

# TAMIL NADU ELECTRICITY BOARD BULLETIN

*Vol. XXII*

*DECEMBER 2003*

*No. 12*



# NEWS & NOTES

## TAMIL NADU ELECTRICITY BOARD

PART - I

### BULLETIN

The Generation/relief figures for December, 2003 were as follows:

December, 2003 (in Million Units) Particulars

<b>DECEMBER, 2003</b>
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# NEWS & NOTES

## PART - I

### I. Generation Particulars:

The Generation/relief figures for December, 2003 were as follows:

Sl.No.	Particulars	December, 2003 (in Million Units)
<b>I.</b>	<b>TNEB GENERATION (Gross)</b>	
	i) Hydro	216.050
	ii) Thermal	1605.768
	iii) Gas	147.424
	iv) Wind & Solar	0.613
	<b>TNEB TOTAL</b>	<b>1969.855</b>
<b>II</b>	<b>NET IMPORT FROM CGS &amp; OTHER REGIONS (EXCLUDING PONDY, KERALA &amp; NEYVELI TS II MINES EXPORT)</b>	<b>1623.731</b>
<b>III</b>	<b>PURCHASES</b>	
	i) IPP	438.953
	ii) Windmill Private	88.632
	iii) Cogeneration (Provisional)	38.000
	iv) Others (TCPL, HITECH, MRL)	37.147
	<b>TOTAL</b>	<b>602.732</b>
<b>IV</b>	<b>TOTAL (Gross generation + Net import + Purchases)</b>	<b>4196.318</b>
<b>V</b>	<b>Less energy used for Kadamparai pump</b>	<b>52.942</b>
		<b>4143.376</b>
<b>VI</b>	<b>AVERAGE PER DAY</b>	<b>135.365</b>
<b>VII</b>	<b>DETAILS OF NET PURCHASES FROM CGS:</b>	
	1) Neyveli TS-I	298.659
	2) Neyveli TS-I Expansion	233.173
	3) Neyveli TS-II	722.172
	4) MAPS	111.130
	5) NTPC )	
	6) KAIGA )	
	7) Eastern Region )	781.936
	8) Kayankulam )	
	9) Less Export to Kerala & Pondy	523.339
	10) Export to Neyveli TS II Mines	0.000
	<b>TOTAL NET PURCHASES</b>	<b>1623.731</b>
<b>VIII</b>	<b>DETAILS OF PURCHASES FROM IPPs</b>	
	1) GMR	91.744
	2) SPCL	38.982
	3) MPCL	43.705
	4) PPN	118.772
	5) ST-CMS	145.750
	<b>TOTAL</b>	<b>438.953</b>

## IX DETAILS OF OTHER PURCHASES

1) Wind Mill Private	88.632
2) Co generation	38.000
3) HITECH	2.606
4) TCPL	33.211
5) MRL	1.330
<b>TOTAL</b>	<b>163.779</b>

X Maximum Grid demand (excluding of wind mill and Co-generation) and consumption during December 2003 were 6828 MW at 49.54 Hz on 09.12.2003 & 141.530 MU on 17.12.2003.

## II. Storage Position:

The Storage position in various reservoirs as on 1.1.2004 when compared to the storage as on 1.1.2003 was as follows:-

Sl. No.	Name of the Group	As on 1.1.2004	As on 1.1.2003	Difference
1.	Nilgiris	545.070	592.010	(-) 46.940
2.	P.A.P.	52.700	137.450	(-) 84.750
3.	Periyar	25.470	20.590	(+) 4.880
4.	Papanasam & Servalar	28.030	36.080	(-) 8.050
5.	Sunliyar	29.710	24.590	(+) 5.120
6.	Kodayar	88.990	69.290	(+) 19.700
7.	<b>Total Excluding Mettur</b>	<b>769.970</b>	<b>880.010</b>	<b>(-) 110.040</b>
8.	<b>For Mettur</b>	<b>9.960</b>	<b>10.570</b>	<b>(-) 0.610</b>

## III. Performance of Thermal Stations:

## i) Tuticorin (5 x 210 MW):

The details of generation at Tuticorin T.P.S. during December, 2003 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (210 MW)	100.00	34.07	84.50
II (210 MW)	90.20	142.82	91.40
III (210 MW)	100.00	158.13	101.20
IV (210 MW)	100.00	159.59	102.10
V (210 MW)	98.40	158.52	101.50
<b>STATION</b>	<b>97.72</b>	<b>653.13</b>	<b>96.14</b>

## ii) Mettur (4 x 210 MW):

The details of generation at Mettur T.P.S. during December, 2003 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (210 MW)	92.73	145.99	93.44
II (210 MW)	94.49	80.03	88.22
III (210 MW)	99.24	157.26	100.65
IV (210 MW)	94.21	148.05	94.76
<b>STATION</b>	<b>95.17</b>	<b>531.33</b>	<b>94.27</b>

**iii) North Chennai (3 x 210 MW):**

The details of generation at North Chennai T.P.S. during December, 2003 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (210 MW)	100.00	151.260	96.81
II (210 MW)			
III (210 MW)	100.00	151.030	96.67
<b>STATION</b>	<b>100.00</b>	<b>302.290</b>	<b>96.74</b>

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

The details of generation at Ennore T.P.S. during December, 2003 were as follows:

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (60 MW)	94.10	26.731	59.90
II (60 MW)			
III (110 MW)	97.40	51.356	62.80
IV (110 MW)			
V (110 MW)	78.70	40.797	49.80
<b>STATION</b>	<b>55.70</b>	<b>119.018</b>	<b>57.13</b>

**IV. Coal Particulars for December, 2003:**

Sl.No.	Particulars	Tuticorin TPS	Mettur TPS	North Chennai TPS	Ennore TPS
1.	Coal Linkage (in lakh tonnes)	3.80	3.70	2.90	2.10
2.	Coal Receipt (-do-)	3.90	2.78	2.41	0.86
3.	Coal Consumption (-do-)	4.60	3.77	2.22	1.09
4.	Coal stock as on 01.01.2004 (-do-)	1.70	2.50	1.81	0.96
5.	Specific Coal Consumption (Kg./ug.)	0.704	0.710	0.734	0.920

**V. Auxiliary consumption and oil consumption during December, 2003:**

Details	Tuticorin T.P.S.	Mettur T.P.S.	North Chennai T.P.S.	Ennore T.P.S.
Specific Oil consumption (ml/ug)	0.730	1.189	3.810	10.000
Auxiliary consumption %	7.600	7.600	8.600	14.600

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

The following are the details of posts Created, Abolished, Upgraded and Downgraded during the month of December, 2003.

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.	(Per.) B.P.(Ch.) No.242, (Adm.Br.), dt.5.12.2003.	Chennai EDC/ South	SBO/LI Helper	4 4	Creation of these posts are for utilisation in 33/11 KV SS at Madipakkam.	For a period up to 28.2.2005 from the date of utilisation.
			Total	8		
2.	(Per.) B.P.(Ch.) No.244, (Adm.Br.), dt. 8.12.2003.	Nilgiris EDC	JA/Adm. Comm. Inspector	1 2	Posts sanctioned due to conversion of the existing Ooty C&I Sub-division as O&M Sub-division at Kundah in Nilgiris EDC.	For the period up to 29.2.2004 from the date of utilisation of posts.
			Total	3		
3.	(Per.) B.P.(Ch.) No.245, (Adm.Br.), dt.8.12.2003.	Hydro/Project/ Urachikottai	JA/Adm. Typist Foreman II Gr.	2 1 1	Consequent on abolition of 10 posts in Hydro Project/ Urachikottai.	For a period up to 29.2.2004 from the date of utilisation.
			Total	4		
4.	(Per.) B.P.(Ch.) No.247, (Adm.Br.), dt.9.12.2003.	CFC/B.O. Accts.Br.	AEE/EI.	1	Consequent on abolition of one post of AEE/EI. in the O/o.the SE/ Hydro/Elecl.	For a period up to 29.2.2004 from the date of utilisation.
5.	(Per.) B.P.(Ch.) No.253, (Adm.Br.), dt. 19.12.2003.	Mettur EDC	AE/JE(EI.) I Gr. JE(E) II Gr. Line Inspector	1 4 4	Posts sanctioned in various categories to the 110/11 KV (Non-Grid) Sub-station at Mecheri in Mettur EDC	For a period of one year from the date of utilisation on or after the actual date of commissioning of the above Sub-station.
		Helper		1		
			Total	10		
6.	(Per.) B.P.(Ch.) No.258, (Adm.Br.), dt. 31.12.2003.	Madurai EDC	AEE(EI.)	1	For utilisation as PRO in year Central Office/ Madurai	For a period of one from the date of utilisation.
7.	(Per.) B.P.(Ch.) No.259, (Adm.Br.), dt. 31.12.2003.	CE/Distn./ Chennai/ North	Accts.Supr.	1	Consequent on abolition of one post of Asst. (Accts.) in the O/o.the CE/D/ Chennai (North).	For a period of one year from the date of utilisation.

P. Ponnambalam,  
Chief Engineer/Personnel

## 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.	(Per.) B.P.(Ch.) No.244, (Adm.Br.), dt. 8.12.2003.	Nilgiris EDC	JA/Accts. Tech.Assistant  Total	1 2 <hr/> 3	Posts abolished due to conversion of the existing Ooty C&I Sub-division as O&M Sub-division at Kundah in Nilgiris EDC.	With immediate effect.
2.	(Per.) B.P.(Ch.) No.245, (Adm.Br.), dt. 8.12.2003.	Hydro Pro./ Urachikottai	Foreman III Gr. Fitter II Gr. Elecn. II Gr. Sr.Helper Sr.D'man S.C. II Gr. J.A. (Accts.) Office Helper  Total	1 2 1 1 1 2 1 1 <hr/> 10	Consequent on the creation of 4 posts.	Shall be abolished on the date of utilisation of 4 posts created.
3.	(Per.) B.P.(Ch.) No.247, (Adm.Br.), dt.9.12.2003.	SE/Hydro (Elec.)	AEE./EI.	1	Consequent on the creation of one post of AEE/EI. in the O/o. the CFC/B.O.Accts. Branch.	Shall be abolished on the date of utilisation of one post of AEE/EI. created in the O/o. CFC/ B.O.Accts.Br.
4.	(Per.) B.P.(Ch.) No.269, (S.B.) dt. 19.12.2003.	Masinagudi/ PUSHEP	Chief Engineer	1	Post abolished due to merger of the CE/HP/ Bhavani and CE/ PUSHEP.	With effect from 1.1.2004.
5.	(Per.) B.P.(Ch.) No.272, (S.B.), dt. 24.12.2003.	Intelligence Wing	Asst.Engineer Insp.of Police  Total	1 1 <hr/> 2	Ordered by Chairman	With effect from 31.12.2003 AN
6.	(Per.) B.P.(Ch.) No.257, (Adm.Br.), dt. 24.12.2003.	P&C/Chennai	Tech.Asst.	3	Consequent on the upgradation of 3 posts of JE/Elecl. II Gr.	Shall be abolished on the date of utilisation of 3 posts of JE/EI. upgraded.
7.	(Per.) B.P. (Ch.) No.258 (Adm.Br.) dt. 31.12.2003.	Madurai EDC	AEE(EI.) Tech.Asst. JA/Accts.  Total	1 2 1 <hr/> 4	Consequent on creation of one post of AEE(EI.) for utilisation as PRO in Central Office/Madurai EDC, these four posts have been abolished.	Shall be abolished on the date of utilisation of one post of AEE/EI. created.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
8.	(Per.) B.P.(Ch.) No.259 (Adm.Br.), dt.31.12.2003.	CE/Distrn./ Chennai (N) Region.	Asst.(Accts.)	1	Consequent on creation of one post of Accounts Supervisor, one post of Assisant (Accts.) has been abolished in the O/o. the CE/D/ Chennai Region/ North.	Shall be abolished on the date of utilisation of one post of Accts. Supr. created.

**POSTS UPGRADED**

Sl. No.	Reference in which the posts were upgraded	Name of the Circle	Name of the Post	No. of Posts	Purpose for which the posts were upgraded	Remarks
1.	(Per.) B.P.(Ch.) No.257, (Adm.Br.), dt.24.12.2003.	P&C/Chennai	JE/EI. II Gr.	3	Consequent on the abolition of three posts of Technical Assistant.	For a period of one year from the date of utilisation.

**POSTS DOWNGRADED**

-NIL-

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# GENERAL ADMN. & SERVICES

## PART - II

Allowances - Office Helper Surrender Allowances - Scheme for Surrender of Residential Office Helper - Dispensed with - Orders Issued.

(Per) B.P. (Ch.) No.265 (Secretariat Branch)

Dated 5th December, 2003,  
Karthigai 19, Subhanu,  
Thiruvalluvar Aandu 2034.

Read:

- i) (Per) B.P. (Ch) No.76 (SB) dated 19.4.2003.
- ii) G.O.Ms.No.422 P&A.R (F) Department dated 27.11.2003.

### Proceedings:-

The Tamil Nadu Electricity Board hereby directs that the payment of Cash Allowance for Surrendering of Residential Office Helper last continued up to 30.9.2003 in the reference first cited is dispensed with from 1.10.2003.

(By Order of the Chairman)

S. Sundaresan,  
Secretary (In-charge).

\* \* \*

Letter No. 76600/A3/A32/2003-3, (Secretariat Branch), Dated 9.12.2003.

Sub: Personnel-Surrender of Residential Office Assistants for Cash Allowance - Tamil Nadu Servants Allowance Scheme 1960 - Dispensed with 1.10.2003 - Copy of G.O. communicated.

Ref: From Govt. Personnel and Administrative Reforms (F) Deptt. G.O.Ms. No.422, P&AR(F) Deptt., dated 27.11.2003.

I am to enclose a copy of Government Orders cited, regarding surrender of Residential Office Assistants for cash allowance to the Government employees on deputation with the Tamil Nadu Electricity Board, drawing the Government scales of pay and allowances.

Encl.: As above.

S. Sundaresan,  
Secretary (In-charge).

Copy of:

GOVERNMENT OF TAMIL NADU

ABSTRACT

Personnel - Surrender of Residential Office Assistants for Cash Allowance - Tamil Nadu Servants Allowance Scheme, 1960 - Dispensed with - Orders issued.

G.O.Ms. No.422 (Personnel and Administrative Reforms (F) Department) Dated: 27.11.2003.

Read:

1. G.O.Ms.No.1813, Public (Services) Department, dated 17.11.1960.
2. G.O.Ms.No.310, Personnel and Administrative Reforms (Per.F) Department dated 15.3.1980.
3. G.O.Ms.No.398, Personnel and Administrative Reforms (Per.F) Department dated 17.4.1985.
4. G.O.Ms.No.183, Personnel and Administrative Reforms (Per.F) Department dated 16.4.1990.
5. G.O.Ms.No.118, Personnel and Administrative Reforms (Per.F) Department dated 2.4.1991.
6. G.O.Ms.No.119, Personnel and Administrative Reforms (Per.F) Department dated 31.3.1992.

7. G.O.Ms.No.47, Personnel and Administrative Reforms (Per.F) Department dated 9.2.1993.
8. G.O.Ms.No.226, Personnel and Administrative Reforms (Per.F) Department dated 26.6.1993.
9. G.O.Ms.No.75, Personnel and Administrative Reforms (F) Department dated 3.4.1998.
10. G.O.Ms.No.247, Personnel and Administrative Reforms (F) Department dated 12.10.1998.
11. G.O.Ms.No.78, Personnel and Administrative Reforms (F) Department dated 26.4.1999.
12. G.O.Ms.No.52, Personnel and Administrative Reforms (F) Department dated 22.3.2000.
13. G.O.Ms.No.49, Personnel and Administrative Reforms (F) Department dated 9.3.2001.
14. G.O.Ms.No.30, Personnel and Administrative Reforms (F) Department dated 26.3.2002.
15. G.O.Ms.No.31, Personnel and Administrative Reforms (F) Department dated 31.3.2003.

ORDER:

The Government direct that the Tamil Nadu Servants Allowance Scheme 1960, for surrender of Residential Office Assistant for Cash Allowance which was last extended up to 30.9.2003 in the Government Order fifteenth read above, is dispensed with from 1.10.2003.

(By Order of the Governor)

Sd/xxx  
Lakshmi Pranesh,  
Chief Secretary to Government.

/ True Copy /

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குறிப்பாணை எண்.97528/அ9/அ91/2003-3, (செயலகக் கிளை), நாள் 10.12.2003.

பொருள்: தமிழ்நாடு கடைகள் நிறுவனங்கள் சட்டம் 1947 மற்றும் விதிகள் 1948-தமிழ்நாடு மின்சார வாரிய நிறுவனங்களுக்கும் தமிழ்நாட்டிலுள்ள எல்லா நிறுவனங்களுக்கும் தமிழ்நாடு கடைகள், நிறுவனங்கள் சட்டத்தின் சில பிரிவுகளிலிருந்து 24.10.2003 முதல் ஓராண்டிற்கு விதிவிலக்கு நீட்டித்தல்-தொழிலாளர் துறை ஆணையரின் செயல்முறை நடவடிக்கை ஆணையரின் நகல்-அனுப்பப்படுகிறது.

பார்வை: 24.11.2003 நாள் தொழிலாளர் ஆணையரின் செயல்முறை நடவடிக்கைகள் எஸ். 2/63971/2003.

பார்வையில் குறிப்பிட்டுள்ள 24.11.2003 நாள் தொழிலாளர் ஆணையரின் செயல்முறை நடவடிக்கைகள் எஸ்.2/63971/2003 நகல், தமிழ்நாடு மின்சார வாரிய தலைமைப் பொறியாளர்கள், தலைமைப் பொறியாளர்கள் (பகிர்மானம்), மேற்பார்வைப் பொறியாளர்கள் மற்றும் ஏனைய அலுவலர்களுக்கு தகவலுக்காகவும் பின்பற்றப்படுவதற்காகவும் அனுப்பப்படுகிறது. மேற்குறிப்பிடப்பட்டுள்ள ஆணையில் தமிழ்நாடு மின் வாரிய அதிகாரத்திற்குப் பட்ட தமிழ்நாட்டிலுள்ள எல்லா நிறுவனங்களுக்கும், தமிழ்நாடு கடைகள் மற்றும் நிறுவனங்கள் சட்டத்தின் சில பிரிவுகளைத் தவிர மற்ற அனைத்துப் பிரிவுகளிலிருந்து 24.10.2003 முதல் ஓராண்டிற்கு விதிவிலக்கு நீட்டித்து ஆணை பிறப்பிக்கப்பட்டுள்ளது.

தலைமைப் பொறியாளர்கள்/தலைமைப் பொறியாளர்கள் (மின் பகிர்மானம்) மேற்பார்வைப் பொறியாளர்கள் மற்றும் ஏனைய அலுவலர்களும், தொழிலாளர் துறை ஆணையரால் அவரது செயல்முறை நடவடிக்கைகள் ஆணையில் குறிப்பிடப்பட்டுள்ள நிபந்தனைகளைப் பின்பற்றுமாறு கேட்டுக்கொள்ளப்படுகிறார்கள்.

இணைப்பு:

சோ. சுந்தரேசன்  
செயலாளர் (பொறுப்பு).

சென்னை-6, தொழிலாளர் ஆணையரின் செயல்முறை நடவடிக்கைகள்.

முன்னிலை: எம். சாய்குமார், இ.ஆ.ப.,

சுருக்கம்

தமிழ்நாடு கடைகள் நிறுவனங்கள் சட்டம் 1947 மற்றும் விதிகள் 1948-தமிழ்நாடு மின்சார வாரிய அதிகாரத்திற்குப் பட்ட தமிழ்நாட்டிலுள்ள அனைத்து நிறுவனங்களுக்கும் தமிழ்நாடு கடைகள் நிறுவனங்கள்

B.B. - 2 (Dec.' 03)

சட்டத்தின் கீழ் சில பிரிவுகளிலிருந்து 24-10-2003 முதல் ஓராண்டிற்கு விதிவிலக்கு நீட்டித்து ஆணை வழங்கப்படுகிறது

எஸ்2/63971/03

நாள்: 24-11-2003.

1. இவ்வலுவலக செயல்முறை நடவடிக்கைகள் எண்.எஸ்2/71340/2002, நாள்: 13-12-2002.
2. 21.10.2003 நாளிட்ட சென்னை, தமிழ்நாடு மின்வாரிய செயலாளரின் கடித எண்.97528/ஏ9/ஏ91/2003-1.

ஆணை:

சென்னையிலுள்ள தமிழ்நாடு மின்சார வாரியத்தின் செயலாளர் பார்வையில் குறிப்பிட்டுள்ள அவரது கடிதத்தில் தமிழ்நாட்டிலுள்ள தமிழ்நாடு மின்சார வாரியத்தின் அதிகாரத்திற்குட்பட்ட எல்லா நிறுவனங்களுக்கும் பார்வை 1ல் காணப்படும் இவ்வலுவலகச் செயல்முறை நடவடிக்கையில் வழங்கப்பட்ட விதிவிலக்கு 23-10-2003 உடன் முடிவடைவதால், அவ்விதிவிலக்கினை மேலும் ஓராண்டிற்கு நீட்டித்து உத்தரவுகள் வழங்குமாறு கோரியுள்ளார். மேற்கண்ட விதிவிலக்கு தொடர்பாக இவ்விதிவிலக்கு காலத்தில் எவ்வித புகாரும் இவ்வலுவலகத்தில் பெறப்படவில்லை.

