

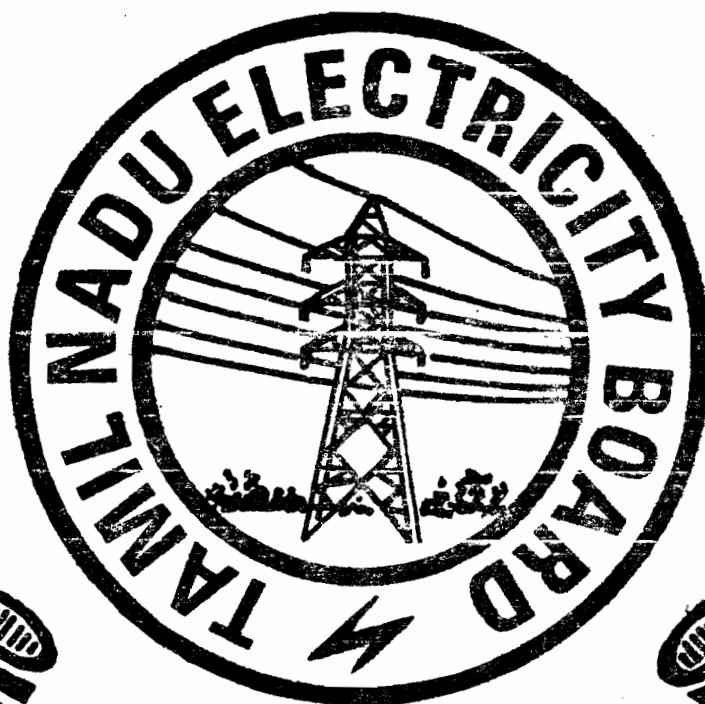
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# TAMIL NADU ELECTRICITY BOARD BULLETIN

Vol. XXII

JANUARY 2003

No. 1



# TAMIL NADU ELECTRICITY BOARD

## BULLETIN

JANUARY, 2003

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# News & Notes

## PART - I News & Notes

### I. Generation Particulars:

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

Sl. No.	Particulars	January, 2003 (in Million Units)
1.	Ennore T.P.S.	137.926
2.	North Chennai T.P.S.	460.465
3.	Tuticorin T.P.S.	693.560
4.	Mettur T.P.S.	586.280
5.	Total Thermal	1878.231
6.	Neyveli T.S. I	344.997
7.	Neyveli T.S. I (Expansion)	23.754
8.	Neyveli T.S. 2	880.607
9.	MAPS	109.485
10.	Hydro Generation	260.229
11.	Import from N.T.P.C., Kaiga & ER	518.803
12.	Export to Kerala	455.956
13.	Export to Pondy	107.122
14.	Import from Manali	1.218
15.	Wind Mill Generation + Solar	0.714
16.	Wind Mill (PVT)	74.945
17.	Basin Bridge & Perungulam	40.547
18.	Kovilkalappal	64.469
19.	GMR PCL	75.047
20.	Samalpatty	39.102
21.	MPCL	39.901
22.	TCPL	43.494
23.	Hitec	2.575
24.	Cogeneration	43.000
25.	PP. Nallur	125.531
26.	ST-CMS	112.624
27.	Kayamkulam (Kerala Power)	—
28.	AP-Bilateral	—
<b>29</b>	<b>TNEB Consumption (MU)</b>	<b>4116.195</b>

The Maximum grid demand and consumption during January, 2003 were 6961 MW at 49.95 Hz on 31.01.2003 & 136.751 MU on 31.01.2003 respectively. The average grid consumption in January, 2003 was 132.780 MU per day.

## II. Hydro Inflows :

The Hydro inflows excluding Mettur for the month of January, 2003 was 32 MU against 68 MU in January, 2002 and the Ten years average of 87 MU.

## III. Storage Position:

The Storage position in various reservoirs as on 1.2.2003 when compared to the storage as on 1.2.2002 was as follows:-

Sl. No.	Name of the Group	As on 1.2.2003	As on 1.2.2002	Difference	
1.	Nilgiris	508.690	503.640	(+)	5.050
2.	P.A.P.	68.970	115.600	(-)	46.630
3.	Periyar	9.420	33.900	(-)	24.480
4.	Papanasam & Servalar	14.610	10.120	(+)	4.490
5.	Suriliyar	23.410	23.570	(-)	0.160
6.	Kodayar	69.900	55.960	(+)	13.940
7.	<b>Total Excluding Mettur</b>	<b>695.000</b>	<b>742.790</b>	<b>(-)</b>	<b>47.790</b>
8.	For Mettur	1.780	20.690	(-)	18.910

## IV. Performance of Thermal Stations:

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

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

	Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I	(210 MW)	100.00	110.38	92.05
II	(210 MW)	95.80	147.85	94.60
III	(210 MW)	90.10	138.42	88.60
IV	(210 MW)	87.70	135.94	87.00
V	(210 MW)	99.40	160.97	103.00
	<b>STATION</b>	<b>94.60</b>	<b>693.56</b>	<b>93.05</b>

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

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

	Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I	(210 MW)	94.87	147.48	94.39
II	(210 MW)	90.40	140.42	89.87
III	(210 MW)	100.00	154.78	99.07
IV	(210 MW)	93.54	143.60	91.91
	<b>STATION</b>	<b>94.70</b>	<b>566.28</b>	<b>93.81</b>

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

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

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (210 MW)	97.94	151.955	97.26
II (210 MW)	98.42	153.575	98.29
III (210 MW)	100.00	154.935	99.16
<b>STATION</b>	<b>98.79</b>	<b>460.465</b>	<b>98.24</b>

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

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

Unit	Availability Factor (%)	Generation (in MU)	Plant Load Factor (%)
I (60 MW)		-	
II (60 MW)		-	
III (110 MW)	69.20	42.102	51.40
IV (110 MW)	81.40	46.121	56.40
V (110 MW)	76.20	49.703	60.70
<b>STATION</b>	<b>75.60</b>	<b>137.926</b>	<b>56.20</b>

V. **Coal Particulars for January, 2003:**

Sl.No.	Particulars	Tuticorin TPS	Mettur TPS	North Chennai TPS	Ennore TPS
1.	Coal Linkage (in lakh tonnes)	4.60	4.30	3.15	1.70
2.	Coal Receipt (-do-)	3.53	3.84	3.09	1.46
3.	Coal Consumption (-do-)	4.32	4.10	3.30	1.33
4.	Coal stock as on 01.02.2003 (-do-)	2.13	2.28	1.68	0.91
5.	Specific Coal Consumption (Kg./ug.)	0.622	0.700	0.718	0.965

VI. **Auxiliary consumption and oil consumption during January, 2003:**

Details	Name of the Thermal Power Station			
	T.T.P.S.	M.T.P.S.	N.C.T.P.S.	E.T.P.S.
Specific Oil consumption (ml/ug)	0.940	0.788	0.550	5.0
Auxiliary consumption (%)	8.000	8.030	8.690	12.7

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

\* \* \*

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

B. Jeyaraman,  
Chief Engineer/Personnel.

**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.4, (Adm.Br.), dt.7.1.2003.	Thanjavur EDC	Exe. Engr./Elect.	1	To maintain the overall supervision of day to day works of Administration, Revenue and Accounting, Assessment, Collection, Stores works and Acquisition works of the erstwhile Kumbakonam Rural Electric Co-operative Societies Limited/ Kumbakonam.	For a period up to 31.3.2003 from the date of utilisation.
2.	(Per.) B.P. (Ch.) No.5, (Adm.Br.), dt.7.1.2003.	Thirumakottai (Kovilkalappal) GTPP/ Mannargudy	E.E./ Mechl. A.E./ Elect. A.E./ Mechl. Sr. Chemist Jr. Chemist	1 3 3 1 4	Day to day experienced in the plant and due to the routine maintenance works.	For a period of one year from the date of utilisation.
			Total	12		
3.	(Per.) B.P.(Ch.) No.7, (Adm. Br.), dt. 8.1.2003.	Kuttalam GTPP	E.E./Civil	1	For attending the various Civil works at Kuttalam GTPP/ Kuttalam.	For a period of 9 months up to 31.10.2003.
4.	(Per.) B.P.(Ch.) No.8, (S.B.), dt. 13.1.2003.	CE/Hydro	C.E. (Under Study)	1	Ordered by Chairman.	For a period up to 28.2.2003.
5.	(Per.) B.P.(Ch.) No.16, (Adm.Br.), dt.30.1.2003.	SE/Mettur EDC	A.E./J.E./El. I Gr. J.E./El. II Gr. Line Inspector Helper	1 4 4 1	Sanction of posts for the 110/22 KV (Non-Grid) Sub-station at S.Valavanthy in Mettur EDC.	For a period of one year from the date of utilisation.
			Total	10		

(1)	(2)	(3)	(4)	(5)	(6)	(7)
6.	(Per.) B.P.(Ch.) No.17, (Adm.Br.), dt.30.01.2003.	SE/Mettur EDC	A.E./J.E./El. I Gr. J.E./El. II Gr. Line Inspector Helper	1 4 4 1	Sanction of posts for the 110/11 KV (Non-Grid) Sub- station at P.Velur in Mettur EDC.	For a period of one year from the date of utilisation.
			Total	10		

### 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.5, (Adm.Br.), dt. 7.1.2003	Thirumakottai (Kovilkalappal) GTPP/ Mannargudy	Technical Asst. Electrician Inst. Mech. I Gr. Fitter I Gr. Welder II Gr. Crane Driver Sweeper Helper Gardener	2 2 2 2 2 1 2 15 1	Consequent on the creation of posts.	With immediate effect.
			Total	29		

**POSTS UPGRADED  
-NIL-**

**POSTS DOWNGRADED  
-NIL-**

# GENERAL ADMN. & SERVICES

## PART - II

### General Administration & Services

Labour – Workers participation in industry of Tamil Nadu Electricity Board – Nomination of Members representing the Board and Employees for the Apex Level Joint Committee and Unit Level Joint Committee (Reconstituted) – Orders issued.

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

(Administrative Branch)

Dated 4.1.2003,  
Maargazhi 20, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2033.

Read:

B.P. Ms. (Ch.) No.111, (Adm.Br.), dated 27.12.1986.

#### Proceedings:-

It has become necessary to reconstitute the "Apex Level Joint Committee" and "Unit Level Joint Committee" consequent on the requests from certain recognised Unions to include their membership for the Employee side. Accordingly, the Board hereby directs that the Apex Level Joint Committee and Unit Level Joint Committee are reconstituted as shown below after due consideration:-

#### I. FOR APEX LEVEL JOINT COMMITTEE:

##### Management side

- i) *Chairman*
- ii) *Member (Distribution)*
- iii) *Secretary*
- iv) *Chief Engineer/Personnel*
- v) *Deputy Chief Engineer  
(Convenor of the Committee)*

##### Employees side

- i) *Thiru S.C. Krishnan, General Secretary,  
Tamil Nadu Electricity Workers Federation.*
- ii) *Thiru R. Chandrasekaran, Finance Scretary,  
Tamil Nadu Electricity Board Accounts &  
Executive Staff Union.*
- iii) *Thiru S. Rathinasabapathy, General Secretary,  
Tamil Nadu Minvariya Thozhilalar Munnetra  
Sangam.*
- iv) *Thiru S. Pancharatinam, General Secretary,  
Central Organisation of Tamil Nadu Electricity  
Employees (CITU).*
- v) *Thiru N.C. Kathirvelu, General Secretary,  
Tamil Nadu Electricity Board Anna Podhu  
Thozhilalar Sangam.*

#### II. FOR UNIT LEVEL JOINT COMMITTEE.

##### Management side

The Superintending Engineer/Chief Engineer as the case may be, will be the Chairman, who will nominate four Members for the Committee.

##### Employees side

The representative will be from Tamil Nadu Elec. Workers Federation, Tamil Nadu Elec. Board Accounts & Executive Staff Union, Tamil Nadu Minvariya Thozhilalar Munnetra Sangam, Central Organisation of Tamil Nadu Elec. Employees and Tamil Nadu Elec. Board Anna Podhu Thozhilalar Sangam with one Member each.



2. The Superintending Engineer/Chief Engineer of the Circle will get the nominations from the said recognised Unions for the Employees side.

3. The duration of the function of the Apex Level Joint Committee is for two years from the date of issue of orders. The duration of the function of the Unit Level Joint Committee is for two years from the date of formation of the Committee in the circles.

4. The Superintending Engineer/Chief Engineer shall take necessary action for the formation of Unit Level Joint Committee in their circles, as ordered above. The fact of the formation of Unit Level Joint Committee should be informed to the Head quarters (Chief Engineer/Personnel), Chennai positively.

5. The receipt of the Proceedings shall be acknowledged.

(By Order of the Chairman)

B. Jeyaraman,  
Chief Engineer/Personnel.

\* \* \*

Training – Apprenticeship training for tradesman (ITI) under apprentices Act 1961 – Number of apprentices to be engaged in TNEB – Revised assignment – Approval – Accorded – Regarding.

(Per.) B.P. (Ch.) No.07

(Technical Branch)

Dated 6.1.2003,  
Maargazhi 22, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2033.

Read:

1. C.E./GI's Memo.No.119981-01-4/77-19, dated 14.3.79.
2. B.P. Ms. (Ch.) No.346, (Adm. Br.), dated 21.5.85.
3. B.P. Ms. (FB) No.51, (Adm.Br.), dated 26.6.85.
4. Director of Training's Lr.No.75/DTS/A/73-6, (T.B.), dated 18.2.93.
5. O.O. No.5535/DTD/N21/N212/2001, dated 4.2.2002.
6. O.O. No.01595/DTD/N21/N212/2002, dated 26.6.2002.
7. Memo. No. 4139/DTD/N21/N212/2002, dated 8.7.2002.

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#### Proceedings:-

Board had accorded approval for engagement of 977 Trade Apprentices under the Apprentices Act 1961 in various systems/circles as assigned by the Director of Employment and Training and State Apprenticeship Advisor/Chepauk/Chennai-5 in the reference 3rd cited above.

2. The TNEB has improved in both generating of Electric power, transmission & distribution of Electricity, employing to a tune of about 90 thousands employees, the above assignment of engaging 977 Trade apprentices fixed during 1985 is still being followed up as on date. ITIs. are producing a large number of tradesmen, who need Apprenticeship Training invariably for their course completion.

3. These ITI tradesmen can be imparted apprenticeship training and simultaneously used beneficially in Distribution Circles to assist the RWE staff in attending to the break down of HT/LT lines, erection of HT/LT lines, operation & shut down works in sub-stations, in manufacturing works at Board's printing press. attending to the minor repairs & maintenance works in thermal/hydro power stations.

4. In view of the above, the Director/Training & Development has requested that the existing assignment of 977 may be enhanced into 1500 (i.e. 523 numbers over and above the existing assignment) trade apprentices for engagement by the Superintending Engineers/Authorities concerned as per Annexure.

5. After careful consideration, Chairman approves the above proposal of the Director/Training & Development and accordingly directs that the apprentices under the Apprentices Act, 1961 be engaged by the Superintending Engineer/Authorities concerned as per the assignment given in the Annexure and observations stipulated in the Annexure B of the reference 3rd cited respectively for the year 2002-03.

6. The Superintending Engineers concerned are requested to make additional budget provision every year on account of the additional sanction of apprentices.

7. The Superintending Engineers concerned are requested to make the following allotment in WM/LM/Electrician/SBA trade to other area.

- a) 10 Nos. will be reallocated from the Chennai EDC/West to Transformer repair bay, Ambattur.
- b) 5 Nos. will be reallocated from the Distribution Circles concerned to the respective Lines sub-division.
- c) 3 Nos. will be reallocated from the Distribution Circles concerned to the respective 230 KV Sub-stations.
- d) Allotment to P&C Sub-divisions will have to be made as per O.O. No.01595/DTD/N21/N212/2002, dated 26.6.2002.
- e) 3 Nos. will be reallocated from the Distribution Circles concerned to each Gas Turbine Power Stations under their administrative control.
- f) 2 Nos. will be reallocated from the Distribution Circles concerned to each Training Institutes/Centres under their administrative control.
- g) 2 Nos. will be reallocated from the Chennai EDC/North to the Staff Training College, Chennai

- 2 -

8. The minimum stipend payable to the apprentices for each trade apprentice are furnished in Memo.No.4139/DTD/N21/N212/2002, dated 8.7.2002.

