuition fees, Special Fees and other fees payable to the College for each academic year or years of course. Each item to be specified separately. (Examination fee and caution money deposits to be excluded) :
- b) Amount of loan required to purchase text books and instrument which are certified as essential by the Head of the Institutions (Amount for each academic year to be specified) :
- c) Amount of loan required towards uniform maintenance allowance on the basis of 12 months in each academic year of the course :
13. Duration of the course of study of the subject :
14. Is the student in receipt or eligible for any scholarship fee concession or other pecuniary assistance from any other quarter :
15. Any general remarks that the applicant wants to offer (in the space below) :

Place :

SIGNATURE OF THE APPLICANT (PARENT).

Date :

SIGNATURE OF THE STUDENT.

DECLARATION

To the best of my knowledge and from the certificate submitted, the information furnished above is correct.

It is also certified that the amount mentioned in item (12) above is the correct requirement.

SIGNATURE OF THE APPLICANT.

தமிழாக்கப் படிவம்

தமிழ் நாடு மின் வாரியப் பணியாளர்களின் பிள்ளைகளுக்கான (மகன்/மகள்) தொழில் கல்வி படிப்பிற்கென கடனுதவி கோரும் விண்ணப்பப் படிவம்

(1963-ஆம் ஆண்டின் எம்.எஸ்.ஈ.பி. கல்விக்கடன் விதி எண்.5-ன்படி)

1. விண்ணப்பதாரரின் பெயர், முகவரி (பணியாளர்) மற்றும் வகிக்கும் பதவி (தனித்தனி எழுத்துக்களில்) :
2. அ) வயது மற்றும் பிறந்த நாள் :
ஆ) வாரியப் பணியிலிருந்து ஓய்வு பெறும் நாள் :
3. பிறந்த இடம் மற்றும் உறைவிடம் (முகவரி) :

4. படிப்பிற்காக முன்பணம் கோரப்படும் மாணவரின் பெயர் (தனித்தனி எழுத்துக்களில்) :
- அ) மாணவரின் வயது மற்றும் பிறந்த நாள் :
- ஆ) மாணவர் பயின்ற கல்வி நிறுவனத்தின் பெயர் மற்றும் அவர் தேர்ச்சி பெற்ற தேர்வுகளின் விவரங்கள் :

உயர்நிலைப்பள்ளி/ கல்லூரி மற்றும் பல்கலைக்கழகத்தின் பெயர் முதலியன	சேர்க்கை நாள்	தேர்ச்சி பெற்ற தேர்வுகள்	தேர்ச்சி (பிரிவு அல்லது வகுப்பு நிலை)	படிப்பின் பிரிவு
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5. மதிப்பெண் பற்றிய சான்றிதழ் இணைக்கவும் :
6. வரிசை எண்.5-ல் குறிப்பிடாத கூடுதல் கல்வித் தகுதி ஏதாவது இருப்பின் அதனை குறிப்பிடவும் :
7. அ) பணியாளரின் (விண்ணப்பதாரர்) மாத ஊதியம் :
- ஆ) மாணவர்/மாணவியின் மேற்படிப்பிற்காக செலவு செய்ய பெற்றோருக்கு வேறு ஏதேனும் தகுதி உள்ளதா? :

குறிப்பு: பெற்றோர் (தாய் அல்லது தந்தை) (நேர்வுக்கேற்றவாறு) இருவரும் வாரியப் பணியாளர்களாக இருப்பின் இவர்களின் மாத வருமானம் தனித்தனியாக குறிப்பிடுக.

8. அ) பணியாளரின் மனைவி/கணவர் ஏற்கெனவே தொழில் நுட்பக் கடன் சலுகையை பெற்றுள்ளாரா? :
- ஆ) ஆம் எனில் அதன் விவரங்கள் :
9. எத்தன்மைக்கான படிப்பிற்கு எவ்வளவு முன்பணம் கோரப்படுகிறது. கல்வி பயிலவுள்ள நிறுவனத்தின் பெயர் :

நிறுவன பெயர்	நுழைவு நாள்	தேர்ச்சி பெற்ற தேர்வுகள்	பல்கலைக்கழகம்	எடுத்துக்கொண்ட பாடப்பொருள்
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10. மருத்துவம்/தொழில் நுட்பம்/தொழில் சார்ந்த கல்வி இயக்ககத்தால் ஒதுக்கீடு செய்து வழங்கிய உத்தரவு நகல் இணைக்கப்பட்டுள்ளதா? :
11. தொடக்கத்தில் செலுத்திய தொகை பெறப்பட்டதற்கென கல்வி நிறுவனத்தால் வழங்கப்பட்ட ரசீது இணைக்கப்பட்டுள்ளதா? :
12. தேவைப்படும் கல்விக் கடனுதவித் தொகை கோரப்படுவது நடப்பாண்டிற்காகவா? அல்லது வரும் ஆண்டுகளுக்கான தொகையையும் உள்ளடக்கியதா? (விதி எண்.6-ஐக் காண்க) :

13. அ) கற்பிப்பு கட்டணம்/சிறப்பு கட்டணம் :
மற்றும் இதர கட்டணம் உட்பட
கோரப்பட்டுள்ள கடன் தொகை முழுவதும்
நடப்பு கல்வி ஆண்டிற்காக கல்லூரிக்கு
செலுத்திடவா? (அல்லது) ஒவ்வொரு
ஆண்டின் படிப்பிற்காக செலுத்திடவா?
ஒவ்வொரு இனத்தையும் தனித்தனியாக
குறிப்பிடுக. தோஷ கட்டணம் மற்றும்
பிணையத் தொகை (Caution Deposit)
நீங்கலாக).
- ஆ) வாங்க உள்ள பாடப்புத்தகங்கள்/செய்முறை :
கருவிகள் கல்வி நிறுவன தலைமை
அலுவலரினால் இன்றியமையாதவை என்று
சான்றளித்துள்ளதின் பேரில் இக்கடன் தொகை
தேவைப்படுகிறது. ஒவ்வொரு
கல்வி ஆண்டிற்கான தொகையினை
தனித்தனியாக குறிப்பிடவும்).
- இ) ஒவ்வொரு கல்வியாண்டிலும் (12 மாத :
காலத்திற்கும்) சீருடை பராமரிப்புப்படியாக
தேவைப்படும் கடன் தொகை
13. பட்டப்படிப்பிற்கான கால அளவு :
14. மாணவர்/மாணவி தனது படிப்பிற்காக ஏதாவது :
உதவி சலுகைத் தொகை பெற்றிருக்கிறாரா?
அல்லது கட்டணச் சலுகை ஏதாவது
பெற்றுள்ளாரா? அல்லது இதர வழிகளில்
ஏதாவது சிறப்புச் சலுகைத் தொகை
பெற்றுள்ளாரா?
15. பொதுக் குறிப்புரை ஏதேனும் இருப்பின் :
விண்ணப்பதாரர் அதைப்பற்றி தெரிவிக்கவும்

இடம் : விண்ணப்பதாரரின் கையொப்பம் (பெற்றோர்).

நாள் :

மாணவரின் கையொப்பம்.

உறுதிமொழி

மேலே தரப்பட்டுள்ள அனைத்து தகவல்களும் மற்றும் கொடுக்கப்பட்டுள்ள சான்றிதழ்கள் அனைத்தும் முற்றிலும் சரியானவையே என்று நான் மனப்பூர்வமாகச் சான்றளிக்கின்றேன்.

மேலும், வரிசை எண்.12-ல் குறிப்பிட்டுள்ள தொகை முற்றிலும் தேவையானது என்று சான்றளிக்கின்றேன்.

அலுவலக முத்திரை.

கல்வி நிறுவன தலைமையின் கையொப்பம்.
(முதல்வர்/இயக்குநர்)

Memorandum. No.17372/A18/A182/2001-8, (Secretariat Branch), dated 9th January, 2002.

Sub: Establishment - Tamil Nadu Electricity Board - Employees of Tamil Nadu
Electricity Board - Grant of Leave to take up employment abroad - Counting
of Service for Voluntary Retirement - Clarification - Issued.

Ref: (Per.) B.P. (FB) No.88, (SB), dated 24.10.91.

In the B.P. cited, orders have been issued permitting the employees of the Board to secure employment abroad either through the Overseas Manpower Corporation Limited or other available

sources by availing Extraordinary Leave without Allowances upto a maximum period of five years and also subject to other conditions stipulated therein.

2. A doubt has arisen as to whether the Extraordinary Leave without Allowances granted for securing employment abroad can be taken into account for arriving qualifying service for considering Voluntary Retirement cases.

3. It is hereby clarified that the period of absence as Extraordinary Leave without Allowances for employment abroad could be counted as qualifying service for the purpose of pension for Voluntary Retirement cases also, provided the individual pay the pension contribution to the employer for the period of absence of Extraordinary Leave without Allowances on employment abroad.

4. Receipt of the Memorandum shall be acknowledged.

G. Gnanaselvam,
Secretary.

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Memo. No.125983/275/Adm.Br./G50/G.501/2001-1, (Administrative Branch), dated 11.1.2002.

Sub: INSPECTION - Inspection Programme of Generation, Distribution
Circles etc. during the year 2002 - Tour Programme - Communicated.

The Tour Programme of Inspection of the Offices of the Superintending Engineers of Generation, Distribution Circles etc. to be conducted by the respective Inspection Teams (A & B), Board Office/Administrative Branch and the Designation of the final Inspecting Officers are mentioned in the Annexure appended to this Memo.

Accordingly, Inspections will be carried out by the two Teams 'A' and 'B' as per the period mentioned therein.

The Inspection will cover Records related to Central Office, any one Division Office, one Sub-Division Office, one or more Section Offices, Central Stores, one Sub-store and one Revenue Branch. As the Inspection Teams have to adhere to the time schedule allotted for each Circle and complete the Inspection process within the prescribed date and also to ensure periodicity (biennial) any request from the Superintending Engineer for postponement of the preliminary Inspection period will not be entertained. The attention of the Superintending Engineers are invited to the Secretary/ Tamil Nadu Electricity Board Memo. No.33448/O&M Cell/88-3 (SB), dated 5.1.89 - vide pages 16 & 18 to 43 of Tamil Nadu Electricity Board Gazette, January 1989, and they are informed that the Service Books, Service Rolls and other connected records shall be updated and kept ready for scrutiny on the day of commencement of Inspection itself. Suitable instructions in this regard shall be issued to the field officers, so that precious time is not wasted, for locating the Records, updating etc., during the Inspection period and all the required data kept ready, well before the date of commencement of Inspection.

As the inspection Teams will review the follow-up action taken on the previous Inspection Report, necessary facilities for this purpose shall be extended to the concerned Inspection Team.

In this connection, the attention of the Superintending Engineers and other Officers are also invited to the instructions issued in Chairman/Tamil Nadu Electricity Board D.O. Letter No.1980/Inspection Team/80, dated 23.9.80, and they are requested to extend all necessary facilities to the Inspection Team inclusive of provision of vehicles for transportation, etc., for the smooth conduct of the Inspection.

Receipt of this Memo., shall be acknowledged to Chief Engineer/Personnel, Chennai-2.

(By Order of the Chairman)

Encl.: Tour programme of
Inspection Teams A and B.

B. Jeyaraman,
Chief Engineer/Personnel.

Encl.:

TOUR PROGRAMME FOR THE YEAR 2002TEAM - A

Sl. No.	Name of the Circle	Period of last Inspection	Period of proposed Inspection	No. of working days (Excluding Holidays)	Final Inspection to be conducted by
1.	2.	3.	4.	5.	6.
1.	SE/Gobi EDC/ Gobi	18.1.2000 to 29.1.2000	19.1.2002 to 31.1.2002	10	CE/Distribution/ Trichy
2.	SE/Generation/ Erode	14.2.2000 to 24.2.2000	12.2.2002 to 22.2.2002	10	Secretary
3.	SE/Nagai EDC/ Nagappattinam	16.3.2000 to 30.3.2000	11.3.2000 to 23.3.2002	12	CE/Distribution/ Vellore
4.	SE/Coimbatore EDC/ North/Coimbatore	15.4.2000 to 29.4.2000	16.4.2002 to 30.4.2002	12	CE/Distribution/ Erode
5.	SE/Madurai EDC/ Madurai	17.5.2000 to 30.5.2000	13.5.2002 to 27.5.2002	12	CE/Personnel/ Chennai
6.	SE/Pudukkottai EDC/ Pudukkottai	16.6.2000 to 29.6.2000	17.6.2002 to 29.6.2002	12	CE/Distribution/ Vilupuram
7.	SE/Tirunelveli EDC/ Tirunelveli	17.7.2000 to 29.7.2000	15.7.2002 to 27.7.2002	12	Secretary
8.	SE/Chennai EDC/ North/Chennai-2	17.8.2000 to 31.8.2000	12.8.2002 to 26.8.2002	12	CE/NCTPS/ Chennai
9.	SE/Chennai EDC/ Central/Chennai	2.9.2000 to 16.9.2000	2.9.2002 to 17.9.2002	12	CE/ETPS/ Ennore
10.	SE/Generation/ Kundah	19.9.2000 to 29.9.2000	18.9.2002 to 28.9.2002	10	CE/Personnel/ Chennai
11.	SE/Salem EDC/ Salem	10.10.2000 to 24.10.2000	16.10.2002 to 29.10.2002	12	CE/MTPS
12.	SE/P&C/Madurai	2.11.2000 to 9.11.2000	6.11.2002 to 14.11.2002	7	CE/Personnel/ Chennai
13.	SE/Vellore EDC/ Vellore	17.11.2000 to 30.11.2000	18.11.2002 to 30.11.2002	12	CE/R&D/Chennai
14.	SE/Mettur EDC/ Mettur	11.12.2000 to 23.12.2000	7.12.2002 to 21.12.2002	12	CE/HP/ Bhavani

TEAM - B

1.	SE/Generation Circle/ Tirunelveli	18.1.2000 to 29.1.2000	18.1.2002 to 30.1.2002	10	CE/Distribution/ Tirunelveli
2.	SE/Karur EDC	14.2.2000 to 26.2.2000	14.2.2002 to 28.2.2002	12	CE/Distribution/ Madurai
3.	SE/Chennai Dev. Circle/Chennai	2.3.2000 to 14.3.2000	1.3.2002 to 13.3.2002	10	CE/Distribution/ South/Chennai

1.	2.	3.	4.	5.	6.
4.	SE/Nilgiris EDC Ooty	18.3.2000 to 31.3.2000	14.3.2002 to 28.3.2002	12	CE/Personnel/ Chennai
5.	SE/Trichy EDC/Metro	14.4.2000 to 28.4.2000	15.4.2002 to 29.4.2002	12	CE/Distribution/ Villupuram
6.	SE/Kanyakumari EDC Nagercoil	17.5.2000 to 27.5.2000	14.5.2002 to 24.5.2002	10	Secretary
7.	SE/Virudhunagar EDC Virudhunagar	16.6.2000 to 29.6.2000	17.6.2002 to 29.6.2002	12	CE/Personnel/ Chennai
8.	SE/Villupuram EDC Villupuram	10.7.2000 to 22.7.2000	15.7.2002 to 27.7.2002	12	CE/Distribution/ North/Chennai
9.	SE/Dindigul EDC Dindigul	17.8.2000 to 31.8.2000	12.8.2002 to 26.8.2002	12	CE/Distribution/ Erode
10.	SE/Sivaganga EDC Sivaganga	11.9.2000 to 23.9.2000	16.9.2002 to 28.9.2002	12	CE/Distribution/ Coimbatore
11.	SE/Tiruppathur EDC Tiruppathur	9.10.2000 to 23.10.2000	16.10.2002 to 29.10.2002	12	CE/Transmission/ Chennai
12.	SE/P&C/Coimbatore	2.11.2000 to 9.11.2000	6.11.2002 to 14.11.2002	7	CE/Distribution/ Coimbatore
13.	SE/Chennai EDC/ South	11.12.2000 to 23.12.2000	18.11.2002 to 30.11.2002	12	CE/P&C/Chennai
14.	SE/Tuticorin EDC Tuticorin	13.11.2000 to 25.11.2000	2.12..2002 to 17.12.2002	12	CE/Distribution/ Trichy

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Memo. No.109588/886/G.42/G.423/2001-4, (Administrative Branch), dated 12.1.2002.

Sub: Labour - Certain Unions in TNEB - Strike held on 12.11.2001 and 23.11.2001 - Orders - Issued.

Ref: 1. CE/Pl.'s Lr. No.109588/886/G42/G423/2001-2, dated 10.11.2001.
2. CE/Pl.'s Lr. No.109588/886/G42/G423/2001-3, dated 21.11.2001.
3. CE/Pl.'s Lr. No.109588/886/G42/G423/2001-3, dated 29.11.2001.

Certain Unions of Tamil Nadu Electricity Board and Central Trade Unions have gone on strike on 12.11.2001 and 23.11.2001 to support the strike by the Transport Employees against the stand of the State Government on the payment of Bonus to employees of the Transport Corporation for 2000-2001 and payment of 20% Bonus to Tamil Nadu Electricity Board Employees.

2. The Tamil Nadu Electricity Board Joint Action Council of Trade Unions have represented to drop taking D.P. against the workmen who took part in the strike, and to treat their absence on 12.11.2001 and 23.11.2001 as leave to which they are eligible.

3. The Board has examined the above representation. The Board considered as a gesture of goodwill, that D.P. need not be initiated or pursued against those who have participated in the Strike held on 12.11.2001 and 23.11.2001, except those who have been charged with violence or damage to property, or against whom criminal proceedings have been instituted in Court of Law, D.P. will not be dropped.

(By Order of the Chairman)

B. Jeyaraman,
Chief Engineer/Personnel.
www.taneeb.org

தமிழ் நாடு மின்சார வாரியம் - தொழில் நுட்பக் கல்வி - பகுதி நேர பட்டயக்கல்வி மாணவர் சேர்க்கை - சேர்க்கை வழிமுறைகள் தூர விதி நீட்டித்து ஆணை - வெளியிடப்படுகிறது.

வாரிய (நிலை) (முவா) ஆணை எண். 4 (செயலகக் கிளை)

நாள் 17.1.2002,
தை 4, விசு ஆண்டு,
திருவள்ளூர் ஆண்டு 2033.
படிக்கப்பட்டவை:

- (1) வாரிய (நிலை) (தலைவர்) ஆணை எண்.110, (செ.கி), நாள் 18.5.91.
- (2) அரசாணை (நிலை) எண்.227, உயர் கல்வி (பி2) துறை, நாள் 9.6.2000.

வாரிய செயல்முறைகள்:

பார்வையில் கண்டுள்ள வாரிய ஆணையில் பகுதி நேர பட்டயப் படிப்புச் சேர்க்கை கோரும் வாரியப் பணியாளர்கள் பணியாற்றும் இடத்திலிருந்து பகுதி நேர பட்டயப் படிப்பு பயிலும் கல்வி நிலையம் 30 கிலோ மீட்டர் தூரத்திற்குள் இருக்க வேண்டும் என்று ஆணையிடப்பட்டுள்ளது.

2. பார்வை 2-ல் காணும் அரசு ஆணையில் பகுதி நேர பட்டயப் படிப்புச் சேர்க்கை கோரும் பணியாளர்கள் தாம் படிக்க விரும்பும் கல்வி நிலையம் பணியிடத்திலிருந்து 60 கிலோ மீட்டர் தூரத்திற்குள் இருக்க வேண்டும் என தூர விதியை நீட்டித்து ஆணை வழங்கியுள்ளது.

3. மேற்கண்ட அரசு ஆணை (நிலை) எண்.227, உயர் கல்வித் துறை, நாள் 9.6.2000யை பின்பற்றி, பார்வை 1ல் கண்டுள்ள வாரிய ஆணையை சற்றே திருத்தி பகுதி நேர பட்டயப் படிப்புச் சேர்க்கை கோரும் வாரியப் பணியாளர்கள் பணியாற்றும் இடம் 60 கிலோ மீட்டர் தூரத்திற்குள் இருக்க வேண்டும் என்று ஆணையிடப்படுகிறது.

4. இவ்வாரிய ஆணையை பெற்றுக்கொண்டமைக்கு ஒப்புக்கை அளிக்கவும்.

