

Government of India  
Ministry of Communications  
Department of Telecommunications  
Sanchar Bhawan, 20 Ashoka Road, New Delhi-110 001.

No. 20-577/2016-AS-I (Vol.-III)

Dated: 31.12.2021

**NOTICE**

**Subject: Inclusion of new authorization chapter "Audio Conferencing/ Audiotex/ Voice Mail Services" in Unified License Guidelines and Agreement.**

It has been decided to introduce a new authorization chapter as "Audio Conferencing/ Audiotex/ Voice Mail Services" in Unified License Guidelines/Agreement. A copy of this Authorization chapter is attached as Annexure.

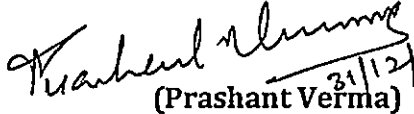
2. Government/ private organizations offering public utility services or private organizations offering services to the customers, by using Audiotex services or services through IVRS (providing information on automatic basis, booking or complaint services, etc.), are not required to obtain any license for provision of such services. However, service providers providing Audiotex services on commercial basis, to other entity/entities, will be required to obtain license.

3. The details/conditions of Minimum Equity, Minimum Networth, Entry fees, PBG, FBG and application processing fee for "Audio Conferencing/ Audiotex/ Voicemail Service" is mentioned as below:

Service	Minimum Equity (Rs. Cr.)	Minimum Networth (Rs. Cr.)	Entry Fee (Rs. Cr.)	PBG (Rs. Cr.)	FBG (Rs. Cr.)	Application Processing Fee (Rs. Cr.)
Audio Conferencing/ Audiotex/ Voicemail Service	Nil	Nil	0.100	0.02	0.002	0.0015

4. The consolidated Guidelines and Agreement of Unified License will be issued in due course of time.

Encl.: As above.

  
(Prashant Verma)  
Assistant Director General (AS-I)  
Tele. No.: 011-23036580

## CHAPTER-XVII

### AUDIO CONFERENCING/ AUDIOTEX/ VOICE MAIL SERVICE

1. **SERVICE AREA:** The Service Area of Audio Conferencing/ Audiotex/ Voice Mail Services shall be at National Level.

2. **SCOPE OF AUDIO CONFERENCING/ AUDIOTEX/ VOICE MAIL SERVICE:** Scope of this authorization covers the following:

2.1 The Licensee may provide Audio Conferencing/ Audiotex/ Voice Mail services to the subscribers using Licensed Service Provider's Network as under:

- i. **Audio Conferencing:** The Audio Conferencing Service allows users from multiple locations to join a single audio conference and interact at the same time. The audio conference services provide real-time transmission of voice between groups of users in two or more locations. The service is bidirectional via telecommunication networks, and provides for interconnection of two or more audio conference terminals.
- ii. **Audiotex:** It is either an interactive or a non-interactive non real time service which provides through appropriate access by standardized procedure for users of Audiotex service to communicate with database (database system shall be present within national boundaries) via telecom network. A subscriber can retrieve the information at any time by interacting with the Audiotex Service Equipment by using phone and/or the information stored in Audiotex equipment can be disseminated to the subscriber on his phone in accordance with conditions mentioned in this chapter.
- iii. **Voice Mail Service:** In a Voice Mail Service (VMS), the subscriber has a voice mail box with voice mailbox number from authorized telecom service provider. Any subscriber can leave/ retrieve his message in/ from his Voice mail box via a licensed telecommunication network using a combination of store & retrieve techniques. A VMS subscriber can leave/ retrieve this message by dialing voice mail box number at his convenience in accordance with conditions mentioned in this chapter.

2.2 Point to point conferencing and calling card facility shall not be provided by the Licensee. However, Point-to-point conferencing services may be provided to the registered enterprises in India, subject to the following conditions: -

- i. The calls shall originate and terminate within India.
- ii. The complete routing/ switching of the Audio Conferencing calls should remain within India.
- iii. The Telephone Number resources used by the Licensee shall be taken only from Licensed Service Providers in India.

- iv. There shall not be any illegal by pass of Telecom traffic for providing such conferencing services. The Licensee shall have to give an undertaking in this regard.