எனவே, தமிழ்நாடு கடைகள் மற்றும் நிறுவனங்கள் சட்டப்பிரிவு 6-ன் படியும் (தமிழ்நாடு சட்டம் 36/1947) 31-12-80 நாளிட்ட தொழிலாளர்கள் மற்றும் வேலைவாய்ப்புத் துறை அரசாணை எண்.2943-ல் தொழிலாளர் ஆணையருக்கு வழங்கப்பட்டுள்ளது அதிகாரத்தின் அடிப்படையிலும் தமிழ்நாடு மின்சார வாரியத்தின் அதிகாரத்திற்குட்பட்ட தமிழ்நாட்டிலுள்ள எல்லா நிறுவனங்களுக்கும் தமிழ்நாடு கடைகள் நிறுவனங்கள் சட்டப் பிரிவுகள் 20, 21, 22, 23, 25, 31, 34, 35, 41, 43, 50 மற்றும் 51-ஐத் தவிர மற்ற அனைத்து பிரிவுகளிலிருந்தும் 24-10-2003 முதல் மேலும் ஓராண்டிற்கு விதி விலக்கு நீட்டித்து கீழ்க்கண்ட நிபந்தனைகளுடன் வழங்கப்படுகிறது.

நிபந்தனைகள்

1. ஒவ்வொரு தொழிலாளிக்கும் ஒவ்வொரு நாளும் மிகை நேர வேலை உட்பட வேலை நேரம் ஆகியவற்றைக் கொண்ட வருகைப் பதிவேடும் பார்வையாளர் புத்தகமும் பராமரிக்கப்பட்டு அந்நிறுவன எல்லைக்குட்பட்ட தொழிலாளர் ஆய்வர்களுக்கு அவர்களது குறிப்புரைகளைப் பதிய காட்டப்பட வேண்டும்.
2. விடுப்பு நாளில் பணிபுரியும் தொழிலாளர்களுக்கு அடுத்து வரும் வாரத்தில் மாற்று விடுப்பு அளிக்கப்பட வேண்டும்.
3. தொழிலாளர் ஆணையரின் முன்அனுமதியின்றி வாரியத்தில் விடுப்பு விதிகள் மற்றும் வேலை நேரம் ஆகியவற்றை மாற்றக்கூடாது.

ஓம்/- எம். சாய்குமார்  
தொழிலாளர் ஆணையர், சென்னை.

/உண்மை நகல்/

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குறிப்பாணை (நிலை) எண்.42300/அ18/அ181/2003-5, (செயலகக் கிளை), நாள் 10.12.2003.

பொருள்: தமிழ் வளர்ச்சி - "Citizen" என்ற ஆங்கிலச் சொல்லுக்குத் தமிழில் "சூடிமகன்" என்ற சொல்லைப் பயன்படுத்துவதோடு "சூடிமகன்" என்ற சொல்லையும் பயன்படுத்துவது தொடர்பாக தமிழக அரசினால் வெளியிடப்பட்ட நிருவாக ஆணையை வாரியத்திலும் நடைமுறைப்படுத்த அரசு ஆணையரின் நகல் அனுப்பி வைக்கப்படுகிறது.

- பார்வை: 1) அரசாணை (நிலை) எண்.62 தமிழ் வளர்ச்சி பண்பாடு மற்றும் அறநிலையத் (தவ1.1) துறை நாள் 28.4.2003.  
2) தமிழ் வளர்ச்சி-பண்பாடு மற்றும் அறநிலையத் (தவ1.1) துறை, கடித எண்.7101/தவ1.1/2003-2, நாள் 6.5.2003.

பார்வை 1-ல் கூடியுள்ள அரசாணையின் நகல் பார்வை 2-ல் திருத்தப்பட்டுள்ளபடி வாரியத்தின் அனைத்து அலுவலர்களுக்கும் அனுப்பி வைக்கப்படுகிறது.

2. மேலும் அரசாணையில் பத்தி 3-ல் உள்ள ஆணைகளை அனைத்து அலுவலர்களும் வாரியத்தின் அனைத்து நடைமுறைகளிலும் தவறாது கடைப்பிடிக்கும்படி அறிவுறுத்தப்படுகிறது.

3. இக்குறிப்பாணையைப் பெற்றுக் கொண்டமைக்கு ஒப்புக்கை அளிக்கும்படி கேட்டுக் கொள்ளப்படுகிறது.

(தலைவரின் ஆணைப்படி)

இணைப்பு: அரசாணை நகல்

சோ. சுந்தரேசன்,  
செயலாளர் (பொறுப்பு).

தமிழ்நாடு அரசு

சுருக்கம்

தமிழ் வளர்ச்சி - 'Citizen' என்ற ஆங்கிலச் சொல்லுக்குத் தமிழில் 'குடிமகன்' என்ற சொல்லைப் பயன்படுத்துவதோடு 'குடிமகன்' என்ற சொல்லையும் பயன்படுத்துதல் - நிருவாக ஆணை வெளியிடப்படுகிறது.

தமிழ் வளர்ச்சி - பண்பாடு மற்றும் அறிநிலையத் (தவ1.1) துறை

அரசாணை (நிலை) எண்.62

நாள்: 28.4.2003.

படிக்க:

1. 26.4.2003 தேதியிட்ட தினமணி செய்தி நறுக்கு.
2. தமிழ் வளர்ச்சி இயக்குநர் நேர்முக கடித எண்.நி3/950/2003 நாள் 26.4.2003.

ஆணை:-

25.4.2003 அன்று மாண்புமிகு முதலமைச்சர் அவர்கள் சட்டமன்றப் பேரவையில் சமூக நலத் துறையின் மானியக் கோரிக்கையின் விவாதத்தின் இடையில் கீழ்க்கண்ட அறிவிப்பினை வெளியிட்டார்கள்:-

"தமிழ் மொழியில் அரசியலமைப்புச் சட்டத்திலேயே பெண்களுக்கு ஒரு பெரிய அந்தி இழைக்கப்பட்டுள்ளது. பொதுவாக ஒரு உறுதிமொழியை ஏற்கும் போது கூட உதாரணத்திற்குச் சொல்ல வேண்டுமானால், தீண்டாமை ஒழிப்பு உறுதிமொழி ஏற்கும் போது "இந்தியக் குடிமகன் ஆகிய நான்" என்று கூறியே, இந்த உறுதிமொழியை ஏற்கும் நடைமுறை உள்ளது. "குடிமகன் ஆகிய நான்" என்று கூறி, உறுதிமொழி எடுக்கக் கூடாதா, என்று போராடி இருக்கிறேன். "குடிமகன்" என்று கூறித்தான், உறுதிமொழி ஏற்க வேண்டும் என்பதே, பெண் குலத்துக்கு இழைக்கப்பட்ட அந்தி. "குடிமகன்" என்ற சொல், புழக்கத்திற்கு வருவதற்காக, பெரிய இயக்கமே நடத்த தீர்மானித்து இருக்கிறேன்".

2. மேற்கண்ட அறிவிப்பின் தொடர்பாக தமிழ் வளர்ச்சி இயக்குநர் கீழ்க்கண்ட ஆணைகளை வெளியிடலாமென பரிந்துரை செய்துள்ளார்:-

"உறுதிமொழி ஏற்றல், அரசு ஆணைகள், கடிதங்கள், அறிக்கைகள், அரசு அலுவலகங்களில் செயற்பாடுகள், பள்ளி, கல்லூரிப் பாடநூல்கள், தமிழ்நாடு அரசின் வெளியீடுகள், படிவங்கள் ஆகிய அனைத்து நேர்வுகளிலும் "Citizen" என்ற ஆங்கிலச் சொல்லுக்கு இணையாகத் தமிழில் குடிமகன்/குடிமகள் என்றே இனி பயன்படுத்த வேண்டும். அரசு அலுவலகங்களில் ஆட்சி மொழிச் சட்டத்தைத் தீவிரமாக நிறைவேற்றுவதற்கு ஏதுவாக ஆங்கிலத்திற்கு இணையான புதிய தமிழ்ச் சொற்களை அவ்வப்போது உருவாக்கித் தருவதற்காக இந்த அரசு அமைத்துள்ள "சொல்வங்கி" அமைப்பு வழி வெளிவரும் சொற்களையும் அரசு அலுவலகங்கள் தவறாமல் பயன்படுத்த வேண்டும் என்றும், மேற்கூறியவாறு பின்பற்றத் தவறுகிறவர்கள் அரசாணையை மீறிய குற்றத்திற்கான நடவடிக்கைகளுக்கு ஆளாக நேரும்".

3. தமிழ் வளர்ச்சி இயக்குநரின் பரிந்துரையை அரசு கவனத்துடன் பரிசீலித்து மாண்புமிகு முதலமைச்சர் அவர்கள் சட்டமன்றப் பேரவையில் அறிவித்த அறிவிப்பினைச் செயல்படுத்தும் முகமாக உறுதிமொழி ஏற்றல், அரசு ஆணைகள், கடிதங்கள், அறிக்கைகள், அரசு அலுவலகங்களின் செயல்பாடுகள், பள்ளி, கல்லூரி பாடநூல்கள், தமிழ்நாடு அரசின் வெளியீடுகள், அகராதிகள் படிவங்கள் ஆகிய அனைத்து நேர்வுகளிலும் "Citizen" என்ற ஆங்கிலச் சொல்லுக்கு இணையாக, தமிழில், குடிமகன்/ குடிமகள்,

என்றே இனி பயன்படுத்த வேண்டும், அரசு அலுவலகங்களில் ஆட்சிமொழிச் சட்டத்தைத் தீவிரமாக நிறைவேற்றுவதற்கு ஏதுவாக ஆங்கிலத்திற்கு இணையான புதிய தமிழ்ச் சொற்களை அவ்வப்போது உருவாக்கித் தருவதற்காக அமைக்கப்பட்டுள்ள "சொல்வங்கி" அமைப்பு வழி வெளிவரும் சொற்களையும் அரசு அலுவலகங்கள் தவறாமல் பயன்படுத்த வேண்டும் என அரசு ஆணையிடுகிறது.

4. மேலே பத்தி 3-ல் வெளியிடப்பட்டுள்ள நிருவாக ஆணையினைச் செம்மையாகச் செயல்படுத்தத் தேவையான அறிவுரைகளை அனைத்து அலுவலகங்களுக்கும் வழங்கி இப்பணியின் முன்னேற்றம் குறித்து கண்காணக்குமாறு தமிழ் வளர்ச்சி இயக்குநர் கேட்டுக்கொள்ளப்படுகிறார்.

(ஆளுநரின் ஆணைப்படி)

ஓம்./xxx பு.ஏ. இராமையா,  
அரசு செயலாளர்.

/உண்மை நகல்/

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Establishment - Class I Service - Promotion to the post of Chief Engineer - Relaxation of the proviso on experience criterion in Regulation 98 (1) (b) (ii) of Tamil Nadu Electricity Board Service Regulations - Orders - Issued.

(Per.) B.P. (FB) No.42

(Secretariat Branch)

Dated 11th December, 2003,  
25th Karthigai, Subanu Aandu,  
Thiruvalluvar Aandu, 2034.

Read:

(Per.) B.P. (FB) No.53 (SB) dated 30.6.2000.

**Proceedings:**

In (Per.) B.P. (FB) No.52 (SB) dated 30.6.2000, orders were issued prescribing an experience of not less than 8 years service in Class I service for considering promotion to the post of Chief Engineer in addition to the existing provision in the Service Regulations for possessing a minimum service of one year before retirement on superannuation. Accordingly a proviso was added to Regulation 98 (1) (b) (ii) of Tamil Nadu Electricity Board Service Regulations as per orders in the B.P. cited. Now it has become difficult to follow the above stipulation as it is causing administrative inconvenience in filling the posts of Chief Engineers (Electrical). It has therefore been decided to relax the above said proviso temporarily.

2. The Tamil Nadu Electricity Board hereby directs that the following proviso under Regulation 98 (1) (b) (ii) be relaxed for a period up to 1.4.2005:-

"Provided that only those Superintending Engineers, who have put in not less than 8 (Eight) years of Service in Class I Service shall be eligible for being considered for the post of Chief Engineer by promotion".

3. The orders in para 2 above shall come into force with immediate effect.

(By Order of the Board)

S. Sundaresan,  
Secretary (In-charge).

\* \* \*

Proposal for providing X-ray Plants (100 Ma) to all the Thermal Power Stations - Administrative Approval.

(Rt.) B.P. (Ch.) No.194

(Technical Branch)

Dated 12.12.2003,  
Karthigai 26, Subhanu,  
Thiruvalluvar Aandu 2034.

**Proceedings:-**

The proposal of the Chief Medical Officer/Head Quarters Dispensary for providing 4 Nos. X-ray plants (100 Ma) to all the Thermal Power Stations Dispensaries to assess the condition of Lung and other

ailments of employees is hereby approved. The procurement may be made through M/s. TNMSC Ltd.

(By Order of the Chairman)

V. Ramanathan,  
Chief Engineer/Materials Management.

\* \* \*

Holidays - Tamil Nadu Electricity Board - Holidays for Employees of the Tamil Nadu Electricity Board for Calendar Year 2004 - Orders - Issued.

(Per) B.P. (Ch.) No.268

(Secretariat Branch)

Dated 17th December, 2003,  
Margazhi 2, Subhanu,  
Thiruvalluvar Aandu 2034.

Read:

G.O.Ms. No.1616 Public (Miscellaneous) Department, dated 27.11.2003.

**Proceedings:-**

The following occasions for which holidays are declared by the Board under section 3 of the Tamil Nadu Industrial Establishments (National and Festival Holidays) Act, 1958:-

- (1) Republic Day
- (2) May Day
- (3) Independence Day
- (4) Mahatma Gandhiji's Birth Day
- (5) Pongal
- (6) Ramzan
- (7) Ayutha Pooja (first day)
- (8) Deepavali
- (9) Christmas

2. The following occasions outside the purview of the above Act have also been declared as holidays in the Board:-

- (1) New Year's Day
- (2) Uzhavar Thirunal
- (3) Thiruvalluvar Day
- (4) Meelad-un-Nabi
- (5) Good Friday
- (6) Telugu New Year's Day
- (7) Tamil New Year's Day
- (8) Vinayakar Chathurthi
- (9) Vijaya Dhasami
- (10) Bakrid
- (11) Muharam
- (12) Mahaveer Jayanthi
- (13) Sri Krishna Jayanthi

The 13 occasions mentioned above have been declared as holidays and the same is not based on any settlement with the Unions.

3. In order to increase the efficiency and productivity of the Government and to render better service to the general public, the Government have decided to reduce the general holidays and accordingly issued orders in the G.O. cited declaring 16 days as general holidays. Out of 13 holidays mentioned in para 2 above, six holidays have been omitted by the Government. However, there is no change in the National, Festival Holidays and other holidays declared by the Board as per Section 3 of the Tamil Nadu Industrial Establishment (National and Festival Holidays) Act, 1958. Therefore, in order to increase the efficiency and to render best service to the general public and all consumers, the Board has decided to adopt the orders of the Government declaring general holidays for the year 2004 in toto as followed earlier.

4. The Tamil Nadu Electricity Board accordingly hereby directs that the employees of the Board on time scale of pay be granted holidays during the year 2004 as detailed in the Annexure.

5. The number of holidays allowed during the previous year will not be a precedent for future years. If anyone of the occasions mentioned in the Annexure, for which a holiday is declared happens to fall on normal holiday like Sunday in the future year no substituted holiday on that account will be allowed. Besides, the Tamil Nadu Electricity Board shall also follow any other order that may be issued by the Government of Tamil Nadu declaring holidays on special occasions and compensatory working days in lieu thereof, during the year 2004. The monthly rated employees of the Board may also have a holiday on Sundays or any other day in the week in lieu of Sundays.

6. The Tamil Nadu Electricity Board also directs that the employees of the Board in a particular Office or other unit, who have been allowed a holiday on Second Saturday of each month during the previous years may be granted a holiday on the Second Saturday on each month during the year 2004 also, if they continue to work in the same office or unit in the year 2004.

7. The Board further directs that the Independence Day on 15<sup>th</sup> August, 2004, which fall on Sunday shall be the holiday for the shift operation staff for whom that day is not a holiday.

8. The Chief Engineers, Chief Financial Controller, Superintending Engineers, Deputy Secretaries, Chief Internal Audit Officer and other Officers will arrange to display the copy of the proceedings conspicuously in the Notice Board of all the Office premises under their control.

(By Order of the Chairman)

S. Sundaresan,  
Secretary (In-charge).

Encl:

**ANNEXURE**

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1. Thursday the 15 <sup>th</sup> January, 2004	Pongal
2. Friday the 16 <sup>th</sup> January, 2004	Thiruvalluvar Day
3. Monday the 26 <sup>th</sup> January, 2004	Republic Day
4. Monday the 2 <sup>nd</sup> February, 2004	Bakrid
5. Friday the 9 <sup>th</sup> April, 2004	Good Friday
6. Tuesday the 13 <sup>th</sup> April, 2004	Tamil New Year's Day
7. Saturday the 1 <sup>st</sup> May, 2004	May Day
8. Sunday the 15 <sup>th</sup> August, 2004	Independence Day
9. Monday the 6 <sup>th</sup> September, 2004	Sri Krishna Jayanthi
10. Saturday the 18 <sup>th</sup> September, 2004	Vinayaka Chathurthi
11. Saturday 2 <sup>nd</sup> October, 2004	Gandhi Jayanthi
12. Friday 22 <sup>nd</sup> October, 2004	Ayudha Pooja
13. Saturday 23 <sup>rd</sup> October, 2004	Vijaya Dasami
14. Thursday 11 <sup>th</sup> November, 2004	Deepavali
15. Monday 15 <sup>th</sup> November, 2004	Ramzan
16. Saturday 25 <sup>th</sup> December, 2004	Christmas

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/ True Copy /

Memorandum No.111900/A9/A92/2003-1, (Secretariat Branch), Dated 18th December, 2003.

Sub: Leave - Casual Leave - Three days restricted holidays in a Calendar Year to employees not covered by Standing Orders - Inclusion of certain festivals in the list of festive occasion - Orders - Issued.

Ref: i) B.P. Ms. (Ch) No.120 (SB) dated 27.4.1988.  
ii) G.O.Ms.No.1616 Public (Miscellaneous) Department, dated 27.11.2003.

In the B.P. cited, orders have been issued that the employees of Tamil Nadu Electricity Board, who are not governed by the Standing Orders for whom the number of days of Casual Leave is 12 days per-annum can avail two days restricted holidays in a year to be chosen from out of 28 festive occasions mentioned in the Annexure to that order.

2. In the G.O. cited, the Government have declared that the following six days be included in the list of 'Restricted Holidays':-

- |                                    |                                |
|------------------------------------|--------------------------------|
| i) Saturday the 17th January, 2004 | - Uzhavar Thirunal             |
| ii) Tuesday the 2nd March, 2004    | - Moharram                     |
| iii) Sunday the 21st March, 2004   | - Telugu New Year's Day        |
| iv) Saturday the 3rd April, 2004   | - Mahaveer Jayanthi            |
| v) Wednesday the 14th April, 2004  | - Birthday of Dr.B.R. Ambedkar |
| vi) Monday, the 3rd May, 2004      | - Milad-Un-Nabi                |

The Government have also instructed that the employees may avail three 'Restricted Holidays' in a year out of the festivals/occasions mentioned in the Government orders at their option and irrespective of the religion to which the festival pertains. It has been decided to adopt the orders of the Government in toto.

3. The Tamil Nadu Electricity Board accordingly directs that the employees of the Board who are not governed by the Standing Orders for whom the number of days of Casual Leave per-annum is 12 days, be entitled to avail three days 'Restricted Holidays' to be chosen from out of 34 festivals/occasions mentioned in the Annexure to this order at their option and irrespective of the religion to which the festival pertains. The Tamil Nadu Electricity Board also directs that permission to avail one self of these holidays should be applied for, in writing, in advance and will normally be granted by the superior Officers competent to grant Casual Leave except when the presence of an individual employee is considered necessary in exigencies of Board's work.

(By Order of the Chairman)

S. Sundaresan,  
Secretary (In-charge).

#### ANNEXURE

#### LIST OF RELIGIOUS FESTIVALS FOR RESTRICTED HOLIDAYS

- |                       |                                      |
|-----------------------|--------------------------------------|
| 1. Chithra Pournami   | 18. Garveen of Mohideen Abdul Khader |
| 2. Adi Perukku        | 19. Maundy Thursday                  |
| 3. Rig Upakarma       | 20. Ash Wednesday                    |
| 4. Yajur Upakarma     | 21. All Souls Day                    |
| 5. Gayathri Japam     | 22. 'X' mas Eve                      |
| 6. Sama Upakarma      | 23. New Year Eve                     |
| 7. Deepavali Nonbu    | 24. Varalakshmi Viratham             |
| 8. Karthigai Deepam   | 25. Onam                             |
| 9. Vaikunda Ekadesi   | 26. Shabe Miraj                      |
| 10. Arudra Dharshan   | 27. Arfa                             |
| 11. Thai Poosam       | 28. Easter                           |
| 12. Bogi              | 29. Uzhavar Thirunal                 |
| 13. Masi Makam        | 30. Moharram                         |
| 14. Sivarathri        | 31. Telugu New Year Day              |
| 15. Shabe Bharath     | 32. Mahaveer Jayanthi                |
| 16. Shabe Khader      | 33. Birth Day of Dr. B.R. Ambedkhar  |
| 17. Hijira - New Year | 34. Milad-Un-Nabi                    |

/ True Copy /



Sub: Recovery of dues from the employees Salary - Instructions - Reiterated - Issued.