(வாரிய ஆணைப்படி)

கோ. ஞானசெல்வம்,
செயலாளர்.

* * *

Establishment - Tamil Nadu Electricity Board - Superintending Engineer/Independent Power Project - Delegation of Financial Powers - Orders - Issued.

(Permanent) B.P. (Ch.) No.13

(Secretariat Branch)

Dated 17th January, 2002,
Thai 4, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Read:

- i) (Per.) B.P. (Ch.) No.322, (S.B.), dated 31.12.2001.
- ii) (Per.) B.P. (Ch.) No.6, (S.B.), dated 5.1.2002.

Proceedings:-

Consequent on the appointment of Thiru N. Nandagopal, Senior Vice President/Independent Power Project (Retired) as Officer on Special Duty ordered in the B.P. cited, it has been decided that the Financial Powers vested with the post of Senior Vice President/Independent Power Project may be delegated to the Superintending Engineer/Independent Power Project.

2. Accordingly, it is hereby ordered that the Financial Powers now vested with the post of Senior Vice President/Independent Power Project shall be delegated to the post of the Superintending Engineer/Independent Power Project until further orders.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

விடுமுறை - உள்ளூர் விடுமுறை - இந்தியா மற்றும் இங்கிலாந்து அணிகளுக்கிடையே நடைபெறவிருக்கும் கிரிக்கெட் போட்டியை முன்னிட்டு 25.1.2002 வெள்ளிக்கிழமையன்று சென்னை, காஞ்சிபுரம் மற்றும் திருவள்ளூர் மாவட்டங்களில் உள்ள தமிழ் நாடு மின் வாரிய அலுவலகங்களுக்கு உள்ளூர் விடுமுறை அளிக்கப்படுகிறது.

(வாலாயம்) வாரிய செயல்முறை (தலைவர்) எண் 2 (செயலகக் கிளை) நாள் 19.1.2002,
தை 6, விசு ஆண்டு,
திருவள்ளூர் ஆண்டு 2033.
பார்வை:

அரசு ஆணை (வாலாயம்) எண்.195 பொது(பல்வகை)த் துறை நாள் 17.1.2002.

வாரிய செயல்முறைகள்:

சென்னை, காஞ்சிபுரம் மற்றும் திருவள்ளூர் மாவட்டங்களில் உள்ள தமிழ் நாடு மின் வாரிய அலுவலகங்களுக்கு இந்தியா மற்றும் இங்கிலாந்து அணிகளுக்கிடையே சென்னையில் நடைபெறவிருக்கும் கிரிக்கெட் போட்டியை கண்டுகளிக்கும் வகையில் 2002-ஆம் ஆண்டு சனவரி மாதம் 25-ஆம் நாள் வெள்ளிக்கிழமை அன்று உள்ளூர் விடுமுறை அளிக்கப்படுகிறது.

2. 25.01.2002 அறிவிக்கப்பட்டுள்ள உள்ளூர் விடுமுறையை ஈடுசெய்யும் வகையில் சென்னை, காஞ்சிபுரம் மற்றும் திருவள்ளூர் மாவட்டங்களில் உள்ள தமிழ் நாடு மின் வாரிய அலுவலகங்கள் பிப்ரவரி மாதம் இரண்டாம் சனிக்கிழமை 09.02.2002 அன்று செயல்படும்.

(தலைவரின் ஆணைப்படி)

கோ. ஞானசெல்வம்,
செயலாளர்.

Formation of various Committees to improve the performance of Thermal Stations - Approval - Accorded.

(Per.) B.P. (Ch.) No.12 (Technical Branch) Dated 19.1.2002,
Thai 6, Vishu Aandu,
Thiruvalluvar Aandu 2033.
Read:

1. Record discussions with the Hon'ble Minister (Electricity) on 31.12.2001.
2. Note approval of the Chairman/TNEB, dt. 9.1.2002.

Proceedings:-

As per the record of discussions had with the Honourable Minister (Electricity) on 31.12.2001, Chairman/TNEB has approved the proposal for the constitution of the following Committees of Engineers with outside experts for a comprehensive review on proprietary items, with a view of minimizing the expenditure on proprietary items and spares and to run each Thermal Power Station as a profit centre and for the overall improvement and better performance of the Thermal Stations in various fields of operation:

I. Committee to Review the list of proprietary items of Thermal Stations:

- | | |
|---|---|
| 1. Chairman of the Committee | - CE/NCTPS |
| 2. Member cum Convener of the Committee | - SE/B/Th. |
| 3. Member | - CE/TTPS |
| 4. Member | - Executive Engineer-I/Mech. Betterment Thermal |

The Committee should review the list of proprietary spares with an objective to minimize the expenditure on proprietary items and spares and to go for competitive tendering wherever possible and wherever compatible substitute items/spares by other capable manufacturers are available and submit the report on or before 28.2.2002.

II. Committee on Energy Conservation in Thermal Stations:

- | | | |
|------------------------------|-------------------------------|----------------|
| 1. Chairman of the Committee | - CE/NCES | |
| 2. Member & Convener | - EE/R&D/ETPS | |
| 3. Member | - SE/B/Th. | www.taneef.org |
| 4. Member | - Er. P. Chidambaram, EE/IMCS | |

The Committee should review the current practices and analyze the various aspects of energy conservation and give a report on their suggestions to conserve energy within one month.

III. Committee to Review of Auxiliary Consumption in Thermal Stations:

- | | |
|------------------------------|---|
| 1. Chairman of the Committee | - CE/MTPS |
| 2. Member & Convener | - SE/ES/NCTPS |
| 3. Member | - Er. S. Nallamaruthamuthu, EE/Elect.,/B.O.A.B. |
| 4. Member | - Er. Pratap Singh, SE/O/TTPS |

The Committee should study the reduction norms and what is to be done and suggest remedial measures within two months (i.e. 28.2.2002).

IV. PLF Improvement Committee:

- | | |
|---|------------------------------|
| 1. Chairman of the Committee | - CE/TTPS |
| 2. Member cum Convener of the Committee | - EE/Technical Service/NCTPS |
| 3. Member | - SE/O/MTPS |

The Committee should study the PLF of all Thermal Stations and compare with Vijayawada Thermal Plant and suggest remedial measures for effectively improving the PLF within one month.

V. Expert Committee for improvement of Thermal Stations:

- | | |
|---|--|
| 1. Chairman of the Committee | - CE/NCTPS |
| 2. Member cum Convener of the Committee | - SE/B/Th. |
| 3. Member from NTPC | - ----- |
| 4. Member from Vijayawada Plant | - ----- |
| 5. Member from Anna University | - ----- |
| 6. Member from BHEL | - Thiru P. Dakshinamurthy |
| 7. Member from M/s. A.B.B. | - Thiru K.V. Krishnan |
| 8. Member | - Executive Engineer - IV/Betterment/Thermal |

The Committee should study all the Thermal Plants and give their expert opinion for overall improvement within three months.

VI. Thermal Power Plant as a profit centre:

- | | |
|--|--|
| 1. Chairman of the Committee | - CE/ETPS |
| 2. Member cum Convener of the Committee | - CFC |
| 3. Member | - SE/O/ETPS |
| 4. Member from Mantech Consultants,
Chennai & Mantech Synergies Pvt.
Ltd., Chennai | - Mr. N. Ganesan, M.Tech., |
| 5. Member | - Executive Engineer-II/Betterment Thermal |

Committee should review the current practices and analysis of cost of each thermal power station with a view that each thermal station runs as a profit centre and to make their quarterly profit and loss statement. The Chief Engineers of Thermal Power Stations should be given detailed guidelines to prepare monthly profit and loss statements which will also be reviewed by headquarters every month. A report and suggestion on the above and on reducing the cost of generation in Thermal Plants may be given within one month.

In this connection, approval of the Chairman has also been accorded for the following:

1. To address the concerned departments (i.e. NTPC, Vijayawada Plant & Anna University) to nominate a person from their departments for the above purpose.
2. For payment of Travelling Allowances, D.A., Boarding and Lodging charges for the above members as per rules.
3. For payment of a HONORARIUM of Rs.1000/- per day per visit towards sitting charges for the outside members of the Board.

(By Order of the Chairman)

S. Natarajan,
www.tanecr.org
Member (Generation).

Memo.No.366/G.42/G.423/2001-2, (Administrative Branch), dated 19.01.2002.

Sub: Estt. - Class III & IV Services - Request Transfer within the Circle - Clarification - Issued.

Ref: From the SE/Erode EDC Lr.No.38064/1457/Adm.1 (1)/2001, dt.1.12.2001.

With reference to the letter cited, the Superintending Engineer/Erode Electricity Distribution Circle is informed that the distance of 8 Kms. need not be insisted upon while considering the request transfer of R.W.E. category.

(By Order of the Chairman)

B. Jeyaraman,
Chief Engineer/Personnel.

Inspection - Inspection by Chairman's Inspection Teams in Secretariat Branch and Administrative Branches - Persistent lapses etc., noticed during the inspections - Note to the Chairman - Instructions - Issued.

(Per.) B.P. (Ch.) No.17

(Secretariat Branch)

Dated 22.01.2002,
Thai 9, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Proceedings:-

The inspection teams in Secretariat Branch and Administrative Branch which do the inspections in various level of offices of the Board are hereby instructed to bring out to the notice of the Chairman in brief (in one page) a note about the persistent lapses and omissions which cause financial loss to the Board or any other major procedural of administrative lapse whenever they are noticed during the inspections.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

AMENDMENT NO.1/2002

Tamil Nadu Electricity Board Leave Regulations - Sanction of Study Leave to all employees of the Board - Amendment to Regulation 25 of Tamil Nadu Electricity Board Leave Regulations - Issued.

(Per.) B.P. (FB) No.11

(Secretariat Branch)

Dated 23rd January, 2002,
Thai 10, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Read:

(Per.) B.P. (FB) No.63, (SB), dated 21.11.2001.

Proceedings:-

In the B.P. cited, orders have been issued delegating the powers to the Chairman/Tamil Nadu Electricity Board for sanction of study leave to all the employees of the Board.

2. 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 Leave Regulations:-

AMENDMENT

In the said Regulations, in the Annexure to Regulation 25, for clause 2, the following shall be substituted namely:-

- " 2. Authority competent to sanction study leave: The Chairman shall grant study leave to all the employees of the Board under Regulation 25".
3. Receipt of the proceedings shall be acknowledged.

(By Order of the Board)

G. Gnanaselvam,
Secretary.

*** * ***

Board Vehicles for VIPs & other Officers of Head Quarters - Change of Control from the Chief Engineer/ Hydro to Chief Engineer/MM - Orders - Issued.

(Permanent) B.P. (Ch.) No.18

(Secretariat Branch)

Dated the 28th January, 2002,
Thai 15, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Proceedings:-

At present, the Board VIP Vehicles and certain other Vehicles of the Head Quarters are being maintained by Assistant Executive Engineer/Exhibition who is under the control of the Superintending Engineer/Chief Engineer (Hydro), Chennai - 2. The Chief Public Relations Officer is exercising Technical control over him in respect of exhibition and repairs of VIP Vehicles. Temporary Advance is being maintained by Assistant Executive Engineer/Exhibition for drawal of Petrol/Diesel to these Vehicles. The repairs and maintenance of these Vehicles are approved by the Superintending Engineer/Chief Engineer (Hydro) on the recommendation of the Chief Public Relations Officer.

2. As the Chief Engineer (Hydro) and Superintending Engineer (Hydro) are looking after the purchase, maintenance and running of various Hydro Generating Stations throughout the State, they could not concentrate on the work of repairing and maintenance of V.I.P. Vehicles. There is a Transport division in the office of the Superintending Engineer/Materials Management-II under the Chief Engineer/MM who look after all repairs of Vehicles where the estimate for repairs exceeds the Chief Engineers Powers.

3. In view of above, it has been decided that the work of repairs and maintenance of V.I.P. Vehicles and Other Vehicles under the control of the Chief Public Relations Officer may be placed under the control of the Chief Engineer/Materials Management.

4. Accordingly, the Tamil Nadu Electricity Board hereby directs that,

- i) The work of repairs and maintenance of Vehicles (VIP/Other Vehicles under the control of CPRO) now under the control of the Chief Engineer/Hydro be transferred and attached to Chief Engineer/Materials Management. The above work will be attended to by the Executive Engineer/Transport, Office of the Superintending Engineer/MM-II. The Assistant Executive Engineer/Exhibition is directly placed under the control of the Executive Engineer/Transport in the office of the Superintending Engineer/MM-II.
- ii) The existing system of supplying Petrol/Diesel by the Asst. Exe. Engineer/Exhibition will be continued.
- iii) The Chief Public Relations Officer will continue to exercise the Technical Control over AEE/Exhibition and his staff in respect of arrangement of exhibition and deployment of Vehicles. He will submit such files to the Chairman through the Chief Engineer/MM.

5. Receipt of this orders shall be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

Special Pay - Project Special Pay to the Officers and Staff of Koilkalappal Gas Turbine Power Project - Orders - Issued.

(Per.) B.P. (Ch.) No.19

(Secretariat Branch)

Dated 29th January, 2002.
Thai 16, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Read:

- 1) Board's Memo.No.90789/A3/A32/99-3, dated 23.10.2000.
- 2) From the CE/Projects/Chennai Lr.No.ACE/GTS/E1/A2/F.Valuthur Staff/D.4/2001, dated 21.9.2001.
- 3) (Per.) B.P. (Ch.) No.278, (SB), dated 15.11.2001.

Proceedings:-

In modification of the orders issued in the Board's Memo. first cited, it is hereby ordered that the eligible officers and staff of Koilkalappal Gas Turbine Power Project, who actually worked at Project Site, be granted Project Special Pay only at the rates in force from time to time as per existing orders, in view of the arduous nature of work, with effect from the date of formation of the project or from the date of joining duty by Officers and Staff at the Project site whichever is later. The payment should not be made for period(s) beyond 4.2.2001 since the Project was commissioned on 5.2.2001.

2. Receipt of this Board's Proceedings should be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

* * *

Special Pay - Project Special Pay to the Officers and Staff of Valuthur Gas Turbine Power Project - Orders - Issued.

(Per.) B.P. (Ch.) No.20

(Secretariat Branch)

Dated 29th January, 2002,
Thai 16, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Read:

- 1) Board's Memo.No.90789/A3/A32/99-7, dated 2.6.2001.
- 2) From the SE/GTTP/RMD/A.ADO/FPSP/C968/2001, dated 13.6.2001.
- 3) From the CE/Projects/Chennai Lr.No.ACE/GTS/E1/A2/F.Valuthur Staff/D.4/2001, dated 21.9.2001.

Proceedings:-

In modification of the orders issued in the Board's Memo. first cited, it is hereby ordered that the eligible officers and staff of Valuthur Gas Turbine Power Project who are actually working at Project Site be granted Project Special Pay only at the rates in force from time to time as per existing orders, in view of the arduous nature of work, with effect from the date of formation of the project or from the date of joining duty at Project site whichever is later.

2. The payment of Project Special Pay already allowed to the staff and officers of Valuthur Gas Turbine Power Project in anticipation of approval of Chairman is ratified.

3. It is further ordered that Project Allowance need not be allowed to the staff. Hence, the Project Allowance already paid to them be recovered in full after issue of a show cause notice.

4. The Superintending Engineer/Gas Turbine Power Project/Ramnad shall send a report to Secretary/T.N.E.B. after completion of recovery.

5. Receipt of this Board's Proceedings should be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

FINANCE

PART - III

Finance

Amenities - Recreation Club - Generation Circle/Kadamparai, Minparai - Recurring matching grant for the year 2000-2001 - Sanctioned.

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

(Administrative Branch)

Dated 3.1.2002,
Maargazhi 19, Vishu Aandu,
Thiruvalluvar Aandu 2032.

Read:

1. (Per.) B.P. (Ch.) No.239, (Adm.Br.), dated 4.7.92.
2. (Rt.) B.P. (Ch.) No.1, (Adm.Br.), dated 29.1.2001.
3. SE/Kadamparai Generation Circle, Letter No.Adm.III/JA/
F.Minp.Rec.Club/C.511/2001, dated 28.9.2001.

Proceedings:-

Sanction is hereby accorded for the drawal and disbursement of recurring matching grant of Rs.6,000/- (Rupees six thousand only) to the Recreation Club functioning in Kadamparai Generation Circle/Minparai, Coimbatore District for the year 2000-2001.

- 2) The above expenditure is debitable to head of Account No.75-750.

(By Order of the Chairman)

B. Jeyaraman,
Chief Engineer/Personnel.

கடித எண்.1270/அ3/அ32/2002-1, (செயலகக் கிளை), நாள் 11.1.2002.

பொருள்: படிகள் - அகவிடைப் படி - 1.7.2001 முதற்கொண்டு உயர்த்தப்பட்ட அகவிடைப் படி வீதம் - அரசின் ஆணை - வாரியத்தில் அபவ்ணி ஆற்றும் மாநில அரசு ஊழியர்களுக்கு வழங்கும் பொருட்டு - நகல் அனுப்பதல் - தொடர்பாக.

பார்வை: அரசாணை நிலை எண்.525, நிதித் (படிகள்) துறை, நாள் 31.12.2001.

வாரியத்தில் அபவ் பணியாற்றும் மாநில அரசு ஊழியர்களுக்கு 1.7.2001 முதல் திருத்தப்பட்ட அகவிடைப் படியினை வழங்கும் பொருட்டு, பார்வையில் சுட்டியுள்ள அரசு ஆணையின் நகல் ஒன்று மேல் நடவடிக்கைக்காக அனுப்பப் பணிக்கப்பட்டுள்ளன.

இணைப்பு:

Copy of:

கோ. ஞானசெல்வம்,
செயலாளர்.

Manuscript Series

Finance (Allowances) Department
G.O.525, dated 31st December, 2001
(Vishu, Maargazhi 16, Thiruvalluvar Aandu 2032.

Allowances - Dearness Allowance - Enhanced Rate of Dearness Allowance from 1st July, 2001 - Orders - Issued.

Read - the following papers:-

- 1) G.O.Ms.No.188, Finance (Allowances) Department, dated 26th April, 2001.
- 2) From the Government of India, Office Memorandum F.No.1 (6)/2001/EIIB/983, Ministry of Finance, Department of Expenditure, New Delhi, dated 21.9.2001.

Order No.525, Finance (Allowances) Department, dated 31.12.2001.

In the Government Order first read above, orders were issued sanctioning revised rate of

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Dearness Allowance to the State Government employees as detailed below:-

Date from which payable	Rate of D.A. (per month)
1st January 2001	43 per cent of pay

2. The Government of India have now sanctioned revised rate of Dearness Allowance to their employees with effect from 1st July 2001 as follows:-

Date from which payable	Rate of D.A. (per month)
1st July 2001	45 per cent of pay

3. Consequent on the orders issued by the Government of India in their Office Memorandum second read above, the Government now sanction the revised rate of Dearness Allowance to the State Government employees as indicated below:-

Date from which payable	Revised Rate of D.A. (per month)
1st July 2001	45 per cent of pay

4. The Government has decided that the increased rate of Dearness Allowance shall be paid in Cash with effect from 1st January 2002. The arrears of Dearness Allowance for the period from 1st July 2001 to 31st December 2001 shall be drawn and credited to Provident Fund account of the employees. The amount so credited into the Provident Fund Account shall be taken into account for the purpose of temporary advance/part-final withdrawal on or after 1st January 2003. The arrears to be credited to General Provident Fund Account shall be allowed interest with effect from 1.2.2002. In respect of those for whom there is no Provident Fund Account and for those the recovery towards subscription to the Provident Fund account has been stopped, the arrears shall be paid in Cash.

5. The details of admissibility of revised Dearness Allowance for employees drawing pay at various stages are given in the Annexure to this Order. In cases where the pay of Government servants fall between two pay ranges indicated in column (1) in the Annexure to this order, the revised Dearness Allowance shall be worked out at the percentage rates. While working out the revised dearness allowance, fraction of a rupee shall be rounded off to next higher rupee if such fraction is 50 paise and above and shall be ignored if it is less than 50 paise.