2.3 Except those services permitted under the scope of this authorization, the Licensee shall not provide any service / services which require a separate service authorization/ license.

2.4 The Service Providers who are providing Audiotex services on commercial basis, to other entity/ entities, will be covered under this authorization/ license.

### 3. FINANCIAL CONDITIONS

#### 3.1 Gross Revenue

The Gross Revenue shall include all revenue accruing to the Licensee on account of providing Audio Conferencing/ Audiotex/ Voice Mail services and shall be inclusive of goods supplied, installation charges, application fee, late fees, sale proceeds of handsets (or any other terminal equipment etc.), use of its resources by others, revenue on account of interest, dividend, call charges, value added services, supplementary services, access or interconnection charges, revenue from permissible sharing or leasing of infrastructure, fees on account of annual maintenance contract and any other miscellaneous revenue, without any set-off for related item of expense, etc.

#### 3.2 Applicable Gross Revenue (ApGR):

ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:

- (i) Revenue from operations other than telecom activities/ operations.
- (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.
- (iii) Receipts from the USO Fund.
- (iv) List of other income\* to be excluded from GR to arrive at ApGR
  - a. Income from Dividend
  - b. Income from Interest
  - c. Capital Gains on account of profit of Sale of fixed assets and securities
  - d. Gains from Foreign Exchange rates fluctuations
  - e. Income from property rent
  - f. Insurance claims
  - g. Bad Debts recovered
  - h. Excess Provisions written back

\*Subject to conditions given in Annexure-C

### 3.3 Adjusted Gross Revenue (AGR):

For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):

- a. PSTN/PLMN/GMPCS related call charges (Access Charges) paid to other eligible/entitled Telecommunication service providers within India;
- b. Goods and Service Tax (GST) paid to the Government if the Applicable Gross Revenue (ApGR) had included as component of GST. \_\_\_\_\_

## 4. TECHNICAL CONDITIONS

4.1 The technology for Audio conferencing, Audiotex and Voice Mail services shall be based on latest standards/ service requirements issued by TEC, as amended or issued from time to time.

4.2 TEC specification No. TEC/SR/IT/ACS-01/02 JUN-20 defines the parameters of Audio Conferencing Service, scope of service, its key element, its interface specification, service description and quality of service to be provided by the LICENSEE.

4.3 TEC specification No. 61054:2021 defines the parameters of Audiotex Service, scope of service, its key element, its interface specification, service description and quality of service to be provided by the LICENSEE.

4.4 TEC specification No. 61064 : 2021 defines the parameter of the Voice Mail Service, scope of service, its key element, its interface specification, service description and quality of service to be provided by a LICENSEE.

4.5 The Licensee shall follow the above TEC specifications subject to modifications or updations from time to time. However, the terms and conditions mentioned in this chapter shall override anything mentioned in the technical specifications.

## 5. NETWORK INTERCONNECTION

5.1 The Licensee shall install applicable system/ equipment, complying to the service requirements, within the Country.

5.2 Inter-Circle traffic from one Licensed Service Area to another shall be routed through the network of NLD licensee or the Unified Licensee having authorization of NLD service.

5.3 International Long Distance traffic should be routed through network of NLD service providers, to the ILD service provider's gateways for onward transmission to international networks subject to fulfillment of any Guidelines/ Orders/ Directions/ Regulation issued from time to time by LICENSOR/ TRAI. However, the Licensee may interconnect with the ILD Service licensee directly

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in situations where POP of ILD service Licensee and Licensee's equipment are located at the same station of Level-I TAX.

5.4 The services should not be used in whatsoever manner for any illegal by pass of STD/ ISD traffic of any Licensed Service Provider.

5.5 The network interconnection resources required for the operation of the services and for extending them over the network of the other Licensed Service Providers will be mutually agreed upon between the parties. The resources may include but are not limited to physical junctions, PCM derive channels, private wires, leased lines, data circuits and other such network interconnection resources/ provisions/ elements etc. The LICENSEE may apply for and obtain from the other Licensed Service Providers the desired network interconnection resources. The operation and tariff for the traffic passed through these resources as well as provision of these resources shall be governed by the prevailing rules and regulations of LICENSOR/ TRAI.