Ref: Circular Memo.No.060507/IR4(3)/89-3, Adm.Br., dt.27.10.1989.

Attention of all the Officers of the Board is invited to the reference cited, wherein clear instructions were issued that the recoveries from credit purchase from Co-optex, Khadi, loan raised from the Tamil Nadu Electricity Board Employees Co-operative Thrift and Credit Societies and any other advances or dues specifically authorised by Board shall alone be entertained and recoveries effected. It was also informed therein that the request for recovery of loans of employees availed from Private Financiers shall not be entertained.

2. It is seen that inspite of specific instructions as-above, instances are coming to the notice of the Headquarters that certain Pay drawing officers are still furnishing undertakings to Banks and Private Financiers, agreeing to recover the monthly instalments of loan, sanctioned to the Board employees and to remit the same. Such Financiers/Bankers furnish Xerox copies of the undertakings furnished by the Pay Disbursing Officers requesting this office to pull them up and instruct them for effecting recovery of loans.

3. In the above circumstances, the instructions issued in the circular memo. cited are once again reiterated to all officers concerned for strict adherence. The Chief Engineers and Superintending Engineers are requested to initiate Disciplinary proceedings against such officers for their action of having issued undertakings violating the instructions issued in this regard.

4. The receipt of this Circular memo. may be acknowledged.

P. Ponnambalam,  
Chief Engineer/Personnel.

\* \* \*

Establishment - Class I Service - Merger of Chief Engineer/Hydro Project/Bhavani and Chief Engineer/Pykara Ultimate Stage Hydro Electric Project, Masinagudi with each other and re-designation of Merged post as Chief Engineer/Project/Civil - Orders - Issued.

(Per.) B.P. (Ch) No.269

(Secretariat Branch)

Dated 19th December, 2003,  
4 Maargazhi, Subhanu Varudam,  
Thiruvalluvar Aandu, 2034.

**Proceedings:**

Pykara Ultimate Stage Hydro Electric Project is nearing completion and all the 3 Units are to be commissioned shortly. Similarly Bhavani Kattalai Barrage Project is also under Progress. All the Civil works are almost completed in Pykara Ultimate Stage Hydro Electric Project. Therefore it has been decided to merge the post of Chief Engineer/Hydro Project/Bhavani and Chief Engineer/Pykara Ultimate Stage Hydro Electric Project, Masinagudi as there is only some minor works in Pykara Ultimate Stage Hydro Electric Project.

2. Accordingly, the Tamil Nadu Electricity Board hereby directs that the post of Chief Engineer/Hydro Project/ Bhavani and Chief Engineer/Pykara Ultimate Stage Hydro Electric Project, Masinagudi be merged with each other and re-designated as Chief Engineer/Project/Civil. The Head-quarters of the new post shall be at Pykara Ultimate Stage Hydro Electric Project, Masinagudi initially and on completion of Pykara Ultimate Stage Hydro Electric Project works, the Headquarters will be shifted to Urachikottai.

3. These orders shall take effect from 1.1.2004.

(By Order of the Chairman)

S. Sundaresan,  
Secretary (In-charge).

Memorandum (Per.) No.122085/A22/A222/03-1, (Secretariat Branch), Dated 27.12.2003.

Sub: Establishment - Class I Service - Conversion of post of Chief Engineer/ Electrical as Chief Engineer/Mechanical in Ennore Thermal Power Station and Vice-versa in Tuticorin Thermal Power Station - Orders - Issued.

- Ref: 1. (Per) B.P. (FB) No.30 (SB) dated 5.5.1997.  
2. (Per) B.P. (FB) No.42 (SB) dated 30.5.1997.

In the B.P. first cited, orders were issued directing that the post of Chief Engineer/Electrical in Thermal Stations be redesignated as Chief Engineer/Electrical/Mechanical for posting either one of them as Chief Engineer, taking into account the suitability, capability and experience as assessed by the Chairman at the time of filling of the post. Further, in the B.P. second cited, it was ordered that at no time there will be more than one Chief Engineer/Mechanical in Thermal Stations.

2. In the Ennore Thermal Power Station, to attend the Cooling Water problem requiring dredger activities and also to carry out the Renovation and Modernisation works which are more on Mechanical nature, the Board has decided to post a Chief Engineer/Mechanical. Accordingly, it is hereby ordered that the existing post of Chief Engineer/Electrical now continued in Ennore Thermal Power Station be converted as Chief Engineer/Mechanical and the post of Chief Engineer/Mechanical now continued in Tuticorin Thermal Power Station be converted as Chief Engineer/Electrical.

3. The above orders will take effect from 1.1.2004 onwards.

(By Order of the Chairman)

S. Sundaresan,  
Secretary (In-charge).

\* \* \*

Holidays - Tamil Nadu Electricity Board - Holidays for Employees of the Tamil Nadu Electricity Board for Calendar Year 2004 - Orders kept in abeyance - Revised orders - Issued.

(Per) B.P. (Ch.) No.281

(Secretariat Branch)

Dated 31st December, 2003,  
Margazhi 16, Subhanu,  
Thiruvalluvar Aandu, 2034.

Read:

- i) G.O.Ms. No.1616 Public (Miscellaneous) Department, dated 27.11.2003.  
ii) (Per.) B.P. (Ch) No.268 (SB) dated 17.12.2003.

**Proceedings:-**

In order to increase the efficiency and productivity of the Government and render better service to the general public, the Government have decided to reduce the general holidays and accordingly issued orders in the G.O. cited declaring 16 days as general holidays. Following the Government orders, orders have been issued in the B.P. cited declaring 16 days as general holidays to the employees of the Board for the year 2004. In the Writ Petition No.38102/2003 filed by the Tamil Nadu Electricity Board Accounts and Executive Staff Union against these orders, the High Court of Madras has granted interim direction dated 24.12.2003 in W.P.M.P.No.46256/2003 in W.P.No.38102/2003 directing the Tamil Nadu Electricity Board to declare the holidays for the year 2004 to the members of the Union as per the list followed in the previous years, pending disposal of W.P.No.38102/2003. Against the said interim direction the Board has filed Writ Appeal No.4164 of 2003 in the High Court of Madras and the case has been posted on 19.1.2004.

2. In view of this, it is hereby ordered that the orders issued in the B.P. cited declaring holidays for the year 2004 shall be kept in abeyance until further orders. The Tamil Nadu Electricity Board directs that

**B.B - 3 (Dec.'03)**

the employees of the Board in time scale of pay be granted holidays for the month of January 2004 as indicated below:-

- |                                    |                   |
|------------------------------------|-------------------|
| 1. Thursday the 1st January, 2004  | New Year's Day    |
| 2. Thursday the 15th January, 2004 | Pongal            |
| 3. Friday the 16th January, 2004   | Thiruvalluvar Day |
| 4. Saturday the 17th January, 2004 | Uzhavar Thirunal  |
| 5. Monday the 26th January, 2004   | Republic Day      |

3. Orders regarding holidays for the month of February 2004 to December 2004 will be issued separately.

(By Order of the Chairman)

S. Sundaresan,  
Secretary (In-charge)

\* \* \*

# FINANCE

## PART - III

Letter No. 79315/A19/A192/2003-2, (Secretariat Branch), dated 1.12.2003.

**Sub: Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (1984) - Recovery of subscription on the completion of 148th instalment - Payment of interest on the employees subscription beyond 148th instalment - Revised orders - Issued - Communicated.**

**Ref: G.O.Ms. No.220, Finance (Pension) Department, dated 22.8.2003.**

I am to enclose a copy of Government Order cited in connection with the Tamil Nadu Government Employees Special Provident Fund-cum-Gratuity Scheme payment of interest on the employees subscription beyond 148th instalment in respect of deputationists, for information and guidance.

**S. Sundaresan,  
Secretary (In-charge).**

Encl: As above

Copy of:

**GOVERNMENT OF TAMIL NADU  
FINANCE (PENSION) DEPARTMENT**

**G.O.Ms.No.280, Dated 22nd August, 2003  
(Subhanu, Aavani 5, Thiruvalluvar Aandu 2034)**

**Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (1984) - Recovery of subscription on the completion of 148th instalment - Payment of interest on the employee's subscription beyond 148th instalment - Revised - Orders - Issued.**

Read the following:

1. G.O.Ms.No.268, Finance (Pension) Department, dated 31.7.2002.
2. G.O.Ms.No.125, Finance (Allowances) Department, dated 17.4.2003.

**Order:**

According to Rule 5 of the Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme Rules (1984) the rate of interest shall be treated on par with the rate of interest applicable to General Provident Fund (TN) Subscription. In the Government Order Second read above the rate of interest for the General Provident Fund (TN) subscription has been revised from 9% per annum to 8% per annum with effect from 1.4.2003.

2. Consequent on the reduction of the rate of interest from 9% per annum to 8% per annum for the General Provident Fund subscription with effect from 1.4.2003, the Government have decided to reduce the rate of interest from 9% per annum to 8% per annum compounded annually with effect from 1.8.2003 payable on the principal amount of Rs.5,021/- under the Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme (1984). Accordingly, the Government direct that the rate of interest payable under the Tamil Nadu Government Employees' Special Provident Fund-cum-Gratuity Scheme shall be reduced to 8% per annum compounded annually with effect from 1.8.2003.

(By Order of the Governor)

**N. Narayanan,  
Development Commissioner &  
Secretary to Government.**

To All Secretaries to Government, etc.

/ True Copy /

\* \* \*

PENSION - Pension Scheme - Introduction of Contributory Pension Scheme to Tamil Nadu Electricity Board Employees with effect from 1.4.2003 - Amendment to Tamil Nadu Pension Rules 1978 - Issued by the Government - Applicability to Board - Orders - Issued.

(Per.) B.P. (Ch) No.264

(Secretariat Branch)

Dated the 3rd December 2003,  
Karthigai 17, Subhanu,  
Thiruvalluvar Aandu 2034.

READ:

1. B.P. Ms. (FB) No.5 (Audit Branch) dated 26.6.1986.
2. G.O. Ms.No.259 Finance (Pension) Department, dated 6.8.2003.

**Proceedings:**

In Tamil Nadu Electricity Board, prior to 1.7.1986, there were two categories of retirement benefits, namely (i) Pension Scheme and (ii) Contributory Provident Fund Scheme. The employees comprising officers, clerical staff and certain other categories like Junior Engineer, Store Keeper and Draughtsman termed as Provincial staff governed by the Pension Scheme and the others termed as Workmen under Regular Work Establishment were governed by the Contributory Provident Fund Scheme.

2. Based on the representations from various Unions of the Workers of Tamil Nadu Electricity Board for the extension of pension scheme to Regular Work Establishment workmen, the Board extended the pensionary benefits under the Tamil Nadu Electricity Board Pension Scheme to all Regular Work Establishment workmen retiring on or after 1.7.1986 and issued orders in the Board's Proceedings cited.

3. The Government of Tamil Nadu, in the Government Order second cited, have introduced a new Contributory Pension Scheme to the Government Employees who are newly recruited on or after 1.4.2003 and issued amendments thereof to Rule 2 of Tamil Nadu Pension Rules, 1978.

4. The Tamil Nadu Electricity Board has decided to adopt the orders of the Government of Tamil Nadu. Accordingly, the following orders are issued:-

- i) A new Contributory Pension Scheme based on defined contributions will be introduced to the newly recruited employees. This will apply to all employees who are recruited on or after 1.4.2003.
- ii) The employee's contribution and the Board contribution, if any, towards the scheme shall be spelt out separately.
- iii) After issue of detailed orders from Government of Tamil Nadu introducing new scheme to their employees' the Board will if necessary, modify these orders and issue rules and regulations for the Contributory Pension Scheme for Tamil Nadu Electricity Board employees recruited on or after 1.4.2003.

5. A copy of the Government Order is communicated for incorporation of the Amendment in the appropriate rule in Tamil Nadu Pension Rule, 1978.

6. Receipt of the Board Proceedings shall be acknowledged.

(By Order of the Chairman)

S. Sundaresan,  
Secretary (In-charge).

Encl: As above.

Copy of:

GOVERNMENT OF TAMIL NADU  
FINANCE (PENSION) DEPARTMENT

G.O.Ms.No.259, Dated 6th August, 2003.  
(Subhanu, Aadi 21, Thiruvalluvar Aandu 2034)

Pension - Pension Scheme - Introduction of Contributory Pension Scheme to Tamil Nadu State Government employees with effect from 1.4.2003 - Amendment to Tamil Nadu Pension Rules, 1978 - Issued.

**Order:**

In the Budget for 2001-2002, the Government of India have announced that a new Pension Scheme

based on defined contributions will be introduced to those who enter Central Government Service (Defence, Railways, Posts, Telecom, Autonomous Bodies and Scientific Organisations) after 1.10.2001. The Government of India had constituted a Committee with Thiru B.K. Bhattacharya, former Chief Secretary, Government of Karnataka as Chairman to go into pension reform with the specific reference of recommending a contribution scheme.

2. The Government of Tamil Nadu had announced in the Budget Speech 2003-2004 to introduce a new Pension Scheme based on defined contributions for the employees of this State, who are newly recruited after 1.4.2003. Under the new Contributory Pension Scheme, each employee has to contribute a certain amount and Government may contribute a certain amount.

3. Accordingly, the following orders are issued:-

- i) A new Contributory Pension Scheme based on defined contributions will be introduced to the newly recruited employees. This will apply to all employees who are recruited on or after 1.4.2003.
- ii) The employee's contribution and the Government contribution, if any, towards the scheme shall be spelt out separately.
- iii) After issue of detailed orders from Government of India, introducing new scheme to their employees, the State Government will, if necessary, modify these orders and issue rules and regulations for the Contributory Pension Scheme for State Government employees recruited on or after 1.4.2003.

4. The following notification will be published in the Tamil Nadu Government Gazette:-

#### NOTIFICATION

In exercise of the powers conferred by the proviso to Articles 309 of the Constitution of India, the Governor of Tamil Nadu hereby makes the following amendment to the Tamil Nadu Pension Rules, 1978.

2. The amendment hereby made shall be deemed to have come into force on the 1st April of 2003.

#### AMENDMENT

In the said Rules, in Chapter I, the following proviso shall be added to rule 2:-

"Provided that these rules shall not apply to Government servants appointed on or after the 1st April 2003, to services and posts in connection with the affairs of the State which are borne on pensionable establishments, whether temporary or permanent".

(By Order of the Governor)

N. Narayanan,  
Development Commissioner &  
Secretary to Government.

To All Secretaries to Government, etc.

/ True Copy /

\* \* \*

M/s.TNMSC Ltd., Chennai - Supply of General Medicines - Advance Payment - Approval.

(Routine) B.P. (Ch.) No.187

(Technical Branch)

Dated 8.12.2003,  
Subanu Aandu, Karthigai 22,  
Thiruvalluvar Aandu 2034.

READ:

1. Routine B.P. (Ch.) No.8 (Technical Branch) dated 23.1.2002.
2. Routine B.P. (Ch.) No.159 (Technical Branch) dated 23.12.2002.
3. Routine B.P. (Ch.) No.38 (Technical Branch) dated 7.3.2003.
4. Routine B.P. (Ch.) No.61 (Technical Branch) dated 9.5.2003.

**Proceedings:**

The proposal of the Chief Engineer/Materials Management for making advance payment of Rs.14

Lakhs (Rupees Fourteen Lakhs only) to M/s.TNMSC Ltd., Chennai towards the supply of General Medicines to various dispensaries of Tamil Nadu Electricity Board is hereby approved.

The advance payment of Rs.14 Lakhs to M/s.TNMSC, Chennai for General Medicines is made for the purchase of medicines from 1.10.03 to 31.3.2004 (2nd Half year of 2003-2004).

(By Order of the Chairman)

V. Ramanathan,  
Chief Engineer/Materials Management.

\* \* \*

Memorandum (Per.) No.104027/A7/A72/2003-1, (Secretariat Branch), Dated 9.12.2003.

Sub: Loans & Advances - House Building Advance - Switching over to mortgage by deposit of title deeds from the existing simple mortgage - Model form for execution in case of construction of house by the employees on the land owned by his/her spouse - Communicated.

Ref: (Per.) B.P. (FB) No.22 (SB), dt.8.7.2003.

In continuation of the Board's Proceedings cited, the Model form prescribed for execution of Deposit of title deeds in the case of the employees applying for construction of house on the land owned by his/her spouse is communicated to all the sanctioning authorities for House Building Advance as in the Annexure.

(By Order of the Chairman)

Encl: Annexure.

S. Sundaresan,  
Secretary (In-charge).

Encl.:

ANNEXURE  
MODEL FORM  
MEMORANDUM OF DEPOSIT OF TITLE DEEDS

We \_\_\_\_\_ W/o. / H/o. Hindu, aged about \_\_\_\_\_ years residing at \_\_\_\_\_ and \_\_\_\_\_ S/o. / W/o. Hindu aged about \_\_\_\_\_ years presently employed as \_\_\_\_\_ in the office of the \_\_\_\_\_ having office at No \_\_\_\_\_ called on the (name of Office) TAMIL NADU ELECTRICITY BOARD a body corporate constituted under the Electricity (Supply) Act, 1948 (CA 54 of 1948) on this \_\_\_\_\_ day of \_\_\_\_\_ 2003 and have delivered to and deposited with the said TAMIL NADU ELECTRICITY BOARD at the said office the title deeds enumerated in Schedule-I hereunder in respect of property situated at \_\_\_\_\_

and more fully described in Schedule-II hereunder with an intention to create a security by way of Mortgage of Deposit of Title Deeds in respect of the above mentioned property for securing due repayment of the House Building Advance loan of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) sanctioned by the Tamil Nadu

Electricity Board to Thiru \_\_\_\_\_ Employed as \_\_\_\_\_  
Dated at \_\_\_\_\_ On the \_\_\_\_\_ day of \_\_\_\_\_ 2003.

1.

2.

Signature of Borrowers

/ True Copy /

## SCHEDULE-I LIST OF DOCUMENTS

Sl.No.	Date of Document	Nature of Document	Executed/ Issued by	In favour of	Document No. & Year
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## SCHEDULE-II

## DESCRIPTION OF PROPERTY

(As described in the Sale Deed)

1.

2.

## SIGNATURE OF THE BORROWERS

/ True Copy /

## DEMAND PROMISSORY NOTE

Rs. \_\_\_\_\_ Place \_\_\_\_\_

On demand, We \_\_\_\_\_ W/o. / H/o. \_\_\_\_\_ and  
 \_\_\_\_\_ S/o. / W/o. presently employed as \_\_\_\_\_ promise to pay  
 the Tamil Nadu Electricity Board, a body corporate constituted under Electricity (Supply) Act, 1948  
 represented by \_\_\_\_\_ or its successors and assigns or order the sum of  
 Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) together with interest at the  
 rate of \_\_\_\_\_ per cent per annum for value received.

1.

2.

Signature of Borrowers  
 (Over Rev. Stamp of Re. 1)

## Witnesses

1.

2.

/ True Copy /

## AFFIDAVIT

(To be typed on Rs.20/- Non-Judicial Stamp Paper)

Affidavit of \_\_\_\_\_

I \_\_\_\_\_ W/o. / H/o. Hindu aged about \_\_\_\_\_ years, residing  
 at No. \_\_\_\_\_ do hereby solemnly and sincerely affirm and state as follows:

1) I state that Thiru \_\_\_\_\_ S/o. \_\_\_\_\_ employed as  
 \_\_\_\_\_ in the office of the \_\_\_\_\_ Has been sanctioned  
 a loan of Rs. \_\_\_\_\_ (Rupees \_\_\_\_\_) on the security of  
 the property situated at \_\_\_\_\_ on the basis of representation made herein  
 and also earlier in my wife's / husband's application.

(REF)

2) I do not have any liabilities subsisting for:-

a) Income Tax, Wealth Tax, Super Tax, Capital gains or any other tax on my  
 income and capital;



- b) Arrears of Government assessment, Municipal or any other tax payable to any office or public body in respect of the property to be mortgaged by us;  
 c) For arrears of Sales Tax both Central and Tamil Nadu State Governments.

3) The property sought to be mortgaged to T.N.E.B. is not liable for payment of any tax or assessment other than the usual municipal taxes or urban Land Tax or assessments payable in respect of the property.

4) The property sought to be mortgaged to T.N.E.B. is not subjected to any charge, lien, mortgaged encumbrance and I Declare and state that I have not given anything in writing or covenant to any party or bank that the property will not be dealt with.

5) I shall arrange to pay all the taxes and outstandings affecting the property as and when demanded.