6. The Government also direct that the revised Dearness Allowance sanctioned above, shall be admissible to full time employees who are at present getting Dearness Allowance and paid from contingencies at fixed monthly rates and to full time non-provincialised workcharged establishments. The revised rates of Dearness Allowance sanctioned in this order shall not be admissible to part time employees.

7. The revised Dearness Allowance sanctioned in this order will also apply to the teaching and non-teaching staff working in aided educational institutions, employees under local bodies, employees governed by the University Grants Commission/All India Council for Technical Education scales of pay, the Teachers/Physical Directors/Librarians in Government and Aided Polytechnics and Special Diploma Institutions, Village Assistants in Revenue Department, Noon Meal Organisers, Child Welfare Organisers and Anganwadi Workers.

8. The expenditure shall be debited to the detailed head of account '03. Dearness Allowance' under the relevant sub, minor, sub-major and major heads of account.

9. The Treasury Officers/Pay and Accounts Officers are requested to make payment of the revised Dearness Allowance when bills are presented without waiting for the authorisation from the Principal Accountant General (A&E), Chennai-18.

(By Order of the Governor)

Sd./- X X X
R. Santhanam,
Secretary to Government.

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Encl.:

ANNEXURE

**DETAILS OF ADMISSIBILITY OF REVISED DEARNESS ALLOWANCE FOR EMPLOYEES IN
VARIOUS PAY RANGES WITH EFFECT FROM 1st JULY 2001.**

Pay (Rs.) (1)	DA at 45% (Rs.) (2)	Pay (Rs.) (1)	DA at 45% (Rs.) (2)	Pay (Rs.) (1)	DA at 45% (Rs.) (2)	Pay (Rs.) (1)	DA at 45% (Rs.) (2)
2550	1148	3425	1541	4430	1994	6375	2869
2605	1172	3440	1548	4475	2014	6450	2903
2610	1175	3450	1553	4500	2025	6500	2925
2650	1193	3455	1555	4510	2030	6550	2948
2660	1197	3475	1564	4560	2052	6625	2981
2670	1202	3500	1575	4590	2066	6650	2993
2715	1222	3510	1580	4600	2070	6700	3015
2720	1224	3520	1584	4625	2081	6725	3026
2730	1229	3540	1593	4645	2090	6750	3038
2750	1238	3575	1609	4700	2115	6800	3060
2780	1251	3580	1611	4730	2129	6875	3094
2790	1256	3590	1616	4750	2138	6900	3105
2820	1269	3625	1631	4800	2160	6950	3128
2840	1278	3650	1643	4815	2167	7000	3150
2845	1280	3660	1647	4875	2194	7050	3173
2850	1283	3710	1670	4900	2205	7075	3184
2890	1301	3720	1674	4950	2228	7100	3195
2900	1305	3725	1676	5000	2250	7200	3240
2910	1310	3730	1679	5100	2295	7250	3263
2960	1332	3790	1706	5125	2306	7300	3285
2970	1337	3795	1708	5150	2318	7350	3308
2975	1339	3800	1710	5200	2340	7400	3330
3020	1359	3860	1737	5250	2363	7425	3341
3030	1364	3875	1744	5300	2385	7500	3375
3040	1368	3880	1746	5375	2419	7550	3398
3050	1373	3900	1755	5400	2430	7600	3420
3080	1386	3930	1769	5450	2453	7650	3443
3090	1391	3950	1778	5500	2475	7700	3465
3100	1395	3965	1784	5550	2498	7775	3499
3105	1397	4000	1800	5600	2520	7800	3510
3125	1406	4025	1811	5625	2531	7850	3533
3140	1413	4030	1814	5675	2554	7900	3555
3150	1418	4050	1823	5700	2565	7950	3578
3170	1427	4100	1845	5750	2588	8000	3600
3200	1440	4110	1850	5800	2610	8100	3645
3215	1447	4135	1861	5850	2633	8125	3656
3235	1456	4175	1879	5875	2644	8150	3668
3240	1458	4190	1886	5900	2655	8275	3724
3275	1474	4200	1890	6000	2700	8300	3735
3280	1476	4220	1899	6025	2711	8475	3814
3285	1478	4250	1913	6050	2723	8500	3825
3300	1485	4270	1922	6100	2745	8550	3848
3310	1490	4300	1935	6125	2756	8650	3893
3345	1505	4305	1937	6150	2768	8700	3915
3350	1508	4325	1946	6200	2790	8825	3971
3370	1517	4350	1958	6250	2813	8900	4005
3380	1521	4390	1976	6300	2835	9000	4050
3410	1535	4400	1980	6350	2858	9100	4095

(1)	(2)	(1)	(2)	(1)	(2)	(1)	(2)
9300	4185	11950	5378	14625	6581	17300	7785
9375	4219	12000	5400	14700	6615	17400	7830
9500	4275	12125	5456	14875	6694	17500	7875
9650	4343	12275	5524	15000	6750	17625	7931
9700	4365	12375	5569	15100	6795	17750	7988
9900	4455	12400	5580	15200	6840	17800	8010
9925	4466	12600	5670	15375	6919	17900	8055
10000	4500	12675	5704	15400	6930	18000	8100
10100	4545	12750	5738	15500	6975	18200	8190
10200	4590	12925	5816	15750	7088	18300	8235
10300	4635	12950	5828	15800	7110	18400	8280
10325	4646	13125	5906	15900	7155	18600	8370
10475	4714	13225	5951	16125	7256	18650	8393
10500	4725	13250	5963	16200	7290	18900	8505
10650	4793	13500	6075	16300	7335	19100	8595
10700	4815	13575	6109	16400	7380	19400	8730
10750	4838	13775	6199	16500	7425	19550	8798
10900	4905	13875	6244	16600	7470	19900	8955
10975	4939	13900	6255	16700	7515	20000	9000
11025	4961	14050	6323	16850	7583	20400	9180
11300	5085	14225	6401	16875	7594	20900	9405
11575	5209	14250	6413	17000	7650	21400	9630
11625	5231	14300	6435	17100	7695	21900	9855
11850	5333	14550	6548	17250	7763		

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Rate contract for 3rd party Inspection - Admittance of Service Tax 5% on Inspection charges to M/s. CPRI/ Hyderabad against P.O.No.10/28.7.2000 and P.O.No.128/3.1.2001 - Approved - Reg.

Routine B.P. (FB) No.1

(Technical Branch)

Dated 11.1.2002,
Maargazhi 27, Vishu Aandu,
Thiruvalluvar Aandu 2032.

Read: Extract of item 23 of the minutes of the 850th Board Meeting
held on 2.1.2002.

Ref: BOSB Memo.No.126800/A10/A101/2001-7, dt. 5.1.2002.

Proceedings:-

The Board approves the proposal of the Chief Engineer/Materials Management for admitting 5% Service Tax on Inspection charges for the 3rd Party Inspections carried out by M/s. Central Power Research Institute/Hydrabad against contracts P.O.No.SE/MMI/EES/A2/Enquiry M13/P.O.No.10/D.135/200, dt.28.7.2000 and P.O.No.SE/MMI/EES/A2/Enquiry SEM24/P.O.128/D8/2000, dt. 3.1.2001 from 1.9.2001..

(By Order of the Board)

K.T. Varadarajan,
Chief Engineer/Materials Management.

Medical Aid - Special surgery/treatment - Financial assistance to the pensioners of the Board - Enhancement of subscription under Pensioners' Health Fund Scheme - Orders - Issued.

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

(Secretariat Branch)

Dated the 11th January, 2002,
Maargazhi 27, Vishu Aandu,
Thiruvalluvar Aandu 2032.

Read:

1. (Per.) B.P. (FB) No.72, (SB), dated 1.11.1999.
2. G.O.Ms.No.404, Finance (Pension) Department, dated 9.10.2001.

Proceedings:-

In (Permanent) B.P. (FB) No.72, (SB), dated 1.11.1999, based on the orders of the Government, Orders were issued enhancing:-

- i) the subscription by pensioners of the Board from Rs.10/- per annum to Rs.5/- per month (i.e. Rs.60/- per annum) towards contribution to the Tamil Nadu Electricity Board Pensioners' Health Fund Scheme and
- ii) the quantum of assistance from Rs.25,000/- to Rs.50,000/- or 75% of the actual cost of treatment whichever is less for undergoing special surgery/treatment.

2. The Government of Tamil Nadu have issued orders in G.O.Ms.No.404, Finance (Pension) Department, dt.9.10.2001, enhancing the Government Pensioners' contribution from Rs.5/- per month to Rs.10/- per month towards the Tamil Nadu Government Pensioners' Health Fund Scheme from 1.10.2001.

3. The Tamil Nadu Electricity Board, after careful consideration, hereby directs that the present recovery of monthly subscription from the Pensioner of the Board under Pensioners' Health Fund Scheme be enhanced from Rs.5/- per month to Rs.10/- (Rupees ten only) per month with effect from 1.1.2002 i.e. the pension payable for the month of January 2002.

(By Order of the Board)

G. Gnanaselvam,
Secretary.

படிகள் - அகவிலைப் படி - 1.7.2001 முதற்கொண்டு உயர்த்தப்பட்ட அகவிலைப் படி வீதம் - ஆணைகள்-வெளியிடப்படுகின்றன.

தமிழ் நாடு மின் வாரிய ஆணை நிலை எண்.3 (முழு வாரியம்)

(செயலகக் கிளை)

நாள் 17.1.2002,
தை 4, விச ஆண்டு,
திருவள்ளூர் ஆண்டு 2033.

பின்வருவனவற்றைப் படிக்கவும்:-

- 1) தமிழ் நாடு மின் வாரிய ஆணை நிலை எண். 58 (முழு வாரியம், செயலகக் கிளை), நாள் 18.7.98
- 2) தமிழ் நாடு மின் வாரிய ஆணை நிலை எண். 59 (முழு வாரியம், செயலகக் கிளை), நாள் 18.7.98
- 3) அரசாணை நிலை எண். 525, நிதித் (படிகள்) துறை, நாள் 31.12.2001.

ஆணை:-

தமிழ் நாடு மின் வாரிய ஆணை நிலை எண். 58 (முழு வாரியம்) (செயலகக் கிளை), நாள் 18.7.98 மற்றும் தமிழ் நாடு மின் வாரிய ஆணை நிலை எண். 59, (முழு வாரியம்) (செயலகக் கிளை), நாள் 18.7.98 ஆகியவற்றில் உள்ள பத்தி 1 (ii) (அ)-வில் கண்டுள்ள ஆணையின்படி, தமிழ் நாடு மின் வாரியத் தொழிலாளர்கள் மற்றும் அலுவலர்களுக்கு 1.7.2001 முதற்கொண்டு வழங்கப்பட வேண்டிய திருத்தப்பட்ட அகவிலைப் படி வீதம் குறித்து பரிசீலிக்கப்பட்டது.

2. பார்வை 3-ல் குறிப்பிடப்பட்டுள்ள அரசாணையில் தமிழ் நாடு அரசு, 1.7.2001 முதற்கொண்டு அதன் பணியாளர்களுக்குக் கீழ்க்கண்ட திருத்தப்பட்ட வீதத்தில் அகவிலைப் படி வழங்க ஆணையிட்டுள்ளது:-

எந்த நாளிலிருந்து வழங்கத்தக்கது

அகவிலைப் படி வீதம் (மாதம் ஒன்றுக்கு)

1.7.2001

அடிப்படைச் சம்பளத்தில் 45 சதவீதம்

3. தமிழ் நாடு அரசின் இந்த ஆணையைப் பின்பற்றி, தமிழ் நாடு மின்சார வாரியம், அதன் தொழிலாளர்கள் மற்றும் அலுவலர்களுக்கு, 1.7.2001 முதற்கொண்டு உயர்த்தப்பட்ட அகவிலைப் படியாக அடிப்படைச் சம்பளத்தில் 45 சதவீதம் என்ற வீதத்தில் அகவிலைப் படி வழங்க ஆணையிடுகிறது.

4. மேற்கண்ட உயர்த்தப்பட்ட வீதத்திலான அகவிலைப் படியானது, வாரியத்தில் பணிபுரியும் தொழிலாளர்கள், அலுவலர்கள் மற்றும் பகுதி நேரத் துப்புரவுப் பணியாளர்களாக ஏற்றுக்கொள்ளப்பட்ட (absorbed part time sweepers/scavengers in the time scale of pay) பகுதி நேரப்பணியாளர்கள் உட்பட அனைவருக்கும் 1.7.2001 முதல் ரொக்கமாக வழங்கப்படும்.

5. பல்வேறு நிலைகளில் அடிப்படைச் சம்பளம் பெறும் பணியாளர்கள் மற்றும் அலுவலர்களுக்கு அனுமதிக்கத்தக்க திருத்தப்பட்ட அகவிலைப் படி குறித்த விபரங்கள், இந்த ஆணையின் இணைப்பில் கொடுக்கப்பட்டுள்ளன.

6. அனுமதிக்கத்தக்க திருத்தப்பட்ட அகவிலைப் படியினைக் கணக்கிட, அடிப்படைச் சம்பளத்துடன் தனிப்பட்ட ஊதியத்தையும் (Personal Pay) சேர்த்துக்கொள்ள வேண்டும். அவ்வாறு கணக்கிடப்பட்ட பணியாளர் மற்றும் அலுவலரின் சம்பளம், இந்த ஆணையின் இணைப்பின் முதற்பெரும் பத்தியில் (Column-I) குறிப்பிடப்பட்டுள்ள இரண்டு அடிப்படைச் சம்பள நிலைகளுக்கிடையே வருமானியின், அத்தகைய இனங்களில் அனுமதிக்கத்தக்க அகவிலைப் படி மேலே பத்தி 3-ல் குறிப்பிடப்பட்டுள்ள திருத்தப்பட்ட சதவீத விகிதங்களில் கணக்கிடப்படவேண்டும். திருத்தப்பட்ட அகவிலைப் படியைக் கணக்கிடுகையில் ஒரு ரூபாய்க்கு குறைவாக வரக்கூடிய தொகை 50 காசும் அதற்கு மேலும் இருக்குமானியின், அதனை அடுத்த ஒரு ரூபாயாகக் கணக்கில் எடுத்துக்கொள்ளப்பட வேண்டும். 50 காசுக்குக் குறைவாக இருந்தால் அதனை கணக்கில் எடுத்துக்கொள்ள வேண்டியதில்லை.

7. இவ்வாரிய ஆணை பெறப்பட்டமைக்கான ஒப்புக்கையை உடனடியாக அனுப்பி வைக்க வேண்டும்.

(முழு வாரியத்தின் ஆணைப்படி)

கோ. ஞானசெல்வம்,
செயலாளர்.

இணைப்பு:

பல்வேறு நிலைகளில் அடிப்படைச் சம்பளம் பெறும் பணியாளர்களுக்கு 1.7.2001 முதல் அனுமதிக்கத்தக்க திருத்தப்பட்ட அகவிலைப் படி குறித்த விவரங்கள்

அடிப்படைச் சம்பளம் (ரூ) (1)	45% அக- விலைப் படி (ரூ) (2)	அடி- சம்ப. (ரூ) (1)	45% அக படி (ரூ) (2)	அடி- சம்ப. (ரூ) (1)	45% அக படி (ரூ) (2)	அடி- சம்ப. (ரூ) (1)	45% அக படி (ரூ) (2)
3050	1373	3800	1710	4330	1949	4710	2120
3125	1406	3870	1742	4345	1955	4720	2124
3200	1440	3875	1744	4350	1958	4770	2147
3275	1474	3905	1757	4370	1967	4785	2153
3350	1508	3950	1778	4430	1994	4840	2178
3370	1517	3970	1787	4450	2003	4850	2183
3425	1541	4015	1807	4455	2005	4870	2192
3470	1562	4030	1814	4460	2007	4895	2203
3500	1575	4070	1832	4470	2012	4970	2237
3570	1607	4110	1850	4510	2030	4980	2241
3575	1609	4125	1856	4565	2054	5005	2252
3650	1643	4170	1877	4570	2057	5070	2282
3670	1652	4190	1886	4580	2061	5100	2295
3725	1672	4200	1890	4590	2066	5110	2300
3770	1697	4235	1906	4670	2102	5115	2302
3795	1708	4270	1922	4675	2104	5170	2327

(1)	(2)	(1)	(2)	(1)	(2)	(1)	(2)
5225	2351	6825	3071	9100	4095	11900	5355
5230	2354	6850	3083	9200	4140	11950	5378
5240	2358	6920	3114	9240	4158	11975	5389
5270	2372	6930	3119	9250	4163	12050	5423
5335	2401	6990	3146	9275	4174	12125	5456
5360	2412	7000	3150	9375	4219	12175	5479
5370	2417	7050	3173	9450	4253	12200	5490
5445	2450	7060	3177	9465	4259	12225	5501
5470	2462	7175	3229	9475	4264	12275	5524
5490	2471	7180	3231	9500	4275	12400	5580
5500	2475	7215	3247	9575	4309	12500	5625
5555	2500	7225	3251	9650	4343	12575	5659
5570	2507	7250	3263	9690	4361	12675	5704
5600	2520	7310	3290	9700	4365	12750	5738
5620	2529	7350	3308	9750	4388	12775	5749
5630	2534	7440	3348	9800	4410	12800	5760
5665	2549	7450	3353	9850	4433	12875	5794
5670	2552	7525	3386	9875	4444	12950	5828
5750	2588	7570	3407	9915	4462	13050	5873
5760	2592	7665	3449	9925	4466	13100	5895
5770	2597	7675	3454	10025	4511	13175	5929
5775	2599	7690	3461	10100	4545	13225	5951
5850	2633	7700	3465	10150	4568	13325	5996
5880	2646	7850	3533	10175	4579	13400	6030
5885	2648	7875	3544	10200	4590	13450	6053
5890	2651	7890	3551	10300	4635	13475	6064
5950	2678	7900	3555	10375	4669	13500	6075
5995	2698	8000	3600	10400	4680	13600	6120
6010	2705	8050	3623	10475	4714	13700	6165
6020	2709	8075	3634	10575	4759	13775	6199
6050	2723	8100	3645	10600	4770	13800	6210
6105	2747	8115	3652	10700	4815	13875	6244
6125	2756	8125	3656	10750	4838	14000	6300
6140	2763	8225	3701	10775	4849	14075	6334
6150	2768	8250	3713	10825	4871	14150	6368
6215	2797	8275	3724	10850	4883	14300	6435
6250	2813	8340	3753	11000	4950	14375	6469
6270	2822	8350	3758	11025	4961	14500	6525
6280	2826	8375	3769	11050	4973	14600	6570
6300	2835	8400	3780	11075	4984	14675	6604
6325	2846	8450	3803	11125	5006	14850	6683
6400	2880	8550	3848	11275	5074	14900	6705
6410	2885	8565	3854	11300	5085	14975	6739
6435	2896	8575	3859	11350	5108	15100	6795
6450	2903	8650	3893	11375	5119	15200	6840
6475	2914	8750	3938	11400	5130	15275	6874
6530	2939	8790	3956	11500	5175	15500	6975
6540	2943	8800	3960	11575	5209	15525	6986
6650	2993	8825	3971	11600	5220	15550	6998
6660	2997	8925	4016	11675	5254	15575	7009
6670	3002	9015	4057	11700	5265	15800	7110
6790	3056	9025	4061	11725	5276	15900	7155
6800	3060	9050	4073	11850	5333	15950	7178

(1)	(2)	(1)	(2)	(1)	(2)	(1)	(2)
16250	7313	17300	7785	18350	8258	19600	8620
16375	7369	17600	7920	18500	8325	19775	8899
16600	7470	17650	7943	18600	8370	20100	9045
16800	7560	18000	8100	18925	8516	20600	9270
16950	7628	18075	8134	19100	8595	21100	9495
17225	7751	18100	8145	19350	8708	21600	9720
						22100	9945

/ உண்மை நகல் /

* * *

Pension - Dearness Allowance to pensioners and family pensioners - Revised rates from 1st July 2001 - Orders - Issued.

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

(Secretariat Branch)

Dated 17th January, 2002,
Thai 4, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Read:

- 1) (Per.) B.P. (Ch.) No.177; (SB), dated 2.7.2001.
- 2) G.O.Ms.No.3, Finance (Pension) Department, dated 2.1.2002.