5.6 In case of Audio Conferencing services, dial out facility using resources of more than one access service provider may be used with the condition that STD/ ISD traffic should not be bypassed. Dial-out is not permitted for Audiotex unless dial out is made to callers who have made incoming calls to Audiotex server.

5.7 Necessary interface specification and requirements with full details with Other Licensed Service Providers equipment for interconnecting the Audio Conferencing/ Audiotex/ Voice Mail Service equipment shall be furnished within one month from the effective date of the license to the LICENSOR.

5.8 The acceptance testing for every interface with the Other Licensed Service Providers shall be carried out by the acceptance testing party of that organization. The acceptance-testing schedule shall be mutually agreed to.

5.9 Adequate time not less than one month will be given by the LICENSEE for acceptance testing.

5.10 In case of Audio Conferencing services, the Audio Conferencing unit shall be connected to the Licensed Access Service provider's network like PSTN/ ISDN/ PLMN or IP network by using a combination of appropriate interface as per TEC standards.

5.11 Calls originating from PSTN/ PLMN/ GMPCS/ Internet Telephony networks should not be interconnected with those from Private/ CUG networks by Audio Conferencing Unit of the Licensee.

5.12 The LICENSOR will also carry out all performance tests required for successful commissioning of the service, if it so desires, before the service is commissioned for public use. The LICENSEE shall supply all necessary literature, drawings etc. regarding the equipment installed for commissioning of the services, and shall also supply all the tools, test instruments and other accessories to the testing party of the LICENSOR for conducting the tests. The

list of performance tests will be furnished by the LICENSEE one month prior to the date of commissioning to the LICENSOR. In case the LICENSOR chooses to conduct performance test and some deficiency is found therein by the LICENSOR, the LICENSEE will clear the same before commissioning the service.

## 6 DELIVERY OF SERVICE

6.1 The LICENSEE shall commission the applicable systems within one year from the effective date of the License. Commissioning of service shall mean providing commercial service to customers and due intimation to the Licensor.

## 7. SECURITY CONDITIONS

7.1 The Licensee shall maintain log details including CDRs/ IPDRs of all subscribers for services provided. These details shall be maintained for a minimum period of one year.

7.2 Transport of Voice Mail Messages to other locations and subsequent retrieval by the subscriber must be on a non-real time basis. To ensure this LICENSEE shall ensure that there is no dialing out for delivery of the message to the recipient.

7.3 The LICENSEE shall disclose complete details on terms and conditions and obligations under all contracts entered into with other Licensed Service Providers within 15 calendar days of entering into such contracts and shall also provide the authenticated copies of all such contracts within such period.

7.4 The LICENSEE shall keep a record containing the information of the service with name and address, and access number of the subscribers.

7.5 The LICENSEE shall make available all detailed information about the conference calls e.g. the parties in conference, date, time, duration of the conference etc. on demand, to licensor or designated security agencies. The list of registered subscribers of Audiotex service provider shall also be given, on demand, to licensor or designated security agencies. The information shall be stored for at least one year period.

7.6 The LICENSEE shall provide a watchdog terminal with access limited to unfiltered CDR/IPDR file to the Licensor/ Designated Security Agencies.

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ANNEXURE-A

(Proforma for Affidavit regarding details of calculation of "Revenue" and "License Fee")

AFFIDAVIT

I ....., aged about ..... years son of Shri ....., resident of ..... do solemnly affirm and state as under:

2. That I am ..... of ..... (Name of the Company), LICENSEE of ..... Service in ..... Service Area and I am duly authorized by the resolutions dated ..... Passed by Board of Directors of the Company to furnish affidavit on behalf of ..... (Name of the Company).
3. That in compliance of Condition No. .... Of Schedule.....Part ..... And Annexure.....of the License Agreement No. .... signed between the Company and the Department Of Telecommunications, for payment of License fee, a payment of Rs. .... (Rupees ..... Is being made for the period ..... to ..... The details of calculation of 'revenue' and Licensefee is as per Appendix-II ..... (attached).
4. That the contents in para 2 & 3 and Statement made in Annexure \_\_\_\_ are true and correct to the best of my knowledge, based on the records of the company.

Deponent.