6) The property has not been or is the subject matter of any insolvency proceedings or of any applications, suit or petition.

7) The property sought to be mortgaged to T.N.E.B. is not subject to any proceedings before any court of law.

8) I state that there is no previous or present litigation concerning the property.

9) The property is not let out by us or to be leased out by us as it is intended only for our own occupation after construction.

10) No other encumbrance or charge has been created on the property by us which will affect T.N.E.B. or prejudice its right under the proposed mortgage to be executed in their favour.

11) a) The property will be in our absolute possession, occupation and enjoyment and it is acquired from and out of money borrowed from T.N.E.B.

b) I Declare and Assure the T.N.E.B. that the premises to be mortgaged will, in no way, be affected by any of the provisions of the Tamil Nadu Urban Land (Ceiling and Regulation Act, 1975).

Dated at \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ 2003.

Solemnly and sincerely affirmed before me  
 at Chennai this day of \_\_\_\_\_ 2003  
 signed his/her name in my presence.

SIGNATURE OF BORROWER

Rs.10/- Notional Stamp  
 Notary Public

/ True Copy /

\* \* \*

AMENITIES - Recreation Club - Mettur Electricity Distribution Circle - Recurring matching grant for the year 2002-2003 - Sanction - Accorded.

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

(Administrative Branch)

Dated 10.12.2003,  
 Karthigai 24, Subanu Aandu,  
 Thiruvalluvar Aandu 2034.

READ:

1. (Per.) B.P. (Ch.) No.239 (Adm.Br.) dated 4.7.92.
2. (Routine) B.P. (Ch.) No.10 (Adm.Br.) dated 21.11.02.
3. From the SE/Mettur EDC/Mettur Dam-1 Lr.No.9/SE/MEDC/Sports/MRC/2003 dt.8.10.02.

Proceedings:

Sanction is hereby accorded for drawal and disbursement of recurring matching grant of

Rs.6,000/- (Rupees Six Thousand only) to the recreation club functioning in Mettur Electricity Distribution Circle/Mettur Dam for the year 2002-2003.

The above expenditure is debitable to Head of Account No.75-750.

(By Order of the Chairman)

P. Ponnambalam,  
Chief Engineer/Personnel.

\* \* \*

Memo.No.DFC/R/AO/Prorata/E4/551-01/2003, (Accounts Branch), Dated 17.12.2003.

Sub: Electricity - Low Tension Services - Assessment and collection of current consumption charges - Services remain unassessed - Payment of Honorarium - Orders issued.

Ref: B.P. (FB) No.68 (Secretariat Branch), dated 25.11.2002.

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In the reference cited orders have been issued for the assessment of LT Services under revised norms. Provision for payment of pro rata wages has also been made for the services assessed in excess over norms. Provision of two leave reserve assessors per division has also been made for ensuring 100% assessment in the event of assessors going on leave.

Certain unions have obtained stay order for implementation of revised norms to the members of such unions. Representations are received from the consumers about non-assessment of the services consecutively for 4/6 months. This results in consumers' dissatisfaction as well as postponement of revenue receipts to the Board.

In order to ensure 100% assessment of all services the Superintending Engineers are requested to utilise the services of qualified field staff and retired Assessors/Inspectors of Assessment/Revenue Supervisors by outsourcing the assessment/collection in respect of services remaining unassessed for which the following honorarium may be made.

- |   |                 |
|---|-----------------|
| a. for taking meter reading, entering assessment in the GMC/WMC, furnishing the particulars to the section.                                       | Re. One per SC  |
| b. preparation of pre-receipts, collection statement and transcribing the meter reading particulars in the MCR:                                   | Re. One per SC  |
| c. making collection through Assessor Pre-receipts, entering in ARC, assessor PCB and making remittance and rendering accounts to Revenue Branch: | Re. One per SC. |

Necessary records relating to Assessment/Collection shall be arranged to be provided by the Executive Engineer/O&M of the Division.

This order is applicable up to March 2004 assessment. The Superintending Engineers are requested to bestow personal attention to ensure 100% assessment of all LT services and send monthly returns with the details of number of services to be assessed/assessed including New Services for every month on 5th. They are also requested to send a confirmatory report of 100% assessment of all LT Services on or before 31.1.2004.

M. Durairaj,  
Member (Distribution).

\* \* \*

B.B - 4 (Dec.'03)

**INCOME TAX SPECIAL:**

Lr.No.DFC/BS/AO/IT/F.20B/D.51/2003, (Accounts Branch), dated 22.12.2003.

Sub: Income-tax – Tax Deduction at Source (TDS) from Salaries U/S. 192 of the IT Act 1961 for the Financial Year 2003–2004 - Reg.

Ref: 1. Lr.No.CFC/GL/FC/Accts/AO/IT/F.20B/D.51/D.24/2003, dated 20.01.2003.  
2. Lr.No.FC/Accts/AO/IT/D.51/F.20B/2003, dated 10.12.2003.

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A copy of Government of Tamil Nadu Finance (BG II) Department G.O. No.654, dated 15th December, 2003 together with the Central Board of Direct Taxes, New Delhi, Circular No.9/2003 [F.No.275/192/2003-IT (B)], dated 18th November, 2003 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 2003-04.

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 account within the stipulated time as contemplated in clause 4.4 (Page No.5) and clause 7 (Page No.29) 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 with regard to TDS U/S. 192 of the I.T. Act 1961, the Assessing Officer/the local P.R.O. of the I.T. Department may be contacted as contemplated in Clause 8.2 (Page No.29) of Government of India Circular letter.

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

Encl.: Copy of G.O.

S. Kathiresan,  
Chief Financial Controller/General.

Copy of :

**MANUSCRIPT SERIES**

**GOVERNMENT OF TAMIL NADU 2003**

**FINANCE (B.G.-II) DEPARTMENT**

**G.O.No.654, dated 15th December, 2003**

**(Shubanu, Karthigai-29, Thiruvalluvar Aandu 2034)**

**DEDUCTION OF TAX AT SOURCE – Income–Tax Deduction from Salaries during the Financial Year 2003-04 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.9/2003 [F.No.275/192/2002-IT(B)], dated 18th November, 2003.

**ORDER:**

Recorded.

2. Copy communicated for information and necessary action.

(By Order of the Governor)

Brajendra Navnit,  
Deputy Secretary to Government.

To

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

/ True Copy /

Copy of :

CIRCULAR NO.9/2003

F.No.275/192/2003-IT (B)

**Government of India**

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

New Delhi, the 18th November, 2003.

Sub: Income-tax deduction from salaries during the financial year 2003-2004 under Section 192 of the Income-tax Act, 1961.

Reference is invited to Circular No. 13/2002, dated 23.12.2002 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 2002-2003, were intimated. The present Circular contains the rates of deduction of income-tax from the payment of income chargeable under the head "Salaries" during the financial year 2003-2004 and explains certain related provisions of the Income-tax Act.

## 2. Finance Act 2003:

According to the Finance Act, 2003, 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 2003-2004 (i.e. assessment year 2004-2005) 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.19,000/- 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 and the income-tax so reduced shall be increased by a surcharge at the rate of ten per cent of such income-tax where the total income exceeds eight hundred and fifty 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.8,50,000/- by more than the amount of income that exceeds Rs.8,50,000/-.

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.

### Method of Tax Calculation:

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 2003-2004. 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).

### Payment of Tax on Non-monetary Perquisites by Employer:

3.2 An option has been given to the employer to pay the tax on non-monetary perquisites given to an employee. The employer may, at his option, make payment of the tax on such perquisites himself without making any TDS from the salary of the employee. The employer will have to pay such tax at the time when such tax was otherwise deductible i.e. at the time of payment of income chargeable under the head salaries to the employee.

### Computation of Average Income-Tax:

3.3 For the purpose of making the payment of tax mentioned in para 3.2 above, tax is to be determined at the average of income-tax computed on the basis of rate in force for the financial year, on the income chargeable under the head "salaries", including the value of perquisites for which tax has been paid by the employer himself.

### ILLUSTRATION:

Suppose that the income chargeable under the head 'salary' of an employee for the year inclusive of all perquisites is Rs.2,40,000/-, out of which, Rs.40,000/- is on account of non-monetary perquisites and the employer opts to pay the tax on such perquisites as per the provisions discussed in para 3.2 above.

### STEPS:

Income Chargeable under the head Salary inclusive of all perquisites:	2,40,000
Tax on Total Salaries	37,000
Average Rate of Tax $[(37,000/2,40,000) \times 100]$ :	15.41%
Tax payable on Rs.40,000/- (15.41% of 40,000)	6,167
Amount required to be deposited each month: $(6,167/12)$	514

The tax so paid by the employer shall be deemed to be TDS made from the salary of the employee.

### Salary from More Than One Employer:

3.4. 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).

### Relief When Salary Paid In Arrear or Advance:

3.5 Under Sub-section (2A) of Section 192 where the assessee, being a Government servant or an employee in a company, Co-operative 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 the same 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.

### **Furnishing of Declaration by Taxpayer in Form 12C:**

3.6 Sub-section (2B) of S.192 enables a taxpayer 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. After an amendment made to the Income Tax Rules this year, the particulars may be furnished in a simple statement, which is properly verified by the taxpayer in the same manner as in Form 12C. 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 only the loss from House Property 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 referred to above 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. **(Annexure-III A & B). These forms are required to be filed by the employee along with the Return of Income for the relevant year.** Conditions for claim of Deduction of Interest on Borrowed Capital for Computation of Income from House Property.

3.7 (i) For the purpose of computing income/loss under the head "Income from House Property" in respect of a self-occupied residential house, a normal deduction of Rs.30,000/- is allowable in respect of interest on borrowed capital. However, a deduction on account of interest up to a maximum limit of Rs.1,50,000/- is available if such loan has been taken on or after 1.4.1999 for constructing or acquiring the residential house and the construction or acquisition of the residential unit out of such loan has been completed within three years from the end of the Financial Year in which capital was borrowed. Such higher deduction is not allowable in respect of Interest on capital borrowed for the purposes of repairs or renovation of an existing residential house. To claim the higher deduction in respect of Interest up to Rs.1,50,000/-, the employee should furnish a certificate from the person to whom any interest is payable on the capital borrowed, specifying the amount of interest payable by such employee for the purpose of construction or acquisition of the residential house or for conversion of a part or whole of the capital borrowed which remains to be repaid as a new loan.

3.7 (ii) The essential conditions necessary for availing higher deduction of interest of Rs.1,50,000/- are that the amount of capital must have been borrowed on or after 1.4.1999 and the acquisition or construction of residential house must have been completed within three years from the end of financial year in which capital was borrowed. There is no stipulation regarding the date of commencement of construction. Consequently, the construction of the residential house could have commenced before 1.4.1999 but, as long as its construction/acquisition is completed within three years, from the end of financial year in which capital was borrowed the higher deduction would be available in respect of the capital borrowed after 1.4.1999. It may also be noted that there is no stipulation regarding the construction/acquisition of the residential unit being entirely financed by capital borrowed on or after 1.4.1999. The loan taken prior to 1.4.1999 will carry deduction of interest up to Rs.30,000 only. However, in any case the total amount of deduction of interest on borrowed capital will not exceed Rs.1,50,000/- in a year.

### **Adjustment for Excess or Shortfall of Deduction:**

3.8 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 subsequent deductions for that employee within that financial year itself.

**TDS on Payment of Balance under Provident Fund and Superannuation Fund:**

3.9 The trustees of a Recognised Provident Fund, or any person authorized 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.

3.10 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.

**Salary Paid in Foreign Currency:**

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

**4. PERSONS RESPONSIBLE FOR DEDUCTING TAX AND THEIR DUTIES:**

4.1 Under clause (i) of Section 204 of the Act the "persons responsible for paying" for the purpose of Section 192 means the employer himself or if the employer is a Company, the Company itself including the Principal Officer thereof.

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

**Deduction of Tax at Lower Rate:**

4.3 Section 197 enables the tax-payer to make an application in form No.13 to his Assessing Officer, and, if the Assessing Officer is satisfied that the total income of the tax-payer justifies the deduction of income-tax at any lower rate or no deduction of income-tax, he may issue an appropriate certificate to that effect which should be taken into account by the Drawing and Disbursing Officer while deducting tax at source. In the absence of such a certificate furnished by the employee, the employer should deduct income-tax on the salary payable at the normal rates: (Circular No.147, dated 28.10.1974).

**Deposit of Tax Deducted:**

4.4 According to the provisions of Section 200, any person deducting any sum in accordance with the provisions of Section 192 or paying tax on non-monetary perquisites on behalf of the employee under Section 192 (1A), shall pay the sum so deducted or tax so calculated on the said non-monetary perquisites, as the case may be, 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.

**Penalty for Failure to Deposit Tax Deducted:**

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 twelve per cent per annum w.e.f. 08.09.2003 on the amount of such tax from the date on which such tax was deductible to the date on which the 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.

**Furnishing of Certificate for Tax Deducted:**

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.1062 (E), dated 4.10.2002. 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 of 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 26A. Form 12BA and Form 16 of the Income-tax Rules as amended by notification No.S.O.No.1062 (E), dated 4.10.2002. **(Copy enclosed as Annexure IIIA & IIIB).**

Information relating to the nature and value of perquisites is to be provided by the employer in Form no. 12BA 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 itself. In either case, Form 16 with Form 12BA or Form 16 by itself will have to be furnished within a period of one month from the end of relevant financial year.

An employer, who has paid the tax on perquisites on behalf of the employee as per the provisions discussed in paras 3.2 and 3.3, shall furnish to the employee concerned a certificate to the effect that tax has been paid to the Central Government and specify the amount so paid, the rate at which tax has been paid and certain other particulars in the amended Form 16.

The obligation cast on the employer under Section 192 (2C) for furnishing 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 therefore 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.

#### **Mandatory Quoting of PAN and TAN:**

4.7 According to the provisions of Section 203A of the Income-tax Act, it is obligatory for all persons responsible for deducting tax at source to obtain and quote the Tax-deduction Account No. (TAN) in the Challans, TDS-certificates, returns etc. Detailed instructions in this regard are available in this Department's Circular No.497 (F.No.275/118/87-IT (B), dated 9.10.1987). If a person fails to comply with the provisions of Section 203A, he will be liable to pay, by way of penalty, under Section 272BB, a sum 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.

#### **Annual Return of TDS:**

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 30th June 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.

**Challans for Deposit of TDS:**

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.

**TDS on Income from Pension:**

4.11 In the case of pensioners who receive their pension from a nationalized 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 (18)) 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 nationalized 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.**

**Important Circulars:**

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. It has been specifically provided in the Act that any salary payable for rest 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 in the previous year, whether paid or not;

- (b) any salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer though not due or before it became due to him.
- (c) any arrears of salary paid or allowed to him in the previous year by or on behalf of an employer or a former employer, if not charged to income-tax for any earlier previous year.

(2) For the removal of doubts, it is clarified that where any salary paid in advance is included in the total income of any person for any previous year it shall not be included again in the total income of the person when the salary becomes due. Any salary, bonus, commission or remuneration, by whatever name called, due to, or received by, a partner of a firm from the firm shall not be regarded as "Salary"

**Definition of 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 recognized 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 to the account of the employee in a recognized provident fund 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:**

- a) The value of rent free accommodation provided to the employee by his employer;
- b) The value of any concession in the matter of rent in respect of any accommodation provided to the employee by his employer;
- c) The value of any benefit or amenity granted or provided free of cost or at concessional rate in any of the following cases:
  - i) By a company to an employee who is a director of such company;
  - ii) By a company to an employee who has a substantial interest in the company;
  - iii) By an employer (including a company) to an employee, who is not covered by (i) or (ii) above and whose income under the head Salaries (whether due from or paid or allowed by one or more employers), exclusive of the value of all benefits and amenities not provided by way of monetary payment, exceeds Rs.50,000/-

The rules relating to valuation of such benefits and amenities have been prescribed in Rule 3. It is further provided that 'profits in lieu of salary' shall include amounts received in lump sum or otherwise, prior to employment or after cessation of employment for the purposes of taxation. The rules for valuation of perquisite are as under:-

**I. Accommodation:-** For purpose of valuation of the perquisite of unfurnished accommodation, all employees are divided into two categories: i) Govt. & State Govt. employees; and ii) Others. For employees of the Central and State government the value of perquisite shall be equal to the licence fee charged for such accommodation as reduced by the rent actually paid by the employee.

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 is 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, motel, service apartment 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 up to the stage of its commissioning. A "remote area" means an area located atleast 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 illness as prescribed in the 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.

In case of employer other than Central and State Govt., where accommodation is taken on lease or rent by employer, actual amount of lease rental paid or payable by the employer or 10% of salary whichever is lower, as reduced by the rent, if any, actually paid by the employee, is taken as perquisite.

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 in Rule 3 of the Income Tax Rules, for a period up to 90 days. However, after that the value of perquisite shall be charged for both accommodations as prescribed.

## II. Motor Car:

(a) Where the motor car is owned or hired by the employer and is used wholly and exclusively in the performance of his official duties, no perquisite arises in the hands of the employee, subject to maintenance of documents as prescribed in sub-para (f) below. No perquisite arises even if the motor car is owned by the employee himself but the actual running and maintenance charges (including remuneration of the chauffeur, if any) are reimbursed to him by the employer, provided that the motor car is used wholly and exclusively for official purposes and the documents as prescribed in sub-para (f) below are maintained.

(b) Where the motor car is owned or hired by the employer and is used exclusively for the private or personal purpose of the employee, the value of perquisite would be equal to the actual amount of expenditure incurred by the employer on the running and maintenance of the motor car (including remuneration of the chauffeur, if any), as increased by the amount representing 10% of the actual cost of the motor car on account of normal wear and tear and as reduced by any amount charged from the employee for such use.

(c) Where the motor car is owned by the employee but the actual running and maintenance charges (including remuneration of the chauffeur, if any) are reimbursed to him by the employer and such reimbursement is for the use of the vehicle partly for official and partly for personal or private purposes, the value of perquisite shall be the actual amount of expenditure incurred by the employer as reduced by the amounts specified in **column (i)** of the Table below.

(d) Where the motor car is owned or hired by the employer and is used partly in the performance of his duties and partly for personal or private purposes, the value of perquisite shall be determined as per the Table below:

	Small Car (up to 1.6 ltrs. engine capacity)	Large car (above 1.6 ltrs. engine capacity)	If Chauffeur provided by employer to run the motor car, an additional amount as below is also charged
i) Car owned/hired by employer and expenses on maintenance and running are met or reimbursed by the employer.	<b>Rs.1200 per month</b>	<b>Rs.1600 per month</b>	<b>Rs.600 per month</b>
ii) Car owned/hired by employer but the expenses on running and maintenance for such private or personal use are fully met by the employee.	<b>Rs.400 per month</b>	<b>Rs.600 per month</b>	<b>Rs.600 per month</b>

(e) However, where a second or additional cars are provided, such other cars shall be deemed to be for exclusively personal use and the value of perquisite shall be computed accordingly.

(f) In a situation described in para (c) above, if it is claimed that the expenses on running and maintenance of the motor car for official purposes are higher than the amount mentioned in Column I of the Table above, such higher amount can be claimed as a deduction from the actual amount of expenditure incurred by the employer, subject to the fulfilment of the following conditions:

- 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; and**
- ii) **the employer gives a certificate that the expenditure was incurred wholly and exclusively for the performance of his official duties.**

**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 rules 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, under the old rules the value of perquisite was taken as Nil. There was also a separate provision in the old rules for valuation at 6.25% of salary of the tax payer for part official use. This has been 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 value of the perquisite to the employee shall be determined with reference to the cost of such education in a similar institution in or near the locality if the cost of such education or such benefit per child exceeds Rs.1,000/- p.m.

**VI. Free or concessional journeys:** The perquisite value of free or concessional journeys provided by an employer engaged in carriage of passengers or goods shall be taken as the value at which such benefit or amenity is offered by such undertaking to the public, 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 employer. However, no perquisite on account of free or concessional journeys arises in the case of the employees of an air line or the Railways. 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 and 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. For valuing perquisites under this rule, any other method of calculation and adjustment otherwise adopted by the employer shall not be relevant. The concessional rate of interest of 10% is applicable only in respect of such housing or conveyance loans which have been used for "acquiring capital assets" i.e. house or conveyance as the case may be, and not for repairs thereof. In case of loans taken for repairs, renovations etc., the higher interest rate of 13% would be applicable for calculation of perquisite.

Small loans up to 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 the rate of 13% shall be charged from the date of reimbursement on the amount reimbursed, but not repaid against the outstanding loan taken specifically for this purpose.

**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 tax payers 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 up to 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 employee, such amount shall be reduced from the value of perquisite. Such free or subsidized 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 (i) 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:** The value of any gift, or voucher, or token in lieu of which such gift may be received by the employee or by member of his household on ceremonial occasions or otherwise shall be determined as the sum equal to the amount of such gift. However, where the value of such gift, voucher or token, as the case may be, is below Rs. 5,000/- in the aggregate during the previous year, the value of perquisite shall be taken as nil.

**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 charged as perquisite in terms of Section 17 (2) (iv). It has been specifically provided in the rules that annual and periodical club fees paid by the employer will be chargeable as 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 deposit or fees for corporate or institutional membership, where the benefit does not remain with a the 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 by the employer:

- (a) complete details in respect of such expenditure including the date of expenditure and the nature of expenditure;
- (b) a certificate by employer to the employee to the effect that the same was incurred wholly and exclusively for the performance of official duties.