Proceedings:-

In the G.O. cited, the Government of Tamil Nadu have revised the rates of Dearness Allowance payable to their pensioners/family pensioners with effect from 1st July 2001. The Tamil Nadu Electricity Board has decided to adopt the Government Orders to the pensioners/family pensioners of the Tamil Nadu Electricity Board also.

2. Accordingly, the Tamil Nadu Electricity Board directs that the pensioners/family pensioners of the Tamil Nadu Electricity Board shall be paid Dearness Allowance with effect from 1st July 2001 at the following rates:-

Date from which payable	Revised rate of Dearness Allowance (Per month)
1st July 2001	45% of pension/family pension

3. The families of deceased, Contributory Provident Fund/Non-pensionable establishment beneficiaries who are in receipt of Ex-gratia payment of Rs.605/- per month with reference to (Permanent) B.P. (Ch.) No.238, (SB), dated 22.9.98 of the Board shall also be paid Dearness Allowance at the rate of 37% per month with effect from 1.7.2001.

4. The difference between the Dearness Allowance drawn from 1st July 2001 and the revised Dearness Allowance now ordered shall be drawn and paid as arrears for the pensioners/family pensioners and families of deceased Contributory Provident Fund/Non-pensionable establishment beneficiaries who are in receipt of Ex-gratia payment of Rs.605/- per month with reference to (Per.) B.P. (Ch.) No.238, (SB), dated 22.9.98. The amount of Dearness Allowance involving fraction of a rupee shall be rounded off to the next higher rupee.

5. These orders re applicable to the present and future family pensioners. In the case of divisible family pension, the Dearness Allowance shall be divided proportionately.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary,
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Medical Attendance - Medical concession to employees of the Tamil Nadu Electricity Board in Government Hospitals/Institutions - Payment of Annual Lumpsum contribution to Government - Orders - Issued.

(Permanent) B.P. (FB) No.8

(Secretariat Branch)

Dated the 18th January, 2002,
Thai 5, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Read:

- (1) (Per.) B.P. (Ch.) No.240, (SB), dated 29.8.1994.
- (2) From the Director of Medical and Rural Health Services
Leter No.49156/A1/'94, dated 9.5.2000.

Proceedings:-

The Tamil Nadu Electricity Board had been paying every year to the Director of Medical and Rural Health Services an annual contribution of Rs.5 lakhs for rendering free medical treatment to the employees of the Tamil Nadu Electricity Board in Government Medical Institutions.

2. In G.O.Ms.No.976, (Health & Family Planning Dept.), dt. 15.6.1984, the Government enhanced the rate for Medical treatment payable by autonomous bodies from Rs.56/- to Rs.120/- per employee per annum multiplied by total number of employees in the organisation. The Government in their Order dated 5.10.2001 have further enhanced the rates per annum per employee from Rs.120/- (From 1991) to Rs.600/- (From 1999).

3. The Board has informed the Government that enhancement of contribution by the Government is not justified and requested that the contribution of Rs.5 lakhs per annum already paid may be continued to be paid.

4. The Government have suggested that the staff of the Electricity Board taking treatment in Government Hospitals/Institutions may be asked to pay the cost of treatment and get it reimbursed from the Board.

5. The Tamil Nadu Electricity Board after careful consideration directs that annual contribution of Rs.5 lakhs be paid to Government (Director of Medical and Rural Health Services) from 1.4.1994 to 31.3.2002.

6. The Board also directs that the following options shall be allowed to the employees of the Board with effect from 1.4.2002:-

- (i) The employees are allowed to take treatment in Government Hospitals as paying-patient to pay the amount to the Government Hospitals and then get it reimbursed from the Board.

or

- (ii) The employees may take treatment in private hospitals and the rate charged in Government Hospitals for similar treatment will be reimbursed.

7. The Chief Engineer/Personnel is requested to arrange for immediate payment of Rs.40 lakhs (for 8 years at the rate of Rs.5 lakhs per annum) to the Director of Medical and Rural Health Services and intimate to the Board Office Secretariat Branch the date of remittance.

8. The expenditure is debitable to "Tamil Nadu Electricity Board Fund - Revenue Expenses - Account Code No.75-710 - Medical Expenses".

9. All Chief Engineers/Superintending Engineers are requested to inform the options indicated in Para 6 above to the employees under their control and to follow them with effect from 1.4.2002.

10. Receipt of the Board Proceedings shall be acknowledged.

(By Order of the Board)

G. Gnanaselvam,
Secretary.

TNEB - Pensioners' Health Fund Scheme - Financial Assistance to Thiru B.T. Kamalakannan, ADE (Retired) - Holding PPO No.24784 for the proposed treatment in M/s. ASHWINI SOUNDARA NURSING HOME, CHENNAI - 18 non accredited institution under Pensioners' Health Fund Scheme - Relaxation of Rules - Orders - Issued.

(Per.) B.P. Ms. (FB) No.01

(Audit Branch)

Dated the 19th January, 2002,
Thai 6, Vishu Aandu,
Thiruvalluvar Aandu 2033.

Read :

(Per.) B.P. (FB) No.23, (SB), dt. 02.04.1997.

Proceedings:-

In B.P. cited, the Tamil Nadu Electricity Board has approved certain institutions to undergo specialized Surgery/treatment for specified disease under Pensioners' Health Fund Scheme to claim financial assistance. Thiru B.T. Kamalakannan, pensioner holding PPO No.24784 has represented that he is now in end stage of renal failure and undergoing dialysis treatment regularly. He also stated that as per the advice of the Nephrologist, he has to undergo Kidney Transplantation without any further loss of time to save his life in M/s. Ashwini Soundara Nursing Home, Chennai-18 where he is already under keen observation for 1½ years. Eventhough the disease is an approved one for sanction of financial assistance under Pensioners' Health Fund Scheme, the Hospital (i.e.) M/s. Ashwini Soundara Nursing Home, Chennai-18, does not come under the purview of accredited institutions. As the estimated cost of expenditure for the above surgery is about Rs.3 Lakhs, he has requested to release the impounded amount of Death Cum Retirement Gratuity and Commuted Value of Pension of Rs.1,26,129 besides permitting him to undergo surgery/treatment in the above said Hospital for claiming financial assistance under Pensioners' Health Fund Scheme by relaxing the provisions made in B.P. (FB) No.23, dt. 2.4.97. In as much as the release of impounded amount of DCRG and commutation of pension is not feasible of compliance as per Government Orders, the request of the claimant to admit the expenses for the treatment in ASHWINI SOUNDARA NURSING HOME has been placed before the Board for approval.

Taking into consideration of the financial hardship and the huge expenses in saving his life, the Board, after careful examination, permit Thiru B.T. Kamalakannan, A.D.E. (Retd.) to undergo Kidney Transplant in M/s. Ashwini Soundara Nursing Home, Chennai-18, as a special case, by relaxing the provisions of Per. B.P. (FB) No.23, dt. 2.4.97 and to obtain financial assistance at 75% of the cost of treatment or maximum of Rs.50,000/- whichever is less under the Pensioners' Health Fund Scheme.

(By Order of the Board)

S. Nagalsamy,
Accounts Member.

INCOME TAX SPECIAL

CFC's. Lr.No.DFC/BS/IT/F.20B/D.51/2000-2001, (Accounts Branch), dated 21.1.2002.

Sub: DEDUCTION OF TAX AT SOURCE - Income Tax - Deduction from Salaries under section 192 of the Income Tax Act 1961 for the Financial Year 2001-2002.

Ref: 1. Lr.No.CFC/GL/DFC/BS/AAO/IT/D.51/F.20B/2001-17, dated 20.9.2001.
2. G.O.Ms.No.23, Finance (BG-II) Department, dated 11.1.2002.

A copy of Government of Tamil Nadu order No.23 Finance (BG-II) Department, dated 11th January, 2002 together with the Central Board of Direct Taxes, New Delhi, Circular No.15/2001 (F.No.275/192/2001-IT (B)), dt.12.12.2001 is communicated to all Bill Drawing and Disbursing Officers of the Board for necessary action for computing the Income Chargeable under the Head "Salaries" during the Financial Year 2001-2002.

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Further the Income Tax to be deducted from the salary shall be estimated and the amount of Tax as arrived should be deducted every month in equal instalments and remitted to the credit of Government of India within the stipulated time as contemplated in clause 4.4 (Page 4) and clause 7 (Page 28) of the Government of India Circular. Any lapses in this regard will be viewed seriously and responsibility will be fixed on the Bill Drawing and Disbursing Officers concerned.

In case any assistance is required for the deduction of Tax at source under section 192 of the Income Tax Act 1961, the Assessing Officer/the local Public Relations Officer of the Income Tax Department may be contacted as contemplated in Clause 8.2 (Page 29) of this Government of India circular letter.

The receipt of the G.O. may be acknowledged.

Encl.: Copy of G.O.

S. Kathiresan,
Chief Financial Controller/GI.

Copy of :

MANUSCRIPT SERIES

GOVERNMENT OF TAMIL NADU 2002
FINANCE (B.G.-II) DEPARTMENT
G.O.Ms.No.23, dated 11th January 2002
(Vishu, Margazhi-27, Thiruvalluvar Aandu 2032)

DEDUCTION OF TAX AT SOURCE - Income - Tax Deduction from Salaries during the Financial Year 2001-02 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.15/2001(F.No.275/192/
2001-IT(B)), dated 12th December, 2001.

Order No.23, Finance (BG.II) Department, Dated 11th January, 2002.

Recorded.

2. Copy communicated for information and necessary action.

(By Order of the Governor)

M.A. Siddique,
Deputy Secretary to Government.

To
All Heads of Department
All Secretaries to Government and all other Heads of Departments, etc.

COPY OF :

CIRCULAR NO.15/2001

F.No.275/192/2001-IT (B)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, the 12th December, 2001.

Sub: Income-tax deduction from salaries during the financial year 2001-2002 under
Section 192 of the Income-tax Act, 1961.

Reference is invited to Circular No. 798, dated 30.10.2000 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 2000-2001, were intimated. The present Circular contains the rates of deduction of income-tax from the payer of income chargeable under the head "Salaries" during the financial year 2001-2002 and explains certain related provisions of the Income-tax Act.

B.B. 2 (JAN 2002)

2. Finance Act 2001:

According to the Finance Act, 2001, 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 2001-2002 (i.e. assessment year 2002-2003) at the following rates:-

Rates of income-tax

- | | |
|--|---|
| 1. Where the total income does not exceed Rs.50,000/-. | Nil |
| 2. Where the total income exceeds Rs.50,000/- but does not exceed Rs.60,000/-. | 10 per cent, of the amount by which the total income exceeds Rs.50,000/-. |
| 3. Where the total income exceeds Rs.60,000/- but does not exceed Rs.1,50,000/-. | Rs.1,000/- plus 20 per cent of the amount by which the total income exceeds Rs.60,000/-. |
| 4. Where the total income exceeds Rs.1,50,000/-. | Rs.10,000/- plus 30 per cent of the amount by which the total income exceeds Rs.1,50,000/-. |

Surcharge of income-tax:

The amount of income tax computed in accordance with the preceding provisions of this paragraph shall be reduced by the amount of rebate of income tax calculated under Chapter VIII A and the income tax so reduced shall be increased by a surcharge at the rate of two percent of such income-tax where the total income exceeds sixty thousand rupees.

However, the total amount payable as income tax and surcharge shall not exceed the total amount payable as income tax on a total income of Rs.60,000/- by more than the amount of income that exceeds Rs.60,000/-.

Surcharge is payable by both resident and non-resident assesseees.

3. Section 192 of the Income-tax Act, 1961: Broad Scheme of tax deduction at Source from "Salaries" etc.

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 2001-2002. The income-tax is required to be calculated on the basis of the rates given above and shall be deducted on average at the time of each 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.50,000/-. (Some typical examples of computation of tax are given at Annexure-I).

3.2. Sub-Section (2) of Section 192 deals with situations where an individual is working under more than one employer or has changed from one employer to another. It provides for deduction of tax at source by such employer (as the tax payer may choose) from the aggregate salary of the employee who is or has been in receipt of salary from more than one employer. The employee is now required to furnish to the present/chosen employer details of the income under the head "Salary" due or received from the former/other employer and also tax deducted at source therefrom, in writing and duly verified by him and by the former/other employer. The present employer will be required to deduct tax at source on the aggregate amount of salary (including salary received from the former or other employer).

3.3 Under sub-Section (2A) of Section 192 where the assessee, being a Government servant or an employee in a company, Cooperative Society, Local Authority, University, Institution, Association or Body is entitled to the relief under Sub-Section (1) of Section 89, he may furnish to the person responsible for making the payment referred to in Para (3.1), such particulars in Form No.10E duly verified by him, and thereupon the person responsible as aforesaid shall compute the relief on the basis of such particulars and take into account in making the deduction under Para (3.1) above.

Explanation :- For this purpose "University" means a University established or incorporated by or under a Central, State or Provincial Act, and includes an institution declared under Section 3 of the University Grants Commission Act, 1956 (3 of 1956), to be University for the purpose of the Act.

3.4 Sub-Section (2B) of Section 192 enables a tax payer to furnish particulars of income under any head other than "Salaries" and of any tax deducted at source thereon, in the prescribed form (No. 12C) vide Annexure II. Such income should not be a loss under any such head other than the loss under the head "Income from House Property" for the same financial year. The person responsible for making

payment (DDO) shall take such other income and tax, if any, deducted at source from such income, and the loss if any, under the head "Income from House Property" into account for the purpose of computing tax deductible under Section 192 of the Income-Tax Act. It is, however, provided that this sub-section shall not in any case have the effect of reducing the tax deductible except where the loss under the head "Income from House Property" has been taken into account, from income under the head "Salaries" below the amount that would be so deductible if the other income and the tax deducted thereon had not been taken into account.

In other words, the DDO can take into account the loss from House Property only for working out the amount of total tax to be deducted. While taking into the account the loss from House Property, the DDO shall ensure that the assessee files declaration in Form No.12C and encloses therewith a computation of such loss from House Property.

Sub-section (2C) lays down that a person responsible for paying any income chargeable under the head "Salaries" shall furnish to the person to whom such payment is made a statement giving correct and complete particulars of perquisites or profits in lieu of salary provided to him and the value thereof in such form and manner as may be prescribed.

3.4 (i) For the purpose of computing loss under the head "Income from House Property" in respect of a self-occupied residential house, the ceiling of deduction of interest on borrowed capital invested in the acquisition or construction of a self-occupied residential house has been enhanced to Rs.1,50,000/- w.e.f. assessment year 2002-2003. The enhanced limit of Rs.1,50,000/- is also applicable in cases where the house property cannot be occupied by the owner by reason of the fact that owing to his employment, business or profession carried on at any other place, he has to reside at that other place in a building not belonging to him. However, this deduction on account of interest upto a limit of Rs.1,50,000/- is available only if such loan has been taken for constructing or acquiring the residential unit on or after 1.4.1999 and the construction or acquisition of the residential unit out of such loan has been completed before 1.4.2003.

3.4 (ii) The essential conditions necessary for availing higher deduction of interest are that the relevant loan must have been taken after 1.4.1999 and the acquisition or construction of residential unit must be completed before 1.4.2003. There is no stipulation regarding the date of commencement of construction. Consequently, the construction of the residential unit could have commenced before 1.4.1999 but, as long as its construction/acquisition is completed before 1.4.2003, the higher deduction would be available. Also, there is no stipulation regarding the construction/acquisition of the residential unit being entirely financed by loan taken after 1.4.1999. (The loan taken prior to 1.4.1999 will carry deduction of interest upto Rs.30,000 only).

3.5 The provisions of sub-Section (3) of Section 192 allow the deductor to make adjustments for any excess or shortfall in the deduction of tax already made during the financial year, in the subsequent deductions during that financial year itself.

3.6 The trustees of a Recognised Provident Fund 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 the accumulated balance due to an employee is paid, make therefrom the deduction specified 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.

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4.2 The tax determined as per para 7 should be deducted from the salary u/s.192 of the Act.

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. In the absence of such a certificate from the employee, the employer should deduct income tax on the salary payable at the normal rates: Circular No.147, dated 28.10.1974.

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 the whole or any part of the tax at source, or, after deducting, fails to pay the whole or any part of 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 w.e.f. 1.6.2001 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 therein the amount deducted and certain other particulars. This certificate, usually called the TDS certificate, has to be furnished within a period of one month from the end of the relevant financial year. Even the banks deducting tax at the time of payment of pension are required to issue such certificates. In the case of employees receiving salary income including pension, the certificate has to be issued in Form No.16 which has been prescribed under Board's Notification No.S.O.940 (E), dated 25.9.2001. It is however, clarified that there is no obligation to issue the TDS certificate (Form 16) in case tax at source is not deductible/deducted by virtue of claims of exemptions and deductions. As per the amended section 192, the responsibility of providing correct and complete particulars perquisites or profits in lieu of salary given to an employee is placed on the person responsible for paying such income i.e., the person responsible for deducting tax at source. The form and manner of such particulars are prescribed in rule 26 A. Form 12BA and Form 16 of the Income-tax Rules as amended by notification No.940 (E), dated 25.9.2001. A new form (Form 12BA) stating the nature and value of perquisites is to be provided by the employer in case of salary above Rs.1,50,000/-. In other cases, the information would have to be provided by the employer in the amended Form 16. In either case, Form 16 with Form 12BA or Form 16 by itself have to be furnished within a period of one month from the end of relevant financial year.

The newly amended Section 192 casting an obligation on the employer for providing a statement showing the value of perquisites provided to the employee is a serious responsibility of the employer which is expected to be discharged in accordance with law and rules of valuation framed thereunder. Any false information, fabricated documentation or suppression of requisite information will entail consequences therefor provided under the law.

A specimen of these certificates is enclosed at Annexure.III. These certificates are to be issued on the tax-deductor's own stationery within one month from the close of the financial year i.e. by April 30 of every year. If he fails to issue these certificates to the person concerned as required by Section 203, he will be liable to pay, by way of penalty, under Section 272A, a sum of which shall be Rs.100/- 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 of ten thousand rupees. Similarly, as per Section 139A (5B), it is obligatory for persons deducting tax at source to quote PAN of the persons from whose income-tax has been deducted in the statement furnished

u/s. 192(2C), certificates furnished u/s 203 and all returns prepared and delivered as per the provisions of Section 206 of the Income Tax Act, 1961.

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. It may be noted that a copy of each of the TDS certificates issued during the financial year should be enclosed with the annual return. If a person fails to furnish in due time the annual return, he shall be liable to pay by way of penalty under Section 272A, a sum which shall be Rs.100/- 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 A return filed on a floppy, diskette, magnetic cartridge tape, CD-ROM or any other computer readable media as may be specified by the Board shall be deemed to be a return for the purposes of Section 206 and the Rules made thereunder, and shall be admissible in any proceeding thereunder, without further proof of production of the original, as evidence of any contents of the original or of any fact stated therein. While receiving such returns on computer media, necessary checks by scanning the documents filed on computer media will be carried out and the media may be duly authenticated by the Assessing Officer.

4.10 While making the payment of tax deducted at source to the credit of the Central Government, it may 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: refer Para 6 (17)) 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. Further all branches of the banks are bound u/s 203 to issue certificate of tax deducted in Form 16 to the pensioners also vide CBDT Circular No.761, dated 13.1.98.

4.12 Where Non-Residents are deputed to work in India and taxes are borne by the employer, if any refund becomes due to the employee after he has already left India and has no bank account in India by the time the assessment orders are passed, the refund can be issued to the employer as the tax has been borne by it: Circular No.707, dated 11.7.1995.

4.13 TDS certificates issued by Central Government departments which are making payments by book adjustment, should be accepted by the assessing officers if they indicate that credit has been effected to the Income Tax Department by book adjustment and the date of such adjustment is given therein. In such cases, the Assessing Officers may not insist on details like challan numbers, dates of payment into Government Account etc., but they should in any case satisfy themselves regarding the genuineness of the certificates produced before them : Circular No.747, dated 27.12.1996.

4.14 There is a specific procedure laid down for refund of payments made by the deductor in excess of taxes deducted at source, vide Circular No.285, dated 21.10.1980.