VERIFICATION:

Verified at \_\_\_\_\_ on \_\_\_\_\_ that the contents of paragraphs 1 to 3 of this Affidavit and attached 'Statement of Revenue and License Fee' as Annexure are true and correct to the best of my knowledge, no part of it is false and nothing has been concealed therefrom.

Deponent.

Format of Auditor's Report On Statement Of Revenue And License Fee

To  
The Board of Directors

.....  
.....

We have examined the attached Statement of Revenue and License Fee of .....(the name of the operators) for the quarter(s) ending \_\_\_\_\_. We have also examined the reconciliation of the cumulative figures for the quarter(s) ending \_\_\_\_\_ appearing in the Statement of Revenue and License Fee of the company with the figures appearing in the profit and loss account of the company for the year ended \_\_\_\_\_ which was audited by us. We understand that the aforesaid statement(s) ( and the reconciliation) is /are to be furnished to the Central Government for assessment of the License fee payable by the company to the Government, in terms of the License agreement No..... signed between the company and the Department of Telecommunications.

We report that:

1. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit:
2. In our view, the company has an adequate internal control system in relation to revenues which is commensurate with its size and the nature of its business. The system, in our opinion, provides reasonable assurance that there is no unrecorded revenue and that all revenue is recorded in the proper amount and in the proper period.
3. No amounts payable in respect of Goods and Service Tax (GST) or PSTN/toll/roaming charges were outstanding at the last day of the quarter(s) for a period of more than two months from the date they became payable, except for the following:.....
4. In our opinion and to the best of our knowledge and belief and according to the explanations given to us, the Statement has been prepared in accordance with the norms/guidelines contained in the said License agreement in this behalf and gives a true and fair view of the revenue and License fee payable for the period computed on the basis of the aforesaid guidelines except for the following:

\* Strike off wherever not applicable.

(SIGNATURE)



APPENDIX-II to ANNEXURE-A

Format of Statement of Revenue and License Fee  
 \_\_\_\_\_ (Name and address of licensee)  
 Audio Conferencing/ Audiotex/ Voice Mail Service  
 in \_\_\_\_\_ (Service Area)  
 Statement of Revenue and License Fee for the Quarter  
 .....  
 of the financial year.....

(AMOUNT IN RUPEES)

	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUALS FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER.
1	Revenue from services			
i.	Rentals			
ii	ActivationCharges			
iii.	AirtimeRevenue			
iv.	PSTN charges			
v.	ServiceTax			
Vi	Service charges			
vii.	Income fromlease/rental/AMC of items in2(i) and2(ii).			
viii.	Any otherincome/ miscellaneous receiptfrom service			
2	Income from Trading activity			
(i)	Sale of handsets ( <u>Excluding GST</u> )			
(ii)	Sale of accessories etc. ( <u>Excluding GST</u> )			
(iii)	Any other income/ miscellaneous receipt from trading activity. ( <u>Excluding GST</u> )			
(iv)	Goods and Service Tax (GST)			

3	Income from investments			
(i)	Interest income			
(ii)	Dividend income			
(iii)	Any other miscellaneous receipt from investments.			
4	Non-refundable deposits from subscribers			
5	Revenue from Operations/ Activities other than Telecom Operations/ Activities as well as revenue from activities under a licence from Ministry of Information and Broadcasting			
6	Any other receipt / Miscellaneous revenue.			
A	GROSS REVENUE OF THE licensee COMPANY: (Add 1-6)			
B	LESS			
1	Revenue from operations other than telecom activities/ operations			
2	Revenue from activities under a license from Ministry of Information and Broadcasting			
3	Receipt from USO Fund			
4	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			

v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
B	Total (1+2+3+4)			
C	APPLICABLE GROSS REVENUE (ApGR) (A-B)			
D	DEDUCT:			
1	Charges actually paid to other Telecom Service Provider(s) (Operator-wise)			
2	GST paid to the Government			
D	TOTAL DEDUCTIBLE REVENUE (1+2)			
E	ADJUSTED GROSS REVENUE (C-D)			
	REVENUE SHARE @ ----- ----- OF ADJUSTED GROSS REVENUE			