**XII. Use of assets:** It is common practice for an asset owned by the employer to be used by the employee. The perquisite is to be charged at the rate of 10% of the original cost of the asset as reduced by any charges recovered from the employee for such use. However, the user of Computers and Laptops would not give rise to any perquisite.

**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. Similarly, in case of cars, 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. Employee Stock Option Plan:** 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 at the time of transfer of the same. 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 sale, 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), dated 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 under an arm's-length transaction to the employer where the employer pays for the benefit or amenity. 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.

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.

**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 months' leave. This exemption will be further limited to the maximum amount specified by the Government of India Notification No.S.O.588(E), dated 31.05.2002 at Rs.3,00,000/- in relation to such employees who retire, whether on superannuation or otherwise, after 01.04.1998.

(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. The maximum limit of such payment is Rs.5,00,000 where retrenchment is on or after 1.1.1977.

(6) Under Section 10 (10C), any payment received or receivable (even if received in instalments) 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 has been extended to employees of the Central Government and State Government employees and employees of notified institutions having importance throughout India or any State or States.

(7) Any **sum received under a Life insurance policy**, including the sum allocated by way of bonus on such policy other than:

i) any sum received under sub-section (3) of section 80DD or sub-section (3) of section 80DDA or,

ii) any sum received under Keyman insurance policy or,

iii) any sum received under an insurance policy issued on or after 01.04.2003 in respect of which the premium payable for any of the years during the term of the policy exceeds 20 percent of the actual capital sum assured. However, any sum received under such policy on the death of a person would still be exempt.

(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 up to 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). 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.

(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 IV & IVA.

- (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, as provided in Rule 3A(2) of I.T. Rules 1962, in any hospital approved by the Chief Commissioner having regard to the prescribed guidelines as provided in Rule 3A(1) of I.T. Rule, 1962.

In a case falling in sub-clause (ii) above, 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. It may be noted that 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.

For the purpose of availing exemption on expenditure incurred on medical treatment "hospital" includes a dispensary or clinic or nursing home. "Family" in relation to an individual means the spouse and children of the individual. Family also includes parents, brothers and sisters of the individual if they are wholly or mainly dependant on the individual.

### 5.3 Deductions u/s 16 of the Act (Standard Deduction):

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 five lakh rupees, a deduction of a sum equal to forty percent of the salary or thirty thousand rupees, whichever is less;
- (b) exceeds five lakh rupees, a deduction of a sum of twenty thousand rupees.

It is clarified that 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.

**Entertainment Allowance:-** 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 an employer, who is in receipt of a salary from the 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.

**Tax On Employment:** 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 to 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 shall be in accordance with a scheme framed in this behalf by-

- (a) the General Insurance Corporation of India formed under Section 9 of the General Insurance Business (Nationalization) 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, has, during the previous year-

- (a) incurred any **expenditure for the medical treatment (Including Nursing), training and rehabilitation of a dependant, being a person with disability;** or
- (b) paid or deposited any amount under a Scheme framed in this behalf by the Life Insurance Corporation or any other insurer or Administrator or the specified company subject to the conditions specified in this regard and approved by the Board in this behalf for the maintenance of a dependant, being a person with disability,

the assessee shall be allowed a deduction of a sum of fifty thousand rupees from his gross total income of that year, subject to the conditions listed below:

However, where such dependant is a person with severe disability, an amount of seventy five thousand rupees shall be allowed as deduction subject to the specified conditions.

The deduction under this section shall be allowed only if the following conditions are fulfilled.

- A. (i) the scheme referred to in clause (b) above provides for payment of annuity or lump sum amount for the benefit of a dependant, being a person with disability, in the event of the death of the individual in whose name subscription to the scheme has been made;
- (ii) the assessee nominates either the dependant, being a person with disability, or any other person or a trust to receive the payment on his behalf, for the benefit of the dependant, being a person with disability.

However, if the dependant, being a person with disability, predeceases the assessee, an amount equal to the amount paid or deposited under sub-para (3)(b) above shall be deemed to be the income of the assessee of the previous year in which such amount is received by the assessee and shall accordingly be chargeable to tax as the income of that previous year.

B. The assessee, claiming a deduction under this section, shall furnish a copy of the certificate issued by the medical authority in the prescribed form and manner, along with the return of income under section 139, in respect of the assessment year for which the deduction is claimed;

In cases where the condition of disability requires reassessment of its extent after a period stipulated in the aforesaid certificate, no deduction under this section shall be allowed for any subsequent period unless a new certificate is obtained from the medical authority in the prescribed form and manner and a copy thereof is furnished along with the return of income.

For the purposes of section 80DD

- (a) "Administrator" means the Administrator as referred to in clause (a) of section 2 of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002)
- (b) "dependant" means
  - (i) in the case of an individual, the spouse, children, parents, brothers and sisters of the individual or any of them;
  - (ii) in the case of Hindu undivided family, a member of the Hindu undivided family, dependant wholly or mainly on such individual or Hindu undivided family for his support and maintenance, and who has not claimed any deduction under section 80U in computing his total income for the assessment year relating to the previous year;
- (c) "disability" shall have the meaning assigned to it in clause (i) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996);
- (d) "Life Insurance Corporation" shall have the same meaning as in clause (iii) of sub-section (8) of section 88;
- (e) "medical authority" means the medical authority as referred to in clause (p) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996).
- (f) "person with disability" means a person as referred to in clause (t) of section 2 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996);
- (g) "person with severe disability" means a person with eighty per cent or more of one or more disabilities, as referred to in sub-section (4) of section 56 of the Persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996);
- (h) "specified company" means a company as referred to in clause (h) of section 2 of the Unit Trust of India (Transfer of Undertaking and Repeal) Act, 2002 (58 of 2002)

(4) 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.

(5) **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, D.D.O. on due verification may allow donations to 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.**

(6) 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-V).
- (c) He will be entitled to a deduction in respect of house rent paid by him in excess of 10 per cent of his total income, subject to a ceiling of 25 per cent thereof or Rs.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.

(7) **Section 80L** of the Income-tax Act, allows **deduction of interest** from certain specified investments including interest on bank deposits and certain securities. A normal deduction of upto Rs.12,000/- may be allowed. An additional deduction of Rs.3,000/- for interest on Government Securities is separately available.

(8) Section 80U, in computing the total income of an individual, being a resident, who, at any time during the previous year, is certified by the medical authority to be a **person with disability**, there shall be allowed a deduction of a sum of fifty thousand rupees.

However, where such individual is a person with severe disability, a higher deduction of seventy-five thousand rupees shall be allowable.

Every individual claiming a deduction under this section shall furnish a copy of the certificate issued by the medical authority in the prescribed form and manner along with the return of income, in respect of the assessment year for which the deduction is claimed.

In cases where the condition of disability requires reassessment of its extent after a period stipulated in the aforesaid certificate, no deduction under this section shall be allowed for any subsequent period unless a new certificate is obtained from the medical authority in the prescribed form and manner and a copy thereof is furnished along with the return of income.

For the purposes of this section, the expressions "disability", "medical authority", "person with disability" and "person with severe disability" shall have the same meaning as given in section 80DD (sub-para (3) of para 5.4 of this Circular).

#### **6. TAX REBATE:**

An assessee, being an individual, will be entitled to tax rebates under Chapter VIII of the Income-tax 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**;

It may be noted that "contribution" to any fund shall not include any sums in repayment of loan;

(5) Any deposit in a ten year account or a fifteen year account under the Post Office Savings Bank (**Cumulative Time Deposit**) Rules, 1959, as amended from time to time, where such sums are deposited in an account standing in the name of an individual, or a minor, or 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 tax-payer at any time before the expiry of five years from the end of the financial year in which possession of such property is obtained by him or he receives back, by way of refund or otherwise, any sum specified in Section 88(2)(xv), no deduction under these provisions shall be allowed in respect of such sums paid in such previous year in which the transfer is made and the aggregate amount of deduction of income-tax so allowed in the earlier years shall be added to the tax on the total income of the assessee with which he is chargeable for such assessment year. It may be noted that the amount which will qualify for tax rebate in respect of this item will not exceed **Rs.20,000/-**.

(14) **Tuition fees**, whether at the time of admission or thereafter, paid to any university, college, school or other educational institution situated in India, for the purpose of full-time education of any two children of the employee.

It is clarified that any payment towards any development fees or donation or payment of similar nature does not qualify for rebate under these provisions.

(15) subscription to **equity shares or debentures forming part of any eligible issue of capital** made by a public company or by any public finance institution, which is approved by the Board.

(16) Subscription to any **units of any mutual fund** referred to in clause (23D) of Section 10 and approved by the Board for this purpose.

**Total Amount Qualifying for Rebate Under Section 88:**

(17) There is an overall limit of **Rs.1,00,000/-** invested in various items mentioned in sub-paras (1) to (16) of para 6, which qualifies for rebate under section 88. Out of this, amounts invested in items mentioned in sub-paras (1) to (14) can be up to a maximum of **Rs.70,000/-**. Further, instalments paid towards purchase or construction of a residential house, as discussed in sub-para (13) would qualify for rebate only with respect to a maximum amount of **Rs.20,000/-**. Moreover, the qualifying amount for rebate for tuition fees paid, as discussed in sub-para (14) would not exceed an amount of Rs.12,000/- per child.

It is further provided that the amount of premium or other payment made on an insurance policy (other than a contract for deferred annuity mentioned in sub-para (2)) shall be eligible for rebate only to the extent of 20 percent of the actual capital sum assured. In calculating any such actual capital sum, the following shall not be taken into account:



- i) the value of any premiums agreed to be returned, or
- ii) any benefit by way of bonus or otherwise over and above the sum actually assured which may be received under the policy.

Investments in various items mentioned under para 6 can be made at any time during the year. The rebate under section 88 would be allowed on such aggregate amount, which does not exceed the total income of the relevant financial year.

**Rate of Rebate Under Section 88:**

(18) A graded system of tax-rebate under Section 88 has been introduced by the Finance Act, 2002. The tax-rebate on the qualifying amount shall now be computed at the following rates:-

Nature and level of income	%age of sums invested to be allowed as rebate
1. Where the gross total income does not exceed Rs.1,50,000/-	20%
2. Where the gross total income exceeds Rs.1,50,000/- but does not exceed Rs.5,00,000/-	15%
3. Where the gross total income exceeds Rs.5,00,000/-	Nil
4. In case of an <b>Individual</b> , where the income under the head "salaries" does not exceed Rs.1,00,000/- (before allowing standard deduction) and is at least 90% of his gross total income.	30%

'Gross Total Income' means the total of incomes under all heads before allowing deductions under Chapter VIA of the Income Tax Act, 1961.

It is further clarified that the income under the head "Salaries" is derived after allowing Standard Deduction.

The above rates shall be applicable to all individuals including sportsmen, artists, authors, playwrights, etc. Higher rebate earlier allowed to such special category individuals has been withdrawn by the Finance Act, 2002.

**Rebate to Senior Citizens:**

(19) 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 twenty thousand rupees, whichever is less.

**Rebate to Woman Residents:**

(20) 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) on her total income, with which she is chargeable for any assessment year, of an amount equal to hundred per cent, of such income-tax or an amount of five thousand rupees, whichever is less.

**DDOs to Satisfy Themselves of the genuineness of Claim:**

(21) 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 prescribed rate 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 of this Circular are allowed only if the investments or the payments have been made out of the income chargeable to tax during the financial year 2003-2004.

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

**8. MISCELLANEOUS**

8.1 These instructions are not exhaustive and are issued only with a view to helping the employers to understand the various provisions relating to deduction of tax from salaries. Wherever there is any doubt, reference may be made to the provisions of the Income-tax Act, 1961, the Income-tax Rules, 1962 and the Finance Act, 2003.

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 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.

R.K. Sagar,  
Under Secretary (IT-B),  
Central Board of Direct Taxes.

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 (i.e. 6 to 97)

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For Assessment Year 2004-2005

**EXAMPLE - 1**

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

- i) Rs.1,00,000/-.
- ii) Rs.6,00,000/- and
- iii) Rs.9,00,000/-

Particulars	(Rupees) (i)	(Rupees) (ii)	(Rupees) (iii)
Gross Salary Income (including allowances)	1,00,000	6,00,000	9,00,000
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	6,00,000	9,00,000
2. Less: Standard deduction u/s-16(i)	30,000	20,000	20,000
<b>Taxable Income</b>	<b>70,000</b>	<b>5,80,000</b>	<b>8,80,000</b>
Tax thereon	3,000	1,48,000	2,38,000
Less: tax rebate u/s 88	3,000	Nil	Nil
<b>Income-tax payable</b>	<b>NIL</b>	<b>1,48,000</b>	<b>2,38,000</b>
Add: Surcharge		Nil	23,800
<b>Total Tax Payable</b>	<b>NIL</b>	<b>1,48,000</b>	<b>2,61,800</b>

/ True Copy /

**EXAMPLE - 2**

For Assessment Year 2004-2005

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 a dependant, being person with disability (but not severe disability)	7,000
3. Amount paid to LIC with regard to annuity for the maintenance of a dependant, being person with disability (but not severe disability)	50,000
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	30,000
	<b>2,90,000</b>
Less: Deduction u/s 80 DD (Restricted to Rs.50,000/- only)	50,000
<b>Taxable Income</b>	<b>2,40,000</b>
Income-tax thereon	46,000
Rebate u/s 88	
GPF	25,000
LIP	10,000
<b>Total</b>	<b>35,000</b>

Rebate @ 15% on Rs.35,000/-	5,250
Tax payable	40,750
Add: Surcharge	Nil
<b>Total Tax payable</b>	<b>40,750</b>

/ True Copy /

**EXAMPLE – 3**

For Assessment Year 2004-2005

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. LIC premium	20,000
5. Repayment of House Building Advance	25,000
6. Tuition fees for two children (Rs.20,000/- for one child and Rs.10,000/- for the other child)	30,000
7. Investment in infrastructure Bond u/s 88(2)(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)	15,000
	<u>3,15,000</u>
Less: Standard deduction	30,000
Taxable Income	<u>2,85,000</u>
Tax thereon	59,500

**Rebate u/s 88**

GPF	20,000	
LIC	20,000	
Repayment of House Building Advance (Maximum)	20,000	
Tuition Fees (Restricted to max. of 12,000/- per child or actuals, whichever is lesser)	22,000	
Investment in Infra-structural Bonds u/s 88(2)(xvi)	20,000	
<b>Total</b>	<u>1,02,000</u>	
Restricted to Rs.90,000/- (70,000 + 20,000)		
Rebate @ 15 % on Rs.90,000		13,500
Tax payable		<u>46,000</u>
Add: Surcharge		Nil
<b>Total Tax payable</b>		<b>46,000</b>

/ True Copy /

**EXAMPLE - 4**

For Assessment Year 2004-2005

Illustrative 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 Allowance	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. Subscription to Infrastructure Bond	10,000

**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 of 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) @ 40%  
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
Subscription to Infr. Structure Bonds U/s 88 (2)(xvi)	10,000
Total	38,900
Rebate at 30%	11,670

Tax on Total Income

2,060

Less : Tax rebate restricted to Rs. 2,060

2,060

**Tax payable****NIL**

/ True Copy /

**EXAMPLE - 5**

For Assessment Year 2004-2005

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 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
4(b) Hotel rent paid by employer ( for two months)	30,000
4(c) Rent recovered from employee	5,000
5. Car expenses reimbursed	40,200
6. Furniture at cost	50,000
7. Subscription to Infrastructure bonds u/s 88 (2) (xvi)	30,000
8. Life Insurance Premium	3,000
9. Subscription to NSC (VIII) Issue	18,000
10. Contribution to recognised PF	24,000

#### Computation of total income and tax paid thereon

1. Salary		1,08,000
2. Bonus		12,000
3. Total Salary for valuation of perquisite i.e. 10,000 p.m.		1,20,000
4. <u>Valuation of perquisites:</u>		
(a) Perq. for flat		
Lower of (10% of salary for ten months =		
Rs.10,000 actual rent paid = Rs. 65,000)	10,000	
(b) Perq. for hotel		
Less of (24% of salary of 2 months = Rs.4,800,		
actual payment = Rs. 30,000)	4,800	
(c) Perq. for furniture @ 10%	5,000	
	19,800	
Less: Rent recovered from employee	5,000	
	14,800	
(d) Add: perq. of free gas, electricity, water	6,000	
(e) Add: perq. for car expense reimbursement		
(40,200 - 12 (1600 + 600))	13,800	
Total perquisite	34,600	
Gross total Income (1,20,000 + 34,600)		1,54,600
Less: Standard deduction u/s 16(i)		30,000
Total income		1,24,600
Tax on Total Income		13,920
<u>Tax Rebate u/s 88</u>		
Provident Fund	24,000	
Subscription to NSC VIII issue	18,000	
LIP	3,000	
Contribution to Infrastructure Bond	30,000	
Total	75,000	
Tax Rebate @ 20%	15,000	
Tax on Total Income		13,920
Tax rebate (restricted)		13,920
<b>Tax Payable</b>		<b>Nil</b>

/ True Copy /

**EXAMPLE - 6**

For Assessment Year 2004-2005

Illustrating valuation of perquisite and calculation of tax in the case of an employee of a Private Company posted at Delhi and repaying House 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(2)(xvi)	20,000

**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 including for retirement benefits 8600)	8,600	
(c) 50% of salary (including D.A.)	77,000	(-) 8,600
Total Salary Income		1,59,800
Less: Standard deduction		30,000
Total Taxable Income		1,29,800
Tax on total income		14,960
<u>Tax rebate u/s 88</u>		
(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 Co. approved u/s 88(2)(xvi)	20,000	
Total	82,000	
Rebate @ 20%	16,200	14,960 (restricted)
<b>Net Tax Payable</b>		<b>NIL</b>

/ True Copy /

**EXAMPLE - 7**

For Assessment Year 2004-2005

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

<b>Particulars</b>	<b>(Rupees)</b>
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		4,00,000
Gross Salary		
Less: Standard deduction		30,000
Taxable Salary		3,70,000
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		2,20,000
Less: Deduction u/s 80G 50% of Rs.5,000/-		2,500
Net Taxable Income		2,17,500
Tax thereon		39,250
Less: Rebate u/s 88		
G.P.F.	20,000	
N.S.C.	10,000	
Housing Loan repaid	20,000	
Total	50,000	
Rebate @ 15% of Rs.50,000/-		7,500
Tax payable		31,750
Add: Surcharge		Nil
<b>Total Tax payable</b>		<b>31,750</b>

/ True Copy /

**EXAMPLE - 8**

For Assessment Year 2004-2005

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.

<b>Particulars</b>	<b>(Rupees)</b>
1. Gross Salary	4,00,000
2. Housing Loan repaid (Principal)	30,000
3. Interest payable on housing loan (Loan taken before 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	4,00,000
Gross Salary	
Less: Standard deduction	30,000
Taxable Salary	3,70,000
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	3,40,000
Less: Deduction u/s 80G 50% of Rs.5,000/-	2,500
Net Taxable Income	3,37,500
Tax thereon	75,250
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 @ 15% of Rs.50,000/-	7,500
Tax payable	67,750
Add: Surcharge	Nil
<b>Total Tax payable</b>	<b>67,750</b>

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#### EXAMPLE - 9

For Assessment Year 2004-2005

Income-tax calculation in the case of a woman 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
<b>Less: Rebate u/s 88C (Being woman)</b>	<b>5,000</b>

#### 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 woman 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.

/ True Copy /

## ANNEXURE - II

## Form for sending particulars of income u/s 192 (2B) for the year ending 31st March, 2002

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 \_\_\_\_\_ 2002.

Place : \_\_\_\_\_

Date : \_\_\_\_\_

Signature of the employee.

Sd./-

(SUNITI SRIVASTAVA),

Under Secretary to the Govt. of India.

F.No.142/47/98-TPL,  
Notification No.10722

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 12.10.1998.

/ True Copy /

B.B. - 8 (Dec.' 03)

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE AND COMPANY AFFAIRS

DEPARTMENT OF REVENUE

(CENTRAL BOARD OF DIRECT TAXES)

New Delhi, the 4th day of October, 2002.