4.15 In respect of non-residents, the salary paid for services rendered in India shall be regarded as income earned in India, so as to specifically provide that any salary payable for test period or leave period which is both preceded or succeeded by service in India and forms part of the service contract of

employment will also be regarded as income earned in India.

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 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. Contributions made by the employer in excess of 12% of the salary of the employee, along with interest applicable, shall be included in the income of the assessee for the previous year. 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 the 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) Section 17 defines the terms "salary", "perquisite" and "profits in lieu of salary". "Perquisite", includes the value of any benefit or amenity granted or provided free of cost or at concessional rate, in specified cases. Perquisites are charged to tax under the existing provisions for employees who are directors of companies or have substantial interest in a company or have an income from salaries, excluding the value of all benefits or amenities, exceeding Rs.24,000. The Finance Act, 2001 amends the provision to raise the monetary limit to Rs.50,000. The definition of "perquisite" has also been amended to include the value of any other fringe benefit or amenity as may be prescribed. The details of fringe benefits are to be calculated in the manner prescribed in the Income-tax Rules. It is further provided that 'profits in lieu of salary' shall include amounts received in lumpsum or otherwise, prior to employment or after cessation of employment for the purposes of taxation. The new rules for valuation of perquisite have been prescribed in the amended Rule 3:-

I. Accommodation:- Under the old Rule 3 for purpose of valuation of the perquisite of unfurnished accommodation all employees were divided into three categories: Central & State Government employees, employees of Public Sector undertaking and Semi-government organisation and others including, private sector employees. Under the new Rule 3, for purposes of valuation of perquisite of accommodation, employees are divided into two categories instead-Govt. & State Govt. employees; and Others.

For employees of the Central and State government the value of perquisite shall be equal to the licence fee charged for such accommodation.

For all others, i.e., those salaried tax payers not in employment of the Central government and the State government, the valuation of perquisite in respect of accommodation would be at prescribed rates. The rate of 10% of 'salary' in cities having population exceeding four lakhs as per the 1991 census. For other places, the perquisite value would be 7.5% of salary.

The scope of the word "accommodation" has been widened by clarifying that it includes a house, flat, farm house, hotel accommodation, guest house, a caravan, mobile home, ship etc. However, the value of any accommodation located in a 'remote area' provided to an employee working at a mining site or an on-shore oil exploration site or a project execution site or an accommodation provided in an off-shore site will not be treated as a perquisite. A project site for the purposes of this sub-rule means a site of project upto the stage of its commissioning. A "remote area" means an area located at least 40 kilometers away from a town having a population not exceeding 20,000 as per the latest published all India census. Off-shore sites of similar nature do not have to meet any requirement of distance.

The definition of "salary" for calculating perquisite value is the same as per earlier Rules. The only change is that, medical allowances and reimbursement for treatment of serious illnesses as prescribed in proviso below Section 17 (2) (vi) have now been excluded from the definition of salary for this purpose. For furnished accommodation, the provision of valuation of perquisite of furnishings, fittings and furniture at 10% of original cost per annum or actual hire charges is continued.

If an accommodation is provided by an employer in a hotel the value of the benefit in such a case shall be 24% of the annual salary or the actual charges paid or payable to such hotel, whichever is lower, for the period during which such accommodation is provided as reduced by any rent actually paid or payable by the employee. However, where in cases the employee is provided such accommodation for a period not exceeding in aggregate fifteen days on transfer from one place to another, no perquisite value for such accommodation provided in a hotel shall be charged. It may be clarified that while services provided as an integral part of the accommodation, need not be valued separately as perquisite any other services over and above that for which the employer makes payment or reimburses the employee shall be valued as a perquisite as per the residual clause. In other words, composite tariff for accommodation will be valued as per these Rules and any other charges for other facilities provided by the hotel will be separately valued under the residual clause. Also, if on account of an employee's transfer from one place to another, the employee is provided with accommodation at the new place of posting while retaining the accommodation at the other place, the value of perquisite shall be determined with reference to only one such accommodation which has the lower value as per the table prescribed, for a period upto 90 days. However, after that the value of perquisite shall be charged for both accommodations as prescribed.

II. Motor Car: Under the old rules the basis of valuation of perquisite of a motor car provided by the employer was the sum actually expended by the employer, including expenditure on maintenance, running cost & remuneration of chauffeur, in case of exclusively personal use, and apportionment of the same in case of part personal & part official use. However, for simplicity it is also provided that where determination of the above basis is difficult, the valuation would be as per prescribed rates. The criteria for small and large cars have been revised on the basis of their engine capacity only. Where the car is used exclusively for personal purposes of the employee or any member of his household, the perquisite value shall be taken to be the full amount of expenditure incurred by the employer including the remuneration paid to the chauffeur and the normal wear and tear calculated at 10% of the cost of the car. However, the normal wear and tear cost will be calculated in a hired car as the replacement of the same is not the responsibility of the employer. The rates for part official and part personal use of motor cars have now been revised as follows:-

	Small Car (upto 1.6 ltrs. engine capacity)	Large car (above 1.6 ltrs. engine capacity)	Chauffeur where provided by employer to run the motor car an additional amount as below is also charged
Car owned/hired by employer and maintained and run at their cost:	Rs.1200 per month	Rs.1600 per month	Rs.600 per month
Car owned/hired by employer but run at employees cost:	Rs.400 per month	Rs.600 per month	Rs.600 per month

However, where a second and additional cars are provided, such other cars shall be deemed to be for personal use and the value of perquisite shall be computed accordingly. Where fuel and upkeep cost of the employees' car is borne or reimbursed by the employer, the amount reasonably attributable to business use is not to be charged as perquisite. For this, user details in the form of log books, odometer readings etc. should be maintained. Where the car is used partly for purposes of official duties and partly for private or personal use and such details are not available or not properly maintained, the amount paid for or reimbursed less Rs.1200 per month for small car or Rs.1600 per month for large car would be valued as a perquisite. A higher amount may be deducted on the basis of proper maintenance of details of official use. For claiming higher amount of official use in respect of reimbursement of car expenses or wholly official use of car provided by an employer, the following details and documents need to be maintained:

- i) the employer has maintained complete details of journeys undertaken for official purpose which may include date of journey, destination, mileage and the amount of expenditure incurred thereon;
- ii) the employee gives a certificate that the expenditure was incurred wholly and exclusively for the performance of his official duty;
- iii) the supervising authority of the employee, wherever applicable, gives a certificate to the effect that the expenditure was incurred wholly and exclusively for the performance of official duties.

However, these rules of valuation for employee owned cars should not be taken to apply to conveyance allowance regularly paid or payable to the employee under terms of employment or otherwise. The conveyance allowance is a cash disbursement and is to be taxed separately as an allowance subject to the provisions contained in Section 10 (14). What the present rules provide for is the value of perquisite where the expenses on the running or maintenance of employee owned car is met or reimbursed by the employer.

III. Personal attendants etc.: The old rules provided for valuation of perquisite of free services of a sweeper, a gardener and a watchman at Rs.120 per month. Under the new rules the value of free service of all personal attendants including a sweeper, gardener, and a watchman is to be at actual cost to the employer. Where the attendant is provided at the residence of the employee, full cost will be taxed as perquisite in the hands of the employee irrespective of the degree of personal service rendered to him. Any amount paid by the employee for such facilities or services shall be reduced from the above amount.

IV. Gas, electricity & water: For free supply of gas, electricity and water for household consumption the old rules already provide that the amount paid by the employer to the agency supplying the amenity shall be the value of perquisite. However, when the supply is made from employer's own resources, the value of perquisite was taken as Nil. The separate provision in the old rules of valuation at 6.25% of salary of the taxpayer for part official use is discontinued. Under the new rules even where the supply is made from the employer's own resources, the manufacturing cost per unit incurred by the employer would be the value of perquisite. Any amount paid by the employee for such facilities or services shall be reduced from the above amount.

V. Free or concessional education: The old rules already provide that value of free education facility would be the expenditure incurred by the employer. Under the new rules, free or concessional education shall be valued in a manner assuming that such expenses are borne by the employee, and would cover cases where an employer may be running, maintaining or directly or indirectly financing the educational institution. Any amount paid by the employee for such facilities or services shall be reduced from the above amount. However, where such educational institution itself is maintained and owned by the employer or where such free educational facilities are provided in any institution by reason of his being in employment of that employer, the sub-rule shall not apply if the cost of such education or such benefit per child does not exceed Rs.1,000/- p.m.

VI. Free or concessional journeys: Under the old rules where an employee avails of free or concessional journeys in conveyance owned by the undertaking for the purpose of transport of passengers or goods, the value of perquisite was taken as Nil. However, under the new rules the value at which such benefit or amenity is offered by such undertaking to the public, the value of perquisite shall now be taken as such value as reduced by any amount actually paid by the employee. The conveyance may be owned, leased or made available by any other arrangement by the undertaking. Journey tickets for leave travel, tours and transfers which are already exempt under Sections 10 (5) and 10 (14) would continue to be exempt.

VII. Interest free or concessional loans: It is common practice particularly in financial institutions to provide interest free or concessional loans to employees. The value of such perquisite would be the excess of interest payable at prescribed interest rate over interest if any actually paid by the employee. The prescribed interest rate would now be 10% p.a. for loans for housing and conveyance at 13% p.a. for other loans. Perquisite value would be calculated on the basis of the maximum outstanding monthly balance by the simple interest method. Such housing or conveyance loans must be for "acquiring capital assets" i.e., house or conveyance, as the case may be, and not for repairs thereof, however extensive they may be. For valuing perquisites under this rule, any other method of calculation and adjustment otherwise adopted by the employer shall not be material for purposes of this rule. However, small loans upto Rs.20,000/- in the aggregate are exempt. Loans for medical treatment specified in Rule 3A are also exempt, provided the amount of loan for medical reimbursement is not reimbursed under any medical insurance scheme. Where any medical insurance reimbursement is received, the perquisite value at normal rates shall be charged from the date of reimbursement on the amount reimbursed, but not repaid against the outstanding loan taken specifically for this purpose. It is further clarified that the above sub-rule shall also apply to loans outstanding as on 1st April, 2001. (If the new rule is applied from that date) or 1st October, 2001 (if the new rule is applied from that date).

VIII. Travelling, touring, accommodation and other holiday expenses: It is increasingly common for employees to be provided with vacation and holiday facilities. The value of such perquisite shall be the expenditure incurred by the employer. This would also apply to official tours extended as a vacation and family members accompanying taxpayers on official tours. However leave travel as per Section 10 (5) and enjoyment of holiday home facilities available uniformly to all classes of employees would remain exempt.

IX. Free meals: The provision of free meals varies widely from uniform canteen food, coupons etc. to lavish hotel meals. The scheme of free meals as a staff welfare measure had been recognized and was admissible upto Rs.35 for each meal. The new rule does not treat as perquisite free meals if the cost per meal does not exceed Rs.50/-. Where any amount is recovered from the employer, such amount shall be reduced from the value of perquisite. Such free or subsidised meal should, however, be provided at office premises or through non-transferable vouchers meant for only meals during working hours. These vouchers should be provided by employers encashable only at an eatery, a restaurant or a cafe. Tea or similar non-alcoholic beverages and snacks - in the form of light refreshments during working hours are not charged as perquisite. Also, arrangements for meals in 'remote areas' as prescribed in para 5.1 and similar off-shore sites as specified, shall be exempt. However, expenditure on provision of free meals by the employer in excess of Rs.50/- should be treated as perquisite, as reduced by recoveries made from the employee.

X. Gift, voucher or token in lieu of gift: It is customary in India, as it is in other parts of the world, to provide presents directly or indirectly in the form of vouchers or tokens to employees on social and religious occasions like Diwali, Christmas, New Year, the anniversary of the organization etc. Such gifts upto Rs.5000/- in the aggregate per annum would be exempt, beyond which it would be taxed as a perquisite. However, gifts made in cash or convertible into cash, like gift cheques etc. do not fall in the purview of this sub-rule.

XI. Credit card & Club expenses: Credit card expenses of employees both business and personal, are often borne by employers. Such credit card payments would ordinarily be chargeable to tax as a perquisite. However, these expenses are often incurred to entertain customers and clients for the purposes of business. Therefore where such expenses on entertainment including meals are for purposes of business and proper records for the same are maintained no perquisite would arise.

Club expenses of employees borne by employers are already charged as perquisite by virtue of Section 17 (2) (iv). To formalize the issue, it has been specified that annual and periodical club fees paid by the employer is chargeable as a perquisite. However to ensure that basic facilities for the health and recreation of employees are not hit, health clubs, sports facilities etc. provided uniformly to all classes of employees by the employer at the employer's premises are exempt. The initial one time deposits or fees for corporate or institutional membership, where the benefit does not remain with a particular employee after cessation of employment, are exempt. Where such expenses on entertainment including meals are for purposes of business and proper records for the same are maintained no perquisite would arise.

For credit card and club expenses to be exempt for business purposes, the following documentation needs to be maintained.

- (a) complete details in respect of such expenditure maintained by the employer including the date of expenditure and the nature of expenditure;

- (b) it is certified by the employee that such expenditure was incurred wholly and exclusively for the performance of official duty;
- (c) the supervising authority of the employee, wherever applicable, gives a certificate for such expenditure to the effect that the same was incurred wholly and exclusively for the performance of official duties;
- (d) where an employee incurs expenditure on entertainment and claims the same to have been incurred wholly and exclusively in the performance of his duties, details of such entertainment expenses including the nature and purpose of entertainment and persons entertained.

XII. Use of assets: It is common practice for an asset owned by the employer to be used by the assessee. The perquisite is to be charged at the rate of 10% of the original cost of the asset as reduced by any charges paid for such use. However, Computers and laptops are exempt. Further, the value of perquisite for an asset used for income for more than ten years would be taken as Nil.

XIII. Transfer of assets: Often an employee or member of his household benefits from the transfer of movable asset (not being shares or securities) at no cost or at a cost less than its market value from the employer. The difference between the original cost of the movable asset (not being shares or securities) and the sum, if any, paid by the employee, shall be taken as the value of perquisite. In case of a movable asset, which has already been put to use, the original cost shall be reduced by a sum of 10% of such original cost for every completed year of use of the asset. Owing to a higher degree of obsolescence, in case of computers and electronic gadgets, however, the value of perquisite shall be worked out by reducing 50% of the actual cost by the reducing balance method for each completed year of use. Electronic gadgets in this case means data storage and handling devices like computer, digital diaries and printers. They do not include household appliance (i.e. white goods) like washing machines, microwave ovens, mixers, hot plates, ovens etc. In case of cars, similarly, the value of perquisite shall be worked out by reducing 20% of its actual cost by the reducing balance method for each completed year of use.

XIV. Prior to Finance Act, 2000, stock options were taxed at two stages i.e., as perquisite (on the amount representing the difference between the exercise price and the fair market value on the date of exercise), and as capital gains. With effect from 1.4.2001 (relevant to assessment year 2001-2002) onward, stock options issued as per guidelines of the Central Government are to be taxed only once, at the time of exercise, as capital gains. In cases, where perquisite has been assessed with reference to exercise of the option by the employee under Section 17 (2), the fair market value at the time of exercise of the option shall be the cost of acquisition of share for working out the capital gains. The relevant guidelines of the Central Government have been issued vide Notification No.1021 (E), dt. 11.10.2001. Stock options not in conformity with the above guidelines (non-qualified stock options) shall continue to be taxed at both the stages.

XV. Residual Clause: A benefit or amenity not included in the rules shall be valued at the cost to the employer where the employer pays for the benefit or amenity. Otherwise, it would be valued at the amount the employee could reasonably be expected to pay to acquire such benefit or amenity from the market. However, the benefit of conveyance to and from residence to place of work, periodicals and journals required for discharge of work and expenses on telephones including a mobile phone shall not be included in calculating perquisite value.

While this Rule come into force with effect from the 1st day of April, 2001 it has been provided that the employees may, at his option, compute the value of perquisites made available to him or any member of his household for the period beginning on 1st day of April, 2001 and ending on 30th day of September, 2001 in accordance with the Rules, as they stood prior to this amendment. It may, therefore, be desirable for the employer to obtain a declaration from each employee as to the option he wants to follow for purposes of tax deduction at source. However, it should be noted that the option to the taxpayer of using the old or new rules for the period specified above shall be applied uniformly in respect of all perquisites, in case of a particular taxpayer. In other words, one cannot selectively value a particular perquisite by the old rule and another one by the new rule. It is pertinent to mention that benefits specifically exempt u/s. 10 (13A), 10 (5), 10 (14), 17 etc. would continue to be exempt. These include benefits like travel on tour and transfer, leave travel, daily allowance to meet tour expenses as prescribed, medical facilities subject to conditions. However, administrative circulars and instructions relating to perquisites falling under the purview of rule 3 issued before the adoption of the new rules, shall stand superseded or modified, as the case may be.

5.2 Incomes not included in the Head "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 which is exempt to the extent specified from inclusion in computing the total income under clause (10) of Section 10.

(3) Any payment in commutation of pension received under the Civil Pension (Commutation) Rules of the Central Government or under any similar scheme applicable to the members of the civil services of the Union, or holders of civil posts/posts connected with defence, under the Union, or civil posts under a State, or to the members of the all India Services/Defence Services, or, to the employees of a local authority or a Corporation established by a Central, State or Provincial Act, is exempt under sub-clause (i) of clause (10A) of Section 10. As regards payments in commutation of pension received under any scheme of any other employer, exemption will be governed by the provisions of sub-clause (ii) of clause (10A) of Section 10.

(4) Any payment received by an employee of the Central Government or a State Government, as cash-equivalent of the leave salary in respect of the period of earned leave at his credit at the time of his retirement on superannuation or otherwise, is exempt under sub-clause (i) of clause (10AA) of Section 10. In the case of other employees, this exemption will be determined with reference to the leave to their credit at the time of retirement on superannuation, or otherwise, subject to a maximum of ten month's leave. This exemption will be further limited to the maximum amount specified by the Government of India Notification No.S.O.1015 (E), dated 27.11.1997 at Rs.2,40,000/-.

(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), any payment received by an employee of the following bodies at the time of his voluntary retirement or termination of his service, in accordance with any scheme or schemes of voluntary retirement or in the case of public sector company, a scheme of voluntary separation, is exempted from income-tax to the extent that such amount does not exceed five lakh rupees:

- (a) A public sector company;
- (b) Any other company;
- (c) An authority established under a Central, State or Provincial Act;
- (d) A local authority;
- (e) A Cooperative Society;
- (f) A university established or incorporated or under a Central, State or Provincial Act, or, an institution declared to be a University under Section 3 of the University Grants Commission Act, 1956;
- (g) Any Indian Institute of Technology within the meaning of Clause (g) of Section 3 of the Institute of Technology Act, 1961;
- (h) Such Institute of management as the Central Government may by Notification in the Official Gazette, specify in this behalf.

It may also be noted that where this exemption has been allowed to any employee for any assessment year, it shall not be allowed to him for any other assessment year. The exemption of amount received under VRS is extended to employees of the Central Government w.e.f. Assessment Year 2002-2003 and State Government employees w.e.f. Assessment Year 2001-2002.

(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, 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.3,000/- 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.
- (ii) Any allowance granted to an employee 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.142/95-TPL) which has been amended vide Notification SO No.403(E), dated 24.4.2000 (F.No.142/34/99-TPL). These notifications may be referred

to in Annexures IV and V. The transport allowance granted to an employee to meet his expenditure for the purpose of commuting between the place of his residence and the place of duty is exempt to the extent of Rs.800 per month vide notification S.O.No.395(E), dated 13.5.98 (Annexure VI).

(11) Under Section 10(15)(iv)(i) of the Income-tax Act, interest payable by the Government on deposits made by an employee of the Central Government or a State Government or a public sector company from out of his retirement benefits, in accordance with such scheme framed in this behalf by the Central Government and notified in the Official Gazette is exempt from income-tax. By notification No.F2/14/89-NS-II, dated 7.6.89, as amended by notification No.F.2/14/89-NS-II, dated 12.10.89, the Central Government has notified a scheme called Deposit Scheme for Retiring Government Employees, 1989 for the purpose of the said clause.