9. The expenditure on account of the training is debitable to "T. Deposits and Advances – Part-1 Deposit bearing interest – B. Other Deposit Accounts – Deposits of State Elec. Boards – T.N.E.B. – Revenue expenses – F. Administrative expenses - iii. Technical training for Operation Subordinate Service and Workcharged Establishment".

(By Order of the Chairman)

B. Jeyaraman,  
Chief Engineer/Personnel.

Encl.: Annexure.

#### ANNEXURE

#### BREAK UP DETAILS OF ITITRADEWISE APPRENTICES

Sl. No. (1)	Name of the Circle (2)	Wire-man (3)	Line-man (4)	Electrician (5)	S.B.A (6)	Cable Jointer (7)	Machine Minder (8)	Total (9)
1.	Chennai/South	30	11	2	3	3	1	50
2.	Chennai/North	28	12	1	3	1	2	50
3.	Chennai/Central	30	10	2	3	3	2	50
4.	Chennai/West	31	21	2	3	3	–	60
5.	Chingalpattu	24	10	2	4	–	–	40
6.	Coimbatore/Metro	12	5	2	3	3	–	25
7.	Coimbatore/North	14	12	2	2	–	–	30
8.	Coimbatore/South	14	9	2	2	3	–	30
9.	Nilgiris	8	4	–	3	–	–	15
10.	Udumalpet	10	8	3	4	–	–	25
11.	Erode	10	8	3	4	–	–	25
12.	Gobi	10	8	3	4	–	–	25
13.	Mettur	14	9	2	5	–	–	30
14.	Salem	14	9	2	5	–	–	30
15.	Mettur Workshop	–	–	–	–	–	–	–
16.	Madurai/Acq.	12	9	2	2	–	–	25
17.	Madurai	19	9	2	5	–	–	35
18.	Dindigul	19	9	3	4	–	–	35
19.	Ramnad	14	9	3	4	–	–	30
20.	Sivaganga	14	9	3	4	–	–	30

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
21.	Theni	14	9	3	4	—	—	30
22.	Thirunelveli	24	9	2	2	3	—	40
23.	Kanniyakumari	12	5	1	2	—	—	20
24.	Tuticorin	15	9	2	4	—	—	30
25.	Virudhunagar	15	9	2	4	—	—	30
26.	Trichy/Metro	12	5	2	3	3	—	25
27.	Trichy/North	12	5	2	3	3	—	25
28.	Karur	12	5	3	5	—	—	25
29.	Nagapattinam	14	9	3	4	—	—	30
30.	Thanjavur	19	9	2	5	—	—	35
31.	Pudukkottai	10	6	3	6	—	—	25
32.	Vellore	30	12	3	5	—	—	50
33.	Dharmapuri	24	11	2	3	—	—	40
34.	Thirupathur	24	11	2	3	—	—	40
35.	Kancheepuram	24	10	2	4	—	—	40
36.	Villupuram	24	10	2	4	—	—	40
37.	Cuddalore	24	10	2	4	—	—	40
38.	Thiruvannamalai	24	9	2	5	—	—	40
39.	Generation/Kundah	20	9	2	4	—	—	35
40.	Generation/Erode	12	6	4	3	—	—	25
41.	Generation/Kadamparai	12	6	4	3	—	—	25
42.	Generation/Thirunelveli	12	6	—	2	—	—	20
43.	E.T.P.S.	18	8	2	4	—	—	32
44.	N.C.T.P.S.	18	8	2	4	—	—	32
45.	B.B.G.T.P.S.	7	4	1	3	—	—	15
46.	M.T.P.S.	18	8	1	5	—	—	32
47.	T.T.P.S.	23	8	3	5	—	—	39
<b>TOTAL</b>		<b>800</b>	<b>400</b>	<b>100</b>	<b>170</b>	<b>25</b>	<b>5</b>	<b>1500</b>

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Establishment – Thanjavur Electricity Distribution Circle – Kumbakonam Rural Electric Co-operative Societies Limited Undertaking – Sanction of one post of Executive Engineer/Electrical – Orders Issued.

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

(Administrative Branch)

Dated 7.1.2003,  
Maargazhi 23, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2033.

Read:

1. SE/Thanjavur EDC Lr.No.320/64/Adm.1/A3/FPS/2002, dated 31.8.2002.
2. Registrar of Co-operative Societies D.O. Lr.No.110125/97 PMCT.2, dated 13.9.2002.

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**Proceedings:-**

Sanction is hereby accorded for the creation of one post of Executive Engineer/Electrical to maintain the overall supervision of day to day works of Administration, Revenue and Accounting, Assessment, Collection, Stores works and Acquisition works of the erstwhile Kumbakonam Rural Electric Co-operative Societies Limited/Kumbakonam for a period up to 31.3.2003 from the date of utilisation in Thanjavur Electricity Distribution Circle.

2. The incumbent of the post sanctioned in para (1) above will be eligible to draw the usual pay, Dearness Allowance, House Rent Allowance and other allowances at the rates admissible under the orders of the Board in force, wherever applicable.

3. The expenditure is debitable to "Tamil Nadu Electricity Board Funds – Revenue Expenses – Thanjavur Electricity Distribution Circle – 75 – Employees Cost".

4. Receipt of the B.P. shall be acknowledged.

(By Order of the Chairman)

B. Jeyaraman,  
Chief Engineer/Personnel.

\* \* \*

குறிப்பாணை எண். 147562/335/ஐ53/ஐ531/2002-1, (நிர்வாகக் கிளை), நாள் 8.1.2003.

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

வாரிய நிர்வாகக் கிளையில் ஆய்வுக் குழுவினரால் மின் உற்பத்தி, மின் பகிர்மானம், பொதுக் கட்டுமான வட்டம் மற்றும் இதர மேற்பார்வைப் பொறியாளர்களின் வட்ட அலுவலகங்களை 2003-ஆம் ஆண்டில் முதன்முதலில் ஆய்வு, மேற்கொள்ளப்பட வேண்டிய நிகழ்ச்சி நிரலும், இதன் ஒவ்வொரு வட்ட அலுவலகத்தில் நிறைவு ஆய்வுக்குரிய அலுவலர்களின் விவரமும் இக்குறிப்பாணையின்கீழ் இணைப்பில் உள்ளவாறு அட்டவணைப்படுத்தப்பட்டுள்ளது.

2. இதன்படி குறிப்பிட்டுள்ள கால அட்டவணையின்படி 'அ' மற்றும் 'ஆ' குழுவினரால் முறைப்படி ஆய்வுகள் மேற்கொள்ளப்படும்.

3. ஆய்வின்பொழுது, அந்தந்த வட்டங்களின் மத்திய அலுவலகம், முறையே ஏதாவது ஒரு கோட்ட அலுவலகம், உபகோட்ட அலுவலகம், ஒன்று அல்லது அதற்கு மேற்பட்ட பிரிவு அலுவலகங்கள், மத்திய பண்டக சாலை, துணை பண்டக சாலை மற்றும் வருவாய் பிரிவு அலுவலகங்களில் அலுவல் நடைமுறைகள், அலுவலக ஆணைப் பதிவுகள் மற்றும் கோப்புகள் அனைத்தும் ஆய்வுக்கு உட்பட்டதாகும்.

4. ஆய்வுக் குழுவினரால் முறையாக நிர்ணயம் செய்யப்பட்ட கால அட்டவணைக்கு ஏற்ப, அந்தந்த மேற்பார்வைப் பொறியாளர்களின் வட்டங்களுக்குட்பட்ட அலுவலகங்களில் ஆய்வுப்பணி குறித்த காலத்தில் நடைபெறும் என்றும், இவ்வகை ஆய்வுப் பணியை தள்ளி வைக்கக் கோரும் கேட்புகளோ அல்லது நிர்ணயிக்கப்பட்ட ஆய்வுக்குரிய காலத்தை காலம் கடந்து முதன்முதலில் ஆய்வு செய்யக் கோரப்படும் மேற்பார்வைப் பொறியாளர்களின் கோரிக்கையினை ஏற்கப்படமாட்டாது எனவும் இதன்மூலம் அறிவுறுத்தப்படுகிறது. மேலும் இப்பொருள் தொடர்பாக கடந்த 5.1.1989 நாளிட்ட, செயலாளர், (செயலகக் கிளை), தமிழ் நாடு மின்சார வாரியம் அவர்களது குறிப்பாணை எண்.23448/அ&மு.குழு/88-3, வாரிய புலவட்டின், சனவரித் திங்கள் 1989-ஆம் ஆண்டிற்குரியதில் பக்கம் 16 மற்றும் 18 முதல் 43 வரை)-ன் மீது மேற்பார்வைப் பொறியாளர்களின் கவனம் ஈர்க்கப்படுவதுடன் இக்குறிப்பாணையில் அறிவுறுத்தியுள்ளபடி, தங்கள் அலுவலகங்களில் உள்ள பணிப்பதிவேடுகள் மற்றும் பதிவுரு ஆவணங்கள் அனைத்தும் தங்கள் அலுவலகத்தை ஆய்வு மேற்கொள்ளப்படும் அன்றைய நிலையில் உள்ள வரையிலும் சீரமைத்து, ஆய்வு செய்வதற்கு ஏற்றவகையில் வழங்கப்பட வேண்டும் எனவும் வலியுறுத்தப்படுகிறது.

5. இதேபோல் தங்கள் அலுவலகத்தைச் சார்ந்த கள அலுவலகங்களை ஆய்வுக் குழுவினரால் முதன்முதலில் ஆய்வு செய்யும் தருணத்தில், குறித்த காலத்திற்குள் ஆய்வுப் பணியை முடித்திட ஏதுவாக, கள அலுவலகங்களிலுள்ள பதிவுரு ஆவணங்கள் அனைத்தும் தயார் நிலையில் வைத்திருக்கும்படி அறிவுறுத்தி, உரிய குறிப்பாணை முன்னதாக கள அலுவலகங்களுக்கு அனுப்பி வைக்கப்பட வேண்டும் எனவும் இதன்மூலம் கேட்டுக்கொள்ளப்படுகிறது.

6. மேலும், இதற்கு முன்னால் தங்கள் அலுவலகத்தை ஆய்வு செய்ததற்குரிய ஆய்வு அறிக்கையின்மீது தொடர் நடவடிக்கையின் தன்மையின் நிலுவை நீடிப்பது குறித்தும், அப்பொருட்கள் மறு ஆய்வுக்குட்படுத்தப்படும் எனவும் அறிவுறுத்தப்படுகிறது.

7. இப்பொருள் தொடர்பாக தலைவர், தமிழ் நாடு மின்சார வாரியம் அவர்களது நேர்முக கடித எண்.1980/ஆய்வுக்குழு/80, நாள் 23.9.1980-ன் அறிவுரைகளின்மீது மேற்பார்வைப் பொறியாளர்கள் மற்றும் இதர அலுவலர்களின் தனிக்கவனம் ஈர்க்கப்படுவதுடன், மேற்படி வாரியத் தலைவரின் உத்தரவிற்கு இணங்க, ஆய்வுப் பணியை சுமுகமாக குறிப்பிட்ட கால அவகாசத்திற்குள் மேற்கொள்வதற்கு தேவையான உதவிகள் அனைத்தும் (வாகனப் போக்குவரத்துக்களை உள்ளடக்கி) ஆய்வுக் குழுவிருக்கு வழங்கப்பட வேண்டும் என அறிவுறுத்தப்படுகிறது.

8. இக்குறிப்பாணை பெற்றதற்கு உரிய ஒப்புக்கையை தலைமைப் பொறியாளர்/பணியமைப்பு அவர்களுக்கு அனுப்பப்பட வேண்டும்.

(வாரியத் தலைவரின் ஆணைப்படி)

இணைப்பு: 2003-ஆம் ஆண்டு ஆய்வு  
பயண நிகழ்ச்சி நிரல்,  
ஆய்வுக் குழு 'அ' மற்றும் 'ஆ'.

பா. ஜெயராமன்,  
தலைமைப் பொறியாளர்/பணியமைப்பு.

குழு "அ"

வரிசை எண்.	வட்டத்தின் பெயர்	முந்தைய ஆய்வின் காலம்	தற்பொழுது ஆய்வு செய்யப்பட்ட வேண்டிய காலம்	அலுவலக வேலை நாட்கள்	நிறைவு ஆய்வு செய்யும் அலுவலர்
(1)	(2)	(3)	(4)	(5)	(6)
1.	எரிவாயு சுழலி மின் நிலையம் பேசின்பாலம்/ சென்னை.	18-1-2001 முதல் 25-1-2001 வரை	23-1-2003 முதல் 30-1-2003 வரை	7	தலைமைப் பொறியாளர்/ எண்ணூர் அனல் மின் நிலையம்.
2.	மேற்பார்வைப் பொறியாளர்/ இராமநாதபுரம் மின் பகிர்மான வட்டம்/ இராமநாதபுரம்.	12-2-2001 முதல் 24-2-2001 வரை	13-2-2003 முதல் 26-2-2003 வரை	12	தலைமைப் பொறியாளர்/ பகிர்மானம்/ திருநெல்வேலி.
3.	மேற்பார்வைப் பொறியாளர்/ பொதுக் கட்டுமான வட்டம்/சென்னை.	14-3-2001 முதல் 24-3-2001 வரை	17-3-2003 முதல் 27-3-2003 வரை	10	தலைமைப் பொறியாளர்/திட்டம்/ சென்னை.
4.	மேற்பார்வைப் பொறியாளர்/ காஞ்சிபுரம் மின் பகிர்மான வட்டம்/ காஞ்சிபுரம்.	16-4-2001 முதல் 28-4-2001 வரை	16-4-2003 முதல் 30-4-2003 வரை	12	தலைமைப் பொறியாளர்/ பகிர்மானம்/ தெற்கு/சென்னை.
5.	மேற்பார்வைப் பொறியாளர்/ உற்பத்தி/ காடம்பாறை.	16-5-2001 முதல் 26-5-2001 வரை	13-5-2003 முதல் 24-5-2003 வரை	10	தலைமைப் பொறியாளர்/ பணியமைப்பு/ சென்னை.
6.	மேற்பார்வைப் பொறியாளர்/ பெருநகர்/மதுரை மின் பகிர்மான வட்டம்/மதுரை.	11-6-2001 முதல் 23-6-2001 வரை	16-6-2003 முதல் 28-6-2003 வரை	12	தலைமைப் பொறியாளர்/ பணியமைப்பு/ சென்னை.
7.	மேற்பார்வைப் பொறியாளர்/ உடுமலை மின் பகிர்மான வட்டம்/ உடுமலை.	16-7-2001 முதல் 28-7-2001 வரை	14-7-2003 முதல் 26-7-2003 வரை	12	செயலாளர்/ தமிழ் நாடு மின் வாரியம்/ சென்னை.
8.	மேற்பார்வைப் பொறியாளர்/ சென்னை மின் பகிர்மான வட்டம்/ மேற்கு, சென்னை.	3-8-2001 முதல் 18-8-2001 வரை	6-8-2003 முதல் 22-8-2003 வரை	12	தலைமைப் பொறியாளர்/ இயக்குதல்/சென்னை.