**NOTIFICATION**

**INCOME-TAX**

S.O. 1062 (E) (E) – In exercise of the powers conferred by section 295 read with clause (2) of section 17 and sub-section (2c) of Section 192 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 be called the Income-tax (Amendment) Rules, 2002.
- (2) They shall be deemed to have come into force on the 1st day of June, 2002.
2. In the Income-tax Rules, 1962
  - (i) in rule 26A, in sub-rule (2) for clause (b), the following clause shall be substituted, namely:-
 

"(b) Form No.12BA, if the amount of salary paid or payable to the employee is more than one lakh and fifty thousand rupees, which shall accompany the return of income of the employee.";
  - (ii) In rule 30,-
    - (a) in the heading, for the words "tax deducted at source", the words, "tax deducted at source or tax paid under sub-section (1A) of section 192", shall be substituted;
    - (b) after sub-rule (1), the following shall be inserted:-
 

"(1A) All sums paid under sub-section (1A) of section 192 shall be paid to the credit of the Central Government-

      - (a) in the case of payment on behalf of the Government, on the same day;
      - (b) in all other cases, within one week from the last day of each month on which the income-tax is due under sub-section (1B) of section 192.";
  - (c) In sub-rule 2,-
    - i) after the words, "under the head "salaries" or "insert the words" the person who pays tax, referred to in sub-section (1A) of section 192 or,"
    - ii) in the proviso, for the word "deduction" substitute the words "deduction or payment, as the case may be,".
  - (iii) In rule 31,-
    - (a) in the heading, for the words "tax deducted at source", the words, "tax deducted at source or tax paid under sub-section (1A) of section 192" shall be substituted;
    - (b) in sub-rule (1), for the words "The certificate of deduction of tax at source under section 203", the words "The certificate of deduction of tax at source or, the certificate of payment of tax by the employer on behalf of the employee, under section 203", shall be substituted;

(c) in the second proviso to sub-rule (3), for the words, "that the certificate in the case of deduction of tax under section 192", the words, "that the certificate in the case of deduction of tax under sub-section (1) of section 192 or, payment of tax by the employer on behalf of the employee, under sub-section (1A), of that section", shall be substituted;

(iv) In Appendix-II,-

(a) after Form No.12B, the following Form shall be inserted, namely:-

/ True Copy /

**ANNEXURE - III-A**

**Form No.12BA**

[(See Rule 26A(2)(b)]

**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) TAN
- 3) TDS Assessment Range of the employer
- 4) Name, designation and PAN of employee
- 5) Is the employee a Director or a person with substantial interest in the company (where the employee is a company)
- 6) Income under the head "Salaries" of the employee (other than from perquisites)
- 7) Financial year
- 8) Valuation of Perquisites

Sl. No.	Nature of perquisite (See Rule 3)	Value of perquisite as per rules	Amount if any recovered from the employee	Amount of taxable perquisite chargeable to tax Col.(3) - Col.(4)
(1)	(2)	(3) (Rs.)	(4) (Rs.)	(5) (Rs.)
1.	Accommodation			
2.	Cars/Other automotive			
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.	Free 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.	Value of any other benefit/amenity/service/privilege			

- 16. Stock options (non-qualified options)
- 17. Other benefits or amenities
- 18. Total value of perquisites
- 19. Total value of profits in lieu of salary as per 17(3)

9) Details of Tax, -

- (a) Tax deducted from salary of the employee u/s 192(1) .....
- (b) Tax paid by employer on behalf of the employee u/s 192 (1A) .....
- (c) Total tax paid .....
- (d) Date of payment into Government treasury .....

**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 of tax.

Place : \_\_\_\_\_  
Date : \_\_\_\_\_

Full Name \_\_\_\_\_  
Designation \_\_\_\_\_

(b) for Form No.16, the following Form shall be substituted namely:-

/ True Copy /

**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)						Rs. _____
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						Rs. _____
		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						Rs. _____
16.	Less: a) Tax deducted at source u/s 192 (1)					Rs. _____	
	b) Tax paid by the employer on behalf of the employee u/s 192 (1A) on perquisites u/s 17(2)					Rs. _____	Rs. _____
17.	Tax Payable/Refundable (15-16)						Rs. _____

**Details of Tax Deducted and Deposited into Central Government Account**

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

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.

Signature of the person responsible for deduction of tax.

Place : \_\_\_\_\_

Full Name \_\_\_\_\_

Date : \_\_\_\_\_

Designation \_\_\_\_\_

[Notification No.294/2002 F.No.142/20/2002-TPL]  
Dr. DHEERAJ BHATNAGAR, Director.

/ True Copy /

**Explanatory Memorandum**

- Section 192 provides for the deduction of TDS on salary income. The Finance Act 2002 has amended section 192 by inserting sub-clause (1A), whereby the person responsible for paying any income in the nature of perquisite referred to in clause 2 of section 17, may at his option, pay tax on the whole or part of such income without making any deduction therefrom at the time when such tax was otherwise deductible under section 192(1). Therefore the existing Rules 30 and 31, are being amended to make reference to the tax paid by the employer on behalf of the employee, under Section 192(1A).
- Rule 26A, requires the employer to provide to the employee a certificate in Form No.12BA for the employee earning salary above 1,50,000, and in Form No.16 in case of those employees earning salary of 1,50,000 or less, furnishing the details of perquisites provided. While it is mandatory to attach Form No.16 with the Return of Income, there is no such requirement for Form 12BA which defeats its purpose. Accordingly Rule 26A is being amended to provide for the same.
- Form No.16 and Form No.12BA are being modified to include reference to tax paid by the employer on behalf of the employee under section 192(1A) and also to include the TAN of the employer and the PAN of the employee, which were not asked for earlier.
- It is certified that the retrospective application of the above amendments to Rules 26A, 30, 31 and Forms 16 and 12BA, shall not prejudicially affect the interest of any assessee.

**Note:** The principal rules were published under Notification No.S.O.969, dated 26.3.1962 which has been amended from time to time and the last such amendment was made vide notification number 243/2002, dated 10.9.2002.

/ True Copy /

**Annexure IV**

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

Sl.No. (1)	Name of gallantry award (2)	Circumstances for eligibility (3)
1.	Ashok Chakra	When awarded to Civilians for gallantry
2.	Kirti Chakra	-do-
3.	Shaurya Chakra	-do-
4.	Sarvottam 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 by certificate issued to this effect by the relevant service head quarters.
10.	Nao Sena Medal	When awarded for acts of courage or conspicuous gallantry and supported by certificate issued to this effect by relevant service headquarters.
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.

/ True Copy /

Annexure IV-A

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.

/ True Copy /

Annexure-V

"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 Year ..... I/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)".

Sd./-

(SUNITI SRIVASTAVA),

Under Secretary to the Govt. of India.

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

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 /

\* \* \*

# TECHNICAL

## PART - IV

கு.எண்.மே.பொ/உஊமிமமே.ப/செ.பொ/உஊமி/உ.செ.பொ3/க.எண்.1762/03, (தொழில் நுட்பக்கிளை), நாள் 4.12.2003.

பொருள் : மின்சாரம் - விவசாய மின் இணைப்பு - புதிய விண்ணப்பங்கள் - ஆற்றுக் கரையோரப் பகுதிகளில் அமைந்துள்ள கிணறுகள் மற்றும் ஆழ்குழாய் கிணறுகள் ஆகியவைகளுக்கு மின் இணைப்பு வழங்க தடை செய்யப்பட்டு வழங்கப்பட்ட உத்தரவு தொடர்பாக.

பார்வை : க.எண்.மே.பொ/உஊமிமமே.ப/செ.பொ/உஊமி/உ.செ.பொ3/க.எண்.1345/03, நாள் 29.9.2003.

ஆற்றுப்படுகையோரப் பகுதிகளில் அமைந்துள்ள கிணறுகள் மற்றும் ஆழ்குழாய் கிணறுகள் ஆகியவைகளுக்கு தடையில்லா சான்று பெற்று இருந்தாலும் மின் இணைப்பு வழங்குவது தடை செய்யப்பட்டு பார்வையில் கண்ட கடிதம் மூலம் உத்தரவு பிறப்பிக்கப்பட்டது.

இது சம்பந்தமாக இந்த மாதிரி மின் இணைப்பு வழங்கக் கோரி சில கோரிக்கைகள் பெறப்பட்டுள்ளன. ஆகவே இது குறித்து தீர ஆராய்ந்து கீழ்க்கண்டவாறு உத்தரவிடப்படுகிறது.

ஆற்றுப்படுகையோரம் 200 மீட்டருக்கு மேல் அருகாமையில் விதிகளுக்குட்பட்ட இடத்தில் கிணறு அமைத்து இருந்தாலும் அல்லது 200 மீட்டருக்குள் தடையில்லாச் சான்று பெற்று கிணறு அமைத்திருந்தாலும் கூடுதலாக அந்தந்த மாவட்ட ஆட்சித் தலைவர்களிடமிருந்து பரிந்துரையைப் பெற்று அதன்பிறகே இவ்வாறு ஆற்றுக் கரையோரப் பகுதிகளில் அமைந்துள்ள கிணறுகள் மற்றும் ஆழ்குழாய் கிணறுகள் ஆகியவைகளுக்கு அதிக குதிரைத் திறன் கொண்ட மின் இணைப்பு வழங்கலாம் என உத்தரவிடப்படுகிறது.

எனவே அனைத்து தலைமைப் பொறியாளர்களும் அவர்கள் தம் அலுவலகங்களுக்கு இதனை தெரியப்படுத்தி உரிய நடவடிக்கை மேற்கொள்ள கோரப்படுகிறது.

கோ. ஞானதேசிகன்,  
தலைவர்.

\* \* \*

TENDER - Authorisation to Chief Engineers/Distribution Regions to procure materials for NABARD Scheme - Orders - Issued.

(Per.) B.P. (Ch.) No.7

(Accounts Branch)

Dated 9.12.2003,  
Karthigai 23, Subhanu Aandu,  
Thiruvalluvar Aandu 2034.

READ:

Chairman's Inspection Note Dt.31.10.2003 at Karimangalam 110/33-  
11 KV SS in Dharmapuri Circle.

### Proceedings:

At present the materials such as 11 KV Centre Rotating AB Switches, Bus end clamps, Switch end clamps and T-Clamps are procured by Chief Engineer/Materials Management & Chief Engineer/Transmission.

However in order to speed up the completion of the APDRP and NABARD Schemes it has now become necessary to authorise concerned Chief Engineers/Distribution Regions to procure the above materials required for NABARD Schemes.

B.B. - 9 (Dec.' 03)

Hence it is hereby ordered that Chief Engineers/Distribution Regions are authorised to procure the items of 11 KV Centre Rotating AB Switches, Bus end clamps, Switch end Clamps and T-Clamps to meet the requirement of APDRP and NABARD Schemes for a period of one year only by exercising the monetary powers delegated in the TABLES Annexed to Tender Regulations 1991.

(By Order of the Chairman)

S. Kathiresan,  
Chief Financial Controller/General.

\* \* \*

MTPS - Provision of Digital Control System by replacing existing Data Acquisition system of Unit-I - Administrative approval - Reg.

(Per.) B.P. (Ch) No.400

(Technical Branch)

Dated 11.12.2003.  
Karthigai 25, Subanu,  
Thiruvalluvar Aandu 2034.

READ:

Note approved by Chairman on 9.12.2003.

**Proceedings:**

The Tamil Nadu Electricity Board hereby accords administrative approval for:-

Provision of Digital Control System in Unit-I of Mettur Thermal Power Station at a cost of Rs.4,37,59,000/- (Gross) and Rs.4,20,78,600/- (Nett).

(By Order of the Chairman)

M. Govindaraman,  
Chief Engineer/Mechanical/Thermal Stations.

\* \* \*

Thermal Power Stations - Fly ash Management - Allotment of fly ash and Pond ash to Entrepreneurs Manufacturing Fly Ash Products and others including Government Departments - Collection of Service Charges - Revised orders - Issued.

(Per.) B.P. (Ch) No.401

(Technical Branch)

Dated 11.12.2003,  
Karthigai 25, Subanu Aandu  
Thiruvalluvar Aandu 2034.

READ:

- i) Per.B.P.(FB) No.150 (Tech.Br.) dt.27.6.1996.
- ii) Per.B.P.(FB) No.203 (Tech.br.) dt.29.10.1997.
- iii) Per.B.P.(CH) No.187 (Tech.br.) dt.29.9.1999.
- iv) Per.B.P.(CH) No.229 (Tech.Br.) dt.20.11.1999.
- v) Per.B.P.(CH) No.7 (Tech.Br.) dt.11.1.2002.
- vi) Per.B.P.(CH) No.168 (Tech.br.) dt.11.6.2002.
- vii) CE/CD/SE/D&I/E3/A4/Note dt.19.11.2003.

**Proceedings:**

Under the circumstances stated in the note, the following proposals of Chief Engineer/Civil Designs are approved by superceding the earlier B.Ps. issued under the references (i) to (vi).

1. The fly ash and Pond ash shall be issued to the Cement Companies & others as per the following:-

- a) Service charges for Cement and A.C. Sheet Companies:

Sl.No.	Category of ash	Amount Rs/tonne
1.	Dry fly ash from all Thermal Stations.	60
2.	Wet fly ash at Mettur Thermal Power Station.	20
3.	Wet fly ash at Tuticorin Thermal Power Station, North Chennai Thermal Power Station and Ennore Thermal Power Station.	Free of charges.

b) For all others including Small Scale Industries, other Government departments, Private agencies, etc., both dry and wet ash will be issued free of charges, subject to the availability.

2. The collection of interest free caution deposit from free issue categories shall be dispensed with immediate effect. The deposit already collected from the free issue categories shall be reimbursed with immediate effect. However collection of Security Deposit from Cement & AC Sheet Companies shall be continued to be collected to an amount equivalent to one month's collection of fly ash at the above rate.

3. Fresh allotment orders for all the categories shall be issued from Chief Engineer/Civil Designs office with immediate effect by superceding the earlier orders issued by the Thermal Power Stations in this regard.

(By Order of the Chairman)

V. Ganapathy,  
Chief Engineer/Civil Designs.

\* \* \*

TENDER - Purchase of Materials - Allocation of quantity - New Entrant - Certain Guidelines - Revised orders - Issued.

(Per.) B.P. (FB) No.23

(Accounts Branch)

Dated 16.12.2003,  
Margazhi 1, Subhanu Aandu,  
Thiruvalluvar Aandu 2034.

READ:

- i. Minutes of the 867th Meeting of the Board held on 6.12.2003. (Item No.7)
- ii. (Per) B.P. (FB) No.15 (Accounts Branch) dated 1.8.2003.

**Proceedings:**

In the B.P. read above guidelines have been issued to place orders on new entrant where he is the lowest tenderer (LI) up to 10% of the total quantity even if the new entrant has not supplied to any of the Power Utilities and does not have previous experience but satisfies the technical/commercial terms stipulated in the specification at the quoted /negotiated rate of the new entrant.

It has been brought to the notice that the number of firms who do not have even basic infrastructure and manufacturing facilities are quoting against the tenders floated. As a result the Board is not able to procure good quality materials and also not able to ensure the reasonableness of the price prevailing in the market.

In view of the above, Tamil Nadu Electricity Board after careful consideration hereby orders that the P.O. Placing Authorities shall invoke the guidelines contained in the B.P. read above for value of tender floated exceeding Rs.2 Crores.

(By Order of the Board)

S. Kathiresan,  
Chief Financial Controller/General.

TNEB - Import of coal during the year 1992-93 - Appeals before Hon'ble Customs, Excise and Service Tax Appellate Tribunal - Quantum of fees payable to Thiru.N.C. Ramesh, Advocate - Formation of Committee - Orders - Issued.

(Per.) B.P. (CH) No.417

(Technical Branch)

Dated 17th December, 2003,  
Margazhi 2, Subanu.  
Thiruvalluvar Aandu 2034.

**Proceedings:**

A Committee comprising of Chief Engineer/Mechanical/Coal, Chief Financial Controller and Legal Adviser as Members is formed to finalise the quantum of fees payable to Thiru. N.C. Ramesh, Advocate in the appeals before Hon'ble Customs, Excise and Service Tax Appellate Tribunal.

(By Order of the Chairman)

M. Arunachalam,  
Chief Engineer/Mechl./Coal.

\* \* \*

Elec. - Tirunelveli EDC - Theft of materials occurred at Sub-Stores/Sankarankoil on 14-5-93 to the value of Rs. 14,040.82 - Write-off the cost of materials lost in theft - Ordered.

Routine B.P. (CH) No. 14

(Accounts Branch)

Dated 17-12-2003.  
Markazhi 2, Subanu Aandu,  
Thiruvalluvar Aandu 2034.

READ:

1. Lr.No.020303/E2 1076/2002 dt.19-10-2002.
2. Lr.No.SE/TEDC/Tin/AAO.III/SPS/SS/A1/D 463 dt. 24-11-2003.

**Proceedings:**

The following materials were lost in theft at Tirunelveli Electricity Distribution Circle - Sub-Stores/Sankarankoil.

Sl. No.	Date of theft	Description of materials	Qty.	Value
1.	14-5-93	ACSR Conductors 7/3.35 mm.	2063 metres	Rs. 32120.17
2.	-do-	Aluminium scrap	107 Kgs.	

The entire amount was placed in the personal account of Thiru K. Pottalmuthu, Watchman, the erring staff, who was on duty at the time of occurrence of theft.

A complaint was lodged with Sankarankoil police station and the case was registered vide crime No.470/93.

The police arrested three culprits involved in the theft and recovered 1378 metres of ACSR conductors to the value of Rs.18079.35 from them. The Judicial Magistrate awarded punishment of imprisonment for 2 months to the culprits and subsequently the case was closed by the police. The recovered quantity was adjusted against the personal account of Thiru K. Pottalmuthu.

D.P. was initiated against the watchman and awarded punishment by reduction of his pay by two increments with cumulative effect.

The Chief Engineer/Tirunelveli has, therefore, proposed that the balance unrecovered materials to the value of Rs. 14,040.82, kept under the personal account of Thiru K. Pottalmuthu, Watchman, may be written-off.

Under these circumstances, the proposal of Chief Engineer/Tirunelveli to write-off Rs. 14,040.82 (Rupees Fourteen thousand and forty and paise eighty two only) 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.

(By Order of the Chairman)

S. Kathiresan,  
Chief Financial Controller/General.

Circular Letter No.X/DFC/T/AAO/T/D.28/1091/03, (Accounts Branch), Dt. 23.12.2003.

Sub: Incorporation of certain conditions in Tender Documents - Instructions -  
Regarding.

Ref: U.O.No.SE/TR/EE 400KV/A3/F. Tenders/D.235/' 03 Dt. 16.12.2003.

It has been noticed that the offers submitted by some of the tenderers found to be bogus and contain false particulars. In the above context, Chairman has instructed to incorporate clause in the tender documents for forfeiting their EMD and for blacklisting them from participating in future tenders.

In view of the above, all P.O. placing authorities are requested to incorporate a clause in the Tender Documents as "in the event of the documents furnished with the offer being found to be bogus or the documents contain false particulars, the EMD paid by the tenderers will be forfeited in addition to blacklisting them for future tenders/contracts in Tamil Nadu Electricity Board.

S. Kathiresan,  
Chief Financial Controller/General.

\* \* \*

Tamil Nadu Electricity Board - Fixation of Norms for the life period, Allotment of a different Account Head and Delegation of Powers for Condemnation in respect of Computers, Printers & Peripherals - Approval - Accorded.

(Per.) B.P. (Ch) No.424

(Technical Branch)

Dated 26.12.2003.

Margazhi 11, Subanu Aandu,  
Thiruvalluvar Aandu 2034.

**Proceedings:**

Approval was sought for, i) for the fixation of norms for the Life period, ii) Allotment of a separate Account head, and iii) Delegation of powers for Condemnation of Computers, Printers and peripherals.

The Tamil Nadu Electricity Board, after careful consideration accords approval I) To fix a life period of a PC, Printers & peripherals as Five Years and to condemn them any time after the expiry of the above life period subject to the conditions that

- i) the PC/Printer/peripheral could not be economically repairable.
  - ii) suitable spares/accessories are not available due to obsolescence.
- II) Approval for the condemnation of the items indicated in Annexure-I since,
- i) They have served more than 7 (seven) years.
  - ii) They could not be repaired economically.

However, it may be ensured that reserve price is to be fixed based on the Market Value for such scraps and the previous auctioned rate if available by the competent authority and may be disposed off as per Board's rule.

III) To reclassify the Computers and accessories as "Office Automation Equipments" with a separate Account Head since the present classification under Tools & Plant is generally confining to individual user.

IV) To delegate powers for Condemnation of Computers, Printers & Peripherals which have served their useful life according to the norms mentioned in para I above to Chief Engineer/Information Technology.

(By Order of the Chairman)

Encl. : Annexure I

Sd./26.12.2003  
Chief Engineer/Information Technology.

