

# उत्तर प्रदेश पावर ट्रांसमिशन कारपोरेशन लिमिटेड

(उपरो सरकार का उपक्रम)

## U.P. Power Transmission Corporation Ltd.

(U.P. Government Undertaking)

CIN: U40101UP2004SGC028687

GSTN: 09AAACU8823E1Z9

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पत्र सं०: 18 /उ०म०प्र०(टैक्स)/जी०एस०टी० सेल/2018

दिनांक 01 / 10 /2018

समस्त आहरण एवं वितरण अधिकारी  
उ० प्र० पावर ट्रांसमिशन कारपोरेशन लि०

मुख्य अभियन्ता (डी०एण्डपी०)/765के०वी०/  
सी० एण्ड सी०/सी०एम०यू०डी०/जानपद (i)/(ii)  
पारेषण मध्य/पश्चिम/दक्षिण-मध्य/  
दक्षिण-पश्चिम/उत्तर-पूर्व/दक्षिण-पूर्व  
उ० प्र० पावर ट्रांसमिशन कारपोरेशन लि०  
लखनऊ/मेरठ/झासी/आगरा/गोरखपुर/इलाहाबाद।

### विषय:- LODA से संबंधित दिशा-निर्देश

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

*Aakar*  
(आकाश भारती)  
लेखाधिकारी  
(कारपोरेट टैक्स)

**पत्र सं० 18 /30म०प्र०(टैक्स)/जी०एस०टी० सेल/2017-18 तद्दिनांक**

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित

- 1- निदेशक (वित्त), 30 प्र० पावर ट्रान्समिशन कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- 2- मुख्य महाप्रबन्धक (वित्त एवं लेखा)/महाप्रबन्धक (लेखा), 30 प्र० पावर ट्रान्समिशन कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- 3- महाप्रबन्धक (पारेषण लेखा), 30 प्र० पावर ट्रान्समिशन कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- 4- उप महाप्रबन्धक (लेखा), परिक्षेत्रीय लेखा कार्यालय, पारेषण मध्य/पूर्व/पश्चिम/दक्षिण, लखनऊ/इलाहाबाद/मेरठ/आगरा।
- 5- उप महाप्रबन्धक (निधि), 30 प्र० पावर ट्रान्समिशन कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- 6- सलाहकार (टैक्स), 30 प्र० पावर ट्रान्समिशन कारपोरेशन लि०, शक्ति भवन, लखनऊ।
- 7- अधिशाषी अभियन्ता, सम्बद्ध निदेशक (ऑपरेशन), 30 प्र० पावर ट्रान्समिशन कारपोरेशन लि०, 11वां तल, शक्ति भवन विस्तार, को वेबसाइट पर अपलोड करने हेतु।

**संलग्नक: - यथोपरोक्त**

**Aakash**  
(आकाश भारती)  
लेखाधिकारी  
(कारपोरेट टैक्स)

## 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> <b>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.</b> <i>Example:</i> <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. <b>Pls. note:</b> 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.