

No. 1000-56/2004/WFD
Government of India
Ministry of Communications & IT
Department of Telecommunication
(WPF Wing)

Dated 02 /01/2015

To,

All Pr CsCA/CsCA

Subject—Clarification on Procedure of assessment of Spectrum Usage charges (SUC).

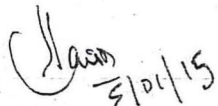
Clarifications have been sought from field units in connection with detailed procedure of assessment issued vide office OM of even no. dated 11/11/2014.

Clarifications on the points raised are given below:

Sl No	Point raised	Points clarified
1	Circle has already completed the Assessment of SUC for the FY 2012-13.They sought clarifications as to whether assessment of SUC for the FY 2012-13 is to be done again in the light of OM No 1000-56/2004/WFD dated 11/11/2014.	Assessment of SUC is to be done as per OM dated 11/11/2014.
2	For apportionment of other Income, has been clarified in Annexure A to the above said OM considering Income shown in Column 11 of the revenue statement whereas income shown in column no 2 to 10 has been ignored .	As referred in para 3.3.4.1 of the OM dated 11/11/2014 miscellaneous revenue is to be apportioned on prorata basis. In this connection it is clarified that apportionment of revenue from other sources/Miscellaneous revenue as detailed in para 2 to 11 of the revenue statement is to be considered.
3	The column No.D (a) 4 and D (a) 4(iv) of AGR statement mentioned in the annexure are apparently incorrect.	Annexure 'A' is simply an illustration for calculation of apportionment of CDMA/GSM revenue. The Sl. Nos. in the illustration has been taken from the revenue statement of a particular TSP as an example. It is clarified that the relevant revenues and revenue from "Roaming" may be taken for apportionment from the relevant sl. No. of the "Format of Statement of Revenue and Licence Fee".

	As per clause 20.3 of license agreement, licensee shall adjust and to pay the difference between the payment made and actual amount payable on accrual basis for the last Qtr of the financial year within 15 days of the end of the Qtr (refer 4(iv) of OM dated 11/11/2014. In this situation if short payment is paid by the Licensee by 15 th April of the following financial year, it is presumed that no interest is to be charged.	In this connection kindly refer to para 5 of the OM dated 11/11/2014 which is self explanatory. However it is further clarified that interest is payable as per para 5 of the OM dated 11-11-2014 on any short paid quarterly SUC based on self assessment basis.
5	Separate AGR statements for three technologies CDMA, GSM and Wire line, are being submitted by some TSPs along with apportionment of CDMA and GSM revenues and AGR	It is clarified that single AGR statement is to be submitted by the TSPs in the prescribed "Format of Statement of Revenue and Licence Fee" as per respective License Agreements. Procedure of AGR calculation is adopted as per guidelines mentioned at para 3.3.4 of OM dated 11.11.2014.
6	Whether all Roaming revenue as per Sl.No. 3 of the revenue statement are to be added to respective AGRs(Sl.No. 2 of point 1(a) &1(b) of Annexure to OM dated 11.11.2014 refer)	Total Roaming Revenue as per Sl. No. 3 of Revenue Statement is to be added to respective AGRs.

This issue with the approval of competent authority


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Copy for information to

1. PPS to Secretary(T)
2. PPS to Member(F)/Member(T)/Member(S)
3. PPS to Advisor(F) / Wireless Advisor
4. The Chief Vigilance Officer, DoT
5. DG, NICE/NTIPRIT
6. DDG(TPF & Accounts)/LF - I/LF- II/AS-I
7. Director(IT for uploading the order, in DoT Website.
8. Director(Reports) O/o DG(P&T), Sham Nath Marg, Civil Lines
9. All Telecom Service Providers.