(1)	(2)	(3)	(4)	(5)	(6)		
9.	மேற்பார்வைப் பொறியாளர்/ பொதுக் கட்டுமான வட்டம்/மதுரை.	4-9-2001 முதல் 15-9-2001 வரை	முதல் வரை	2-9-2003 முதல் 12-9-2003 வரை	முதல் வரை	10	தலைமைப் பொறியாளர்/ பணியமைப்பு/ சென்னை.
10.	மேற்பார்வைப் பொறியாளர்/ பொதுக் கட்டுமான வட்டம்/சேலம்.	19-9-2001 முதல் 29-9-2001 வரை	முதல் வரை	17-9-2003 முதல் 27-9-2003 வரை	முதல் வரை	10	தலைமைப் பொறியாளர்/ பகிர்மானம்/ஈரோடு.
11.	மேற்பார்வைப் பொறியாளர்/ கடலூர் மின் பகிர்மான வட்டம்/கடலூர்.	3-10-2001 முதல் 17-10-2001 வரை	முதல் வரை	6-10-2003 முதல் 20-10-2003 வரை	முதல் வரை	12	தலைமைப் பொறியாளர்/ பகிர்மானம்/ வடக்கு/சென்னை.
12.	மேற்பார்வைப் பொறியாளர்/ தருமபுரி மின் பகிர்மான வட்டம்/ தருமபுரி.	16-11-2001 முதல் 29-11-2001 வரை	முதல் வரை	10-11-2003 முதல் 22-11-2003 வரை	முதல் வரை	12	செயலாளர்/ தமிழ் நாடு மின்சார வாரியம்/சென்னை.
13.	மேற்பார்வைப் பொறியாளர்/ கோயம்புத்தூர் மின் பகிர்மான வட்டம்/தெற்கு/ கோயம்புத்தூர்.	3-12-2001 முதல் 18-12-2001 வரை	முதல் வரை	6-12-2003 முதல் 20-12-2003 வரை	முதல் வரை	12	தலைமைப் பொறியாளர்/ நீர்மின் திட்டங்கள்/ பவானி.

/ உண்மை நகல் /

குழு "ஆ"

1.	மேற்பார்வைப் பொறியாளர்/ காற்றாலை மின் ஆற்றல் மேம்பாடு வட்டம்/ திருநெல்வேலி.	18-1-2001 முதல் 25-1-2001 வரை	முதல் வரை	18-1-2003 முதல் 25-1-2003 வரை	முதல் வரை	7	தலைமைப் பொறியாளர்/ பணியமைப்பு/ சென்னை.
2.	மேற்பார்வைப் பொறியாளர்/ திருச்சி மின் பகிர்மான வட்டம்/ வடக்கு/திருச்சி.	12-2-2001 முதல் 24-2-2001 வரை	முதல் வரை	14-2-2003 முதல் 27-2-2003 வரை	முதல் வரை	12	தலைமைப் பொறியாளர்/ பகிர்மானம்/ வடக்கு/சென்னை.
3.	மேற்பார்வைப் பொறியாளர்/ தஞ்சாவூர் மின் பகிர்மான வட்டம்/தஞ்சாவூர்.	12-3-2001 முதல் 24-3-2001 வரை	முதல் வரை	17-3-2003 முதல் 29-3-2003 வரை	முதல் வரை	12	தலைமைப் பொறியாளர்/ பகிர்மானம்/ விழுப்புரம்.
4.	மேற்பார்வைப் பொறியாளர்/ ஈரோடு மின் பகிர்மான வட்டம்/ ஈரோடு.	7-4-2001 முதல் 23-4-2001 வரை	முதல் வரை	16-4-2003 முதல் 30-4-2003 வரை	முதல் வரை	12	தலைமைப் பொறியாளர்/ பணியமைப்பு/ சென்னை.

(1)	(2)	(3)	(4)	(5)	(6)
5.	மேற்பார்வைப் பொறியாளர்/செங்கற்பட்டு மின் பகிர்மான வட்டம்/செங்கற்பட்டு.	14-5-2001 முதல் 26-5-2001 வரை	16-5-2003 முதல் 29-5-2003 வரை	12	தலைமைப் பொறியாளர்/தளவாட மேலாண்மை/சென்னை.
6.	மேற்பார்வைப் பொறியாளர்/பொதுக் கட்டுமான வட்டம்/கோயம்புத்தூர்.	13-6-2001 முதல் 23-6-2001 வரை	18-6-2003 முதல் 28-6-2003 வரை	10	தலைமைப் பொறியாளர்/பகிர்மானம்/ஈரோடு.
7.	மேற்பார்வைப் பொறியாளர்/க.ப. (CMC) வட்டம்/மதுரை.	16-7-2001 முதல் 23-7-2001 வரை	18-7-2003 முதல் 25-7-2003 வரை	7	தலைமைப் பொறியாளர்/பகிர்மானம்/திருநெல்வேலி.
8.	மேற்பார்வைப் பொறியாளர்/பொதுக் கட்டுமான வட்டம்/திருச்சி.	2-8-2001 முதல் 14-8-2001 வரை	20-8-2003 முதல் 30-8-2003 வரை	10	தலைமைப் பொறியாளர்/பகிர்மானம்/விழுப்புரம்.
9.	மேற்பார்வைப் பொறியாளர்/தேனி மின் பகிர்மான வட்டம்/தேனி.	10-9-2001 முதல் 22-9-2001 வரை	15-9-2003 முதல் 27-9-2003 வரை	12	செயலாளர்/த.நா.மி.வா./சென்னை.
10.	மேற்பார்வைப் பொறியாளர்/பெருநகர்/கோவை மின் பகிர்மான வட்டம்/கோவை.	3-10-2001 முதல் 17-10-2001 வரை	6-10-2003 முதல் 20-10-2003 வரை	12	தலைமைப் பொறியாளர்/அனல் மின் நிலையம்/மேட்டூர் அணை.
11.	மேற்பார்வைப் பொறியாளர்/எரிவாயு சுழலி மின் திட்டம், இராமநாதபுரம்.	2-11-2001 முதல் 9-11-2001 வரை	3-11-2003 முதல் 11-11-2003 வரை	7	தலைமைப் பொறியாளர்/பகிர்மானம்/மதுரை.
12.	மேற்பார்வைப் பொறியாளர்/திருவண்ணாமலை மின் பகிர்மான வட்டம்/திருவண்ணாமலை.	17-11-2001 முதல் 30-11-2001 வரை	15-11-2003 முதல் 29-11-2003 வரை	12	தலைமைப் பொறியாளர்/புனல்/சென்னை.
13.	மேற்பார்வைப் பொறியாளர்/மேட்டூர் பணிமனை வட்டம்/மேட்டூர் அணை.	4-12-2001 முதல் 15-12-2001 வரை	8-12-2003 முதல் 19-12-2003 வரை	10	தலைமைப் பொறியாளர்/பகிர்மானம்/வேலூர்.

/ உண்மை நகல் /

Amenities – Recreation Club – Generation Circle/Kadamparai, Minparai – Recurring matching grant for the year 2001-2002 – Sanctioned.

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

(Administrative Branch)

Dated 8.1.2003,  
Maargazhi 24, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2033.

Read:

1. (Per.) B.P. (Ch.) No.239, (Adm. Br.), dated 4.7.92.
2. (Rt.) B.P. (Ch.) No.1, (Adm.Br.), dated 3.1.2002.
3. SE/Kadamparai Generation Circle, Letter No.Adm.III/JA/  
F.Min.Rec.Club/C853, dated 23.11.2002.

**Proceedings:-**

Sanction is hereby accorded for the drawal and disbursement of recurring matching grant of Rs.6,000/- (Rupees six thousand only) to the Recreation Club functioning in Kadamparai Generation Circle/Minparai, Coimbatore District for the year 2001-2002.

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

(By Order of the Chairman)

B. Jeyaraman,  
Chief Engineer/Personnel.

**\* \* \***

Memo. (Per.) No.67052/A.25/A.251/2002-4, (Secretariat Branch), dated 10.1.2003.

Sub: Stationery – Supply of ineligible items to the Staff – Avoidance of –  
Instructions – Issued.

- Ref: i) Circular Memo. No. 8335/L.2/Sectt./81-1, dated 15.2.1982.  
ii) Memo.No.91205/O&M Cell-II (3)/98-1, dated 6.7.1999.  
iii) (Per.) B.P. (Ch.) No. 40, (Sectt.Branch), dated 2.3.2000.

During the Inspection conducted in certain offices of the Chief Engineers by the Chairman's Inspection Team, it was noticed that many stationery items which have not been prescribed by the Board for supply had been purchased and supplied to all staff and certain items, eligible for Divisions/Sections only, have been supplied to each and every individual. This has caused additional financial commitment to the Board, although clear instructions have already been issued in the references cited.

2. All Chief Engineers are, therefore, directed not to purchase and supply the ineligible items of stationery and other articles to the staff in their offices in future. They should strictly follow the instructions already issued without any deviation.

3. Receipt of the Memo. should be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,  
Secretary.



Establishment – Class I Service – Creation of one post of Chief Engineer/Hydro (Understudy) – Orders – Issued.

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

(Secretariat Branch)

Dated the 13th January, 2003,  
Maargazhi 29, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2033.

**Proceedings:-**

Sanction is hereby accorded for the creation of one post of Chief Engineer/Hydro (Understudy) for the period up to 28.2.2003.

2. The incumbent of the post sanctioned in para 1 above will be eligible to draw usual Pay, Dearness Allowance, House Rent Allowance, City Compensatory Allowance and other allowances at the rates admissible, under the orders inforce, wherever applicable.

3. The expenditure is debitible to "Tamil Nadu Electricity Board Funds – Revenue Expenses – 75- Employees Costs - 75-1 Salaries – 75-110 – Salaries Provincial.

4. Receipt of this Proceedings shall be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,  
Secretary.

\* \* \*

Establishment – Opening of Imprest Account to Regional Audit Party – Approval accorded – Orders – Issued.

(Permanent) B.P. (Ch.) No. 11

(Secretariat Branch)

Dated the 18th January, 2003,  
Thai 4, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2034.

**Proceedings:-**

The Tamil Nadu Electricity Board hereby sanctions to hold a sum of Rs.500/- (Rupees five hundred only) as imprest to meet out unforeseen contingent expenses of the Audit Party in the Regions and North Chennai Thermal Power Station. The Imprest will be maintained by the Deputy Chief Internal Audit Officer/ Regions and Deputy Chief Internal Audit Officer/North Chennai Thermal Power Station.

2. The imprest account should be submitted to the Chief Internal Audit Officer/Board Office Audit Branch for recoument, as often necessary, i.e. as soon as 50% of the amount is spent and invariably on the 25th of each month, including the transactions up to that date.

3. Receipt of these proceedings shall be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,  
Secretary.

Electricity – Procurement of 3 Nos. Personal Computer with Laser Printer/Dot Matrix Printer (136 column) for the Three divisions in the O/o. SE/RE&I(D) – Approved.

(Permanent) B.P. (Ch.) No.22

(Technical Branch)

Dated 20.1.2003,  
Thai 6, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2034.

Read:

Note approved by Chairman on 9.1.2003.

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**Proceedings:-**

The TNEB after careful consideration accords approval for procurement of 3 Nos. Personal Computer of latest Pentium IV version with One No. latest Laser Printer and 2 Nos. Dot Matrix Printer (136 column) for the Three divisions in the O/o. SE/RE&I(D) for attending to new additional works of evolving of schemes.

2. The expenditure for the above procurement is debit to TNEB funds – Capital expenditure – A/c. No.14.909 (Office Equipment's).

(By Order of the Chairman)

M. Durairaj,  
Chief Engineer/Planning.

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Circular Memo.No.007383/32/G35/352/2001-13, (Administrative Branch), dated 20.1.2003.

Sub: Establishment - Class II to IV Services - Non-passing of Second Class Language Test in Tamil - Clarification issued.

Ref: CE/PI's. Lr.No.007383/32/G35/G352/2001-3, dated 6.7.2001.

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In the reference cited, the reports of employees who have not passed the Second Class Language Test in Tamil as per Regulation 91(3) was called for from Field Offices. The matter was examined in detail and a decision arrived as follows:-

- i) The employees who were appointed prior to 10.11.78 passing of Second class Language Test in Tamil need not be insisted upon.
- ii) The other employees who were appointed to Board's service on or after 10/11/78, passing of Language Test in Tamil is necessary as prescribed in Regulation 91 (3) (b) & (c) of TNEB Service Regulations. The employees who are coming under RWE, and whose educational Qualification prescribed is a pass in IV Std. the Executive Engineer may conduct a oral test to find out whether a person is able to converse freely and fluently in Tamil.
- iii) In respect of Line Inspectors where the educational qualification is a pass in VIII Std. the SE. may conduct a Language Test consisting of dictation and reading in Tamil. Passing of second Language Test in Tamil is not necessary in these two categories.
- iv) With regard to employees who are coming under both RWE & Provincial categories like AE, JE.I Grade, Technical Assistant, Junior Assistant, Assessor and Commercial Assistant etc. they must pass the second Class Language Test in Tamil as per Regulation 91 (3) (a) (i) of TNEB Service Regulation conducted by the Tamil Nadu Public Service Commission in two sittings.

2) Receipt of this memo. may be acknowledged at the first instance.

(By Order of the Chairman)

B. Jeyaraman,  
Chief Engineer/Personnel.

www.taneef.org

Memorandum No.116094/A7/A72/2002-2, (Secretariat Branch), dated 23.1.2003.

Sub: Loans and Advances – Technical Education Loan – Sanction of Technical Education Loan for the course "M.Sc., Electronic Media Informatics" – Admissibility for availing Technical Education Loan – Clarification – Issued.

Ref: From Chief Engineer/Distribution/Tirunelveli Region Lr.No.22530/316/Adm./C1/2002-1, dated 16.11.2002.

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The Chief Engineer/Distribution/Tirunelveli Region has raised a clarification as to whether the course "M.Sc., Electronic Media Informatics" conducted by the Anna University/Chennai is eligible for availing Technical Education Loan.

2. The above matter has been examined in detail. It is hereby ordered that Technical Education Loan may be sanctioned for the course M.Sc. (Electronic Media Informatics), since this Post Graduate course is conducted by "Anna University".

3. The fee structure for the course will be obtained from the Registrar, Anna University and communicated in due course for granting Technical Education Loan for the above course.

4. Receipt of this Memorandum shall be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,  
Secretary.

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சுற்றறிக்கை எண்.134528/851/ஐ47/ஐ471/2002-3, (நிர்வாகக் கிளை), நாள் 23.1.2003.

பொருள்: தமிழ் ஆட்சி மொழிச் செயலாக்கம் குறித்து அறிக்கை அனுப்பதல் – தொடர்பாக.

பார்வை: 5.12.2002 நாளிட்ட அரசுச் செயலாளர்/எரிசக்தித் (அநமு) துறை, தலைமைச் செயலகம், சென்னை-9 அவர்களின் கடித எண்.6914/அநமு/2002-2

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பார்வையில் காணும் கடிதத்தில் அரசுச் செயலாளர்/எரிசக்தித் (அநமு) துறை, மின் வாரியத்தில் தமிழ் ஆட்சி மொழிச் செயலாக்கம் குறித்து அரசுக்கு அறிக்கை அனுப்பும்படி கேட்டுள்ளார்.

2) எனவே, ஆட்சி மொழிச் செயலாக்கம் குறித்து கேட்கப்பட்டுள்ள விவரங்கள் அனைத்தையும் பூர்த்திச் செய்து இத்துடன் இணைத்துள்ள வரையறுக்கப்பட்டுள்ள படிவத்தில் (அக்டோபர், நவம்பர், டிசம்பர் 2002 மாதத்திற்கானது) உடனடியாக வரும் 10.2.2003-க்குள் தவறாமல் இவ்வலுவலகத்திற்கு அனுப்பிவைக்கும்படி மின் வாரியத்தின் அனைத்துத் தலைமைப் பொறியாளர்கள்/மேற்பார்வைப் பொறியாளர்கள் மற்றும் இதர அலுவலர்களும் கேட்டுக்கொள்ளப்படுகின்றார்கள்.