NORMS FOR PREPARATION OF ANNUAL FINANCIAL STATEMENTS

- Accounts shall be maintained separately for each telecom service operated by the Licensee Company.
- Any category of accrued revenue, the amount of which exceeds 5% of the total accrued revenue, shall be shown separately and not combined with any other item/category.
- Accrued Revenue shall indicate:
  - (a) All amounts billable for the period.
  - (b) Any billings for previous years that had been omitted from the previous years' P&L Accounts.
  - (c) Any non-refundable deposits collected from the customers/franchisees to the extent these are credited to P&L Account for the year.
- Subsidiary registers/ ledgers shall be maintained for each item given above so as to enable easy verification.
- Service revenue (amount billable) shall be shown gross and details of discount/rebate indicated separately.
- Security or any other Deposits taken from the subscriber shall be shown separately, for each category, and the amount that has fallen due for refund but not yet paid also disclosed under two categories, namely:
  - o Up to 45 days
  - o More than 45 days.
- GST billed, collected and remitted to the Government shall be shown separately.
- Details of Income from sales of goods shall be furnished indicating the income and number of items sold under each category. Method of inventory valuation used shall also be disclosed along with computation of cost of goods sold.
- Sales shall be shown gross and details of discount/ rebate allowed and of sales returns shall be shown separately.
- Income from interest and dividend shall be shown separately, without any related expenses being set-off against them on the income side of the P&L Account.
- Increase/decrease of stock shall be shown separately.
- Details of reversal of previous years' debits, if any, shall be shown component-wise, under the miscellaneous head (eg. Bad debts recovered etc.)
- Item-wise details of income that has been set off against corresponding expenditure, shall be shown.

ANNEXURE-CList of other income to be excluded from GR to arrive at ApGR

Sl. No.	Item/ Head of 'Other Income'	Description and conditions applicable
a.	Income from Dividend	<p>Income from dividend is return on investment made by the company. Such investment is made out of surplus funds available with the company. Companies Act, 2013 and Accounting Standard-9 classified dividend income as 'other income' i.e., distinct from the core operations of the entity.</p> <p>Therefore, income from dividend shall not be part of ApGR for the purpose of computation of LF.</p>
b.	Income from Interest	<p>Income from interest is return on investment made by the company in bank deposits, corporate deposits, debentures etc. Such investment is made out of surplus funds available with the company. Also sometimes, Licensee receives interest from Tax Authorities on advance tax or refundable tax. Companies Act, 2013 and Accounting Standard-9 classified interest income as 'other income' i.e., distinct from the core operations of the entity.</p> <p>At the same time, Licensee accepts refundable deposits from customers, telecom vendors and other Licensees. These deposits essentially are part of telecom operations. The interest income earned on such amounts should be recorded and certified by statutory auditors.</p> <p>Therefore, income from interest shall not be part of ApGR for the purpose of computation of LF. However, interest earned on refundable deposits from customers, telecom vendors and other Licensees shall be considered in ApGR for the purpose of computation of LF. Also, any refundable deposit received by the Licensee on the strength of telecom service viz. linkage with tariff, advance rental etc. shall also have similar treatment for inclusion in ApGR.</p>
c.	Capital gains on account of profit on sale of fixed assets and securities	<p>Capital gain earned by the Licensee on the account of profit on sale of assets and securities, are of from investing activities instead of from telecom operations. Therefore, the revenue on account of sale of immovable property, securities, warrants or debt instruments, other items of fixed assets shall not be part of ApGR for the purpose of computation of LF.</p>
d.	Gains from Foreign Exchange rates fluctuations	<p>Foreign Exchange differences arise when actual rates at the time of settlement differs from those at which they were initially recorded in the books. The provisions contained in the Accounting Standard-11 require a notional entry for exchange differences in respect of liabilities at the closing date of the AFSs. The foreign exchange gains reflected in the profit and loss statement of Licensee could arise from</p>