## ANNEXURE - I

LIST OF CPU TO BE CONDEMNED (AT HEADQUARTERS)

SL.NO.	ITEM NAME	MAKE	YEAR OF MODEL	ITEM'S SL.NO.	QTY	SCRAP VALUE IN (RS.)	LIFE SERVED	SOURCE OF RECEIPT
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	Dumb Node (CPU)	ZENITH	1988	1026/1	1 NO	100.00	More than 7 years	
2	Dumb Node (CPU)	ZENITH	1988	1026/6	1 NO	100.00	More than 7 years	
3	Dumb Node (CPU)	ZENITH	1988	1026/5	1 NO	100.00	More than 7 years	
4	PC-XT(CPU)	PCL	1989	44021561	1 NO	100.00	More than 7 years	
5	PC-XT(CPU)	HCL	1989	2703138	1 NO	100.00	More than 7 years	There is no record
6	RT-2X(CPU)	SORD	1989	J5C-01235	1 NO	100.00	More than 7 years	record available in this office.
7	PC-XT(CPU)	STERLING	1989	41657/0292	1 NO	100.00	More than 7 years	
8	PC-XT(CPU)	WIPRO	1989	-	1 NO	100.00	More than 7 years	
9	PC-XT(CPU)	WIPRO	1989	841461	1 NO	100.00	More than 7 years	
10	PCL 386 (CPU)	PCL	1990	-	1 NO	100.00	More than 7 years	
11	486 SX (CPU)	ACCEL	1992	-	1 NO	100.00	More than 7 years	
12	286 SERVER (CPU)	ZENITH	1993	95716	1 NO	100.00	More than 7 years	
13	PCL SERVER (CPU)	PCL	1993	90540022	1 NO	100.00	More than 7 years	
TOTAL						1300.00		

LIST OF MONITORS/DATA ENTRY CONSOLE TO BE CONDEMNED

1	DATA ENTRY CONSOLE	WIPRO	1988	N069686	1 NO	75.00	More than 7 years	There is no record
2	CGA MONO MONITOR	SORD	1989	7400752	1 NO	75.00	More than 7 years	record available in this office.
3	DATA ENTRY CONSOLE	WIPRO	1988	-	1 NO	75.00	More than 7 years	
4	CGA MONO MONITOR	PCL	1989	61063974	1 NO	75.00	More than 7 years	
5	CGA MONO MONITOR	ZENITH	1989	96054	1 NO	75.00	More than 7 years	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
6	CGA MONO MONITOR	EC	1988	93MM46780	1 NO	75.00	More than 7 years	
7	CGA MONO MONITOR	DCM	1988	00206	1 NO	75.00	More than 7 years	
8	CGA MONO MONITOR	ZENITH	1989	7899	1 NO	75.00	More than 7 years	
9	CGA MONO MONITOR	WIPRO	1988	RDF931521	1 NO	75.00	More than 7 years	There is no record available in this office.
10	CGA MONO MONITOR	-	1988	00475	1 NO	75.00	More than 7 years	
11	CGA MONO MONITOR	WIPRO	1988	V391221	1 NO	75.00	More than 7 years	
12	CGA MONO MONITOR	PCS	1989	-	1 NO	75.00	More than 7 years	
13	CGA MONO MONITOR	PCL	1989	-	1 NO	75.00	More than 7 years	
14	CGA MONO MONITOR	PCL	1989	-	1 NO	75.00	More than 7 years	
15	CGA MONO MONITOR	PCL	1989	-	1 NO	75.00	More than 7 years	
TOTAL						1125.00		

LIST OF PRINTERS AND NETWORK ACCESSORIES TO BE CONDEMNED

1	DOT MATRIX PRINTER (LX-86)	WIPRO	1988	003474	1 NO	100.00	More than 7 years	
2	DOT MATRIX PRINTER (LX-86)	WIPRO	1988	003675	1 NO	100.00	More than 7 years	
3	132 COL DOT MATRIX PRINTER	L&T	1989	38735/9103	1 NO	100.00	More than 7 years	
4	DOT MATRIX PRINTER (XL)	L&T	1989	81500353	1 NO	100.00	More than 7 years	
5	DOT MATRIX PRINTER (FX-1000)	EPSON	1989	12009068	1 NO	100.00	More than 7 years	There is no record available in this office
6	SERIAL DOT MATRIX PRINTER	WIPRO	1989	503029	1 NO	100.00	More than 7 years	
7	LASER PRINTER	MODI	1992	-	1 NO	100.00	More than 7 years	
8	KEY BOARD	ASSORTED	1989	-	1 NO	325.00	More than 7 years	
9	ARCNET HUB	ASSORTED	1991	-	1 NO	200.00	More than 7 years	
10	DATA TRANSFER ADAPTOR	ASSORTED	1989	-	1 NO	150.00	More than 7 years	
11	PCL DAT DRIVE BOX	PCL	1992	-	1 NO	50.00	More than 7 years	
12	MULTITECH MODEM	MULTITECH	1992	-	1 NO	100.00	More than 7 years	
TOTAL						1525.00		



Sub: Issue of certain Guidelines - Experience Certificate as a Sub-contractor -  
Rejection - Regarding.

Ref: 942nd BLTC Meeting held on 5.12.2003.

Board Level Tender Committee has observed that some prospective bidders have furnished the experience certificate as a Sub-contractor for qualifying the experience criteria specified in the Bid Qualification Requirement.

It has been decided that wherever experience is prescribed in the Bid Qualification Requirements (B.Q.R.) for carrying out the work, the experience as a main contractor alone shall be considered for satisfying the experience criteria specified in the Bid Qualification Requirement. The experience as a Sub-contractor to the main contractor shall not be considered as a qualified tenderer.

In view of the above, all P.O. placing authorities are instructed to incorporate in the Tender Documents that the experience as the main contractor shall only be considered for satisfying the experience criteria specified in Bid Qualification Requirement. It may also be incorporated that the experience as a Sub-Contractor shall not be considered for qualifying the experience criteria specified in the Bid Qualification Requirement and the offer of such tenderers shall be summarily rejected.

All the P.O. placing authorities are instructed to adhere the above guidelines without any deviation.

S. Kathiresan,  
Chief Financial Controller/General.

\* \* \*

Tender - Tamil Nadu Transparency in Tenders Rules 2000 - Amendment to Rule 29 in Sub-rule (2), for clause (d) - Orders - Issued.

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

(Accounts Branch)

Dated 29.12.2003.

Margazhi 14, Subanu Aandu,  
Thiruvalluvar Aandu 2034.

READ:

G.O.Ms.No.412, dated 9th October, 2003 of Finance (Salaries) Department.

**Proceedings:**

In the G.O. read above, Govt. of Tamil Nadu have issued Amendment to Tamil Nadu Transparency in Tenders Rules 2000 as below:

**AMENDMENT**

In the said Rules, in rule 29, in Sub-rule (2), for Clause (d), the following clause shall be substituted, namely:-

"(d) the evaluation shall include all central duties such as customs duty and central excise duty and sales tax as a part of the price, as detailed below:

(i) in evaluation of the price of an imported item, the price has to be determined inclusive of the customs duty;

(ii) in evaluation of the price of articles which are subject to excise duty, the price has to be determined inclusive of such excise duty;

(iii) in a tender where all the tenderers are from within the State of Tamil Nadu, or where all the tenderers are from outside the State of Tamil Nadu, the Sales Tax shall be included for the evaluation of the price; and

(iv) in a tender where the tenderers are both from the State of Tamil Nadu as well as from outside the State of Tamil Nadu, the Sales tax shall be excluded for the evaluation of the price"

All P.O. placing authorities are hereby ordered that the above amendment shall be incorporated in the Tender Documents under "Instructions to Tenderers" - evaluation criteria and to finalise the tender.

K. Gnanadesikan,  
Chairman.

\* \* \*

Kundah Generation Circle - Upper Bhavani Pump House - Replacement of 1100 HP Pump No.1 - Administrative approval - Accorded.

(Per.) B.P. (Ch) No.428

(Technical Branch)

Dated 30.12.2003.

Margazhi 15, Subanu Aandu,  
Thiruvalluvar Aandu 2034.

**Proceedings:**

In consideration of the obsolescence of the 2 nos. 1100 HP pumps at Upper Bhavani and the fact that they have served for a life period of more than 38 years, Administrative approval is accorded for replacement of 1100 HP Pump set No. 1 and associated accessories at Upper Bhavani in Kundah Generation Circle at a cost of Rs.90 Lakhs only with a new pump of same capacity including motor and breakers.

Parts of the Pump No.1 getting released may be utilised in maintenance of Pump No.2.

(By Order of the Chairman)

M. Varadarajan,  
Chief Engineer/Hydro.

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The C.Es. for the payment of Testing & Calibration charges for Bd's Meters in IPP - Amendment to Table-XI, Annexure to T.Rs. 1991 - Amendment No.64 to T.Rs. 1991 - Issued.	Feb.	20
The CE/Hydro - Procurement of Computer System to Hydro Circle - Powers of sanction - Ordered.	July	19
The CE/IT for fixation of Norms for the life pd., Allott. of a different A/c Head and for Condemnation in respect of Computers, Printers & Peripherals - Appl. - Accdd.	Dec.	62
The CE/Projects - GTPSs. for payment of Exclusive Service & Consultancy by "BHEL-GE" - Amendment to TABLE-XI, Annexure to T.Rs.1991 - Amendment No.66 to T.Rs.1991 - Ordered.	Nov.	32
The CEs. - Sanction of addl. charge allow. for periods up to five months - Amendment to Regn. 49 of TNEB S.Rs. - Issued.	July	12
The CIAO to exercise the status of appointing authority for employees re-deployed to Bd. Office Audit Br. - Ordered.	Mar.	6
The E.Es. & A.E.Es. for Improvement Works under Accelerated Power Development & Reforms Programme/Schemes - Speedy execution of Works Contract under Chit Agreement & K2 Agreement - Ordered.	Oct.	27
The S.Es./Distn. Circles to procure and maintain the Modified Meter Card Regr. and abstract of Modified Meter Card Regr. as Consumer Ledger for LT services under Ltd. Tender System.	Jan.	67
The S.Es./Distn./Gen. Circles & E.Es./Operation respectively for ordering enhancement rate of Jungle clearance.	Feb.	16
The SEs/EEs - Powers for improvement works under Accelerated Power Dev. & Reforms Programme/Schemes - Enhancement of Powers - Ordered.	Sept.	27
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POTR 1052 dt.5.2.2002 for the Supply of 110 KV Single Core 400 Sq.mm. XLPE cable & accessories - Placed on M/s Easun Products of India (P) Ltd., Chennai - Factory visit & Inspn. of first lot at the works of M/s. Phelps Dodge, Thailand, the manufacturers - Deputation of TNEB Engrs. at the cost of M/s.Easun Products of India (P) Ltd. - Appl. Accdd.	April	66

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<i>விவசாய மின் இணைப்பு:</i>		
புதிய விண்ணப்பங்கள் - ஆற்றுக் கரையேர்ப்பு பகுதிகளில் அமைந்துள்ள கிணறுகள் மற்றும் ஆழ்குழாய் கிணறுகள் ஆகியவைகளுக்கு மின் இணைப்பு வழங்க தடை செய்யப்பட்டு வழங்கப்பட்ட உத்தரவு தொடர்பாக.	டிசம். -	58
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சாவி தொலைந்துபோனது - உரிய பணியாளரிடமிருந்து தொகை வசூல் செய்வது - சம்பந்தமாக.

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ETPS - Class I Service - Post of SE/Mechl. for Renovation and Modernisation works at ETPS - Continuance - Ordered.

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**CONVERSION OF POST:**

Class I Service - CE/Elecl. as CE/Mechl. in ETPS & Vice-Versa in TTPS - Ordered.

Dec. - 10

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One post of CE/Elecl. in Computer Centre - Ordered.

May - 13

PUSHEP - Class I Service - Creation of one post of SE/Elecl. - Ordered

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Thanjavur EDC - Kumbakonam R.E.C.S. Ltd. - Undertaking - Sanction of one post of EE/El. - Ordered.

Jan. - 4

**CREATION/ABOLITION OF POSTS:**

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Sept. - 5

Creation of one post of AAO & abolition of one post of DFC in O/o. CE/IPP - Ordered.

June - 9

Cuddalore E.D.C. - Class III Service - Shifting of HQs. of Cuddalore & Panruti Constn. & Improvement Sub-Dvns. to Ko-Poovanur & Veppur for formation of O&M Sub-Dvns. along with creation/abolition of certain posts - Ordered.

June - 10

**சம்பளப் பட்டுவாடா:**

2003-ஆம் ஆண்டு அக்டோபர் மாதத்திய சம்பளப் பட்டுவாடா கன்னியாகுமரி மிய.வ. ஊழியர்களுக்கு 31.10.2003 அன்று வழங்கிட ஆணை பிறப்பிக்கப்படுகிறது.

அக்டோ.- 10

2003-ஆம் ஆண்டு சூலை மாதத்திய சம்பளப் பட்டுவாடா - விருதுநகர் மிய.வ. ஊழியர்களுக்கு 31.7.2003 அன்று வழங்கிட - ஆணை பிறப்பிக்கப்படுகிறது.

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2003-ஆம் ஆண்டு மார்ச் மாதத்திற்கான சம்பளப் பட்டுவாடா 3.4.2003 அன்று வழங்கிட ஆணை பிறப்பிக்கப்படுகின்றது.

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முதலமைச்சரின் தனிப்பிரிவின் மூலமாக பெறப்பட்ட மனுக்களின் மீது எடுக்கப்பட்ட நடவடிக்கையின் பதில் மனுதாரருக்கு அனுப்புதல் - தொடர்பாக.	அக்டோ-	2
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Instns. - reiterated - Issued.	Dec.	9
<b>RE-DESIGNATION OF THE POST:</b>		
Formation of Demand Side Management Cell & re-designation of CE/R&D - Ordered.	Mar.	5
<b>R.W.E.:</b>		
Introducing single channel of promotions - non-adoption of a uniform policy in filling up of R.W.E. posts - Clarifn. - Issued.	April	44
Promotion to the employees in Mettur Workshop Circle - Reduction of categories & relaxation of Ednl. Qualifn. - Ordered by SE/Mettur Workshop Circle - Appd. & ratified - Ordered.	Sept.	8
<b>REVISION OF PAY SCALES:</b>		
Workmen/Officers - Release of 50% of impounded arrears to Employees/Officers due to Revision of scales of P&A w.e.f. 1.12.1996 - Ordered.	Sept.	23
Workmen/Officers - Release of 50% of impounded Wage revision arrears to retired Employees/Officers due to revision of scales of P&All. w.e.f. 1.12.1996 - Certain Clarifn. - Issued.	Oct.	4
Workmen/Officers - Release of 50% of impounded Wage Revision arrears to Retired Employees/Officers due to Revision of scales of P&A w.e.f. 1.12.1996 - Ordered.	Sept.	24
T.N.E.B. - Workmen - Revision of scales of P & Alls. from 1.12.92 - Anomaly of Jr. getting more pay than Sr. in the Revised Scales of Pay - Rectifn. ordered - Amendment issued - Cancelled.	June	7
T.N.E.B. - Officers - Revision of scales of P&Alls. from 1.12.92 - Anomaly of Jr. getting more pay than Sr. in the Revised Scales of Pay - Rectifn. ordered - Amendment issued - Cancelled.	June	6
<b>SHIFTING OF HEAD QUARTERS:</b>		
Vellore EDC - Shifting of HQs. of Arakkonam Constn. & Improvement Sub-Dn. to Salai 110 KV SS premises & to rename as Salai O&M Sub-Dn. & rearrangement of Sections between Arakkonam/Town & Salai O&M Sub-Dns. along with creation/abolition of certain posts - Ordered.	Aug.	1
<b>STAFF PATTERN:</b>		
M.O. & Para Medical Staff - Existing sanctd. posts - New Pattern of Staff strength to the dispensaries in T.N.E.B. - Ordered.	May	1
<b>UPGRADATION OF POST:</b>		
One post of Asst. Legal Adviser in Legal Cell as Asst. Legal Adviser in the grade of Dy. Secy. - Ordered.	May	5
The existing post of EA to Member(Generation) in the rank of AEE/Elecl. upgraded as EE/Elecl. - Ordered.	July	20
<b>UPGRADATION &amp; DOWNGRADATION OF POST:</b>		
Upgradation of one post of EE/Mechl. as SE/Mechl. in O/o. CE/Mechl. (Coal) - Ordered.	Mar.	3

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<b>ESTABLISHMENT (Contd.):</b>		
<i>விருப்ப ஓய்வு:</i>		
வாரியப் பணியாளர்கள் விருப்ப ஓய்வில் செல்ல அனுமதிக்கும் முன்னர் சி.ஐ.டி. சிறப்புப் பிரிவிலிருந்து தடையில்லாச் சான்றிதழ் பெறவேண்டியது அவசியமா என்பதற்கான தெளிவுரை - வழங்கப்படுகின்றது.	மார்ச் -	4
<b>WORK NORMS:</b>		
Bill Collection & Assessment Cadre - Settlement made under Sec.18(1) of ID Act 1947 for New (Revised) work norms - Attending of work by the promotees - Instructed.	Sept. -	4
<b>FIRE PRECAUTIONS ETC.:</b>		
P&C - Estt. of Hydro Power Stns., Thermal Power Stns., Gas - Turbine Stns. - S.Ss., Stores, etc. - Fire prevention measures - Points to be taken care of - Reg.	June -	45
<b>FUNDS:</b>		
<i>APPROPRIATION OF FUNDS:</i>		
2002-03 - TNEB - Capital Expenditure - Modified Appropriation of Funds - Sanctd.	April -	57
2002-03 - TNEB - Loans & Advances - Modified Appropriation of Funds - Sanctd.	April -	60
2002-03 - TNEB - Rev. Expenses - Modified Appropriation of Funds - Sanctd.	April -	54
<b>GENERAL PROVIDENT FUND:</b>		
Rate of Interest at 8% p.a. for the financial yr. 2003-2004 - Ordered.	Aug. -	7
Updating the information of 'Date of birth' in the subscriber accounts of GPF in the System - Instructed.	Feb. -	4
<b>HOLIDAYS:</b>		
Holidays for Employees of the TNEB for Calendar yr. 2004 - Ordered.	Dec. -	6
Holidays for employees of the TNEB for calendar yr. 2004 - Orders kept in abeyance - Revised orders issued.	Dec. -	10
Leave - C.L. - Three days restricted holidays in a Calendar yr. to employees not covered by Standing Orders - Inclusion of certain festivals in the list of festive occasion - Ordered.	Dec. -	8
Public Holiday - Bye-Election from 224, Sattangulam Assembly Constituency - Facilities for employees of Bd. to Vote - Holiday to Bd.'s employees on 26.2.2003 - Ordered.	Feb. -	8
<b>IMPREST:</b>		
Opening of Imprest Acct. for A.E./Vig. unit/Chennai - Appl. accorded - Ordered.	Feb. -	3
Opening of Imprest A/c. to Regnl. Audit Party - Appl. accorded - Ordered.	Jan. -	10
Public hearing on Elec. Tariff Revision by TNERC - Sanction of Expr. under Temp. Adv. - Ordered.	July -	37

**INCOME TAX:**

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Filing of I.T. returns to the I.T. authorities - Complying with the provisions of Section 44 AB of I.T. Act 1961 for the yr. 1999-2000 - Reg.

April - 61

Filing of Income Tax returns to the Income Tax authorities complying with the provisions of Section 44 AB of IT Act 1961 for the yr. 2000-2001 - Reg.

July - 33

Filing of I.T. returns to the I.T. authorities - Complying with the provisions of Sec. 44 AB of I.T. Act 1961 for the yr. 2001-2002 - Reg.

Sept. - 26

IT of TDS - Financial yr. 2003-2004 - Communicated.

July - Annexure  
to Finance  
P.I to VIII

Tax Deduction at Source (TDS) from Salaries u/s. 192 of the I.T. Act 1961 for the Financial yr. 2002-03 - Reg.

Jan. - 20

Tax deduction at source (TDS) from Salaries - U/s 192 of the IT Act 1961 for the financial yr. 2003-04 - Reg.

Dec. - 19

**ஆய்வு (INSPECTION):**

மின் உற்பத்தி, மின் பகிர்மானம், பொதுக் கட்டுமான வட்டம் மற்றும் இதர அலுவலகங்களில் 2003-ஆம் ஆண்டிற்குரிய ஆய்வு நிகழ்ச்சி நிரல் - தெரிவிப்பது.

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**INSPECTION BUNGALOW:**

Allotment to Central Govt. Undertakings - Revision of Tariff - Ordered.

Oct. - 17

**INSURANCE:**

Gas Turbine Schemes - Thirumakottai (K'kalappal) Gas Power Plant - Fire Insurance coverage for Gas Handling Equipments/Buildings at T(K)GTPP - Acceptance of offer of M/s. Oriental Insurance Co. Ltd., Ch. for the pd. of one yr. from 2.3.2003 to 1.3.2004 - Ratified.

April - 66

Insurance Coverages - Taking Insurance Policies - Certain Guidelines issued - Reg.

May - 21

Salary Savings Scheme - Claiming of 1/8% Commission (Service Charge) payable by L.I.C. of India on premia from salaries of employees of the Bd. collected and paid to L.I.C. of India - Procedure - Instructed.

June - 3

**LABOUR:****CONTRACT LABOURERS:**

Absorption of Contract Labourers as Helper - F.I.R. lodged for production of bogus ednl. certificate - Withdrawal of Complaint.

May - 9

Absorption of C.Ls. as per Justice Khalid Commission report & in Thermal Station Hydro and G.T.P.P. Production of Bogus Certificate - Dismissed from service - Reduction of punishment - Ordered.

Feb. - 9

**REVISION OF WORK ALLOCATION & STAFF PATTERN:**

For Assessment & Cash Collection Cadre - Duties & Responsibilities of Assessment Officers in O&M Divn. - Ordered.

Mar. - 8

**UNIONS:**

Workers participation in Industry of TNEB - Nomination of Members representing the Bd. and Employees for the Apex Level Joint Committee and Unit Level Joint Committee (Reconstituted) - Ordered.