(12) Clause (18) of Section 10 provides for exemption of any income by way of pension received by an individual or family pension received by any member of the family of an individual who has been in the service of the Central Government or State Government and has been awarded "Param Vir Chakra" or "Maha Vir Chakra" or "Vir Chakra" or such other gallantry award as may be specifically notified by the Central Government. Such notification has been made vide Notifications No.S.O.1948 (E), dated 24.11.2000 and 81 (E), dated 29.1.2001 which are enclosed as per Annexure VII.

(13) Under Section 17 of the Act, exemption from tax will also be available in respect of:-

- (a) the value of any medical treatment provided to an employee or any member of his family, in any hospital maintained by the employer;
- (b) any sum paid by the employer in respect of any expenditure actually incurred by the employee on his medical treatment or of any member of his family:
 - (i) in any hospital maintained by the Government or any local authority or any other hospital approved by the Government for the purposes of medical treatment of its employees;
 - (ii) in respect of the prescribed diseases or ailments, in any hospital approved by the Chief Commissioner having regard to the prescribed guidelines:

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

- (c) premium paid by the employer in respect of medical insurance taken for his employees (under any scheme approved by the Central Government) or reimbursement of insurance premium to the employees who take medical insurance for themselves or for their family members (under any scheme approved by the Central Government);
- (d) reimbursement, by the employer of the amount spent by an employee in obtaining medical treatment for himself or any member of his family from any doctor, not exceeding in the aggregate Rs.15,000/- 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 under:-

"in the case of an assessee whose income from salary, before allowing a deduction under this clause:-

- (a) does not exceed one lakh fifty thousand rupees, a deduction of a sum equal to thirty-three and one-third per cent of the salary or thirty thousand rupees, whichever is less:
- (b) exceeds one lakh fifty thousand rupees but does not exceed three lakh rupees, a deduction of a sum of twenty five thousand rupees.

deduction of sum of twenty thousand rupees;

No standard deduction is available to an assessee whose income from salary exceeds 5 lakh rupees.

Explanation:- For the purposes of this clause, where salary is due from, or paid or allowed by, more than one employer, the deduction under this clause shall be computed with reference to the aggregate salary due, paid or allowed to the assessee and shall in no case exceed the amount specified under this clause".

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 who is in receipt of a salary from Government, a sum equal to one-fifth of his salary (exclusive of any allowance, benefit or other perquisite) or five thousand rupees whichever is less. The deduction hitherto available to non-government employees has been withdrawn.

The tax on employment within the meaning of clause (2) of Article 276 of the Constitution of India leviable by, or, under any law, shall also be allowed as a deduction in computing the income under the head "Salaries".

5.4 Deductions under Chapter VI-A of the Act:

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

(1) As per Section 80CCC, 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 or any other insurer 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 in this behalf by

- (a) the General Insurance Corporation of India formed under Section 9 of the General Insurance Business (Nationalisation) Act, 1972 and approved by the Central Government in this behalf; or
- (b) any other insurer and approved by the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999.

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.

However, the deduction can be allowed for a sum not exceeding Rs.15,000/- per annum where the assessee or his wife or husband, or dependent parents or any member of the family (in case the assessee is a Hindu Undivided Family) is a senior citizen which means an individual resident in India who is of the age of sixty-five years or more at any time during the relevant previous year.

(3) Under Section 80DD an assessee, who is a resident in India being an individual or a Hindu Undivided Family has during the previous year-

- (a) incurred any expenditure for the medical treatment (Including Nursing), training and rehabilitation of a handicapped dependent; or

- (b) paid or deposited any amount under a Scheme framed in this behalf by the Life Insurance Corporation or any other insurer or Unit Trust of India subject to the conditions specified in sub-Section (2) and approved by the Board in this behalf for the maintenance of handicapped dependent-

shall in accordance with and subject to the provisions of this Section be allowed a deduction of a sum of forty thousand rupees in the previous year.

The handicapped dependent means a person who is a relative of the individual or a member of HUF and is not dependent on any person other than such individual or HUF for his support and maintenance and is 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 individuals 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. It would be sufficient if the employee furnishes a medical certificate from a Government Hospital and a declaration in writing duly signed by the claimant certifying the actual amount of expenditure on account of medical treatment (including nursing) training and rehabilitation of the handicapped dependent and receipt/acknowledgment for the amount paid or deposited in the specified schemes of LIC or UTI. Therefore, DDOs may not insist on production of vouchers/bills by the employees for having incurred expenditure on medical treatment of their handicapped dependents for allowing the deduction u/s 80DD for the purpose of computing tax deductible at source. (Ref. CBDT Circular No.775, dated 26.3.99).

(4) Under Section 80DD, where an assessee who is resident in India has, during the previous year, actually incurred any expenditure on the medical treatment of such disease or ailment as may be specified in the rules 11DD made in this behalf by the Board-

- (a) for himself or a dependent relative, in case the assessee is an individual,
- (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 forty thousand rupees in respect of that previous year in which such expenditure was actually incurred. However, if the assessee or his dependent relative or any member of the Hindu Undivided Family of the assessee, is a senior citizen the deduction of a sum of Rs.60,000 shall be allowed in respect of that previous year in which such expenditure was actually incurred. Such deduction shall be reduced by the amount received, if any, under an insurance from an insurer on the medical treatment of the person referred to above. The listed diseases as per the relevant Rule 11DD are specified neurological diseases, and 40% and above disability caused by cancer, full-blown AIDS, Chronic Renal Failure, Nephropathy and Thalassemia.

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. The form is Form 10-1, and the prescribed authority is any doctor registered with the Indian Medical Association and holding Post-graduate qualifications.

For the purposes of this Section, "dependant" means a person who is not dependant for his support or 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 forty 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, DDOs., on due verification may allow donations to the following bodies to the extent of 50% of the contribution:

- i. Jawaharlal Nehru Memorial Fund,
- ii. The Prime Minister's Drought Relief Fund,
- iii. The National Children's Fund,
- iv. The Indira Gandhi Memorial Trust,
- v. The Rajiv Gandhi Foundation,

and to the following bodies to the extent of 100% of the contribution:

- i. National Defence Fund or The Prime Minister's National Relief Fund,
- ii. The Prime Minister's Armenia Earthquake Relief Fund,
- iii. The Africa (Public Contributions-India) Fund,
- iv. The National Foundation for Communal Harmony,
- v. Chief Minister's Earthquake Relief Fund, Maharashtra,
- vi. National Blood Transfusion Council,
- vii. State Blood Transfusion Council,
- viii. Army Central Welfare Fund,
- ix. Indian Naval Benevolent Fund,
- x. Air Force Central Welfare Fund,
- xi. The Andhra Pradesh Chief Minister's Cyclone Relief Fund - 1996,
- xii. The National illness Assistance Fund,
- xiii. The Chief Minister's Relief Fund or Lieutenant Governor's Relief Fund, in respect of any State or Union Territory as the case may be, subject to certain conditions.
- xiv. The university or educational institution of national eminence approved by the prescribed authority.
- xv. The National Sports Fund to be set up by Central Government.
- xvi. The National Cultural Fund set up by the Central Government.
- xvii. The Fund for Technology Development and Application set by the Central Govt.
- xviii. The National Trust for Welfare of persons with Autism, Cerebral Palsy, Mental Retardation and Multiple disabilities.

(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. 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) the assessee files the declaration in Form No. 10 BA. (Annexure-VII).
- (c) He will be entitled to a deduction in respect of house rent paid by him in excess of 10 percent of his total income, subject to a ceiling of 25 per cent thereof or Rs.2,000/- per month, whichever is less, the total income for working out these percentages will be computed before making any deduction under Section 80GG.
- (d) 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:

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

(8) Section 80L of the Income -tax Act, allows deduction of interest from certain specified investments including interest on bank deposits and certain securities. The limit of Rs.12,000/- deductible on account of such interest hitherto available has been reduced to Rs.9,000/-. The deduction of Rs.3,000/- for Government Securities separately available shall, however, continue to be available.

(9) 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 Section 80DD(4).

6. Tax Rebate:

An assessee, being an individual, 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.

(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 of whom he is a guardian;
- (c) by an employee to a recognised provident fund;
- (d) by an employee to an approved superannuation fund;

- (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 of 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 the rebate.
- (7) Any sum paid as contribution in the case of an individual, for himself, spouse or any child,
- (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 cooperative 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 taxpayer 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.20,000/-. 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 2000-2001, 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 or as subscription to any eligible issue of capital by any public finance institution 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 Sections 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 or a public financial institution and the entire proceeds of the purposes of developing, maintaining and operating an infrastructure facility or for generating, or for generating and distributing, power or for providing telecommunication services whether basic or cellular;
- (ii) "infrastructure facility" shall have the meaning assigned to it in the Explanation to sub-section (4) 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);
- (iv) "Public Financial Institution" shall have the meaning assigned to it in Section 4A of the Companies Act, 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.16,000/- generally, and Rs.17,500 in the case of authors, playwrights, artists, musicians, actors, sportsmen and athletes. There will, therefore, be an overall limit for savings which will qualify for tax-rebate. In the case of individuals, the limit on investments made as above, excluding that mentioned in paras 14 & 15 will be Rs.60,000/- and in the case of authors, sportsmen etc. Rs.70,000/-.

Further, in the case of a taxpayer having a gross salary of upto Rs.1.00 lakh where atleast 90% of such income is from salary income, the amount of rebate under Section 88 in such cases would be thirty per cent. This will, however, be effective from 1st April, 2002 and will, therefore, apply in relation to the assessment year 2002-2003 and onwards.

(17) Under Section 88B, an assessee, being an individual resident in India, who is of the age of

sixty five years or more at any time during the previous year shall be entitled to a deduction from the amount of income tax (as computed before allowing the deductions under Chapter VIII) on his total income, with which he is chargeable for any assessment year of an amount equal to One hundred per cent of such income tax or an amount of fifteen thousand rupees, whichever is less.

(18) Under Section 88C, as inserted by Finance Act, 2000, an assessee, being a woman resident in India, and below the age of sixty-five years, at any time during the previous year, shall be entitled to a deduction from the amount of income-tax (as computed before allowing the deductions under Chapter VIII) her total income, with which she is chargeable for any assessment year, of an amount equal to hundred percent, of such income tax or an amount of five thousand rupees, whichever is less.

(19) 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., therewith, to the satisfaction of the Assessing Officer.

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) above
- (c) Allow deductions mentioned in para 5.4 from the figure arrived at (b) above 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. Further, tax payable so arrived at shall be increased by surcharge at the rate of two per cent to arrive at the total tax payable.

7.4 It is also to be noted that deductions under Chapter VIA of the Act as mentioned in para 5.4 and the tax rebates as mentioned in para 6 are allowed only if the investments or the payments have been made out of the income chargeable to tax during the financial year 2001-2002.

7.5 The amount of tax as arrived at para 7.3 should be deducted every month in equal instalment. 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, 2001.

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 Undertakings including those under the control of the Central/State Governments.

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, New Delhi - 110 001.

S.C. Gupta,
Deputy Secretary (IT-B),
Central Board of Direct Taxes.
www.rajeev.org

Copy forwarded to :-

1. All State Governments (including Administration of Union Territories).
2. All Ministries/Departments of Government of India etc.
3. President's Secretariat.
4. Vice-President's Secretariat.
5. Prime Minister's Office and others.

ANNEXURE - I

For Assessment Year 2002-2003

EXAMPLE - 1

Calculation of Income tax in the case of an employee having gross salary income.

- i) upto Rs.1,00,000/-.
- ii) More than Rs.1,00,000/- but less than Rs.5,00,000/- and
- iii) Exceeding Rs.5,00,000/-

Particulars	(Rupees) (i)	(Rupees) (ii)	(Rupees) (iii)
Gross Salary Income (including allowances)	1,00,000	5,00,000	6,00,000
Contribution to G.P.F.	10,000	20,000	30,000

Computation of Total Income and tax payable thereon

1. Gross Salary	1,00,000	5,00,000	6,00,000
2. Less Standard deduction u/s-16(i)	30,000	20,000	Nil
Taxable Income	70,000	4,80,000	6,00,000
Tax thereon	3,000	1,18,000	1,54,000
Less tax rebate u/s 88	3,000	4,000	6,000
Income Tax payable	NIL	1,14,000	1,48,000
Add: Surcharge @ 2%		2,280	2,960
Total Tax Payable		1,16,280	1,50,960

EXAMPLE - 2

Calculation of Income Tax in the case of assessee having handicapped dependent.

Particulars	(Rupees)
1. Gross Salary	3,20,000
2. Amount Spent on treatment of dependent who is handicapped	7,000
3. Amount paid to LIC with regard to annuity for the maintenance of handicapped dependent	40,000
4. G.P.F. contribution	25,000
5. LIP paid	10,000

Computation of Tax

1. Gross Salary	3,20,000
2. Less: Standard deduction	20,000
	3,00,000
Less: Deduction u/s 80 DD(1) (Restricted to Rs.40,000/- only)	40,000
Taxable Income	2,60,000

Income Tax thereon		52,000
Rebate u/s 88		
GPF	25,000	
LIP	10,000	
Total	<u>35,000</u>	
Rebate @ 20% on Rs.35,000/-		<u>7,000</u>
Tax payable		45,000
Add: Surcharge @ 2%		<u>900</u>
Total Tax payable		<u>45,900</u>

EXAMPLE - 3

2. Calculation of Income tax in the case of an employee where Medical Treatment expenditure was borne by the employer.

Particulars	(Rupees)
1. Gross Salary	3,00,000
2. Medical Reimbursement by employer on the treatment of self and dependent family member	30,000
3. Contribution to GPF	20,000
4. LIP	20,000
5. Repayment of House Building Advance	25,000
6. Investment in infrastructure Bond u/s 88(xvi)	20,000

Computation of Tax

Gross Salary	3,00,000
Add: Perquisite in respect of reimbursement of Medical Expenses in excess of Rs.15,000/- in view of Sec.17(2)(v)	<u>15,000</u>
	3,15,000
Less: Standard deduction	<u>20,000</u>
Taxable Income	2,95,000
Tax thereon	62,500
Rebate u/s 88	
GPF	20,000
LIC	20,000
Repayment of House Building Advance (Maximum)	20,000
Investment in Infrastructural Bonds u/s 88(xvi)	<u>20,000</u>
Total	<u>80,000</u>
Rebate @ 20% on Rs.80,000	<u>16,000</u>
Tax payable	46,500
Add: Surcharge @ 2%	<u>930</u>
Total Tax payable	<u>47,430</u>

EXAMPLE - 4

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

Particulars	(Rupees)
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

1. Salary + D.A. + C.C.A.	94,380
House rent allowance	9,600
2. Total Salary Income	1,03,980
3. Less: House Rent allowance exempt u/s 10(13A): Least of	
(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
(c) 50% of Salary (+ Basic) Rs.46,590/-	95,298
Less standard deduction u/s 16(i) @ 33.33% or 30,000/- whichever is less	30,000
Total Income (rounded off)	65,300
Tax on Total Income	2,060
Rebate u/s 88	
GPF	24,000
LIP	2,500
CTD	2,400
Contribution to Mutual Fund	10,000
U/s 88 (xiii b) 38,900 @ 20%	7,780
Tax on Total Income	2,060
Less Tax rebate restricted to Rs.	2,060
Tax payable	NIL

EXAMPLE - 5

Illustrating valuation of perquisite and calculation of tax in the case of an employee of a private company, in Mumbai who was provided accommodation in a flat at a concessional rate for ten months and in a hotel for two months. Employee owns a car (cubic capacity of engine exceeds 1.61) used partly for personal and partly for official work and actual running and maintenance charges including chauffeur's salary are reimbursed by employer, but no documents are maintained regarding details of journeys.

Particulars	(Rupees)
1. Salary	1,08,000
2. Bonus	12,000
3. Free gas, electricity, water etc. (actual bills paid by Company)	6,000
4. a) Furnished flat provided to the employee for which actual rent paid by the Company per annum	78,000
b) Hotel rent paid by employer (for two months)	30,000
c) Rent recovered from the employee	5,000
5. Car expenses reimbursed	40,200
6. Furniture at cost	50,000
7. Subscription to Mutual Fund 88 XVII	12,000
8. Life Insurance Premium	3,000
9. Subscription to NSC (VIII) Issue	18,000
10. Contribution to Recognised PF	24,000
11. Contribution to Infrastructure bonds u/s 88 (XVI)	15,000

Computation of total income and tax payable thereon

1. Salary	1,08,000
2. Bonus	12,000
3. Total of Salary for valuation of perquisite @ 10,000 p.m.	1,20,000

4. Valuation of perquisites:

(a) Perquisite for flat		
Less of (10 % of salary for ten months =		
Rs.10,000 actual rent paid = Rs. 65,000)	10,000	
(b) Perquisite for hotel		
Less of (24 % of salary of 2 months = Rs.4,800,		
actual payment = Rs. 30,000)	4,800	
(c) Perquisite for furniture @ 10%		
Less : Rent recovered from employee	5,000	NIL
(d) Add perquisite of free gas, electricity, water	6,000	
(e) Add perquisite for car expenses reimbursement		
(40,200 - 12(1600 + 600)	13,800	
Gross total Income		1,54,600
Less Standard deduction u/s 16(i)		25,000
Total income		1,29,600
Tax on Total Income	14,920	
Tax Rebate u/s 88		
Provident Fund	24,000	
Subscription to NSC VIII issue	18,000	
LIP	3,000	
Subscription to Mutual Fund		
approved by the Board	12,000	
Contribution to Infrastructural Bond	15,000	
	72,000	
Tax Rebate @ 20%	14,400	
Tax on Total Income	14,920	
Tax rebate (restricted)		14,400
Tax Payable		520
Surcharge @ 2%		10
Tax Payable		530

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

Particulars	(Rupees)
1. Salary	1,18,000
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 hired by him	24,000
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)	15,000
Computation of total income and tax payable thereon	
1. Gross Salary	1,68,400
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	8,600
(c) 50% of salary (including D.A.)	77,000
Total Salary Income	(-) 8,600
	1,59,800

Less: Standard deduction			25,000
Total Taxable Income			1,34,800
T			15,960 x 20% of total income
Tax rebate u/s 88			
(i) Provident Fund	20,000		
(ii) LIP	10,000		
(iii) NSC VIII Issue	20,000		
(iv) Repayment of HBA	12,000		
(v) Subscription to eligible issue of capital of a Co. approved u/s 88(xvi)	5,000		
(vi) Subscription of units of mutual fund u/s 88(xvii)	15,000		
82,000 limited to	80,000	@ 20%	15,960 (restricted)
Net Tax Payable			NIL

EXAMPLE - 7

Income-tax calculation in the case of an employee who claims loss under the head Income from house property.

Particulars	(Rupees)
1. Gross Salary	4,00,000
2. Housing Loan repaid (principal)	30,000
3. Interest payable on housing loan (Loan taken after 01.04.1999)	2,00,000
4. Donation paid to National Children's Fund	5,000
5. N.S.C. purchased	10,000
6. G.P.F.	20,000

Computation of Taxable Income and Tax thereon

1. Salary Income		
Gross Salary		4,00,000
Less: Standard deduction		20,000
Taxable Salary		3,80,000
2. Income from House Property		
Annual value	Nil	
Interest payable on loan u/s 24	2,00,000	
Loss from House Property (maximum allowable)		1,50,000
Gross Total Income		2,30,000
Less: Deduction u/s 80G		
50% of Rs.5,000/-		2,500
Net Taxable Income		2,27,500
Tax thereon		42,250
Less Rebate u/s 88		
G.P.F.	20,000	
N.S.C.	10,000	
Housing Loan repaid	20,000	
Total	50,000	
Rebate @ 20% of Rs.50,000/-		10,000
Tax payable		32,250
Add: Surcharge @ 2%		645
Total Tax payable		32,895

EXAMPLE - 8

income-tax calculation in the case of an employee who claims loss under the head Income from house property, loan taken before 1.4.1999.

