

Through e-mail

File No. 19-2/2015/LFA
Government of India
Ministry of Communications
Department of Telecommunication
(LFA Wing)

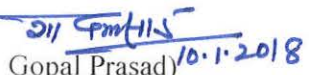
Date: 10th January 2018

Subject: Submission of details in support of deductions claimed on account of International Roaming Revenue actually paid to other Telecommunication service providers

Kindly refer to DoT Circular No even dated 10.11.2017. This order has now been revised to include a few changes to help in comprehension & implementation. The following Paras have been modified;

1. Para - 1
2. Para - 2(line 1 – deduction instead of directions)
3. Para - 2(i)
4. Para - 2(vi)

The revised order is attached herewith.


Gopal Prasad / 10.1.2018
ADG (LFA-I)
Ph: 011-23036266
Encl: Prescribed Proforma (Annexure IR)

To:

1. All the Pr. CsCA/CsCA
2. COAI
3. AUSPI
4. Director (LFP-I)
5. Director (LFA-III) for uploading on the DoT website
6. Guard file

File No. 19-2/2015/LFA
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Revised Order

Subject: Submission of details in support of deductions claimed on account of International Roaming Revenue actually paid to other Telecommunication service providers

1. Kindly refer to DoT Clarification no. 19-2/2015/LFA dated 01.09.2016 regarding treatment of the Clause (10) of DoT O.M No. 1-28/2013/CCA's/LF-II dated 09-03-2015 as 'NIL' along with the further direction that detailed instructions on this issue will follow.

2. Accordingly, the detailed procedure for claiming deduction on account of International Roaming charges actually paid to other TSPs is outlined as follows:

(i) Licensee shall submit the claim in the Proforma attached as Annexure IR. No other supporting documents are required to be filed with the Annexure –IR. The claim shall be filed quarterly in the concerned Pr. CsCA/CsCA office.

(ii) The details/calculations provided in this Proforma is to be authenticated by the Authorized Signatory of the licensee by affixing his/her signature on the Proforma.

(iii) The details so provided quarterly in the prescribed Proforma are to be certified by the Statutory Auditor of the licensee at the end of the financial year.

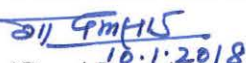
(iv) No deviations from the Proforma would be accepted.

(v) This clarification as well as proforma shall be applicable for all prospective deduction verification cases on account of International Roaming Revenues actually paid to other TSPs.

(vi) This clarification and Proforma shall also be applicable for allowing all the cases of International Roaming Revenues which might have been disallowed as per the DoT circular No. 1-28/2013/CCAs/LF-II dated 07.11.2014 & DoT OM No 1-28/2013/CCAs/LF-II dated 09-03-2015. Accordingly, the Deduction Verification Report of the relevant years may be revised suo-moto by CCAs on receipt of requisite documents.

The deduction claims related to International Roaming charges actually paid to other TSP's may be processed on the basis of the attached Proforma (as Annexure-IR).

These issues with the approval of the competent authority.


(Gopal Prasad)
ADG (LFA-I)
Ph: 011-23036266

Encl: Prescribed Proforma (Annexure IR)

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1. All the Pr. CsCA/CsCA
2. COAI
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Proforma for Claiming Pass Thru Charges Pertaining to International Roaming Charges

- 1. Name of the operator
- 2. Unified Licence Services in.....
- 3. Roaming revenues actually paid to Foreign Operators
- 4. Quarter Ended.....for the Financial Year.....

Serial No	Operator details		
	Name of the other operator to whom payment made	Name of the Country/Service Area	Tadig Code
1	2	3	4

Note:

Date format shall be in DD MM YYYY

Claim is eligible for deduction on the day amount is paid

Amount in column no 31 and column 33 may differ. The difference may be due to difference in foreign exchange.

Signature
Authorised Signatory of the Licensee Company

Signature
Statutory Auditor of Licensee Company

Payable Invoice Details											
Invoice No. / Credit Note No.	Payable S.No of Invoice in mapping	Invoice date"	Invoice Period	SDR to INR Rate	SDR to Foreign currency Rate	Invoice Currency Type	Foreign Currency to INR Rate	Cost Invoice SDR	Invoice amount in (Foreign Currency)	Invoice amount in INR	Invoice Amount actually Passed (INR)
5	6	7	8	9	10	11	12	13	14	15	16

Signature
 Authorised Signatory of the Licensee Company

Signature
 Statutory Auditor of Licensee Company

Receivable Invoice details											
Invoice No. / Credit Note No.	Receivable S.No of Invoice in mapping	Invoice Date	Invoice Period	SDR to INR Rate	SDR to Foreign currency Rate	Invoice Currency Type	Foreign Currency to INR Rate	Revenue Invoice SDR	Invoice amount in (Foreign Currency)	Invoice amount in INR	Invoice Amount actually Receivable (INR)
17	18	19	20	21	22	23	24	25	26	27	28

Signature
 Authorised Signatory of the Licensee Company

Signature
 Statutory Auditor of Licensee Company

Netting Position				
Net Amount actually Payable (-)/ Receivable (+) in INR	Actual Amount Paid/received In (Foreign Currency)	Actual Amount Paid/ received In INR	Bank Charges In INR	Forex Gain & Loss in INR
29	30	31	32	33

Signature
 Authorised Signatory of the Licensee Company

Signature
 Statutory Auditor of Licensee Company

Payment		1/ Receipt Details		Quarterly Deduction claimed
DD/Cheque/Swift Code/ Bank Detail	Date of Payment / Settlement	Name of Bank	SI. No. in Bank Statement / Certificate	
34	35	36	37	38

Signature
 Authorised Signatory of the Licensee Company

Signature
 Statutory Auditor of Licensee Company