		<p>reduction of payment liability or increase in the value of foreign exchange accounts receivables. In other words, foreign exchange fluctuation is a contingency which has impact on every business which may have something to do with foreign exchange and is not specific and unique to telecom business.</p> <p>Therefore, revenue/profit arising out of upward valuation or devaluation on account of fluctuation of foreign exchange shall not be part of ApGR for the purpose of computation of LF.</p>
e.	Income from property rent	<p>Licensee may rent or lease part of their properties and earn revenue in the form of rent. Some Licensees as part of staff welfare measure provides staff quarters to their employees and receive rent from such staff. Revenue from rent cannot be distinctly treated as only from telecom business. Therefore, revenue/income from property rent shall not be part of ApGR for the purpose of computation of LF. In case property is let out for 'establishing, maintaining and working of telecommunication', then revenue/income from such rent shall be considered in ApGR for the purpose of computation of LF.</p>
f.	Insurance claims	<p>A receipt from Insurance company against loss of property/fixed assets is basically a reimbursement in nature for the loss occurred by the Licensee. Receipt of insurance claim from insurance company shall not be part of ApGR for the purpose of computation of LF.</p>
g.	Bad Debts recovered	<p>Bad debt is an amount owed by a debtor that is unlikely to be received/realized and recognized as an expense in the books of accounts. Bad Debts recovered represents reversal of debits (i.e. bad debts) appearing in the profit and loss account of previous year(s). This basically represents an adjustment to the amount of an expense (i.e. bad debts) as estimated in an earlier year(s) in which it had already recorded as part of revenue from operations.</p> <p>Therefore, income on account of bad debts recovered shall not be part of ApGR for the purpose of computation of LF.</p>
h.	Excess Provisions written back	<p>Excess Provisions written back represent the reversal of excess provision made for any liability or expenses in any previous year. On settlement, this excess provision is written back into books of accounts as other income. This basically represents an adjustment 60 instead of actual revenue earned.</p> <p>Therefore, income on account of excess provisions written back shall not be part of ApGR for the purpose of computation of LF.</p>

ANNEXURE-VI (UL LICENSE)

Details of Maximum amount of Penalty under each Service Authorization

Sl No.	Service Authorization	Maximum Amount of Penalty per violation for each occasion in Service Area
1	Access	50 Crore
2	NLD	50 Crore
3	ILD	50 Crore
4	Resale of IPLC	1 Crore
5	ISP Cat A	1 Crore
6	ISP Cat B	20 Lakh
7	ISP Cat C	10 Lakh
8	INSAT MSS-R	10 Lakh
9	GMPCS	50 Crore
10	PMRTS	10 Lakh
11	VSAT CUG	1 Crore
1--	Audio Conferencing/ Audiotex/ Voice Mail Services	20 Lakhs

**Annexure-II**

**Details of Minimum Equity, Minimum Network, Entry Fee, PBG, FBG and Application Processing Fee for various service authorizations**

Sl No.	Service	Minimum Equity (Rs. Cr.)	Minimum Network (Rs. Cr.)	Entry Fee (Rs. Cr.)	PBG (Rs. Cr.)	FBG (Rs. Cr.)	Application Processing Fee (Rs. Cr.)
1	UL(All services)	25.000	25.000	15.000	44.000	8.800	0.010
<b>Service Authorization wise requirements</b>							
1	Access Service (Telecom Circle / Metro Area)	2.500	2.500	1.000 (0.5 for NE & J&K)	2.000	0.400	0.005
2	NLD (National Area)	2.500	2.500	2.500	0.500	1.000	0.005
3	ILD (National Area)	2.500	2.500	2.500	0.500	1.000	0.005
4	VSAT (National Area)	Not Prescribed	Not Prescribed	0.300	0.100	0.060	0.005
5	PMRTS (Telecom circle/Metro)	Not Prescribed	Not Prescribed	0.005	0.002	0.002	0.0015
6	GMPCS (National Area)	2.500	2.500	1.000	0.500	0.200	0.005
7	INSAT MSS-R (National Area)	Not Prescribed	Not Prescribed	0.300	0.004	0.004	0.005
8	ISP "A" (National Area)	Not Prescribed	Not Prescribed	0.300	0.400	0.020	0.005
9	ISP "B" (Telecom circle/Metro Area)	Not Prescribed	Not Prescribed	0.020	0.020	0.002	0.0015
10	ISP "C" (SSA)	Not Prescribed	Not Prescribed	0.002	0.001	0.0002	0.001
11	Audio Conferencing/ Audiotex/ Voice mail service	Nil	Nil	0.100	0.02	0.002	0.0015