3) இதனை தொடர்ந்து இனி அனுப்பப்படும் அறிக்கைகள் வரையறுக்கப்பட்டுள்ள படிவத்தில் ஒவ்வொரு மூன்று (3) திங்கள்களில் எடுக்கப்பட்ட நடவடிக்கைகள் குறித்த தகவல்களை உள்ளடக்கியதாக இருக்க வேண்டும். இவ்வலுவலகத்திற்கு ஒவ்வொரு மூன்று மாதத்திலும் அனுப்பப்படுபவை, அனுப்பப்படும் மாதத்தின் 10-ஆம் தேதிக்குள் காலம் தவறாமல் அனுப்பிவைக்கப்பட வேண்டும். அவைகள் ஒருங்கிணைக்கப்பட்டு அரசுக்கு அனுப்ப வேண்டியிருப்பதால் இவற்றில் எந்தவித காலதாமதமின்றி அனுப்பிவைக்க பணியாளர்களை உரிய முறையில் அறிவுறுத்தும்படி வாரிய அலுவலர்கள் கேட்டுக்கொள்ளப்படுகின்றார்கள்.

4) இச்சுற்றறிக்கை பெறப்பட்டமைக்கான ஒப்புக்கையினை இவ்வலுவலகத்திற்கு உடன் அனுப்பி வைக்கும்படி கேட்டுக்கொள்ளப்படுகின்றார்கள்.

இணைப்பு: வரையறுக்கப்பட்ட படிவம்.

கோ. ஞானசெல்வம்,  
செயலாளர்.

மின் வாரியத்தில் ஆட்சிமொழித் திட்டச் செயலாக்க அறிக்கை

கீழ்வரும் படிவத்தை நிறைவு செய்து அளிக்கவும்.

வினாப்பட்டி

1. அலுவலகத்தின் பெயர் :
2. அலுவலரின் பெயர் :  
(பதவிப் பெயருடன்)
3. பணியாளர்களின் எண்ணிக்கை :
4. தமிழ் ஆட்சி மொழித் திட்டச் செயற்பாட்டு விவரம் :

காலமுறை அறிக்கைகள் உட்பட  
கடிதப்போக்குவரவு விதிவிலக்குப்  
பெற்ற இனங்கள் தவிர)

கடந்த மூன்று திங்களில்

(1)	எண்ணிக்கை தமிழில் (2)	எண்ணிக்கை ஆங்கிலத்தில் (3)	எண்ணிக்கை மொத்தம் (4)
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- அ) பொதுமக்களுக்கும்/அரசு/இதர நிறுவனங்களுக்கும் எழுதப்பட்டவைகள்
- ஆ) த.பொ./மே.பொ. அலுவலர்களுக்கு எழுதப்பட்டவைகள்
- இ) மே.பொ./செ.பொ./உ.செ.பொ./உ.பொ. அலுவலர்களுக்கு எழுதப்பட்டவைகள்
- ஈ) இதர அலுவலகங்களுக்கு எழுதப்பட்டவைகள்

- உ) மின் வாரியப் பணியாளர்கள்/ அலுவலர்கள் செ.பொ./உ.செ.பொ./உ.பொ. ஆகியோரிடமிருந்து வரப்பெற்றவைகள்

5. அலுவலகத்திலுள்ள பதிவேடுகளின் எண்ணிக்கைகள் (விதிவிலக்கு பெற்ற இனங்கள் தவிர) :
- அ) முழுமையும் தமிழில் :
- ஆ) தமிழும் ஆங்கிலமும் கலந்து :
- இ) முழுமையும் ஆங்கிலத்தில் :
- மொத்தம் :

குறிப்பு:- பயன்படுத்தும் பதிவேடுகளின் பெயரை தனியே இணைக்க வேண்டும்.

6. கீழ்க்காணும் நூல்கள் அலுவலகத்தில் உள்ளனவா?

- அ) ஆட்சிச் சொல்லகராதி (அரசு பதிப்பு) :
- ஆ) தமிழ் நாடு மின்சார வாரிய தொழில்நுட்பச் சொல்லகராதி :
- இ) மாவட்ட அலுவலக நடைமுறை நூல் (தமிழ்ப் பதிப்பு) :
- ஈ) பிழைநீக்கி எழுதும் முறை :
- உ) கழக ஆங்கிலத் தமிழ்க் கையகராதி :

7. தட்டச்சுப் பணி/கணினி பயன் :
- அ) தமிழ்த் தட்டச்சுகளின் எண்ணிக்கை :
- ஆ) ஆங்கிலத் தட்டச்சுகளின் எண்ணிக்கை :
- இ) கணினி பொறிகளின் எண்ணிக்கை :
- ஈ) 1. அலுவலகத்தில் உள்ள தட்டச்சுகளின் மொத்த எண்ணிக்கை (சுருக்கெழுத்தர் உட்பட) :
2. தட்டச்சுப் பணியிடம் இல்லாவிட்டால் இருக்கின்ற தட்டச்சு யார் கையாள்வது என்ற விவரம் :
- உ) தமிழ்த் தட்டச்சில் தேர்ச்சி பெற்றுள்ள தட்டச்சு/சுருக்கெழுத்துத் தட்டச்சு ஆகியோரின் எண்ணிக்கை :
- ஊ) தமிழ்த் தட்டச்சில் இன்னும் தேர்ச்சி பெறாத தட்டச்சு/சுருக்கெழுத்துத் தட்டச்சு ஆகியோரின் எண்ணிக்கை :
- எ) கடந்த 3 திங்களில் தட்டச்சு செய்யப்பட்ட செவ்வைப் படிக்களின் பக்க எண்ணிக்கை :
1. தமிழில் :
2. ஆங்கிலத்தில் :
3. கணினி வாயிவாக :

மொத்தம் : -----

8. அலுவலர்களிலும், பணியாளர்களிலும் தமிழில் பள்ளி இறுதித் தேர்வுநிலை மொழித்தகுதி பெற்றிருக்காத பணியாளர்களின் எண்ணிக்கை :
9. முந்தைய அறிக்கையில் சுட்டிக்-காட்டப்பெற்ற குறைகள் அனைத்தும் களையப்பெற்றனவா? இல்லையெனில் அவர்களமீது எடுக்கப்பட்ட நடவடிக்கை விவரம் :

10. நிலுவையிலுள்ள நடப்புக் கோப்புகளின் விவரம்:

இருக்கை (சீட்)	பார்க்கும் பொருள்	நிலுவையிலுள்ள நடப்புக் கோப்புகள்		
		தமிழ்	ஆங்கிலம்	இருமொழிகளிலும்

11. காலமுறை அறிக்கைகள் (வாரம்/இருவாரம்/மாதம்/காலாண்டு/அரையாண்டு/ஆண்டு)

இருக்கை (சீட்)	மொத்தம்	விதிவிலக்குப் பெற்றவை	தமிழிலும் ஆங்கிலத்திலும்	தமிழில்இருக்க வேண்டியவை	தமிழில் உள்ளவை

அலுவலக  
நடைமுறை

12. ஆணைகள்

தமிழ்

ஆங்கிலம்

மொத்தம்

1. வாலாயம்

2. நிலையாணை

3. அலுவலக நடைமுறை

மொத்தம்

அலுவலரின் ஒப்பம்.

/ உண்மை நகல் /

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Electricity – Power Theft – Disposal of Civil cases pending before the courts by the Electricity Adalat – Expenditure for snacks and lunch for Judges and EB officials – Approval accorded.

(Per.) B.P. (Ch.) No.31

(Technical Branch)

Dated 25.1.2003,  
Thai 11, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2034.

Read:

1. (Per.) B.P. (F.B.) No.29, (Techl. Br.), dated 5.4.2002.
2. (Per.) B.P. (F.B.) No.118, (Techl. Br.), dated 3.8.2002.

**Proceedings:-**

Sanction is hereby accorded for a sum of Rs.2,500/- (Rupees Two thousand and five hundred only) to meet the expenditure for providing snacks and lunch for the Members participating in the Electricity Adalat on 28.1.2003 at Chennai.

As this is going to be a continuous action approval is also accorded in general to incur an expenditure of Rs.2,500/- for each Adalat to be convened in future at Chennai.

The Superintending Engineer/Chennai Elec. Distn. Circle/Central is requested to make the above payment.

The expenditure is debitible to A/c. Code No.76.190.

(By Order of the Chairman)

P. Raja Ravichandran,  
Chief Engineer/Commercial.

\* \* \*

Memo. (Per.) No.127517/A17/A171/2002-1, (Secretariat Branch), dated 25.1.2003.

Sub: TNEB – HFS – Financial assistance sanctioned – Delay in making payment – Avoidance of – Instructions – Issued.

It has been brought to the notice that financial assistance sanctioned to the employees who have undergone specialised surgery/treatment under the Health Fund Scheme is released after a considerable delay thereby defeating the very purpose of the Health Fund Scheme. It has also been reported that in respect of the orders issued in (Per.) B.P. (Ch.) No.240, (SB), dated 28.11.2002 sanctioning a sum of Rs.44.67 lakhs to 192 employees, the payments are yet to be made to certain employees.

2. All the Chief Engineers/Superintending Engineers are requested to make payments immediately and to intimate the fact of making payment to the Head Quarters within one week. The reasons for delay if any in making payment may also be obtained and communicated to Board immediately.

3. Receipt of the Memorandum should be acknowledged.

G. Gnanaselvam,  
Secretary.

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Memo. (Per.) No.127517/A17/A171/2002-2, (Secretariat Branch), dated 25.1.2003.

Sub: TNEB – Financial assistance under H.F.S. – Entry in the Service Registers –  
Further Instructions – Issued.

Ref: M. (P) No.10523/A17/A171/2002-1, dated 1.2.2002.

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In the Board's Memo. cited, all the Chief Engineers/Superintending Engineers were requested to ensure that the details of financial assistance sanctioned to the employees/officials under their control under Health Fund Scheme for self/dependant family members are entered in the Service Registers of the employees concerned promptly. This will help to fill up Item No.19 of the check list by the Chief Engineers/Superintending Engineers concerned after verifying the Service Register of employees.

2. It is observed that the above instructions have not been followed by certain Chief Engineers/Superintending Engineers which results in unnecessary correspondence and delay in sanction of financial assistance.

3. The above instructions should be followed scrupulously, by all the Chief Engineers/Superintending Engineers while forwarding the medical reimbursement claims of the employees for sanction of financial assistance under the Health Fund Scheme.

4. The Inspection Teams are also requested to verify as to whether entries are made in the Service Registers of the employees who have availed the financial assistance under the Health Fund Scheme.

5. Receipt of the Memorandum should be acknowledged.

G. Gnanaselvam,  
Secretary.

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Establishment – Ennore Thermal Power Station – Class I Service – Post of Superintending Engineer/  
Mechanical for Renovation and Modernisation works at Ennore Thermal Power Station – Continuance –  
Orders – Issued.

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

(Secretariat Branch)

Dated the 31st January, 2003,  
Thai 17, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2034.

Read:

1. (Per.) B.P. (Ch.) No.87, (SB), dated 10.5.2000.
2. (Per.) B.P. (Ch.) No.66, (SB), dated 24.8.2000.
3. (Per.) B.P. (Ch.) No.327, (SB), dated 30.12.2000.
4. (Per.) B.P. (Ch.) No.79, (SB), dated 22.3.2001.
5. (Per.) B.P. (Ch.) No.16, (SB), dated 21.1.2002.
6. (Per.) B.P. (Ch.) No.164, (SB), dated 9.8.2002.
7. From Chief Engineer/Ennore Thermal Power Station  
Lr. 868/Adm.I/A2/F.PS/2002, dated 16.12.2002.

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**Proceedings:-**

In continuation of the orders issued in the B.P. sixth cited, sanction is hereby accorded for the continuance of one post of Superintending Engineer/Mechanical/Ennore Thermal Power Station, for a further period of six months from 1.1.2003 to 30.6.2003 AN. for attending to Renovation and Modernisation works in Ennore Thermal Power Station.

2. The incumbent of the post sanctioned in para 1 above will be eligible to draw the usual Pay, Dearness Allowance, House Rent Allowance, City Compensatory Allowance and other allowances at the rates admissible, under the orders in force, wherever applicable.

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

4. Receipt of this Proceedings shall be acknowledged.

(By Order of the Chairman)

G. Gnanaselvam,  
Secretary.

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# FINANCE

## PART - III

### Finance

Letter No.X/CFC/Gen/FC/DFC/R/AO/CB/D.1235/2002, (Accounts Branch), dated 20.12.2002.

Sub: Electricity – Payment of Low Tension – Current Consumption charges for the assessments made during December 2002 – Due date for payment – Reg.

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The due date for the payment of Current Consumption charges for Low Tension consumers for the assessments made during December 2002 is 18.1.2003, due to the continuous public holidays from 15.1.2003 to 17.1.2003. The Low Tension consumers shall pay the current consumption charges for 12/2002 for their services up to and including 18.1.2003 without interest on belated payment surcharge. The date of disconnection for non-payment of current consumption charges for the assessment made during December, 2002 for Low Tension service connections shall be 20.1.2003. (19.1.2003 Sunday).

All the Superintending Engineers are requested to display the above due dates in section offices for the information of general public.

Receipt of this letter may be acknowledged to Financial Controller/Revenue.

S. Kathiresan,  
Chief Financial Controller/General.

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Circular Memo. No.CFC/GI/FC/DFC/AO/R/D No.67/2003, (Accounts Branch), dated 12.1.2003.

Sub: Electricity – Short assessment made by the Assessor – Revenue loss to the Board due to non-checking of assessment in Revenue Branch – Instruction – Issued.

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In order to eliminate short assessment in LT services and consequential Revenue Loss to Board, internal check/control has been so arranged, that Inspector of Assessment, Revenue Supervisor, Assistant Engineer at Section Office, Billing Assistant, Accounts Supervisor, Assistant Accounts Officer at Revenue Branch and Assessment Officer shall ensure correctness in assessment even if there is a mistake in assessment by Assessors.

2. But it is alarming to note that the shortfall of assessment in various types (i.e. Arithmetical inaccuracy, shortfall in calculating average, non-applicability of correct tariff etc.) have been pointed out by the following teams:-

- i) BOAB Audit
- ii) A.G. Audit
- iii) Revenue Intelligence Squad
- iv) Surprise Inspection by the Officers.

It gives rise to an impression that similar Revenue shortfall is prevailing in other services which have not been pursued by the above agencies and needs immediate corrective action to realise the Board's revenue. We may have to fix responsibility for such shortfalls.

3. It is evident from the above that the shortfall arises due to non-checking of the assessment made by the Assessor properly in Section/Revenue Branch, and failure of supervisory machinery available in Board.

4. It is needless to point out that all the legitimate dues to the Board are collected in time, especially when the Board is facing severe financial crunch. It is time to see that all the officials get themselves involved on this matter and ensure that such an irregularity does not occur in future.

5. The arrear works in a Revenue Branch should not be confined to any particular seat/distribution and it should be fairly equal for the entire Revenue Branch by diverting the staff to clear the pendency where the arrears are heavy. This will facilitate checking of all services by Revenue Branch. Hence the transfer of incumbents to the places/seats where huge arrears of work is pending is to be done immediately. Though instructions in this regard have already been issued, this does not appear to have been taken cognizance of. This may be done immediately.

6. The Accounts Supervisors in Revenue Branch are expected to keep the number of services allotted to them intact without arrears irrespective of the fact of availability of Assistants and to verify the Meter Card Register to ensure 100% assessment, accuracy in assessment, 100% disconnection of non-payers services, collecting audit shortfall, attending name transfer/consumers' representation collecting additional current consumption deposit, recovering arrears from the disconnected services etc. The better utilisation of Accounts Supervisors in Revenue Branch may be ensured and a report on their performance may be sent to Head quarters.

7. It is instructed to arrange for checking the MCR received from the field then and there by the Accounts Supervisor, wherever there are vacancies in the post of Assistants under the control of Accounts Supervisor and the shortfall, if any, may be intimated to field for inclusion and collection without fail. Any slackness in this regard by the Accounts Supervisor may be reported.

8. The Superintending Engineers are informed that they may fill up the vacancies of Accounts Supervisors in Central Office by transferring from Revenue Branch if need be.