Particulars	(Rupees)
1. Gross Salary	4,00,000
2. Housing Loan repaid (Principal)	30,000
3. Interest payable on housing loan (Loan taken after 01.04.1999)	2,00,000
4. Donation paid to National Children's Fund	5,000
5. N.S.C. purchased	10,000
6. G.P.F.	20,000

Computation of Taxable Income and Tax thereon

1. Salary Income		
Gross Salary		4,00,000
Less: Standard deduction		20,000
Taxable Salary		3,80,000
2. Income from House Property		
Annual value	Nil	
Interest payable on loan u/s 24	2,00,000	
Loss from House Property		
(maximum allowable for loans taken before 1.4.1999)		30,000
Gross Total Income		3,50,000
Less: Deduction u/s 80G 50% of Rs.5,000/-		2,500
Net Taxable Income		3,47,500
Tax thereon		78,250
Less Rebate u/s 88		
G.P.F.	20,000	
N.S.C.	10,000	
Housing Loan repaid (maximum)	20,000	
Total	50,000	
Rebate @ 20% of Rs.50,000/-		10,000
Tax payable		68,250
Add: Surcharge @ 2%		1,365
Total Tax payable		69,615

EXAMPLE - 9

Income-tax calculation in the case of a women assessee who is less than age of 65 years.

Particulars	(Rupees)
Gross Salary	1,20,000
G.P.F.	10,000
N.S.C. purchased	10,000

Computation of Taxable Income and Tax thereon

Gross Salary	1,20,000
Less: Standard deduction u/s 16(i)	30,000
Taxable Income	90,000
Tax thereon	7,000
Less: Rebate u/s 88C (Being women)	5,000
Less: Rebate u/s 88	
G.P.F.	10,000
N.S.C.	10,000
Total	20,000

Rebate u/s 88 @ 20% of Rs.20,000/-
Rs.4,000 restricted to Rs. 2000

2,000

Tax payable

Nil

Note:- In the case of a women assessee who is of 65 years' age or more, she will be entitled to rebate only u/s 88B of the Act meant for Senior citizens and not u/s 88C of the Act.

ANNEXURE - II**Form for sending particulars of income u/s 192 (2B) for the year ending 31st March, 2001**

1. Name and address of the employee
2. Permanent Account Number
3. Residential status
4. Particulars of income under any head of income other than "salaries" (not being a loss under any such head other than the loss under the head "Income from house property") received in the financial year

- (i) Income from house property
(in case of loss, enclose computation thereof) _____
- (ii) Profits and gains of business or profession _____
- (iii) Capital gains _____
- (iv) Income from other sources
(a) Dividends
(b) Interest
(c) Other incomes (specify)

Total _____

5. Aggregate of sub-items (i) to (iv) of item 4
6. Tax deducted at source (enclose certificates) issued under section 203)

Place _____

Date _____

Signature of the employee**Verification**

I, _____, do hereby declare that what is stated above is true to the best of my knowledge and belief.

Verified today, the _____ day of _____ 2001.

Place _____

Date _____

Signature of the employee**ANNEXURE - III-A**

Form No.12BA
[(See Rule 26A(2)]

Statement showing particulars of perquisites, other fringe benefits or amenities and profits in lieu of salary with value thereof

- (1) Name and address of Employer:
- (2) Name and designation of employee:
- (3) Assessment year:

Sl. No.	Nature of perquisite (See Rule 3)	Value of perquisite as per rules (3) (Rs.)	Amount if any paid by employee (4) (Rs.)	Amount of taxable perquisite (5) (Rs.)
(1)	(2)	(3)	(4)	(5)
1.	Accommodation			
2.	Cars			
3.	Sweeper, gardener, watchman or personal attendant			
4.	Gas, electricity, water			
5.	Interest free or concessional loans			
6.	Holiday expenses			
7.	Free or concessional travel			
8.	Free meals			
9.	Education			
10.	Gifts, vouchers etc.			
11.	Credit card expenses			
12.	Club expenses			
13.	Use of movable assets by employees			
14.	Transfer of assets to employees			
15.	Stock options (non-qualified options)			
16.	Other benefits or amenities			
17.	Profits in lieu of salary as per 17 (3)			
	Total value of perquisites			
	Total value of profits in lieu of salary			

DECLARATION BY EMPLOYER

I, son of working as (designation) do hereby declare on behalf of (name of the employer) that the information given above is based on the books of account, documents and other relevant records or information available with us and the details of value of each such perquisites are in accordance with Section 17 and rules framed thereunder and that such information is true and correct.

Signature of the person responsible for deduction on tax.

Place:

Full Name.....

Date:

Designation.....

ANNEXURE - III-B**Form No.16**

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

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

Name and address of the Employer

Name and designation of the employee

PAN/GIR NO.

TAN

PAN/GIR NO.

TDS Circle where Annual Return/Statement under section 206 is to be filed

Period
From To Assessment Year

DETAILS OF SALARY PAID AND ANY OTHER INCOME AND TAX DEDUCTED

1. Gross Salary			
(a) Salary as per provisions contained in Sec. 17 (1)		Rs. _____	
(b) Value of perquisites u/s 17(2) (as per Form No. 12BA, wherever applicable)		Rs. _____	
(c) Profits in lieu of salary under Section 17 (3) (as per Form No.12BA wherever applicable)		Rs. _____	
(d) Total			Rs. _____
2. Less: Allowance to the extent exempt under Section 10		Rs. _____	
		Rs. _____	
		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)			
7. Add: Any other income reported by the employee		Rs. _____	
		Rs. _____	
		Rs. _____	Rs. _____
8. Gross Total Income (6+7)			Rs. _____
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. (a) Under Section 88B		Rs. _____	
(b) Under Section 88C		Rs. _____	
III. Under Section 89 (attach details)			Rs. _____
14. Aggregate of Tax Rebates and Relief at 13 above (I (f) + II (a) + II (b) + III)			Rs. _____

15. Tax Payable (12-14) and surcharge thereon
 16. Less: Tax deducted at source
 17. Tax Payable/Refundable (15-16)

Rs. _____

Rs. _____

Rs. _____

Details of Tax Deducted and Deposited into Central Government Account

Amount	Date of Payment	Name of Bank & Branch where tax Deposited
--------	-----------------	---

I ----- son of ----- working in the capacity of ----- (designation) do hereby certify that a sum of Rs. ----- (Rupees -----) (in words) has been deducted at source and paid to the credit of the Central Government. I further certified that the information given above is true and correct based on the book of accounts, documents and other available records.

Place:

Date :

Signature of the person responsible for deduction of tax

Full Name _____

Designation _____

ANNEXURE IV

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:-

Serial 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 Altitude 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, W1790, 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 puhkaja-kunzomla 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>	Rupees 600 per month

(1)	(2)	(3)	(4)
		<ul style="list-style-type: none"> (iii) North of line Kud-Dudu and Basttgarh, Bilwar, Batote and Patnitop. (iv) All areas ahead of Zojila served by Road Srinagar - Zojila-Leh in Leh District. (v) Gulmarg - All areas forward of line joining anita 'Linyan 3309 - Kaunrali - 2407. (vi) Uri South - All areas forward of Kaunrali - Kandi 1810 Kustam 1505 - Sebasantra 1006 Changez 0507 - Jak 19904 Keekar 9704 Jamun 9607 Neeta 9508. (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	Rupees 1200 per month
	III.	All places located at a height of 1,000 metres or more above the sea level, other than places specified at (I) and (II) above.	Rupees 150 per month
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 (b) North and Middle Andamans (c) Throughout Lakshadweep and Minicoy Islands (d) All places on or north of the following demarcation line: Point 14600 (2881) to Sala MS 2686 - Matau MS 6777 - Sakong MT 1379 - Bamong-Khonawa MO 2803-Nyapin MO 7525 - River Khru to its junction with the river Kamla MP - 2226 - Taliha Yapuik MK 7410-Gshong MK 9749-Yinki Yong NF - 4324-Damoroh MF 6208-Ahinkolin NF 8811-Kronli MG 2407-Hanli NM 4096-Gurongon NM 4592-Loon NM 7579-Mayu-Liang NM 0169-Chawah NM 9943 Kamphu NM 1125 - Point 6490 (NM 1493) Vijayanagar NSA-486.	Rupees 650 per month

(1)	(2)	(3)	(4)
		(e) Following areas in Himachal Pradesh:-	
		<ul style="list-style-type: none"> (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 (Teklech 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, Saiaj Mahundi and Balidhar Panchayat of Karsog Tehsil; (xiv) Transgiri Tract of Sirmur District; (xv) Simla Town and its suburbs (Mashobra, Dhalli, Taradevi, Kasumpti, 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,-	
		<ul style="list-style-type: none"> (i) Niabat Bani, Lohi, Malahar and Macchodi in Kathua District; (ii) Dudu Basantgarh, Liander Thamag illaga; (iii) All areas in Tehsil Mahore except those specified at III (g)(i) below in Udhampur District; (iv) Illagas of Padder in Kishtwar Tehsil and Niabat Nowgam in Kishtwar of Doda District; 	

(1)	(2)	(3)	(4)
		(v) Noyama, Zanskar and Nobre of Leh District;	
		(vi) Entire Gurez-Niabat, Tangdhar Sub-Division and Keran Illaqa 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, Kailashahar, 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 Aizawl District of Mizoram	Rupees 375 per month
	(b)	Throughout Tripura except areas those specified at III(f) above.	
	(c)	Throughout Manipur.	
	(d)	Following areas of Himachal Pradesh:-	
	(i)	Janjehli Block of Chachiet Tehsil of Mandi District;	
	(ii)	Chopal Tehsil of Shimla District;	
	(iii)	Transgiri Tract of Sirmur District;	
	(iv)	Churah Tehsil of Chamba District;	

(1)	(2)	(3)	(4)
		<ul style="list-style-type: none"> (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 8km. from the line of actual control on at places which may be declared as qualifying for border allowance from time to time by the State Government for their own staff.	
		(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		<ul style="list-style-type: none"> (a) Madhya Pradesh (b) Tamil Nadu (c) Uttar Pradesh (d) Karnataka (e) Tripura (f) Assam (g) West Bengal (h) Bihar (i) Orissa 	Rupees 100 per month

(1)	(2)	(3)	(4)
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 up to 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	<p>(a) Following Areas in Arunachal Pradesh,-</p> <p>(i) Tirap and Changlang districts;</p> <p>(ii) all areas north of line joining point 4448 in LZ 4179-Nukme Dong MS 3272-Sepila MT 2969-Palin MO 9213-Daporijo NR 5841-Along NL 1273-Hunli NM 3196-Tidding Tuwi MT 6369-Hayuliang NN 0170-Tawaken MT 8136-Champai Bun NM 8814, all inclusive;</p> <p>(b) Throughout Manipur and Nagaland;</p> <p>(c) Following areas in Sikkim,-</p> <p>All areas north and north east of line joining Phalut LV 4750-Gezing LV 7059-Mangkha LV 6160-Penlang La LW 0666-Rangli LW 1448-BP 1 in LW 2453 on Indo-Bhutan Border, all inclusive.</p> <p>(d) Following areas in Himachal Pradesh,</p> <p>All areas east of line joining Umasila NV 3951-Udaipur NY 8663-Manikaran SB 2300-Pir Parbati Pass TA 1458-Taranda TA 2335-Barasua - Pass TA 8801, all inclusive.</p>		Rupees 975 per month

(1)	(2)	(3)	(4)
		<p>(e) Following areas in Uttar Pradesh,-</p> <p>All areas north and northeast of line joining Barasua Pass Ganganani TG 1362-Govind Ghat TG 0937-Tapovan Th 1822-Musiari TN 8982-Relaged TO 2466, all inclusive.</p> <p>(f) Following areas in Jammu and Kashmir:-</p> <p>(i) areas north and east of line joining Zojila MU 3036-Baratachala NE 6672 along the Great Himalayan Range, all inclusive;</p> <p>(ii) all areas west of line joining Point 1556 in NR 5470-Gulmarg MT 3105-Naushara MY 3105-Ringapat MT 2133-Handwara MT 2043-Laingyal MT.2339-Point 8405 in NG 4565-north of line joining point 8403-Bunakut MT 5453-Razan NN 2239-Zojila, all inclusive;</p> <p>(iii) all areas west of line joining tip of Chicken Neck RD 7073-Canal junction RD 6364-Mawa Brahmana RD 6183-Chauki RD 6393-Road junction RD 6499-Baramgala MY 3854-Point 1556 in NR 5470, all inclusive.</p>	
8.	Compensatory Modified Field Area Allowance	<p>(a) Following areas in Punjab and Rajasthan, areas west of line joining Jessai, Barmar, jaisalmer, Pokharan, Udasar, Mahajan Ranges, Suratgarh, Lalgah, Jattan, Abohar, Govindgarh, Fazilka, Jandiala Guru, Moga, Dholewal, Deas, Bir Sarangwal, Hussainiwala, Dera Baba Nank, Laisain pulge upto the international border, all inclusive;</p> <p>(b) Following areas in Haryana, - Satrod (Hissar),</p> <p>(c) Following areas in Himachal Pradesh,- areas North of line joining Narkhanda, Keylong upto Field Area line/High Altitude line.</p> <p>(d) Following areas in Arunachal Pradesh and Assam,-</p> <p>(i) Cachar and North Cachar districts of Assam including Silchar;</p> <p>(ii) All areas of Arunachal Pradesh and Assam north of river Brahmaputra except Tejpur, Misamari and Field Areas;</p> <p>(e) Throughout Mizoram and Tripura;</p>	Rupees 375 per month

(1)	(2)	(3)	(4)
		<p>(f) Following areas in Sikkim and West Bengal,-</p> <p>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.</p> <p>(g) Following areas in Uttar Pradesh,-</p> <p>areas north of line joining Uttarkashi, Karan Prayag, Gauchar, Joshimath, Chamoli, Rudra Prayag, Askote, Charamgad, Dharchula, Kausani and Narendra Nagar upto international border, all inclusive.</p> <p>(h) Following areas in Jammu and Kashmir,-</p> <p>(i) areas west of line joining Pattan, Baramulla, Kupwara, Drugmulla, Panges, Mankes, Buniyar, Pantha Chowk, Khanabal, Anantnag, Khundru and Khru upto the existing High Altitude line, all inclusive;</p> <p>(ii) areas west of line joining BP-19 Brahmana-di-Bari, Jindra, Dhansal, Katra, Sanjhi Chatt, Batote, Patni Top, Ramban and Banihal upto the existing High Altitude line, all inclusive.</p>	
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

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, T.P.H.

**TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-II
SECTION 3, SUB-SECTION (II), DATED 24.4.2000**

**MINISTRY OF FINANCE
(Department of Revenue)
(Central Board of Direct Taxes)**

NOTIFICATION

New Delhi, the 24th April, 2000

INCOME-TAX

S.O. 403 (E)- In exercise of the powers conferred by section 295 read with clause (14) of section 10 of the income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes, hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

- (1) (1) These rules may called the Income-tax (Third Amendment) Rules, 2000.
- (2) (2) They shall be deemed to have come into force on the 1st day of August, 1997.
 - (a) against Sl.No.-
 - (i) in column 2 relating to name of allowance for the words "Composite Hill Compensatory Allowance", the words and brackets "Special Compensatory (Hill Areas) Allowance" shall be substituted;
 - (ii) in column 4 relating to "extent to which allowance is exempt".-
 - (A) for the words, figures and letters "Rs.600 per month", the words, figures and letters "Rs.800 per month" shall be substituted;
 - (B) for the letters, figures and words "Rs.1,200 per month the letters, figures and words, Rs.7,000 shall be substituted;
 - (C) for the letters, figures and words "Rs.150 per month", the letters, figures and words "Rs.300 per month" shall be substituted;

For serial number 2 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)
2	Any special Compensatory Allowance in the nature of Border Area Allowance, Remote Locality Allowance or Difficult Area Allowance or Disturbed Area Allowance	1.(a) Little Andaman, Nicobar and Narcondum Islands; (b) North and Middle Andamans; (c) Throughout Lakshadweep and Minicoy Islands; (d) All places on or north of the following demarcation line; Point 14600 (2881) to Sala MS 2686- Matau MS 6777-Sakong MT 1379 Bamong+Khonawa MO 2803-Nyapin MO 7525-River Khru to its junction with the river Kamla MP-2226-Taliha - Yapuik MK 7410 -Gshong MK 9749 - Yinki Yong NF 4324 - Damoroh MF 6208 - Ahinkolin NF 8811 - Kronli MG 2407 - Hanli NM 4096 Gurongon NM 4592 Loon NM 7579 - Mayuliang NM 0169 - Chawah NM 9943 - Kamphu NM 1125 - Point 6490 (NM 1493) Vijayanagar NSA-486. (e) Following areas in Himachal Pradesh: (i) Pangi Tehsil of Chamba District; (ii) Following Panchayats and villages of Bharmour Tehsil of Chamba District.	Rs.1300 per month

(1)	(2)	(3)	(4)
		(A) Panchayat Badgaum, Bajol, Deol Kugti Nayagam and Tundah.	
		(B) Villages Ghatu of Gram Panchayat Jagayt Kanarsi of Gram Panchayat Cauhata.	
	(iii)	Lahul and Spiti District;	
	(iv)	Kinnaur district:	
		(A) Asrang, Chitkul and Hango Kuno Charang Panchayats	
		(B) 15/20 Area comprising the Gram Panchayats of Chhota Khamba, Nathpa and Rupī.	
		(C) Pooh sub-Division excluding the Panchayat Areas specified above.	
	(v)	15/20 Area of Rampur Tehsil comprising of Panchayats of Koot, Labana-Sadana, Sarpara and Chandi Branda of Shimla District.	
	(vi)	15/20 Area of Nirmand Tehsil, comprising the Gram Panchayats of kharga, Kushwar and Sarga of Kullu District.	
	(f)	Chimptuipui District of Mizoram and areas beyond 25 km from Lunglei town in Lunglei District of Mizoram.	
	(g)	Following areas in Jammu and Kashmir:-	
		(i) Niabai Bani, Lohi, Malhar and Macehodi of Kathua District;	
		(ii) Dudu Basantgarh Lander Bhamag Illaqa, Thakrakote and Nagote of Udhampur District.	
		(iii) All areas in Tehsil Mahore except those specified at III (f) (i) below in Udhampur District;	
		(iv) Illaqa of Padder and Niabat Nowgaon in Kishtwar Tehsil of Doda District.	
		(v) Leh District;	
		(vi) Entire Gurez - Nirabat. Tangdar Sub- Division and Keran Illaqa of Baramull District.	
	(h)	Following areas of Uttar Pradesh:-	
		(i) Chamoli District;	
		(ii) P t o a a h i t i t	
		(iii) Uttarakashi District;	
	(i)	Throughout Sikkim State	
II		Installations in the continental shelf of India and the Exclusive Economic Zone of India	Rs.1100 per month
III	(a)	Throughout Arunachal Pradesh other than areas covered by those specified at I(d) above.	Rs.1050 per month

(1)	(2)	(3)	(4)
		(b) Throughout Nagaland State.	
		(c) South Andaman (including Port Blair).	
		(d) Throughout Lunglei District (excluding areas beyond 25 km from Lungled town) of Mizoram.	
		(e) Dharmanager, Kailasahar, Amarapur and Khowai in Tripura.	
		(f) Following areas in Jammu and Kashmir:-	
		(i) Areas upto Goel from Kamban side and areas upto Arnas from Keasi side in Tehsil Mahore of Udhampur District;	
		(ii) Matchill in Barmulla District.	
		(g) Following areas in Himachal Pradesh:-	
		(i) Bharmour Tehsil, excluding Panchayats and villages covered by those specified at 1(e)(ii) above of Chamba District.	
		(ii) Chhota Bhangal and Bara Bhangal area of Kangra District;	
		(iii) Kinnaur District other than areas specified at 1 (c) (iv)	
		(iv) Dodra - Kwar Tehsil, Gram Panchayats of Darkali in Rampur, Kashapath Tehsil and Munish, Ghori Chaibis of Pargana Sarhan of Shimla District.	
IV. (a)		Throughout Aizawal District of Mizoram	Rs.750 per
(b)		Throughout Tripura except areas those specified at III(c).	month
(c)		Throughout Manipur.	
(d)		Following areas of Himachal Pradesh:-	
		(i) Jhandru Panchayat in Bhatiyat Tehsil, Churah Tehsil, Dalhousie Town (including Banikhet proper) of Chamba District.	
		(ii) Outer Seraj (excluding Village of Jakat-Khana and burow in Nirmand Tehsil of Kullu District.	
		(iii) Following areas of Mandi District:-	
		(A) Chhwar Valley (Jogindernagar Tehsil)	
		(B) Bagara, Chhatri, Chhotdhar, Garagushain, Gatoo, Gharyas, Janjheli, Jaryar, Johar Kalhani Kalwan Kholanai, Loth, Silibagi, Somachan, Thachdhar, Tachi and Thana Panchayats of Thunag Tehsil;	
		(C) Binga, Kamlah, Saklana, Tanyar and Tarnkholah, Panchayats of Dharampur Block.	

