

F No.7-26(05)/2018-PAT
Government of India / भारत सरकार
Ministry of Communications / संचार मंत्रालय
Department of Telecommunications / दूरसंचार विभाग
Sanchar Bhawan, 20, Ashoka Road,
New Delhi -110001
Dated: 23/07/2018

CIRCULAR No. 83

Subject: Reimbursement of Taxes/GST on the prescribed entitlement of Hotel accommodation
/Guest House to Central Government employees - reg.

The undersigned is directed to forward herewith a copy of Department of Expenditure's
OM No.19030/2/2017-E.IV dated 29th June, 2018 on the subject cited above for
information/necessary action.

Encl: As above.

Bulley Mishra
23/7/18
(Bulley Mishra)
Assistant Director General (PAT)
Phone: 23036245

Copy to:

1. P. S to Minister of State for Communications(IC)/MO C, New Delhi
2. Sr. PPS to Secretary (T)/Chairman, Telecom Commission, New Delhi.
- 3.PPS/PS to Member(T), Member(S), Member(F), DoT
4. PPS/PS to Director General Telecom.
5. All Advisors/Addl. Secy. /Sr. DDGs /DDGs/ JSs, DoT, New Delhi
6. All Advisors/Sr. DDGs of DoT field Unit.
7. Sr. DDG, TEC, Khurshid Lal Bhawan, New Delhi
8. Sr. DDG, NTIPRIT
9. CMD, BSNL, Corporate Office, Bharat Sanchar Bhawan, New Delhi
10. CMD, MTNL, 9 CGO Complexes, 5th Floor, Lodhi Road, New Delhi
11. CMD, TCIL, New Delhi
12. CMD, BBNL, New Delhi
13. Executive Director, C-DO T/Dir. WMO, New Delhi
14. All Controllers/Jt. Controllers of Communications Accounts, DO T
15. Director (Staff), Director (SEA), DO T & Director (Civil), DoT, New Delhi
16. Dy. Security (Admin-I)/ (Admin-II)/ (Admin-III) & (Admin-IV), DoT
17. Director (IT), DO T for posting this circular on the web-site of DO T
18. PAO, and all the concerned Sections, DO T, New Delhi
19. SO (Pay Bill), DoT, HQ, Sanchar Bhawan, New Delhi
20. All recognized Units/Association/Federations, DoT, New Delhi
21. Internal Audit Unit DoT, HQ, Sanchar Bhawan New Delhi

No. 19030/2/2017-E.IV
Government of India
Ministry of Finance
Department of Expenditure

New Delhi, the 29th June, 2018

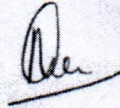
Office Memorandum

Sub: Reimbursement of Taxes/GST on the prescribed entitlement of Hotel accommodation/Guest House to Central Govt. employees – reg.

Various references have been received in this Department seeking clarification regarding admissibility of Taxes/GST on the prescribed entitlement of Hotel accommodation/Guest House as mentioned in Para 2E(i) of the annexure to this Department's OM No. 19030/1/2017-E.IV dated 13.07.2017.

2. The matter has been considered in this Department and it is clarified that the entitlement prescribed in r/o Hotel accommodation/Guest House as mentioned in Para 2E(i) of above mentioned OM, **is exclusive of all Taxes/GST** and these Taxes/GST shall be reimbursed to the Govt. employee over and above the prescribed entitlement. Further, reimbursement of GST shall be calculated on the actual charges paid by the Central Govt. employee within his/her prescribed entitlement.

3. This is issued with the approval of Competent Authority.



(Nirmala Dev)

Deputy Secretary to the Government of India

To,

All Ministries and Departments of the Govt. of India as per standard distribution list.

Copy to : C&AG and U.P.S.C. etc. as per standard endorsement list.

ADEFL(PAT)

Done - CVS
16/7/18

261-PAT/2018
16/7/18