9. A compliance report on

- i) 100% Assessment of all L.T. services including new services effected up to 31.12.2002.
- ii) 100% Disconnection of all non-payers' services except Government/Local body services etc.,
- iii) Proper maintenance of D/C, R/C Register in Section Office with up to date entries.
- iv) ACCD review have been completed for all L.T. services and demand notice served on the consumers.
- v) Proper monitoring is done for LT CT services by maintaining separate register at the Revenue Branch.
- vi) All services with defective meter/direct supply have been assessed with average current consumption charges and fixed with healthy meter within the next billing cycle.
- vii) Bank Reconciliation has been completed up to 12/2002 and the amount pending under IA are realised.
- viii) New Tariff Rates have been implemented for all services as per instructions and the shortfall if any are recovered.

may be sent to Deputy Financial Controller/Revenue/Office of the Chief Financial Controller, Chennai-2 on or before 15.2.2003.

K. Gnanadesikan,  
Chairman.

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சுற்றறிக்கைக் குறிப்பாணை எண்.075436/126/ஐ50/ஐ501/2002-2, (நிர்வாகக் கிளை), நாள் 20.1.2003.

பொருள்: தமிழ் நாடு மின்சார வாரியம் - மின் கட்டண நிலுவைத் தொகை வசூலிப்பது - தொடர்பாக.

மேற்பார்வைப் பொறியாளர், மின் பகிர்மான வட்டங்களில் அரசுத் துறை, நகராட்சி மற்றும் இதர நிறுவனங்கள் வாரியத்திற்கு செலுத்த வேண்டிய மின் கட்டண வசூல் அதிக அளவில் நிலுவையில் உள்ளதின் விவரம் தெரியவந்துள்ளதன்பேரில், அனைத்து மின் பகிர்மான வட்ட மேற்பார்வைப்

பொறியாளர்களை இதன்மூலம் பணிப்பது யாதெனில், ஒவ்வொரு வட்டத்திலும் வாரியத்திற்கு செலுத்த வேண்டிய மின் கட்டண வசூலின் நிலுவைத் தொகை அளவுக்கடிகமான வகையில் இருப்பதை நிர்வாகக் கிளை, ஆய்வுக் குழுவின் மூலம் அறிய முடிகிறது. மேலும், ஒட்டு மொத்த அனைத்து மின் பகிர்மான வட்டங்களிலும் எவ்வித தடைக்கும் உட்படாத இவ்வகை நிலுவைத் தொகை ஏறக்குறைய ரூ.100 கோடிகளுக்கு மேல் உள்ளன என்பதனை நிர்வாகக் கிளை, ஆய்வுக் குழுவின் மூலம் அந்தந்த வட்டங்களில் ஆய்வு செய்ததில் நிர்ணயம் செய்யப்பட்டுள்ளன. இவை விரும்பத்தகாதது மட்டுமல்லாமல் வாரிய நிதி நலனுக்கு உகந்ததும் அல்ல.

2) மேலும், அரசுத் துறை, நகராட்சி மற்றும் இதர நிறுவனங்கள் வாரியத்திற்கு செலுத்த வேண்டிய மின் கட்டண வசூலை உடனுக்குடன் வசூல் செய்திடும் நேர்வுகளில் அந்தந்த அரசுத் துறை, நகராட்சி மற்றும் இதர நிறுவனங்களுக்கு அதிக மின் கட்டண சுமை ஏற்படாத நிலையில் மின் கட்டணத்தை செலுத்த ஏதுவாக இருக்கும். அப்படியில்லாத பட்சத்தில் நிலுவைத் தொகை அதிகமாகி பல கோடியை ஒட்டு மொத்தமாக வசூல் செய்திடும் நேர்வுகளில் பல நிர்வாக சிக்கல்களுக்கு வழிவகுக்கும் தன்மைக்கு அந்தந்த மேற்பார்வைப் பொறியாளர், மின் பகிர்மான வட்டங்கள் இனிவரும் காலங்களில் அனுமதிக்கக் கூடாது என்பதனை இதன்மூலம் அறிவுறுத்தப்படுவதோடு, ஒவ்வொரு திங்களிலும் இதன்மீது தனிச்சுவமை செலுத்தி மின் கட்டண நிலுவைத் தொகையை உடனுக்குடன் வசூல் செய்திடும் முறையை வாரிய நிதிநலன் கருதி திறம்பட செயல்பட வேண்டும் என மேற்பார்வைப் பொறியாளர்களை பணிக்கப்படுகிறது.

3) இக்குறிப்பாணையினை பெற்றமைக்கான ஒப்புக்கையினை உடனே அளிக்குமாறு கேட்டுக்கொள்ளப்படுகின்றார்கள்.

(வாரியத் தலைவரின் ஆணைப்படி)

பா. ஜெயராமன்,  
தலைமைப் பொறியாளர்/பணியமைப்பு.

\* \* \*

Lr.No.CFC/GL/FC/A/cs./AO/IT/F.20B/D.51/D.No.24/2003, (Accounts Branch), dated 20.1.2003.

Sub: Income-tax – Tax Deduction at Source (TDS) from Salaries u/s. 192 of the Income-tax Act 1961 for the Financial Year 2002–2003.

Ref: 1. Lr.No.DFC/BS/IT/F.20B/D.51/2002-1, dated 21.1.2002.  
2. Lr.No.CFC/GL/FC/A/cs./AO/IT/D.51/F.20B/2002, dated 21.12.2002.

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A copy of Govt. of Tamil Nadu Order No.14, Finance (BG II) Department, dated 9th January, 2003 together with the Central Board of Direct Taxes, New Delhi, Circular No.13/2002 [F.No.275/192/2002-IT (B)], dated 23.12.2002 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 2002-03.

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 Govt. of India account within the stipulated time as contemplated in clause 4.4 (Page No.5) and clause 7 (Page No.29) of the Govt. 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 Income-tax Act 1961, the Assessing Officer/the local Public Relation Officer of the Income-tax Department may be contacted as contemplated in Clause 8.2 (Page No.30) of Govt. of India Circular letter.

The receipt of the Circular Government Order may be acknowledged.

Encl.: Copy of Government Order.

S. Kathiresan,  
Chief Financial Controller/General.

Copy of :

**MANUSCRIPT SERIES****GOVERNMENT OF TAMIL NADU 2003****FINANCE (B.G.-II) DEPARTMENT****G.O.Ms.No.14, dated 9th January, 2003****(Chithirabanu, Maargazhi-25, Thiruvalluvar Aandu 2033)****DEDUCTION OF TAX AT SOURCE – Income – Tax Deduction from Salaries during the Financial Year 2002-03 under section 192 of the Income-Tax Act, 1961.****Read – the following paper :-**

From the Government of India, Ministry of Finance & Company Affairs,  
(Department of Revenue), Central Board of Direct Taxes, New Delhi Circular  
No.13/2002 [F.No.275/192/2002-IT(B)], dated 23rd December, 2002.

**ORDER:**

Recorded.

2. Copy communicated for information and necessary action.

(By Order of the Governor)

Ashish Vachhani,  
Deputy Secretary to Government.

To

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

Copy of :

**CIRCULAR NO.13/2002**

F.No.275/192/2002-IT (B)

**Government of India**

Ministry of Finance

Department of Revenue

Central Board of Direct Taxes

New Delhi, the 23rd December, 2002.

Sub: Income-tax deduction from salaries during the financial year  
2002-2003 under Section 192 of the Income-tax Act, 1961.

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Reference is invited to Circular No. 15/2001, dated 12.12.2001 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 2001-2002, 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 2002-2003 and explains certain related provisions of the Income-tax Act.

**2. Finance Act 2002:**

According to the Finance Act, 2002, 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 2002-2003 (i.e. assessment year 2003-2004) 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 five per cent of such income-tax where the total income exceeds sixty thousand rupees.

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

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

### 3. SECTION 192 OF THE INCOME-TAX ACT, 1961: BROAD SCHEME OF TAX DEDUCTION AT SOURCE FROM "SALARIES" ETC.

#### 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 2002-2003. 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 Finance Act, 2002 has given the employer the option to pay the tax on non-monetary perquisites given to an employee. With effect from 1.6.2002, 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 (including surcharge):	48,300
Average Rate of Tax $[(48,300/2,40,000) \times 100]$ :	20.12%
Tax payable on Rs.40,000/- (20.12% of 40,000)	8,050
Amount required to be deposited each month: (8,050/12)	671

**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. 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 in Form No.12C and encloses therewith a computation of such loss from House Property.

Sub-section (2C) lays down that a person responsible for paying any income chargeable under the head "Salaries" shall furnish to the person to whom such payment is made a statement giving correct and complete particulars of perquisites or profits in lieu of salary provided to him and the value thereof in such form and manner as may be prescribed. (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 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/-, a further condition has been added by the Finance Act, 2002. It is now required that 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 the 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 authorised by the regulations of the fund to make payment of accumulated balances due to employees, shall, in cases where sub-rule (1) of rule 9 of Part A of the Fourth Schedule to the Act applies, at the time when the accumulated balance due to an employee is paid, make therefrom the deduction specified in rule 10 of Part A of the Fourth Schedule.

3.10 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 fifteen per cent per annum w.e.f.

3.2001 on the amount of such tax from the date on which such tax was deductible to the date on which tax is actually paid. Section 271C lays down that if any person fails to deduct tax at source, he shall be liable to pay, by way of penalty, a sum equal to the amount of tax not deducted by him. Further, Section 276B lays down that if a person fails to pay to the credit of the Central Government within the prescribed time the tax deducted at source by him, he shall be punishable with rigorous imprisonment for a term which shall be between 3 months and 7 years, and with fine.

#### **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).

A new form (Form 12BA) stating the nature and value of perquisites is to be provided by the employer in case of salary above Rs.1,50,000/-. In other cases, the information would have to be provided by the employer in the amended Form 16 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 203 A of the Income-tax Act, it is obligatory for all persons responsible for deducting tax at source to obtain and quote the Tax-deduction Account No. (TAN) in the Challans, TDS-certificates, returns etc. Detailed instructions in this regard are available in this Department's Circular No.497 (F.No.275/118/87-IT (B), dated 9.10.1987). If a person fails to comply with the provisions of Section 203A, he will be liable to pay, by way of penalty, under Section 272BB, a sum of



ten thousand rupees. Similarly, as per Section 139A (5B), it is obligatory for persons deducting tax at source to quote PAN of the persons from whose income-tax has been deducted in the statement furnished u/s. 192(2C), certificates furnished u/s. 203 and all returns prepared and delivered as per the provisions of Section 206 of the Income-Tax Act, 1961.

#### **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 31st May following the financial year, an annual return of deduction of tax to the designated/concerned Assessing Officer. This return has to be furnished in Form No.24. It may be noted that a copy of each of the TDS certificates issued during the financial year should be enclosed with the annual return. If a person fails to furnish in due time the annual return, he shall be liable to pay by way of penalty under Section 272A, a sum which shall be Rs.100/- for every day during which the failure continues, so, however, that this sum shall not exceed the amount of tax which was deductible at source.

4.9 A return filed on a floppy, diskette, magnetic cartridge tape, CD-ROM or any other computer readable media as may be specified by the Board shall be deemed to be a return for the purposes of Section 206 and the Rules made thereunder, and shall be admissible in any proceeding thereunder, without further proof of production of the original, as evidence of any contents of the original or of any fact stated therein. While receiving such returns on computer media, necessary checks by scanning the documents filed on computer media will be carried out and the media may be duly authenticated by the Assessing Officer.

#### **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 nationalised bank, the instructions contained in this circular shall apply in the same manner as they apply to salary-income. The deductions from the amount of pension on account of standard deduction under section 16 and the tax rebate under Section 88B (in the case of pensioners, resident in India, who are 65 years of age or more: refer Para 6 (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 nationalised Banks vide RBI's Pension Circular (Central Series) No.7/C.D.R./1992 (Ref.CO:DGBA:GA (NBS) No.60/GA.64 (11 CVL)-91/92), dated the 27th April, 1992, and, these instructions should be followed by all the branches of the Banks, which have been entrusted with the task of payment of pensions. Further all branches of the banks are bound u/s. 203 to issue certificate of tax deducted in Form 16 to the pensioners also vide **CBDT Circular No.761, dated 13.1.98.**

#### **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 recognised provident fund to the extent it is chargeable to tax under rule 6 of Part A of the Fourth Schedule of the Income-tax Act. Contributions made by the employer to the account of the employee in a recognised 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 by 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:-** Under the old Rule 3, for purpose of valuation of the perquisite of unfurnished accommodation all employees were divided into three categories: i) Central & State Government employees, ii) employees of Public Sector undertaking and Semi-government organisation and iii) others including, private sector employees. Under the said Rule for purposes of valuation of perquisite of accommodation, 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.

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

The scope of the word "accommodation" has been widened by clarifying that it includes a house, flat, farm house, hotel accommodation, 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 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 a 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 a 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 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 recognised 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 subsidised meal should, however, be provided at office premises or through non-transferable vouchers meant for only meals during working hours. These vouchers should be provided by employers encashable only at an eatery, a restaurant or a cafe. Tea or similar non-alcoholic beverages and snacks - in the form of light refreshments during working hours are not charged as perquisite. Also, arrangements for meals in 'remote areas' as prescribed in para 5.1 (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 deposits 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 dependant 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.1015 (E), dated 27.11.1997 at Rs.2,40,000/-.

(5) Under Section 10 (10B), the **retrenchment compensation** received by a workman is exempt from income-tax subject to certain limits. The maximum amount of retrenchment compensation exempt is the sum calculated on the basis provided in Section 25F (b) of the Industrial Disputes Act, 1947 or any amount not less than Rs.50,000/- as the Central Government may by notification specify in the official gazette, whichever is less. These limits shall not apply in the case where the compensation is paid under any scheme which is approved in this behalf by the Central Government, having regard to the need for extending special protection to the workmen in the undertaking to which the scheme applies and other relevant circumstances. 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 by an employee of the following bodies at the time of his voluntary retirement or termination of his service, in accordance with any scheme or **schemes of voluntary retirement** or in the case of public sector company, a scheme of voluntary separation, is exempted from income-tax to the extent that such amount does not exceed five lakh rupees:

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

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

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

(8) Any **payment from a Provident Fund** to which the Provident Funds Act, 1925 (19 of 1925), applies (or from any other provident fund set up by the Central Government and notified by it in this behalf in the Official Gazette).

(9) Under Section 10 (13A) of the Income-tax Act, 1961, any special allowance specifically granted to an assessee by his employer to meet **expenditure incurred on payment of rent** (by whatever name called) in respect of residential accommodation occupied by the assessee is exempt from Income-tax to the extent as may be prescribed, having regard to the area or place in which such accommodation is situated and other relevant considerations. According to rule 2A of the Income-tax Rules, 1962, the quantum of exemption allowable on account of grant of special allowance to meet expenditure on payment of rent shall be:-

- (a) The actual amount of such allowance received by an employer in respect of the relevant period; or
- (b) The actual expenditure incurred in payment of rent in excess of 1/10 of the salary due for the relevant period; or



- (c) Where such accommodation is situated in Bombay, Calcutta, Delhi or Madras, 50% of the salary due to the employee for the relevant period; or
- (d) Where such accommodation is situated in any other place, 40% of the salary due to the employee for the relevant period, whichever is the least.

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

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

Though incurring actual expenditure on payment of rent is a pre-requisite for claiming deduction under Section 10(13A), it has been decided as an administrative measure that salaried employees drawing house rent allowance 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.142/9/95-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 IVA & IVB.

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

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

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

**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 his 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 (Nationalisation) Act, 1972 and approved by the Central Government in this behalf; or
- (b) any other insurer and approved by the Insurance Regulatory and Development Authority established under sub-section (1) of section 3 of the Insurance Regulatory and Development Authority Act, 1999.

The categories of persons are:

- (a) where the assessee is an individual, any sum paid to effect or to keep in force an insurance on the health of the assessee or on the health of the wife or husband, dependent parents or dependent children of the assessee.
- (b) where the assessee is a Hindu Undivided Family, any sum paid to effect or to keep in force an insurance on the health of any member of the family.