(1)	(2)	(3)	(4)
		(D) Balidhar, Bagra, Gopalpur, Khajol, Mahog, Mehudi, Manj, Pekhi, Sainj, Sarahan and Teban, Panchayats of Karsog Tehsil.	
		(E) Bohi, Batwara, Dhanyara, Paura-Kothi, Seri and Shoja, Panchayats of Sundernagar Tehsil.	
		(iv) Following areas and offices of Kangara District:	
		(A) Dharamsala town and Women's ITI, Dari, Mechanical Workshop, Ramnagar; Child Welfare and Town Country Planning Offices, Sakoh; CRSF Office at lower Sakoh; Kangra Milk Supply Scheme, Shamnagar; Tea Factory, Dari, Forest Corporation Office, Shamnagar; Tea Factory, Dari; Settlement Office, Shamnagar and Binwa Project, Shamnagar. Offices located outside the Municipal limit of Dharamshala town but included in Dharamsala town for purposes of eligibility to special Compensatory (Remote Locality) Allowance;	
		(B) Palampur town, including HPKV Campus at Palampur and H.P.Krishi Vishvavidyala Campus; Cattle Development Office/Jersey Farm, Banuri; Sericulture Office/Indo-German Agriculture Workshop/HPPWD Division, Bundla; Electrical Sub-Division, Lohna; D.P.O. Corporation, Bundla and Electrical HPSEE Division, Ghuggar offices located outside the municipal limits of Palampur town but included in Palampur town for the purpose of above allowance.	
		(v) Chopal Tehsil; Ghoris, Panjgaon, Patsnu, Naubis and Teen Koti of Pargana Sarahan; Deothi Gram Panchayat of Taklesh Area; Pargana Barabis; Kasba Rampur and Ghori Nog of Pargana Rampur of Rampur Tehsil of Shimla District and Shimla Town and its suburbs (Dhalli, Jatog, Kasumpti, Mashobra, Taradevi and Tutu);	

(1)	(2)	(3)	(4)
		(vi) Panchayats of Bani, Bakhali (Pachhad Tehsil), Bharog Bheneri (Peonata Tehsil), Birla (Nahan Tehsil), Dibber (Pachhad Tehsil) of Thanan Kasoga (Nahan Tehsil) in Sirmour district and Thansgiri Tract of Sirmour District;	
		(vii) Mangal Panchayat of Solan District;	
	(e) Following areas in Jammu and Kashmir:-		
		(i) Areas in Poonch and Rajouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and other Urban areas in the two districts;	
		(f) Following areas in Jammu and Kashmir:- Areas not included in I(g), III(f) and IV (e) above, but which are within a distance of 8 km from the line of actual control or at places which may be declared as qualifying for Border Allowance from time to time by the State Government for their own staff	
	V. Jog Falls in Shimoga District in Karnataka.		Rs.300 per month
	VI. (a) Throughout the State of Himachal Pradesh other than areas covered by those specified in I(c), III(g) and IV(d)		Rs.200 per month
	(b) Throughout the State of Assam and Meghalaya.		
	(c) against Sl.No.3,-		
		(i) in column 2 relating to "name of allowance", for the words "Tribal Area Allowance", the words and brackets "Special Compensatory (Tribal Areas/Schedule Areas/Agency Areas) Allowance" shall be substituted;	
		(ii) in column 4 relating to "extent to which allowance is exempt" for letters, figures and words "Rs.100 per month", the letters, figures and words "Rs.200 per month" shall be substituted;	
		(d) against Sl.No.4, in column 4, for letters, figures and words "Rs.3,000 per month" the letters, figures and words "Rs.6,000 per month" shall be substituted;	
		(e) against Sl.No.5, in column 4, for letters, figures and words "Rs.50 per month per child", the letters, figures and words "Rs.100 per month per child" shall be substituted;	
		(f) against Sl.No.6, in column 4, for letters, figures and words "Rs.150 per month per child", the letters, figures and words "Rs.300 per month per child" shall be substituted;	
		(g) against Sl.No.7, in column 4, for letters, figures and words "Rs.975 per month" the letters, figures and words "Rs.1300 per month" shall be substituted;	
		(h) against Sl.No.8, in column 4, for letters, figures and words "Rs.375 per month" the letters, figures and words "Rs.500 per month" shall be substituted;	

(1)	(2)	(3)	(4)
		(i) against Sl.No.9, in column 4, for letters, figures and words "Rs.975 per month" the letters, figures and words "Rs.1300 per month" shall be substituted;	

[Notification No. 11344/F.No.142/34/99-TPL]
Deepa Krishan, Director (TPL-I)

Foot Note:- The Principal rules were published under Notification No.S.O.969, dated 26.3.1962 and was last amended vide S.O.No.353 (E), dated 6th April, 2000.

EXPLANATORY MEMORANDUM

The Central Government Employees are entitled to various types of special allowances not being in the nature of prerequisite which are specifically granted to meet expenses wholly, necessarily and exclusively incurred in the performance of the duties of an office, posted at that place. Following types of allowances are exempt from income-tax under section 10(14) of the Income-tax Act, 1961 as prescribed in table below sub-rule (2) of rule 2BB under rule 2BB of the Income-tax rule, 1962.

1. Any special compensatory Allowance in the nature of Composite Hill Compensatory Allowance or High Altitude Allowance or Uncongenial Climate Allowance or Snow Bound Area Allowance or Avalanche Allowance.
2. Any Special Compensatory Allowance in the nature of Border Area Allowance or Remote Area Allowance or Difficult Area Allowance or Disturbed Area Allowance.
3. Tribal Area Allowance.
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.
5. Children Education Allowance.
6. Any allowance granted to an employee to meet the hostel expenditure on his child.
7. Compensatory field Area Allowance.
8. Compensatory Modified Field Area Allowance.
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.
10. Transport allowance granted to an employee to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty.

2. Present exemption limit was given effect vide notification S.O.617(E), dated 7.7.1995.

3. The above allowances were recommended to be enhanced by the Vth Pay Commission. Accordingly Central Government issued various orders enhancing the amount of the above allowances being paid to the Central Government Employees. As consequence to these orders, it has been decided to raise the exemption limit of these allowances except Transport Allowances, which has already been notified vide S.O.395(E), dated 13.5.1998 and subsequently amended vide notification number SO.1009(E), dated 4.10.1999.

4. All the orders of the Central Government enhancing the amount of the allowances were effective from 1st day of August, 1997. It is, therefore, proposed to amend rule 2BB of the income-tax rules, 1962 w.e.f. the 1st day of August, 1997 to give effect to the said proposal.

5. It is certified that the retrospective effect to the proposed amendment to the said rule 2BB shall not prejudicially effect the interest of the assessee.

**TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-II
SECTION 3, SUB-SECTION (II), DATED 13.5.98**

F.No.142/18/98-TPL
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Direct Taxes)

.....

S.O.395(E)-In exercise of the 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 the Income-tax Rules, 1961, namely:-

- (1) These rules may be called the Income-tax (Seventh Amendment) Rules, 1998.
 - (2) They shall be deemed to have come into force on the 1st day of August, 1997,
2. In the Income-tax Rules, 1962 in rule 2BB, in sub-rule (2), in the Table, after serial number 9, the following serial number and entries relating thereto shall be inserted, namely:-

S.No.	Name of allowance	Place of which allowance is exempt	Extent to which allowance is exempt
1.	2.	3.	4.
"10	Transport allowance granted to an employee to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty.	whole of India	Rs.800 per month

Sd./-
S. Balasubramanian,
Under Secretary (TPL-III).

[Explanatory Notes- The Central Government have, on the recommendations of the Fifth Pay Commission, given to officers and employees of the Central Government, with effect from the 1st day of August, 1997, a transport allowance of an amount not exceeding Rs.800/- per month, in accordance with their entitlement. The officers of the rank of Joint Secretary and above in the Central Government are entitled for official vehicles for the purpose of their journeys from home to office and back in lieu of the transport allowance which is not treated as a perquisite and is not taxed under the Income-tax Act, 1961. But, the transport allowance given to,-

- (a) the officers of the rank of Joint Secretary and above who opt for transport allowance in lieu of the said facility of availing vehicle; and
 - (b) all other officers and employees, including Group "C" and "D" officials.
- for the same purpose is liable to Income-tax.

2. To remove the above anomaly and treat all the persons equally in the matter of taxation of transport allowance, the Central Board of Direct Taxes has decided to exempt with retrospective effect, that is, with effect from the 1st day of August, 1997 the transport allowance equal to an amount not exceeding Rs.800 per month drawn by any officer or employee working under the Central Government or State Governments or any establishment other than Central Government or State Governments, under the Income-tax Act, 1961.

3. It is, therefore, proposed to amend rule 2BB of the Income Tax Rules, 1962 with effect from the 1st day of August, 1997 to give effect to the said proposal.

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4. It is certified that the retrospective effect to the proposed amendment to the said Rule 2BB shall not prejudicially affect the interest of assesseees].

Ministry of Finance
Department of Revenue
 (Central Board of Direct Taxes)

NOTIFICATION

New Delhi, the 24th November, 2000.

INCOME-TAX

S.O.1048(E)-In exercise of the powers conferred by sub-clause (i) of clause (18) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government, hereby specifies the gallantry awards for the purposes of the said Section, mentioned in column 2 of the table below awarded in the circumstances as mentioned in corresponding column 3 thereof:-

Table

S.No.	Name of gallantry award	Circumstances for eligibility
(1)	(2)	(3)
1.	Ashok Chakra	When awarded to Civilians for gallantry
2.	Kirti Chakra	-do-
3.	Shaurya Chakra	-do-
4.	Sarvottan Jeevan Raksha Padak	When awarded to civilians for bravery displayed by them in life saving acts.
5.	Uttam Jeewan Raksha Medal	-do-
6.	Jeevan Raksha Padak	-do-
7.	President's Police Medal for Gallantry	When awarded for acts of exceptional courage displayed by members of police forces, Central police or security forces and certified to this effect by the head of the department concerned.
8.	Police Medal for Gallantry	-do-
9.	Sena Medal	When awarded for acts of courage or conspicuous gallantry and supported ssby certificate issued to this effect by the relavant service headquarters.
10.	Nao Sena Medal	-do-
11.	Vayu Sena Medal	-do-
12.	Fire Services Medal for Gallantry	When awarded for acts of courage or conspicuous gallantry and supported by certificate issued to this effect by the last Head of Department.
13.	President's Police and Fire Services Medal for Gallantry	-do-
14.	President's Fire Services medal for gallantry	-do-
15.	President's home Guards and Civil Defence Medal for Gallantry	-do-
16.	Home Guards and Civil Defence Medal for Gallantry	-do-

(Notification No.1156/F.No.142/29/99-TPL)
 T.K. SHAH, Director.

Ministry of Finance
Department of Revenue
 (Central Board of Direct Taxes)
NOTIFICATION

New Delhi, the 29th January, 2001.

S.O.81(E)-In exercise of the powers conferred by sub-clause (i) of clause (18) of Section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government, hereby specifies the gallantry awards for the purposes of the said Section and for that purpose makes the following amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue (Central Board of Direct Taxes) number S.O. 1048(E), dated the 24th November, 2000, namely,-

In the said notification, in the Table, against serial numbers 1, 2 and 3 under column (3) relating to "Circumstances for eligibility" **the words** "to civilians" shall be omitted.

(Notification No.22/F.142/29/99-TPL)
 T.K. SHAH, Director.

Annexure-VIII

"FORM NO.10BA
(See rule 11B)

DECLARATION TO BE FILED BY THE ASSESSEE CLAIMING DEDUCTION U/S 80GG

I/We.....
 (Name of the assessee with permanent account number)
 do hereby certify that during the previous YearI/We had occupied
 the premise(full address of the premise)
 for the purpose of my/our own residence for a period of months and
 have paid Rs. in cash/through crossed cheque, bank draft towards
 payment of rent to Shri/Ms/M/s. (name and complete
 address of the landlord).

It is further certified that no other residential accommodation is owned by

- (a) me/my spouse/my minor child/our family (in case the assessee is HUF), at
 where I/we ordinarily reside/perform duties of officer or employment or carry on business
 or profession, or
- (b) me/us at any other place, being accommodation in my occupation, the value of which is
 to be determined u/s23(2)(a)(i) or u/s23(2)(b)".

F.No.142/47/98-TPL,
 NOTIFICATION NO.10722

Sd./-
 Suniti Srivastava,
 Under Secretary to the Govt. of India.

The principal rules were published vide notification No.S.O.969 (E), dated 26.3.1962 and were last amended vide notification No.S.O.897 (E), dated 12.10.98.

/ True Copy /

* * *

M/s. TNMSC Ltd., Chennai - Supply of medicines - Advance payment - Approval.

(Routine) B.P. (Ch.) No.8

(Technical Branch)

Dated 23.1.2002,
 Thai 10, Vishu Aandu,
 Thiruvalluvar Aandu 2033.
 Read:

Proceedings:-

The Chairman/T.N.E.B. approves the proposal of the Chief Engineer/Materials Management for making Interest free advance payment of Rs.10 Lakhs (Rupees Ten lakhs only) being two months supply to M/s. TNMSC Ltd., Chennai towards the supply of medicines to various dispensaries of T.N.E.B.

(By Order of the Chairman)

K.T. Varadachari
 Chief Engineer/Materials Management.

Electricity - Villupuram Chinnasalem Sub-Stores - Theft of 636 mts. of 7/4.09 ACSR Conductor on 22.5.97 - Write off the loss of materials - Lost in theft - Ordered.

(Routine) B.P. (Ch.) No.02

(Accounts Branch)

Dated 24.1.2002,
Thai 11, Vishu Aandu,
Thiruvalluvar Aandu 2033.
Read:

1. Lr.No.013041/848/Accts/A1/F.55/2001, dt.31.7.2001.
2. Lr.No.022618/1533/Accts/A1/F.55/2001, dt.18.12.2001.

Proceedings:-

636 mts. of 7/4.09 ACSR Conductor to the value of Rs.16281.60 were reported to have been lost in theft on 22.5.97 at Sub-stores, Chinnasalem.

Complaints were lodged with Chinnasalem Police Station and FIR Registered. After investigation the police authorities had reported that the case was closed as "Undetectable".

Thiru R. Chinnasamy, Helper on Watchman duty was found responsible for the loss, D.P. was initiated and on finalisation of D.P. punishment was imposed on the individual. The punishment was imposed for the lapses on the part of negligence in duties. The amount involved in theft is kept under A/c. head 22:830 and this cannot be recovered.

The Chief Engineer/Distribution/Villupuram has therefore proposed that the loss on account of the theft may be written off.

Under these circumstances the proposal of the Chief Engineer/Villupuram to write off Rs.16281.60 (Rupees Sixteen thousand, two hundred and eighty one and paise sixty only) being the cost of stores lost in theft as detailed above is approved.

The cost of materials lost in theft may be debited to A/c. No.79:882 loss to stock on account of flood, cyclone, fire etc. duly crediting A/c. head 22.830.

(By Order of the Chairman)

S. Kathiresan,
Chief Financial Controller/General.

* * *

Memorandum (Permanent) No.122312/A17/A172/95-1, (Secretariat Branch), dated 24.1.2002.

Sub: Medical Aid - Reimbursement of charges towards CT & MRI Scan -
Furnishing of Films - Certain Instructions - Issued.

The employees, who claim reimbursement of charges towards C.T./M.R.I. Scans, are directed to submit their representation along with Scan Reports and Films in original to the Chief Engineer/Superintending Engineer concerned.

2. The Chief Engineer/Superintending Engineer concerned are requested to keep the films of C.T./M.R.I. Scan received from the employees, under his safe custody and send certificate to this effect and also send the scan reports in original along with the proposal and his recommendations to this office.

3. On receipt of Orders for reimbursement of C.T./M.R.I. charges from this office, the films kept by the Chief Engineer/Superintending Engineer may be returned to the employees concerned.

4. All the Chief Engineers and Superintending Engineers are requested to bring this to the notice of the employees under their control.

5. Receipt of this Memorandum may be acknowledged.

G. Gnanaselvam,
Secretary

Memorandum (Per.) No.7267/A19/A192/2002-1, (Secretariat Branch), dated 28.1.2002.

Sub: Pension - Revision of pensionary benefits - Employees serving in Resident Manager Office, New Delhi - Inclusion of Special Pay for pensionary benefits - Clarification - Issued.

Ref: 1) Government Lr.No.1854/PC/2001-1, dt. 27.3.2001.
2) U.O.Note No.84497/A16/A161/2001-10, dt.23.1.2002.

In the Government Letter No.22337/Pub. (Gl.I)/98-2, dated 13.6.1998, the employees of Tamil Nadu House, New Delhi, have been permitted to draw special pay at the rate of 20% in the pre-revised scale of pay. The Government, in the reference first cited, have clarified that the special pay sanctioned at 20% in the revised scale of pay shall apply to the Tamil Nadu House employees at New Delhi and that the special pay shall be taken into account for calculation for pension and pensionary benefits.

2. The employees serving in Resident Manager Office, Tamil Nadu Electricity Board, New Delhi are also drawing special pay at 20% in the pre-revised scale of pay. Hence, the special pay sanctioned at 20% in the revised scale of pay in Memo. (Per.) No.63940/C1/98-3, dated 25.1.1999 be taken into account for calculation of pension and pensionary benefits.

(By Order of the Chairman)

G. Gnanaselvam,
Secretary.

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TECHNICAL

PART - IV

Technical

Memo.No.11697/SE/Comml./EE1/AEE1/F.Erode/D.68/2002, (Technical Branch), dated 29.1.2002.

Sub: Erode Region - Theft of Electrical Energy - Consumer pays compounding charges - Fixing of new meter - What to do the old meter - Regarding.

- Ref: 1. CE/Erode Region Lr.No.CE/Ed/AEE.GI/F.35/PR.1977-1/2001, dt. 2.11.2001.
2. CEED/AEE/GL/F.35/PR.1977/2001, dt. 30.8.2001.
3. Memo.No.SE/IEMC/EE1//AEE1/D.773/2000, dt. 17.11.2000.

Earlier to the introduction of compounding of offences in case of energy thefts the meter of the service in which energy theft detected was released and handed over to the police as an evidence for criminal case. A new meter is provided subsequently and assessment issued.

Now the Consumers have been permitted under Section 50-B of Indian Electricity Act, 1910 as inserted by the Tamil Nadu Act 33 of 1998 interalia provides for compounding offences under Section 39, subject to the conditions laid down therein.

Under the above circumstances, the following procedure may be adopted regarding tampered meters.

A seizer mahazar may be prepared by the field Officers themselves along with the observation mahazar and the meter through which theft of electrical energy was indulged may be released and preserved till the enquiry by the Assessment Authority is completed, so as to explain the Consumer, the method in which the meter in question was tampered with and to show the unauthorised (bogus) seals substituted in the meter in the place of original M.R.T. Seal.

A new healthy meter may be fixed in that service at the cost of the Consumer.

K. Gnanadesikan,
Chairman.

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இந்தியா மற்றும் இங்கிலாந்து அணிகளுக்கிடையே நடைபெறவிருக்கும் கிரிக்கெட்
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மின்வாரியப் பணியாளர்களின் பிள்ளைகளுக்கு (மகன்/மகள்) தொழிற்கல்வி

படிப்பிற்காக கடனுதவி கோரும் ஆங்கில விண்ணப்பப் படிவம் -

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