Jan. - 1

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<b>LABOUR (Contd.):</b>		
<i>UNIONS: (Contd.)</i>		
Workers participation in industry of TNEB - Nomination of Members represented the Bd. & Employees for the ALJC & ULJC (Reconstituted) - Nomination of Thiru S. Manikandan, C.I./Virudhunagar EDC for the ALJC in place of Thiru S.C. Krishnan who expired on 26.6.03 - Ordered.	Sept.	1
<b>LEAVE TRAVEL CONCESSION:</b>		
Availing of LTC by applying CL - Appropriate authority for sanctn. of leave - Further instructed.	July	23
Journey performed by officials by ineligible class - Audit objection to effect recoveries - Certain instns. - Issued.	Mar.	4
<b>MEDICAL AID:</b>		
<i>HEALTH FUND SCHEME:</i>		
Financial assistance sanctd. - Delay in making payment - Avoidance of - Instructed.	Jan.	15
Financial assistance under H.F.S. - Entry in the S.Rs. - Further Instructed.	Jan.	16
Grant of financial assistance under HFS - Committee II - Union Representative - Participation during 1.7.2003 to 30.6.2004 - Intimation.	Aug.	5
Subscription collected from the employees - Further instructed.	Oct.	1
<i>TNEB PENSIONERS' HEALTH FUND SCHEME:</i>		
Spl. Surgery/Treatment - Assistance to Pensioners & appl. of Regd. Pvt. Hospital - Ordered.	Sept.	22
<i>TAMIL NADU MEDICAL SERVICES CORPORATION:</i>		
Supply of General Medicines - Adv. Payment - Appl.	Dec.	14
<b>MEDICAL ATTENDANCE:</b>		
Proposal for providing X-ray Plants (100 Ma.) to all the Thermal P.Ss. - Adm.Appl.	Dec.	5
<b>அலுவலக நடைமுறை: (OFFICE PROCEDURE)</b>		
<i>காலமுறை அறிக்கைகள்:</i>		
அலுவலர்/பணியாளர்களின் காலயிடத்தன்மை குறித்து விவர அறிக்கை அனுப்பிவைப்பது தொடர்பாக.	செப்.	1
<i>தமிழ் ஆட்சி மொழிச் செயலாக்கம்:</i>		
5 S "Techniques for good House Keeping" என்ற ஆங்கில சொற்றொடர்களின் தமிழாக்கம் செய்து அனுப்புவது - தொடர்பாக.	ஏப்.	49
தமிழ் ஆட்சி மொழிச் செயலாக்கம் குறித்து அறிக்கை அனுப்பதல் - தொடர்பாக.	சன.	12
தமிழ் வளர்ச்சி - "Citizen" என்ற ஆங்கிலச் சொல்லுக்குத் தமிழில் "குடிமகன்" என்ற சொல்லைப் பயன்படுத்துவதோடு "குடிமகன்" என்ற சொல்லையும் பயன்படுத்துவது தொடர்பாக தமிழக அரசினால் வெளியிடப்பட்ட நிர்வாக ஆணையை வாரியத்திலும் நடைமுறைப்படுத்த அரசு ஆணையின் நகல் அனுப்பி வைக்கப்படுகிறது.	டிசம்.	3
பணி ஓய்வ பெறுவோர் பட்டியல் - தமிழில் வெளியிடுவது - குறித்து	மே	1

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<b>PANEL:</b>		
Convening of DPC Meeting for selection of JE/Mechl. II Gr. to JE/Mechl. I Gr. - Apptt. of Member - Reg.	May -	6
<b>PENSION:</b>		
Commutation of Pension - Delay in sanction - Payment of commuted value to the Legal heirs - Ordered.	Feb. -	10
Commutation of Pension - Revised Commutation Value/Rates - Ordered.	Mar. -	10
Commutation of Pension - Revised limit of Commutation - Ordered.	Mar. -	11
D.A. to pensioners and family pensioners - Revised rates from 1st July 2003 - Ordered.	July -	37
Payment of Family Pension to disabled divorced/widowed daughter of State Govt. Servant - Orders of Govt. - Communicated.	May -	8
Payment of Retirement benefits - Further Orders - Issued.	May -	19
Pension Scheme - Introduction of Contributory Pension Scheme to TNEB Employees w.e.f. 1.4.2003 - Amendment to T.N. Pension Rules 1978 - Issued by the Govt. - Applicability to Bd. - Ordered.	Dec. -	13
Qualifying Service for pension & Calculation of Pension - Revised - Ordered.	Mar. -	10
Refund of 50% of commuted amount of pension impounded to be paid on or after 1.7.2003 - Further instructed.	June -	1
Retirement benefit - DCRG payment - Amendment to the T.N. Pension Rules, 1978 - Orders of Govt. - Adoption to Bd. employees - Ordered.	Mar. -	12
Retirement benefit - DCRG Payment by cash in full - Amendment to TN Pension Rules 1978 - Orders of Govt. - Adoption to Bd. employees - Ordered.	July -	26
Revised procedure ordered - Cases filed against the Orders - Judgement delivered - Further instns. - Issued.	Oct. - & Nov. -	10 13
Revision of Pension & Pensionary benefits - Refund of impounded pensionary benefits - DCRG - Repayment - Ordered.	July -	14
T.N. Pension Rules 1978 - Sanction of increment - Orders - Issued by Govt. - Communicated.	June -	7
<b>PUBLIC SERVICES:</b>		
Disciplinary action - Imposing Penalty - Administering warning - Instructions issued by Govt. - Applicability to Bd. - Copy communicated.	April -	38
Preventive aspects of the Anti-Corruption work - Intimation to the D.V. & A.C. - Ordered.	Mar. -	2
Preventive aspects of the Anti-Corruption work - Intimation to the DVAC reg. Projects/Schemes etc. exceeding Rs.10 lakhs - Clarifn. - Issued.	Aug. -	9
Selection by rectt. by transfer/promotion - Guidelines in regard to currency of recovery - Clarifn. issued by the Govt. - Applicability to Bd. - Ordered.	April -	52
TNPSC - Competitive Exams. - Forwarding of applns. of Govt. Servants to Commission - Certain instns. issued by the Govt. - Copy communicated.	Oct. -	5
TN State & Subordinate Services - Direct rectt. - Enhancement of age limit from 30 yrs. to 32 yrs. to B.Cs. - Orders issued by the Govt. - Applicability to Bd. - Ordered & Amendment to Regn. 91 of TNEB SRs. issued thereon.	April -	41 & 42

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<b>RECRUITMENT:</b>		
Class I Service - P.O. - Revised method of apptt. and qualifn. - Rules prescribed - Acquire the qualifn. - Ordered - Accdd.	Feb.	1
Employment Assistance to the dependants of deceased/medically invalidated Bd. employees - Reduction of trg. pd. in respect of Assessor - Ordered - Clarifn. requested.	Mar.	3
<b>REGULATIONS:</b>		
<i>SERVICE REGULATIONS:</i>		
Admissibility of preparation time for transfer not involving change of residence - Instructed.	June	2
Class II Service - Asst.A/cs. Officer - Method of apptt. thro' internal selection - Ordered - Amendment to TNEB S.Rs. - Issued.	Nov.	11
Class II Service - Post of PA in Bd. Office Adm.Br. & Board Office Techl. Br. - Re-designation as APO - Amendments to Regn.17, 88, 92, 94 and 105 of TNEB SRs. - Issued.	July	13
Creation of separate cadre of Stenographer in BOSB - Prescribing of qualifn. & method of Apptt. to the posts of P.C., P.A. & P.S. - Ordered - Amendment to TNEB SRs. - Ordered.	April	44
Deputation of Bd. employees under Regn. 65 of T.N.E.B.S.Rs. on Foreign Service - Amendment to Regn. 71 of T.N.E.B.S.Rs. - Issued.	Sept.	4
Disciplinary action against Bd. employee for remaining absent beyond the max. limit - Amendment to Regn.32(3) of TNEB.SRs. - Issued.	Nov.	9
Method of apptt. and qualifns. to the post of JE(Elecl.) II Gr. - Amendments to Regn. 92 & 94 of TNEB.S.Rs. - issued.	July	11
O/o. Resident Manager & TNEB Guest House/New Delhi - Framing of Adhoc Regns. to the Posts of Asst.Liaison Officer, Cook-Cum-Care Taker & Asst.Cook-Cum-Mate Helper - Ordered - Amendment to TNEB SRs. - Issued.	Nov.	10
Omission of para 17 (h) in the Printed-Copy corrected up to 30.6.2000 - Instructed.	May	6
Promotion of AEE/Ele. as EE/Ele. - Min. experience in certain special fields - Prescribed in Annexure-I to Regn.92 of TNEB SRs. - Deleted - Ordered - Amended.	April	42
<i>TENDER REGULATIONS:</i>		
Delegation of powers for the procurement of materials/Awarding of works/ Service Contracts etc., - Enhancement of powers to Tender Accepting Authority - Amendments to TABLE - I to XII, Annexure to the TRs. 1991 - Amendment to No.65 - Issued & Corrections - Issued.	April	67
<b>REWARD:</b>		
<i>AWARDING OF ROLLING SHIELD &amp; GOLD/SILVER MEDAL.</i>		
Thermal Stns. - Awarding of rolling shields for least Sp.oil consumption & auxiliary consumption during 2002 & Gold medals & shields for higher productivity during 2002-2003 - Amendment - Appl. - Accdd.	Sept.	18
Thermal Stations - Awarding of rolling shields for least sp.oil consumption & auxiliary consumption during 2002 and Gold medals and shields for higher productivity during 2002-2003 - Appl. - Accdd.	July	20

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<b>STATIONERY:</b>		
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<i>CEMENT ALLOCATION:</i>		
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Procurement of 'Multiple Extraction Plant' for Transformer Oil Testing Lab, R&D, Chennai - Appd.	Sept.	- 33
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Procurement of new equipments for the RSOP projects from the grant-in-aid released by Central Power Research Institute, Bangalore - Adm. appl. - Accdd.	July	- 60
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R & D - Procurement of latest Capacitance & Tan Delta Testing Kit for High Voltage - Chennai - Appd.	May	- 22
Research & Demand Side Management - Procurement of 'On Line Hydrogen Monitors' for R&D Study Project - Appd.	May	- 26
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<i>SCRAP MATERIALS:</i>		
Disposal of scraps & obsolete - Frequency in disposal & speedy finalisation of tenders - Instructed.	June	- 15
<i>SHIFTING:</i>		
Central Stores/CEDC/N at Cooks Rd. - Shifted to Kannadasan Nagar 33/11 KVSS - Appl. - Accdd.	April	- 40



**T.N.GOV'T. EMPLOYEES' SPECIAL PROVIDENT  
FUND-CUM-GRATUITY SCHEME (1984):**

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TN. Tax on Consumption or Sale of Elec. Act 2003 - Levy of Elec. Tax - Exhibition of Elec. Tax amt. as a separate item in the White Meter Card & Green Meter Card - Instns. - Issued.	Sept.	32
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NCTPS - Enhancement of Service Tax from 14.5.2003 - Reg.	June	13
<b>TELEPHONES:</b>		
Ceiling limit on Tel. calls in r/o. the office & resi. Telephones of Officers - Exercising of option - Instructed.	May	14
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ETPS - Dredging at Ennore Creek Mouth for establishing cooling water flow - Engaging dredger on hire basis - Appl. & ratifn. for having invited tenders by reducing the Min. time required - Reg.	July	46
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GCC - Madurai - Adoption of TN Transparency in Tenders Act 1998 & Rules 2000 - Ordered - Acceptance of Single Tender - Clarifn. - Reg.	May	23
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NCTPS - Constn. of RCC Channel for drawal of cooling water from Ennore Port Basin - Specn. No. SE/C/P&E/NCTPS-01/2002-2003 - Award of the work to the lowest Tenderer, M/s. L&T Ltd./Ch. - Appd.	April	65
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Open Tenders - Sale/Disposal of Materials (Scraps & obsolete) - Issue of Tender Documents thro' Website - Reg.	Jan.	66
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Procurement of 1 No. On Load Tap Changer, Easun-MR make, under Single Tender (Non-proprietary item & Spares from private sector) - Proposal - Appd.	July	52
Publication of Tender Notice - Certain Guidelines - Reg.	May	29
Purchase of materials - Allocation of Quantity - New Entrant - Certain Guidelines - Ordered and revised orders issued.	Aug.	8
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PUSHEP - Constn. of access tunnel, tail race tunnel, Pressure shaft, PH Cavern, Cable shaft adits - Conforming to Specn. SECD 1322 - Extra claims of M/s. KCT, Contractor for the work - Appl. accdd.	July	55
PUSHEP - Constn. of sub-structure and super structure works for the underground PH - Conforming to Specn. SECD 1335 - Increase in ceiling on escalation for the works awarded to M/s. R.P.P. Constructions - Appl. accdd.	July	53
PUSHEP - Constn. of sub-structure and super structure works for the underground PH - Conforming to Specn. SECD 1335 - Rates for Supplemental items for the works awarded to M/s. R.P.P. Constructions - Appl. accdd.	July	54

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<b>TENDER (Contd.):</b>		
Review of Purchase Order placed by certain CEs and SEs - Certain lapses - Issue of Circular - Reg.	July -	47
Specn. - T.949 - LOAs 109 & 110/2001, dt.31.8.2001 for supply, erection, testing & Commissioning of 100 sets of 11 KV Capacitor Banks under Turnkey basis - Ordered on M/s. Shreem Capacitors Pvt. Ltd., Jaisinghpur - Delivery Extn. without levy of L.Ds. requested by the Co. - Recommended by the Board Level Tender Committee - Appd.	April -	65
Specn. No. T-988 - P.O. 1052, dt.5.2.2003 on M/s. Easun Products of India Pvt. Ltd., Ch. - Supply of addl. quantity of 110 KV Single Core 400 Sq.mm XLPE Copper Cable & accessories & erection of joints & terminations - Proposal to place Order on the same Co. - Appl. - Accorded.	May -	22
Specifn. No.T.988 - Supply of 110 KV Single Core 400 Sq.mm.XLPE Copper cable & accessories & erection of joints & terminations - Proposal to place order on L1 tenderer - M/s. Easun Products, Chennai - Appl. - Accorded.	Jan. -	65
TNEB Printing Press - Procurement of White Creamwove paper from M/s. TNSIDCO Ltd., Ch. - Under Single Tender/Public Sector - Appl. & Ratifn. accdd.	Nov. -	27
T.N. Transparency in Tenders Rules 2000 - Amendment to Rule 29 in Sub-rule (2), for clause (d) - Ordered.	Dec. -	65
Tender Procedure - Adopting Two Part Tender System for sale of Scraps - Issue of Revised Guidelines - Reg.	Feb. -	21
Tender Procedure - Issue of Certain Guidelines - Reg.	Feb. -	12
Tenders - Procurement of materials/works/service contract - Constitution of Tender Accepting Authority & Tender Scrutiny Committee - Redefining the functions - Instructed.	Feb. -	26
TTPS - 210 MW LMW Turbine - LP rotor up-gradation - Adm. appl. - Accorded.	Feb. -	22
TTPS - Procurement of 3 Nos. upgraded design Boiler Feed Pump assemblies for unit-I from M/s. BHEL, Ch. - Under Single Tender/ Proprietary/Public Sector - Appl. accdd.	Nov. -	21
TTPS - Procurement of 4 Nos. upgraded design Cartidge for the 200 KHI Boiler Feed Pumps of Unit-I - Under Single Tender/Proprietary/Public Sector basis from M/s. BHEL - Adm. Appl. - Accdd.	Aug. -	14
TTPS - R&M works - Proposal for providing Air washer system in Unit I, II & III - Adm. appl. accorded.	Feb. -	22
TTPS - Unit-II - Unit Auxiliary transformer 2 A - 15 MVA, 15.7 KV/7 KV completely damaged due to fire on 6.9.2002 - Procurement of New transformer - Adm. appl. - Accorded.	Feb. -	23
<b>TRAINING:</b>		
<b>ANNUAL TRAINING:</b>		
Imparting of Pre-promotional Trg. of Managerial & Financial Excellency for middle level managers (AEEs in the promotion panel as EEs.) at Staff Trg. College, Ch-2 - Amended - Reg.	Oct. -	7
Programme to be carried out at Bd's Trg. Institutes/Centres during the yr. 2003-04 - Pre-promotional trg. to the newly promoted AEs/JEs Gr. I as AEEs. at Staff Trg. College, Ch. - Amended - Reg.	Oct. -	1

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<b>TRAINING (Contd.):</b>		
<b>APPRENTICESHIP TRAINING:</b>		
Apprenticeship Trg. for tradesman (ITI) under apprentices Act 1961 - No. of apprentices to be engaged in TNEB - Revised assignment - Appl. - Accorded.	Jan.	2
Tradesman (ITI) under apprentices Act 1961 - No. of apprentices to be engaged in TNEB - Revised assignment for the yr. 2004-05 - Appl. - Accdd.	Nov.	1
Under Apprentices (Amendment) Act 1973 - Engagement of Graduate/ Technicians (Diploma Holders) Elecl./Mechl./Civil as Apprentices in TNEB for the yr. 2003-04 - Selection of Candidates - Appl. - Accdd.	Nov.	4
<b>TRAINING PROGRAMME:</b>		
Bhavani Kattalai Barrage-1 HEP (2x15 MW) - Supply, Erection, Testing & Commissioning of Generating Machinery Complete - Contract awarded on the Consortium of M/s. Litoštroj Slovenia & M/s. Koncar/Croatia - Trg. of TNEB's Personnel at Slovenia & Croatia - Change in deputed Engr. Th. R. Ponchualayappan, AE/Elec. - Thiru S. Thangavel, AEE/El. appd. as substitute - Ordered.	Aug.	2
Bhavani Kattalai Barrage-1 HEP (2x15 MW) - Supply, Erection, Testing & commissioning of Generating Machinery complete - Contract awarded on the Consortium of M/s. Litoštroj/Slovenia and M/s. Koncar/Croatia - Trg. of TNEB's Personnel at the works - Engrs. of Bhavani Kattalai Barrage-1 HEP nominated Deputation to attend Trg. abroad - Appd. - Ordered & Modified.	July	5 & 14
Programme to be carried out at Bd's Training Institutes/Centres during the yr. 2003-04 - Appd. - Amendment - Issued.	April	1
Purchase & Provision of one PC Terminal with modem in the chamber of the Director/Trg. & Dev. & one PC with modem to the Cable Jointing Trg. Centre/Basin Bridge, Ch.-12 - Amendment issued.	July	6
<b>TRAINING &amp; DEVELOPMENT:</b>		
Deputation of Bd. Engrs. for full time M.B.A. course on Power Management conducted by National Power Training Institute, Faridabad at Faridabad for a period of 2 yrs. during the academic year 2003-05 at Board's cost - Appl. accdd.	July	7
Deputation of Bd. Engrs. for full time M.E. courses conducted by Anna University, Chennai, for a pd. of 2 yrs. for the academic yr. 2003-05 at Board's cost - Appl. accdd.	July	1
Deputation of Officers/Staff for Trg. at Techl. Trg. & Dev. Centre/Korattur, Thermal Trg. Dev. Institute, Vallur (NCTPS) & for Hot Line Works at Korattur - Payment of T.A. & D.A. on par with Chennai City - Appl. accorded.	June	13
<b>VEHICLES:</b>		
Retreading/Recapping of tyres - Details already sent - Corrections to be incorporated - Reg.	Sept.	27
Retreading/Recapping of tyres - List of appd. firms with rates for the yr. 2003-04 - Communicated.	June	21

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<b>WAGES:</b>		
Claiming Double Wages for Medical Staff working in the Hospitals attached to Thermal/Hydro Stns. - Instructed.	April -	47
தனியார் நிறுவனம், தனி நபர்களிடமிருந்து வாரியப்பணியாளர்கள் பெறும் கூன் தொகை - சம்பள விவரப்பட்டியலில் மின்வாரிய கூட்டுறவு சங்கக் கூன் தொகையினை குறிப்பிட - அறிவுரை வழங்கப்படுகிறது.	ஜூலை-	19
Thirumakottai (Kovvilkalappal) GTPP - Providing Security by drafting Security Personnel from M/s. Texco, a Govt. of T.N. Undertaking - Contract for a pd. of one yr. from 1.4.2003 - Enhancement of Service taxes from 5% to 8% - Appd.	May -	20
<b>WRITE-OFF:</b>		
Cement bags damaged due to heavy flood in Trichy E.D.C./N & Trichy E.D.C./Metro on 21.11.99 to the value of Rs.13,959/- - Write-off the cost of Cement - Ordered.	Mar. -	14
GCC/Chennai - Theft of materials occurred on 10.8.95 at Ambattur Central Stores - Write-off proposal - Appd.	June -	45
SE/Erode/E.D.C. - Theft of materials occurred at Central Stores 'A' Sec. 2nd shed on 24.10.99 to the value of Rs.5440/- - Write-off the cost of materials lost in theft - Ordered.	April -	79
SE/Erode EDC - Theft of materials occurred at Ingur Sub-Stores pertaining to Erode EDC on 15.11.99 to the value of Rs.16,432/- - Write-off the cost of materials lost in theft - Ordered.	Feb. -	25
T'veli EDC - Theft of materials occurred at S.S./Sankarankoil on 14.5.93 to the value of Rs.14,040.82 - Write-off the cost of materials lost in theft - Ordered.	Dec. -	61

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