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

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

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

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

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

The handicapped dependent means a person who is a relative (as defined in Section 2(41) of the I.T. Act, 1961) of the individual or a member of HUF and is not dependent on any person other than such individual or HUF for his support and maintenance and is suffering from permanent physical disability (including blindness or mental retardation, specified in rule 11A of the Income-tax Rules, 1962). The deduction will be available to individuals without any restriction with regard to their total income. The permanent physical disability or mental retardation of the dependent relative has to be certified by a physician, surgeon, oculist or a psychiatrist as the case may be, working in a Government hospital, including a Departmental dispensary or a hospital maintained by a local authority as per Explanation given below Section 80DD. It would be sufficient if the employee furnishes a medical certificate from a Government Hospital and a declaration in writing duly signed by the claimant certifying the actual amount of expenditure on account of medical treatment (including nursing) training and rehabilitation of the handicapped dependent and receipt/acknowledgement for the amount paid or deposited in the specified schemes of LIC or UTI. Therefore, DDOs may not insist on production of vouchers/bills by the employees for having incurred expenditure on medical treatment of their handicapped dependents for allowing the deduction u/s 80DD for the purpose of computing tax deductible at source. **(Ref. CBDT Circular No.775, dated 26.3.99).**

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

- (a) for himself or a dependent relative, in case the assessee is an individual,  
 (b) for any member of a Hindu Undivided Family in case the assessee is a Hindu Undivided Family-

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

Provided that no such deduction shall be allowed unless the assessee furnishes a certificate in such form and from such authority as may be prescribed. The form is Form 10-1, and the prescribed authority is any doctor registered with the Indian Medical Association and holding Post-graduate qualifications.

For the purposes of this Section, "dependent" means a person who is not dependent for his support or maintenance on any person other than the assessee.

(5) Under Section 80E of the Act a deduction will be allowed in respect of **repayment of loan taken for higher education**, subject to the following conditions:

- (i) In computing the total income of an assessee, being an individual, there shall be deducted, in accordance with and subject to the provisions of this section, any amount paid by him in the previous year, out of his income chargeable to tax, by way of repayment of loan, taken by him from any financial institution or any approved charitable institution for the purpose of pursuing his higher education, or interest on such loan

Provided that the amount which may be so deducted shall not exceed forty thousand rupees.

- (ii) The deduction specified above shall be allowed in computing the total income in respect of the initial assessment year and seven assessment years immediately succeeding the initial assessment year or until the loan referred to above together with interest thereon is paid by the assessee in full, whichever is earlier.

For this purpose-

- (a) "approved charitable institution" means an institution established for charitable purposes and notified by the Central Government under clause (2C) of Section 10, or, an institution referred to in clause (a) of sub-Section (2) of Section 80G.
- (b) "financial institution" means a banking company to which the Banking Regulation Act, 1949 (10 of 1949) applies (including any bank or banking institution referred to in Section 51 of that Act); or any other financial institution which the Central Government may, by notification in the Official Gazette, specify in this behalf;
- (c) "higher education" means full-time studies for any graduate or post-graduate course in engineering, medicine, management, or, for post-graduate course in applied sciences or pure sciences, including mathematics and statistics;
- (d) "initial assessment year" means the assessment year relevant to the previous year, in which the assessee starts repaying the loan or interest thereon.

(6) **No deduction should be allowed by the D.D.O. from the salary income in respect of any donations made for charitable purposes.** The tax relief on such donations as admissible under Section 80G of the Act, will have to be claimed by the tax payer in the return of income. However, DDO. 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.

( 7 ) Under Section 80GG of the Act, an assessee is entitled to a deduction in respect of house rent paid by him for his own residence. Such deduction is permissible subject to the following conditions:-

- (a) the assessee has not been in receipt of any House Rent Allowance specifically granted to him which qualifies for exemption under Section 10 (13A) of the Act;
- (b) the assessee files the declaration in Form No. 10 BA. (Annexure-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.

(8) 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 up to Rs.12,000/- may be allowed. An additional deduction of Rs.3,000/- for interest on Government Securities is separately available.

(9) Section 80U allows deduction of forty thousand rupees in computing the total income of a resident individual, who at the end of the previous year, is suffering from a **permanent physical disability** (including blindness) or is subject to mental retardation, being a permanent physical disability, or mental retardation, specified in rule 11D of the Income-tax Rules, 1962, which is certified by a physician, surgeon, oculist or psychiatrist as the case may be, working in a Government hospital and which has the effect of reducing considerably such individual's capacity for normal work or engaging in a gainful employment or occupation. The expression 'Government hospital' will include a departmental dispensary or a hospital maintained by a local authority as specified in Section 80DD(4).

## 6. TAX REBATE:

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

- (1) Payment of **insurance premium** to effect or to keep in force an insurance on the life of the individual, the wife or husband or any child of the individual.
- (2) Any payment made to effect or to keep in force a contract for a **deferred annuity**, not being an annuity plan as is referred to in item (8) herein below on the life of the individual, the wife or husband or any child of the individual, provided that such contract does not contain a provision for the exercise by the insured of an option to receive a cash payment in lieu of the payment of the annuity;
- (3) Any sum deducted from the salary payable by, or, on behalf of the Government to any individual, being a sum deducted in accordance with the conditions of his service for the purpose of securing to him a **deferred annuity** or making provision for his wife or children, in so far as the sum deducted does not exceed 1/5th of the salary;

(4) Any contribution made:

- (a) by an individual to any **Provident Fund** to which the Provident Fund Act, 1925 applies;
- (b) to any provident fund set up by the Central Government, and notified by it in this behalf in the Official Gazette, where such contribution is to an account standing in the name of an individual, or a minor, or of whom he is a guardian;
- (c) by an employee to a Recognised Provident Fund;
- (d) by an employee to an approved **superannuation fund**;

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) Subscription to **equity shares or debentures forming part of any eligible issue of capital** approved by the Board on an application made by a public company or as subscription to any eligible issue of capital by any public finance institution in the prescribed form:

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

Explanation : For the purposes of this clause -

- (i) "eligible issue of capital" means an issue made by a public company formed and registered in India or a public financial institution and the entire proceeds of the purposes of developing, maintaining and operating an infrastructure facility or for generating, or for generating and distributing, power or for providing telecommunication services whether basic or cell;
- (ii) "infrastructure facility" shall have the meaning assigned to it in the Explanation to sub-section (4) of Section 80 IA;
- (iii) "Public Company" shall have the meaning assigned to it in Section 3 of the Companies Act, 1956 (1 of 1956);
- (iv) "Public Financial Institution" shall have the meaning assigned to it in Section 4A of the Companies Act, 1956.

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

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

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

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



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

(16) There is an overall limit of **Rs.1,00,000/-** invested in various items mentioned in sub-paras (1) to (15) of para 6, which qualifies for rebate under section 88. Out of this, amounts invested in terms mentioned in sub-paras (1) to (13) 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 up to a maximum of **Rs.20,000/-**.

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:**

(17) 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 exceeds 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%

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:**

(18) Under Section 88B, an assessee, being an individual resident in India, who is of the age of sixty five years or more at any time during the previous year shall be entitled to a deduction from the amount of income-tax (as computed before allowing the deductions under Chapter VIII) on his total income, with which he is chargeable for any assessment year, of an amount equal to One hundred per cent of such income-tax or an amount of fifteen thousand rupees, whichever is less.

**Rebate on Woman Residents:**

(19) 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:**

(20) The Drawing and Disbursing Officers should satisfy themselves about the actual deposits/subscriptions/payments made by the employees, by calling for such particulars/information as they deem necessary before allowing the aforesaid rebate. In case the DDO is not satisfied about the genuineness of the employee's claim regarding any deposit/subscription/payment made by the employee, he should not allow the same, and the employee would be free to claim the rebate on such amount by filing his return of income and furnishing the necessary proof etc., therewith, to the satisfaction of the Assessing Officer.

**7. CALCULATION OF INCOME-TAX TO BE DEDUCTED:**

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

- (a) First compute the gross salary as mentioned in para 5.1 excluding all the incomes mentioned in para 5.2;

- (b) Allow deductions mentioned in para 5.3 from the figure arrived at (a) above
- (c) Allow deductions mentioned in para 5.4 from the figure arrived at (b) above ensuring that aggregate of the deductions mentioned in para 5.4 does not exceed the figure of (b) and if it exceeds, it should be restricted to that amount.

This will be the amount of income under the head "Salaries" on which income-tax would be required to be deducted. This income should be rounded off to the nearest multiple of ten rupees.

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

7.3 The amount of tax rebates computed under para 6 shall be deducted from the income-tax calculated according to para 7.2. However, it is to be ensured that the tax rebates given as per para 6 is limited to the income-tax calculated as per para 7.2. Further, tax payable so arrived at shall be increased by surcharge at the rate of five per cent to arrive at the total tax payable.

7.4 It is also to be noted that deductions under Chapter VIA of the Act as mentioned in para 5.4 and the tax rebates as mentioned in para 6 are allowed only if the investments or the payments have been made out of the income chargeable to tax during the financial year 2002-2003.

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, 2002.

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

8.3 These instructions may please be brought to the notice of all Disbursing Officers and Undertakings including those under the control of the Central/State Governments.

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

K. Sasikanthan,  
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).

/ True Copy /

**ANNEXURE – I**

For Assessment Year 2003-2004

#### **EXAMPLE – 1**

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

- i) up to Rs.1,00,000/-.
- ii) More than Rs.1,00,000/- but less than Rs.5,00,000/- and

iii) Exceeding Rs.5,00,000/-

Particulars	(Rupees) (i)	(Rupees) (ii)	(Rupees) (iii)
Gross Salary Income (including allowances)	1,00,000	5,00,000	6,00,000
Contribution to G.P.F.	10,000	20,000	30,000
<b>Computation of Total Income and tax payable thereon</b>			
1. Gross Salary	1,00,000	5,00,000	6,00,000
2. Less: Standard deduction u/s-16(i)	30,000	20,000	Nil
<b>Taxable Income</b>	<b>70,000</b>	<b>4,80,000</b>	<b>6,00,000</b>
Tax thereon	3,000	1,18,000	1,54,000
Less: tax rebate u/s 88	3,000 (30%)	3,000 (15%)	Nil
<b>Income-tax payable</b>	<b>NIL</b>	<b>1,15,000</b>	<b>1,54,000</b>
Add: Surcharge @ 5%		5,750	7,700
<b>Total Tax Payable</b>		<b>1,20,750</b>	<b>1,61,700</b>

For Assessment Year 2003-2004

**EXAMPLE - 2**

Calculation of Income-tax in the case of assessee having handicapped dependent.

Particulars	(Rupees)
1. Gross Salary	3,20,000
2. Amount Spent on treatment of dependent who is handicapped	7,000
3. Amount paid to LIC with regard to annuity for the maintenance of handicapped dependent	40,000
4. G.P.F. contribution	25,000
5. LIP paid	10,000
<b>Computation of Tax</b>	
1. Gross Salary	3,20,000
2. Less: Standard deduction	20,000
	3,00,000
Less: Deduction u/s 80 DD(1) (Restricted to Rs.40,000/- only)	40,000
<b>Taxable Income</b>	<b>2,60,000</b>
Income-tax thereon	52,000
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	46,750
Add: Surcharge @ 5%	2,338
<b>Total Tax payable</b>	<b>49,088</b>

**EXAMPLE – 3**

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

<b>Particulars</b>	<b>(Rupees)</b>
1. Gross Salary	3,00,000
2. Medical Reimbursement by employer on the treatment of self and dependent family member	30,000
3. Contribution to GPF	20,000
4. LIP	20,000
5. Repayment of House Building Advance	25,000
6. Investment in infrastructure Bond u/s 88(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
	3,15,000
Less: Standard deduction	20,000
Taxable Income	2,95,000
Tax thereon	62,500
<b>Rebate u/s 88</b>	
GPF	20,000
LIC	20,000
Repayment of House Building Advance (Maximum)	20,000
Investment in Infrastructure Bonds u/s 88(2)(xvi)	20,000
Total	80,000
Rebate @ 15 % on Rs.80,000	12,000
Tax payable	50,500
Add: Surcharge @ 5%	2,525
<b>Total Tax payable</b>	<b>53,025</b>

For Assessment Year 2003-2004

**EXAMPLE – 4**

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

<b>Particulars</b>	<b>(Rupees)</b>
1. Salary	49,500
2. Dearness Allowances	43,680
3. House Rent allowance	9,600
4. C.C.A.	1,200
5. House rent paid	18,000
6. General Provident Fund	24,000
7. Life Insurance Premium	2,500
8. Cumulative Time Deposit	2,400
9. 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) @ 33.33% or 30,000/- whichever is less	30,000
	Total Income (rounded off)	65,300
	Tax on Total Income	2,060
	<u>Rebate u/s 88</u>	
	GPF	24,000
	LIP	2,500
	CTD	2,400
	Subscription to Infrastructure U/s 88 (xiii b) 38,900 @ 20%	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
	<b>Tax payable</b>	<b>NIL</b>

For Assessment Year 2003-2004

**EXAMPLE - 5**

Illustrating valuation of perquisite and calculation of tax in the case of an employee of a private company in Mumbai who was provided accommodation in a flat at 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-

	<b>Particulars</b>	<b>(Rupees)</b>
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 the employee	5,000
5.	Car expenses reimbursed	40,200
6.	Furniture at cost	50,000
7.	Subscription Infrastructure Bond 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 payable thereon**

1.	Salary		1,08,000
2.	Bonus		12,000
3.	Total Salary for valuation of perquisite @ 10,000 p.m.		1,20,000
4.	<u>Valuation of perquisites:</u>		
	(a) Perquisite for flat		
	Lower of (10% of salary for ten months =		
	Rs. 10,000 actual rent paid = Rs. 65,000)	10,000	
	(b) Perquisite for hotel		
	Less of (24% of salary of 2 months = Rs. 4,800,		
	actual payment = Rs. 30,000)	4,800	
	(c) Perquisite for furniture @ 10%	5,000	
		19,800	
	Less: Rent recovered from employee	5,000	
		14,500	
	(d) Add: perquisite of free gas, electricity, water	6,000	
	(e) Add: perquisite for car expenses 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)		25,000
	Total income		1,29,600
	Tax on Total Income	14,920	
	<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	14,920	
	Tax rebate (restricted)		14,920
	<b>Tax Payable</b>		<b>Nil</b>

For Assessment Year 2003-2004

**EXAMPLE - 6**

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

	<b>Particulars</b>	<b>(Rupees)</b>
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 included for retirement benefits	8,600		
(c) 50% of salary (including D.A.)	77,000		(-) 8,600
Total Salary Income			1,59,800
Less: Standard deduction			25,000
Total Taxable Income			1,34,800
Tax on total income			15,960
<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	15,960 (restricted)
<b>Net Tax Payable</b>			<b>NIL</b>

For Assessment Year 2003-2004

**EXAMPLE - 7**

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		
Gross Salary		4,00,000
Less: Standard deduction		20,000
Taxable Salary		3,80,000
2. Income from House Property		
Annual value	Nil	
Interest payable on loan u/s 24	2,00,000	
Loss from House Property (maximum allowable)		1,50,000
Gross Total Income		2,30,000
Less: Deduction u/s 80G 50% of Rs.5,000/-		2,500
Net Taxable Income		2,27,500

Tax thereon		42,250
<u>Less: Rebate u/s 88</u>		
G.P.F.	20,000	
N.S.C.	10,000	
Housing Loan repaid	20,000	
Total	<u>50,000</u>	
Rebate @ 15% of Rs.50,000/-		7,500
Tax payable		34,750
Add: Surcharge @ 5%		1,738
<b>Total Tax payable</b>		<b><u>43,988</u></b>

For Assessment Year 2003-2004

**EXAMPLE – 8**

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

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

**Computation of Taxable Income and Tax thereon**

1. Salary Income		
Gross Salary		4,00,000
Less: Standard deduction		20,000
Taxable Salary		<u>3,80,000</u>
2. Income from House Property		
Annual value	Nil	
Interest payable on loan u/s 24	2,00,000	
Loss from House Property (maximum allowable for loans taken before 1.4.1999)		30,000
Gross Total Income		3,50,000
Less: Deduction u/s 80G 50% of Rs.5,000/-		2,500
Net Taxable Income		<u>3,47,500</u>
Tax thereon		78,250
<u>Less Rebate u/s 88</u>		
G.P.F.	20,000	
N.S.C.	10,000	
Housing Loan repaid (maximum)	20,000	
Total	<u>50,000</u>	
Rebate @ 15% of Rs.50,000/-		7,500
Tax payable		70,750
Add: Surcharge @ 5%		3,538
<b>Total Tax payable</b>		<b><u>74,228</u></b>



**EXAMPLE - 9**

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

<b>Particulars</b>	<b>(Rupees)</b>
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 women)</b>	<b>5,000</b>
<u>Less: Rebate u/s 88</u>	
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
<b>Tax payable</b>	<b>Nil</b>

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

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

**Annexure – III**

**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:-

## 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 employer 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 perquisite 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 : .....

