



उत्तर प्रदेश पावर कारपोरेशन लिमिटेड

(उ०प्र० सरकार का उपक्रम)

U.P. Power Corporation Limited
(U.P. Government Undertaking)



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कारपोरेट टैक्स/जी.एस.टी. सेल Corporate Tax/GST Cell

कक्ष संख्या-320, तृतीय तल, शक्ति भवन, 14-अशोक मार्ग, लखनऊ-228001, ई-मेल - dgmtaxuppcl@gmail.com
Room No. - 320 IIIrd Floor, Shakti Bhawan, 14-Ashok Marg, Lucknow-226001, RAX - 8320,

पत्र सं०: 36 /उ०म०प्र०(टैक्स)/जी०एस०टी० सेल/2019

दिनांक: 17/05/2019

समस्त आहरण एवं वितरण अधिकारी,
उ०प्र० पावर कारपोरेशन लि०।

Local Outdoor Duty Allowance (LODA) पर आयकर की व्यवस्था के संबंध में।

कार्यालय के कर्मचारियों को यात्रा भत्ता Local Outdoor Duty Allowance (LODA) के नाम से प्रदान किया जाता है, जो कार्यालय के बाहरी कार्यों की पूर्ति हेतु यात्रा व्यय के रूप में प्रयोग में लाया जाता है। इस संबंध में यह अवगत कराना है कि जो राशि कार्यालय के विशिष्ट कार्यों की पूर्ति हेतु उपयोग में लायी गयी हो तथा कार्यालय द्वारा यात्रा भत्ता (LODA) जितना दिया गया हो, में से जो कम होगा, वह आयकर अधिनियम की धारा 10(14) के अन्तर्गत Exempt होगा। Income Tax 10(14) की प्रति Annexure- A पर संलग्न है।

उदाहरण-1

LODA Received in a Month [A]	Rs. 700/-
Expenditure on LODA in a Month [B]	Rs. 800/-
Exempted amount (C= A or B whichever is lower) [C]	Rs. 700/-
Total Taxable LODA (D= A - C) [D]	Rs. 00

उदाहरण-2

LODA Received in a Month [A]	Rs. 700/-
Expenditure on LODA in a Month [B]	Rs. 400/-
Exempted amount (C= A or B whichever is lower) [C]	Rs. 400/-
Total Taxable LODA (D= A - C) [D]	Rs. 300/-

संलग्नक:- यथोपरोक्त।

A. Gupta
लेखाधिकारी (का०टैक्स)

पत्र सं० _____ /उ०म०प्र०(टैक्स)/जी०एस०टी० सेल/2018-19 तददिनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित-

- निदेशक (वित्त), मध्यांचल/पूर्वांचल/पश्चिमांचल/दक्षिणांचल विद्युत वितरण निगम लि०।
- अधिसासी निदेशक (लेखा एवं सम्प्रेक्षा), उ०प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- मुख्य महाप्रबन्धक (सम्प्रेक्षा), उ०प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- उप महाप्रबन्धक (सामग्री प्रबन्ध), परिक्षेत्रीय लेखा कार्यालय, महानगर, लखनऊ, इस आशय के साथ कि अपने अन्तर्गत आने वाली समस्त इकाईयों को अपने स्तर से सूचित करना सुनिश्चित करें।
- उप महाप्रबन्धक (सामान्य प्रशासन)/उप महाप्रबन्धक (कारपोरेट लेखा)/उप महाप्रबन्धक (सम्प्रेक्षा), उ०प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- अनुसचिव (स०प्र० लेखा), उ०प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- लेखाधिकारी (मुख्यालय भुगतान)/लेखाधिकारी (के०भु०प्र०कोष), उ०प्र० पावर कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- अधिसासी अभियन्ता, वेबसाइट, उ०प्र० पावर कारपोरेशन लि०, रूम 409, चतुर्थ तल, शक्ति भवन को वेबसाइट पर अपलोड करने हेतु।

संलग्नक: यथोपरोक्त

A. Gupta
लेखाधिकारी (का०टैक्स)

Annexure-A

Special allowance prescribed as exempt under section 10(14)

When exemption depends upon actual expenditure by the employee – The following allowances are exempt under section 10(14) to the extent the amount is utilised for the specified purpose for which the allowance is received . In other words, in the cases given below the amount of exemption under section 10(14) is _

1. The amount of the allowance ; or
 2. The amount utilised for the specific purpose for which allowance is given,
- whichever is low .

Exemption is available on the aforesaid basis in the case of following allowances-

Name of the allowance	Nature of allowance
Travelling allowance/transfer allowance	Any allowance (by whatever name called) granted to meet the <u>cost of travel on tour or on transfer</u> (including any sum paid in connection with transfer, packing and transportation of personal effects on such transfer).
Conveyance allowance	<i>Conveyance allowance granted to meet the expenditure on conveyance in the performance of duties of an office</i> Note pls.: Expenditure for covering the journey between office and residence is not treated as expenditure in performance of duties of the office and, consequently, such expenditure is not exempt from tax under this section. Example: <i>Conveyance allowances given to an employees for travelling done by employee for attending income tax hearing for presenting income tax hearing</i>
Daily allowance	Any allowance whether granted on tour or for the period of journey in connection with transfer, to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty.
Helper allowance	Any allowance (by whatever name called) to meet the expenditure on a helper where such helper is engaged for the performance of official duties.
Research allowance	Any allowance (by whatever name called) granted for encouraging the <u>academic research and other professional</u> of official duties.
Uniform allowance	Any allowance (by whatever name called) to meet the expenditure on the purchase or maintenance of uniform for wear during the performance of duties of an office. Pls. note: Benefit under this allowance can be taken only when a specific uniform is prescribed for office duties.

As stated earlier, the amount of exemption in the above cases is the amount of allowance or the expenditure incurred for the specific purpose for which allowance is given, whichever is lower.

Kindly attention:

It is not open to the Assessing Officer to call for the details of expenses actually incurred by the assessee unless the allowances are disproportionately high compared to the salary received by the assessee or unreasonable with reference to the nature of the duties performed by the assessee.

So as far as allowance given are in normal proportion to the gross salary given to employee, employee need not to maintain the account and kept documents to proof is stand of actual expenses incurred for the aforesaid purpose. A simple declaration is enough to claim such exemption.