Full Name .....

Date : .....

Designation .....

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

## Form No.16

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

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

Name and address of the Employer

Name and designation of the employee

.....  
 .....  
 .....

.....  
 .....  
 .....

PAN/GIR NO.

TAN

PAN/GIR NO.

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

Period  
 From To Assessment Year

**DETAILS OF SALARY PAID AND ANY OTHER INCOME AND TAX DEDUCTED**

1. Gross Salary				
(a) Salary as per provisions contained in Sec. 17 (1)		Rs.____		
(b) Value of perquisites u/s 17(2) (as per Form No. 12BA, wherever applicable)		Rs.____		
(c) Profits in lieu of salary under Section 17 (3) (as per Form No.12BA wherever applicable)		Rs.____		
(d) Total			Rs.____	
2. Less: Allowance to the extent exempt under Section 10		Rs.____		
		Rs.____		
		Rs.____	Rs.____	
3. Balance (1-2)			Rs.____	
4. Deductions:				
(a) Standard deduction		Rs.____		
(b) Entertainment allowance		Rs.____		
(c) Tax on Employment		Rs.____		
5. Aggregate of 4 (a to c)		Rs.____		
6. Income chargeable under the head salaries (3-5)				
7. Add: Any other income reported by the employee		Rs.____		
		Rs.____		
		Rs.____	Rs.____	
8. Gross Total Income (6+7)			Rs.____	
9. Deductions under chapter VI-A			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 : \_\_\_\_\_  
Date : \_\_\_\_\_

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

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

#### Explanatory Memorandum

1. 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).

2. 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.

3. 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.

4. 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.

Annexure IV-A

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.	Sarvottan Jeevan Raksha Padak	When awarded to civilians for bravery displayed by them in life saving acts.
5.	Uttam Jeewan Raksna 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	-do-
11.	Vayu Sena Medal	-do-
12.	Fire Services Medal for Gallantry	When awarded for acts of courage or conspicuous gallantry and supported by certificate issued to this effect by the last Head of Department.
13.	President's Police and Fire Services Medal for Gallantry	-do-

(1)	(2)	(3)
14.	President's 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.
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.**

**Annexure IV-B**

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

New Delhi, the 29th January, 2001.

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

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

(Notification No.22/F.142/29/99-TPL)

**T.K. SHAH, Director.**

**Annexure-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)".

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

Sd./-,  
**(SUNITI SRIVASTAVA),**  
Under Secretary to the Govt. of India.

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

/ True Copy /



TNEB – Picking up of cash and cheques from collection centres in Chennai/North, South, Central and West Circles by HDFC Bank and remittance into their Bank – Orders – Issued.

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

(Accounts Branch)

Dated 31.1.2003,  
Thai 17, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2034.

Read:

Item No. 40 of 862nd Meeting of the TNEB held on 25.1.2003.

### Proceedings:-

The CC charges and other miscellaneous charges, Deposit etc., collected from the LT consumers at the Section Office is remitted into the collection Bank by collection staff on day-to-day basis for being transferred to Head Office collection account. While money is remitted into the collection Bank, the Board's collection staff are facing problems in terms of

- i) dacoity on the way to Bank.
- ii) Waiting at queue in the Bank counter.
- iii) Keeping the cash collected after banking hours at the Section Office which causes risk of burglary.

In order to avoid such difficulties, Board has examined the proposal of HDFC Bank for picking up of cash/cheque at the Board's cash collection counter itself as directed by the Board by levying a nominal charge of Rs.5 per Km. i.e. distance between the HDFC Bank and the Section Office (Collection Centres) for each pick up.

#### 2) The proposal envisages:-

- i) Picking up cash from Section Office in Chennai City Rs. 5/- per K.M. (Cheque at free of cost) for each pick up.
- ii) Cash will be credited to TNEB account on the day it is collected and cheques will be credited into account on the following basis:
 

High value cheques	... Day 1.
MICR cheque	... Day 2.

 (The day the cheques are sent in clearing is taken as day ... 0)
- iii) These funds would be credited into the respective collection account of the Section Office from where the Cash/Cheques received which will be automatically transferred to TNEB main account with HDFC Bank.
- iv) The Bank will provide as weekly and monthly statements centre wise and send it to the concerned Offices to facilitate the process of Bank Reconciliation.
- v) Daily statements will also be provided to the Circle Office and the Head Office so as to know the daily funds collection status.

3) The HDFC Bank has offered FREE payable at par cheques, FREE Demand Drafts of HDFC Bank centres in their account.

4) The proposal has been approved and the services of HDFC Bank shall be utilised initially in the 100 collection centres in Madras City as furnished below:-

Name of the Rev. Branches	Name of the circles	No. of collection centres	Distance in Kms. approximately
Vyasarpadi	Chennai/North	9	47 Kms.
Perambur	Chennai/North	8	48 Kms.
Adayar	Chennai/South	15	30 Kms.
K.K. Nagar	Chennai/South	13	26 Kms.
T. Nagar	Chennai/Central	10	13 Kms.
Mylapore	Chennai/Central	10	12 Kms.
Anna Salai	Chennai/Central	25	5 Kms.
Anna Nagar	Chennai/West	10	34 Kms.
<b>Total</b>		<b>100</b>	<b>215 Kms.</b>

- 5) The Bank charges for the services at Rs.5/- per K.M. per pick up shall be paid.
- 6) The collection account as of now with the existing Banks for these 100 collection centres will have no further operation after this facility is provided. Instead 100 accounts will be opened with HDFC Bank by the respective Superintending Engineer/Chennai Elec. Distn. Circle so that HDFC Bank can give 100 individual pass sheets to the respective sections for writing Cash Book/Bank Reconciliation. HDFC Bank will give pass sheet at Head quarters so that Deputy Financial Controller/Funds can draw cheque on day-to-day basis. Since TNEB is already having collection account with HDFC Bank modalities mentioned above can be done smoothly.
- 7) The Superintending Engineers/Chennai Elec. Distn. Circle shall ensure transfer of all money remitted in to existing collection account as on the date of closure.
- 8) Bank Reconciliation has to be done on weekly basis to ensure money remitted into the collection account is transferred to the Head quarters account on day-to-day basis.
- 9) The above arrangement has to be implemented immediately.

(By Order of the Board)

S. Nagalsamy,  
Accounts Member.

\* \* \*

# TECHNICAL

## PART - IV Technical

Circular Instruction No.X/DFC/T/AAO/T/D.28/11/2003, (Accounts Branch), dated 4.1.2003.

Sub: Supply of line materials by TANSI – Under Rate Contract – Surcharge on Sales Tax – Reg.

Ref: 1) Letter dated 27.12.2002 received from Tamil Nadu Small Industries Corporation Ltd.

2) Letter No.X/DFC/T/AAO/T/D28/1047/2002, dated 18.11.2002.

According to Section 3 I of Tamil Nadu Generation Sales Tax Act 1959, only declared goods which fall under second schedule are exempted from levy of surcharge.

However, all kinds of line materials and grills made of iron and steel will attract surcharge at the rate of 5%. Hence, surcharge claimed for line materials and RTS grills supplied by TANSI may be accepted.

S. Kathiresan,  
Chief Financial Controller/General.

\* \* \*

TNEB – Research and Development – Upgradation and Replacement of oil testing equipments at Transformer oil testing Lab., Chennai – Approved.

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

(Technical Branch)

Dated 4.1.2003,  
Maargazhi 20, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2033.

### Proceedings:-

The Chairman, TNEB hereby approves the proposal of Chief Engineer/Research & Development/ Chennai for the replacement of 4 Nos. oil testing equipments at the Chennai Transformer oil testing lab with new equipments at a cost of Rs.11 lakhs (Rupees Eleven lakhs only) as detailed below:

### Estimate

Sl.No.	Item Description	Quantity	Rate Rs.	Amount Rs.
1.	BDV Testing kit	1	3,00,000/-	3,00,000/-
2.	Water Content Testing kit	1	3,00,000/-	3,00,000/-
3.	Flash Point Testing kit	1	2,00,000/-	2,00,000/-
4.	Tan delta and Resistivity Testing kit	1	3,00,000/-	3,00,000/-
	Total		11,00,000/-	11,00,000/-

The expenditure is debitable to TNEB funds - Capital Expenditure - R&D Account code 14.645.

(By Order of the Chairman)

R. Kannan,  
Chief Engineer/Research & Development (I/c).

Circular Memo.No.X/DFC/T/AAO/T/D.28/1129/2002, (Accounts Branch), dated 23.1.2003.

Sub: Tenders – Information and Tourism Department – State/District Tender Bulletin – Enrolment for Annual Subscription – Reg.

- Ref: 1) Cir. Memo.No.X/DFC/T/AO/T/D.28/229/2001, dated 7.4.2001.  
2) Cir. Memo.No.X/DFC/T/AO/T/D.28/53/2001, dated 25.5.2001.  
3) Letter No.10658/C3/2002-1, dated 9.12.2002.

In the Circular Memos. cited it was instructed that the Superintending Engineers & Chief Engineers shall communicate the notice inviting tenders and the results of the tender to the District Bulletin Officers for publication in the Tender Bulletin in all cases where the value of procurement exceeds Rs.5 lakhs and up to Rs.25 lakhs. In cases where the procurement exceeds Rs.25 lakhs, the notice shall be communicated to the State Bulletin Officer.

The Deputy Secretary to Government/Energy Department has stated in the letter cited that there are useful particulars to contractors/tenderers in the District and State Tender Bulletin and requested to instruct the Registered contractors/firms to subscribe for the District and State Tender Bulletins.

In view of the above, all the P.O. placing authorities are requested to instruct their Registered contractors/firms to subscribe for District and State Tender Bulletins and to pay annual subscription.

The Chief Engineers and Superintending Engineers are also requested to subscribe for respective District Tender Bulletin and State Bulletin.

S. Nagalsamy,  
Accounts Member.

\* \* \*

Memo.No.CE/P&C/SE/P&C/CHI/EPC2/AEE5/F.PROTN/D.6/2003, dated 29.1.2003.

Sub: TNEB - Failure of EHV class CTs – Measures to avert – Measurement of Tan Delta values - Regarding.

In recent months many a number of failures of 230 KV & 110 KV CTs were reported. Eventhough the service conditions, circumstances of failure and severity of damage etc. were multifarious the main preventive action that has to be concentrated on is only implementation of proper maintenance. In view of hermetically sealed nature of the CT, the point to be concentrated will only be the power connectivity using adequately sized clamps and conductors besides monitoring the capacitance of the CT.

For proper clamping, keeping adequate tightness, cleaning porcelain portion, checking oil leakage etc., instructions have already been in vogue.

Dissipation factor (tan delta) is a measure of resistive loss of insulation in CTs and for any dielectric material. Monitoring the tan delta value in a CT would throw light on the condition of the equipment.

Hence it is instructed that all the 230 KV and 110 KV CTs are got to be tested for the tan delta periodically every year, after completion of five years of service from the date of commissioning and thereafter annually/twice a year depending upon the condition monitored. The tan delta value measured subsequently has to be compared with that taken during commissioning time.

The following are the limiting values to be adhered to,

	<u>Tan delta value</u>	<u>Periodicity</u>
1.	Permissible limit at the time of commissioning $\leq 0.7\%$	– During Pre-commissioning annual after completion of five years.
2.	Permissible limit in service in subsequent years after 5 years. 1% to 2%	– Continucus monitoring needed coupled with other measures. Periodicity of tan delta measurement is every six months.
3.	When tan delta is more than 2%	– CTs must be reconditioned/replaced.

The officers in charge of sub-stations/switchyards of Thermal & Hydel power houses concerned are instructed to keep up this periodicity and effect required measures so that failures of CTs are avoided totally.

A. Balasubramanian,  
Member (Distribution).

\* \* \*

Memo.No.ACE/SS/EE II/AEE I/F.IE Rules/D.17/2003, (Technical Branch), dated 29.1.2003.

Sub: Notification regarding amendment in IE Rules, 1956 – Extract from the Gazette of India – Copy communicated for adherence - Reg.

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A copy of the extract from the Gazette Notification containing amendments to Rule 67 (IB), 80, 83 and Annexure - XVI of IE Rules, 1956, is communicated herewith for information and adherence of the amended rules, wherever found necessary.

A. Balasubramanian,  
Member/Distribution.

Encl.: As above.

Copy of:

THE GAZETTE OF INDIA: EXTRAORDINARY [PART II-SEC.3 (i)]  
**MINISTRY OF POWER**  
**(Central Electricity Board)**  
**NOTIFICATION**

New Delhi, the 3rd December, 2002.

**G.S.R. 793(E)** – Whereas certain draft rules further to amend the Indian Electricity Rules, 1956 were published, as required under sub-section (1) of section 38 of the Indian Electricity Act, 1910 (9 of 1910) vide notification of the Government of India, in the Ministry of Power (Central Electricity Board) number G.S.R. 40, dated the 29th January, 2002, in the Gazette of India, Part II-Section 3, Sub-section (i), dated the 9th February, 2002, inviting objections or suggestions from all persons likely to be affected thereby, till the expiry of the period of ninety days from the date of publication of the said notification in the Official Gazette;

And whereas the copies of the said Gazette were made available to the general public on 13th day of May, 2002;

And whereas the objections and suggestions received were duly considered by the Board;

Now, therefore, in exercise of the powers conferred by section 37 of the said Act the Central Electricity Board hereby makes the following rules further to amend the Indian Electricity Rules, 1956.

**RULES**

1. (1) These rules may be called the Indian Electricity (Second Amendment) Rules, 2002.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Indian Electricity Rules, 1956,

(1) in rule 67, after sub-rule (1A), the following shall be inserted, namely:-

"(1B) In case of generating stations, Extra High Voltage sub-stations and Extra High Voltage industrial installations, the system neutral earthing and protective frame earthing may be, if system design so warrants, integrated into common earthing grid provided the resistance to earth of combined mat does not cause to exceed the step and touch potential beyond its permissible values.";

(2) in rule 80 in the explanation, the following shall be inserted at the end, namely:-

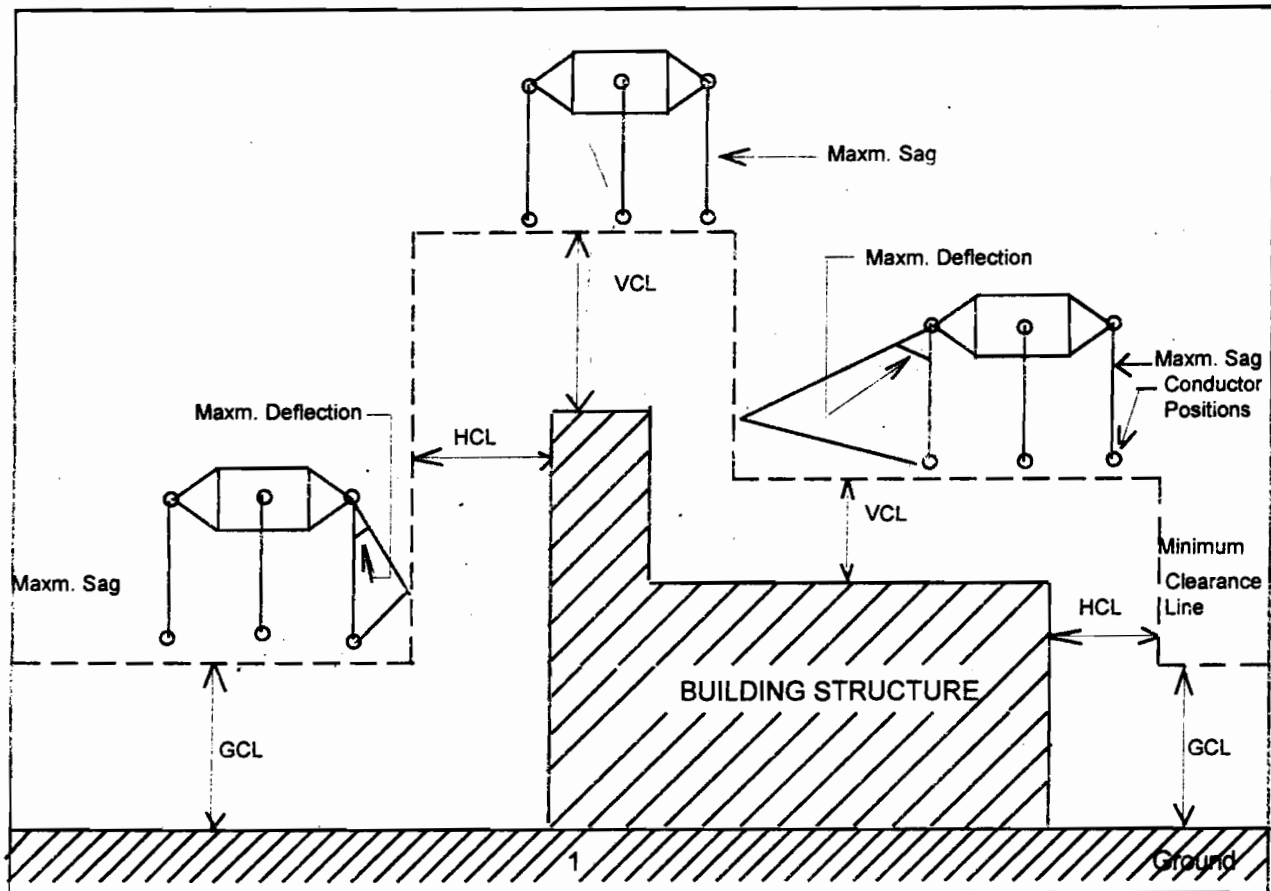
"Various clearances such as vertical, horizontal and ground clearance shall be considered as per the sketch in Annexure XVI.";

(3) rule 83 shall be renumbered as sub-rule (1) thereof and after sub-rule (1) as so renumbered, the following shall be inserted, namely:-

"(2) No blasting for any purpose shall be done within 300 metres from the boundary of sub-station or from the High Voltage or Extra High Voltage electric supply lines or tower structure without the consultation of the owner of such sub-station or electric supply lines or tower structures and in case of mining lease hold area, without the written permission of the Chief Inspector of Mines or the Electrical Inspector of Mines.";

(4) after Annexure XV, the following shall be inserted, namely:-

"ANNEXURE XVI  
(See rule 80)



GCL : Clearance as per Rule - 77  
VCL : Clearance as per Rule - 80 (1)  
HCL : Clearance as per Rule - 80 (2)"

[F.No.4/PROMUL-37/CEB/2002]

S. Dasari, Secy.

**Footnote:-** The principal rules were published vide number S.R.O.1455, dated the 26th June, 1956 and subsequently amended vide Nos.:-

GSR 422, dated 7th April, 1960.  
GSR 225, dated 10th February, 1961.  
GSR 1640, dated 26th September, 1963.  
GSR 1591, dated 20th October, 1964.  
GSR 795, dated 21st May, 1965.  
GSR 523, dated 28th March, 1966.  
GSR 1254, dated 8th August, 1967.

GSR 522, dated 17th March, 1970.  
 GSR 1723, dated 21st November, 1977.  
 GSR 170, dated 15th January, 1979.  
 GSR 886, dated 15th June, 1979.  
 GSR 838, dated 23rd July, 1980.  
 GSR 253, dated 19th February, 1981.  
 GSR 461, dated 24th April, 1981.  
 GSR 735, dated 19th August, 1982.  
 GSR 736, dated 19th August, 1982.  
 GSR 137, dated 29th January, 1983.  
 GSR 256, dated 28th February, 1983.  
 GSR 361, dated 19th March, 1983.  
 GSR 512, dated 29th June, 1983.  
 GSR 29, dated 24th December, 1983.  
 GSR 425, dated 10th April, 1985.  
 GSR 732, dated 18th June, 1985.  
 GSR 843, dated 23rd July, 1985.  
 GSR 844, dated 31st July, 1985.  
 GSR 1049, dated 17th October, 1985.  
 GSR 1050, dated 22nd October, 1985.  
 GSR 1051, dated 25th October, 1985.  
 GSR 1074, dated 5th November, 1985.  
 GSR 117, dated 21st January, 1986.  
 GSR 528, dated 11th July, 1986.  
 GSR 529, dated 11th July, 1986.  
 GSR 772, dated 5th September, 1986.  
 GSR 358, dated 30th April, 1987.  
 GSR 481, dated 10th June, 1987.  
 GSR 336, dated 28th March, 1988.  
 GSR 730, dated 7th September, 1989.  
 GSR 466, dated 18th July, 1991.  
 GSR 45, dated 1st January, 1993.  
 GSR 218, dated 18th April, 1995.  
 GSR 112, dated 22nd March, 2000.  
 GSR 468, dated 16th November, 2000.  
 GSR 274, dated 10th July, 2002.

/ True Copy /

\* \* \*

Chennai South Region – Chennai EDC/West – Establishment of a 400/230-110 KV Sub-station with associated 230 KV Multi Circuit Transmission Lines and 230 KV Underground cables and accessories at ALAMATHY under "TURN KEY" Contract – Awarding of Contract to M/s Bharat Heavy Electricals Ltd., New Delhi – Approval – Accorded.

Routine B.P. (FB) No.1

(Technical Branch)

Dated 29.1.2003,  
 Thai 15, Chithirabanu Aandu,  
 Thiruvalluvar Aandu 2034.

Read:

Minutes of the Item No.27 of the 862nd Board Meeting held on 25.1.2003.

**Proceedings:-**

The Tamil Nadu Electricity Board approves the proposal of awarding Contract to M/s Bharat Heavy Electricals Ltd., New Delhi for Design, Detailed Engineering, Manufacture, Supply, Erection, Testing and

Commissioning of 400 KV Sub-station with associated 230 KV Multi Circuit Transmission Lines and 230 KV Underground Cables with accessories including Civil works complete under "TURN KEY" at a total value of Rs.70,43,91,000/- (Seventy Crores Forty Three Lakhs Ninety One thousand Only) as detailed below:-

Sl.No	Schedule Number	Description	Contract Value in Rupees
1.	A1	Supply of Sub-station Equipments including PLCC Equipments complete	40,87,36,155.00
2.	A2	Erection of Sub-station Equipments including PLCC Equipments complete	69,77,836.00
3.	A3	Civil Works complete	9,58,98,060.00
4.	A4	Supply and Erection of 230 KV Multi Circuit Transmission Lines	7,04,17,000.00
5.	A5	Supply and Erection of 230 KV Underground cables and accessories	12,23,62,088.00
<b>TOTAL</b>			<b>70,43,91,139.00</b> or say <b>Rs. 70,43,91,000.00</b>

**(Rupees Seventy Crores, Forty Three Lakhs Ninety One Thousand Only)**

**Completion Period : 18 Months from the date of receipt of Order.**  
**Commercial and Technical : Board's usual Commercial terms and Technical Specifications as per approved Specification No.T.980.**  
 (By Order of the Board)

G. Ravishankar,  
Chief Engineer/Transmission.

\* \* \*

Specification No.T.988 – Supply of 110 KV Single Core 400 Sq.mm. XLPE Copper cable and accessories and erection of joints and terminations – Proposal to place order on L1 tenderer – M/s Easun Products, Chennai – Approval – Accorded.

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

(Technical Branch)

Dated 29.1.2003,  
Thai 15, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2034.

Read:

Minutes of the Item No.32 of the 862nd Board Meeting held on 25.1.2003.

**Proceedings:-**

The Tamil Nadu Electricity Board approves the proposal to place order on M/s Easun Products of India Private Ltd., Chennai for supply of 110 KV single Core 400 sqmm XLPE Copper Cable and accessories and erection of joints and terminations for a total value of Rs.17,38,55,049/- (Rupees seventeen crores thirty



lakhs fifty five thousand and forty nine only) as detailed below.

**SCHEDULE OF PRICES**

Sl.No.	Description of Materials	Quantity	Unit Price FOR(D) Price	Total FOR(D) Price
1.	110 KV 400 Sq.mm. Single Core XLPE Copper Cable	58.35 Km.	20,02,119	11,68,23,643
2.	110 KV Straight through joints	123 Nos.	1,85,469	2,28,12,687
3.	110 KV Sheath separation kit	15 Nos.	33,721	5,05,815
4.	110 KV Outdoor termination	18 Nos.	2,69,773	48,55,914
5.	Outdoor Termination Structure	12 Nos.	42,152	5,05,824
6.	Single phase link box	18 Nos.	37,937	6,82,866
7.	Three phase link box	5 Nos.	2,27,620	11,38,100
	<b>Total (A)</b>			<b><u>14,73,24,849</u></b>

**Erection and Supervision Charges:**

Sl.No.	Description of Work	Quantity	Rate/Unit Rs.	Total Rs.
1.	Erection and Supervision of Straight through joints	123 Nos.	1,75,000	2,15,25,000
2.	Erection and Supervision of sheath separation kit including three phase link box	15 Nos.	19,400	2,91,000
3.	Erection and Supervision of Termination works including Fixing of link boxes.	18 Nos.	2,61,900	47,14,200
	<b>Total (B)</b>			<b><u>2,65,30,200</u></b>
	<b>Total (A) + (B) =</b>			<b><u>17,38,55,049</u></b>

**Commercial and Technical: Board's usual Commercial terms and Technical Specifications as per approved Specification No.T-988.**

(By Order of the Board)

G. Ravishankar,  
Chief Engineer/Transmission.

\* \* \*

Circular Instructions No.X/DFC/T/AAO/T/D.28/1145/2002, (Accounts Branch), dated 30.1.2003.

Sub: Tenders – Open Tenders – Sale/Disposal of Materials (Scraps and obsolete) –  
Issue of Tender Documents through Website – Regarding.

Ref: 1) Circular Memo. No.930/X/DFC/T/AAO/T/D.28/2002, dated 13.9.2002.  
2) Circular Memo. No.X/DFC/T/AAO/T/D.28/955/2002, dated 25.10.2002.

In the Circular instructions under reference cited, it was instructed that Tender Documents shall also be placed in 'TNEB Website' so that prospective bidders may get tender specification by down-loading from TNEB Website. In such cases the bidders were asked to enclose D.D./Banker's Cheque towards the cost of specification downloaded from the Website along with their offer submitted.

However the tenderers may be instructed that wherever the specification is downloaded from the Website the D.D./Banker's cheque towards the cost of specification should be taken on or before the last date for sale of specification.

All the Tender Inviting Authorities are instructed to incorporate the above in Tender Notice.

(By Order of the Chairman)

S. Kathiresan,  
Chief Financial Controller/General.

\* \* \*

Electricity – Dispensing with maintenance of consumer ledger and to maintain the Modified Meter Card Register as Consumer Ledger for Low Tension services – Procurement under Limited Tender System – Delegation of powers to Superintending Engineers of Distribution Circles – Regarding.

(Per.) B.P. (FB) No.5

(Accounts Branch)

Dated 31.1.2003,  
Thai 17, Chithirabanu Aandu,  
Thiruvalluvar Aandu 2034.

Read:

- 1) Circular Memo. No.X/CFC/DFC/Rev/AO/CB/E4/1805-2/2002, dated 31.10.2002.
- 2) Item No.41 of the 862nd meeting of the TNEB held on 25.1.2003.

**Proceedings:-**

Consumer ledgers hitherto being used at Revenue Branches were dispensed with and it was ordered to maintain Modified Meter Card Register as Consumer Ledger for all L.T. services and also to maintain Abstract of Modified Meter Card Register in Revenue Branches in Memo.No.X/CFC/DFC/Rev/AO/CB/E4/1805-2, dated 31.10.2002.

2. As the writing of Consumer Ledger and posting of debit/credit to each consumer account is pending for want of ledger, it is quite essential that these ledgers are printed and served to the Sections immediately to take action for posting of debit/credit. These ledgers will come for two years.

3. In the 1st read, it has been indicated that the above Registers will be supplied by Chief Engineer/MM. In order to supply the ledgers early to the Section Offices, a proposal was placed before the Board in its 862nd meeting held on 25.1.2003 to delegate powers to the Superintending Engineers of Distribution Circles for procurement of Modified Meter Card Register and Abstract of Modified Meter Card Register by floating Limited Tender, subject to ceiling of Rs.5/- lakhs (Rupees Five lakhs only) to each Distribution Circle as a **one time measure**, instead of supplying the above Registers by Chief Engineer/MM and the Board has approved the above proposal. Accordingly, the following instructions are issued:

- i) A specimen copy of the Modified Meter Card Register and Abstract of Modified Meter Card Register are enclosed along with Technical Specification.
- ii) Powers are delegated to the Superintending Engineers of Distribution Circles for procurement of Modified Meter Card Register and Abstract of Modified Meter Card Register according to their requirement based on the number of assessable services by floating Limited Tender, subject to ceiling of Rs.5/- lakhs (Rupees Five lakhs only) to each Distribution Circle as a **one time measure**.
- iii) For the speedy maintenance of Modified Meter Card Register and Abstract of Modified Meter Card Register, immediate action may be taken to get the Registers printed as per the specimen enclosed. Arrangements may be made to supply the above Registers to the Section Offices immediately.

(By Order of the Board)

- Encl.: 1. Specimen copy of Modified Meter Card Register.  
2. Specimen copy of Abstract of Modified Meter Card Register.  
3. Technical Specification of the above Registers.

S. Nagalsamy,  
Accounts Member,  
www.taneef.org

**TECHNICAL SPECIFICATIONS FOR MODIFIED METER CARD REGISTERS****Printing:**

1. Size of modified Meter Card Register: 33 X 31 cms.
2. Paper: 60 GSM Azure laid ledger paper of good quality shall be used.
3. Each register contains 10 folios (60 X 30 cms.) or 11 sheets of 32X30 cms.
4. Each folio consist of 11 inner sheets of size 21 X 32 cms. (42 X 32 when opened).
5. The 10 folios together with their sets of inner leaves must be printed and provided with double column horizontal ruling and the folios and the inner sheets will have 15 equal division divided by red lines and each division must contain 2 blue lines.
6. 10 sheets of 32 X 30 cms. size both side printed should be provided at the end of the folios for details of discrepancies.

**Binding:**

1. The registers should be section stitched using strong thread and calico straps at the back of the sections.
2. 2 lbs. straw board should be used with calico marble (good quality) with corners.
3. Superior quality long cloth shall be pasted at the opening and end of the registers.
4. Lable should be provided at the top of the registers.

**TECHNICAL SPECIFICATION FOR REGISTER OF ABSTRACT OF MODIFIED METER CARD REGISTER****Printing:**

1. Size of Abstract and Reconciliation Register: 33 X 31 cms. Page Size: 32 X 30 cms.
2. Paper: 60 GSM Azure laid ledger paper of good quality shall be used.
3. Each register contains 160 pages as detailed below.
  - a) 50 sheets of 32 X 30 cms. printed on both sides for Assessment and collection.
  - b) 30 sheets of 32 X 30 cms. printed on both sides for reconciliation.

**Binding:**

1. The registers should be section stitched using strong thread and calico straps at the back of the section.
2. 1.5 lbs. strawboard should be used with calico marble (good quality) with corners.
3. Superior quality long cloth shall be pasted at the opening and end of the registers.
4. Lable should be provided at the top of the registers.

/ True Copy /

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