

Encl to C.No. II/39/316/2015-Estt.Ch.I dated 08-06-2015

368/2015

AAA
13/5/15

Re (Estt)
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भारत सरकार

GOVERNMENT OF INDIA

वित्त मंत्रालय MINISTRY OF FINANCE

राजस्व विभाग DEPARTMENT OF REVENUE

केंद्रीय उत्पाद शुल्क मुख्य आयुक्त का कार्यालय :: चेन्नई ज़ोन

OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL EXCISE:: CHENNAI ZONE

26/1, महात्मा गाँधी मार्ग, चेन्नई -34 26/1, MAHATMA GANDHI ROAD:: CHENNAI - 34.

सी.सं. C.No. II/19/14/2013-CZO(Admn)

दिनांक Dated: 13.05.2015

सेवा में /To

आयुक्त, केन्द्रीय उत्पाद शुल्क / The Commissioner of Central Excise,
Chennai-I / II / III / IV / Puducherry.

आयुक्त, केन्द्रीय उत्पाद शुल्क / The Commissioner of Central Excise,
Audit - I / Audit - II, Chennai

आयुक्त, केन्द्रीय उत्पाद शुल्क / The Commissioner of Central Excise,
(Appeals-I)

आयुक्त, एलटीयू, चेन्नई / The Commissioner, LTU, Chennai.

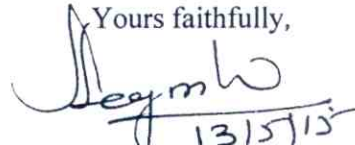
महोदय/Sir,

विषय /Sub: LTC Claims- Need for observing prescribed procedures-reg.

* * * * *

Please find enclosed a copy of Board's Letter F.No. O-21030/14/2015-Coord dated 11.05.2015 (Circular No. 57/2015) alongwith enclosures on above subject for kind information and necessary action.

Yours faithfully,


13/5/15

(C. JEYASANKAR)

CHIEF ACCOUNTS OFFICER (CCO)

Encl: as above.

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Encl: as above.

Copy to:-

The AC (CCO), Service Tax Zone, Chennai for kind information & necessary action in r/o Service Tax Zone, Chennai.



Ac/ML
AO/DO



F.No. O-21030/14/2015-Coord.
Government of India
Ministry of Finance
Department of Revenue

North Block New Delhi,
Dated 11.5.2015

OFFICE MEMORANDUM

Subject:- LTC Claims – Need for observing prescribed procedures- reg.

A copy of an an O.M. F.No. a-19011/3/2014 dated Ad.I dated 5.5.2015/18016/3/2011-
Estt.(L) dated 20.4.2015 received from Ministry of Finance, Department of Revenue on the
subject mentioned above is forwarded herewith for information and necessary action.

Narendra Kumar
(Narendra Kumar) 11/5/2015

Under Secretary to the Government of India

Encl: as above.

1. Directorate of Enforcement
 - ✓ 2. Commissioner (Coordination), CBEC (in respect of CBEC)
 3. CIT (Coordination), CBDT (in respect of CBDT)
 4. Director – FIU India
 5. Director (Hqrs)/ Director (Admn.)
 6. Directorate of Income Tax (RSP&PR) 2nd floor, Hans Bhawan, Bahadur Shah
Zafar Marg, New Delhi.
 7. Directorate of Publicity & Public Relations, Customs & Central Excise, C.R.
Building New Delhi.
 8. Guard File.
- ⊙. Upload on official website of DOR.

*Pl send to webmaster
for uploading.*

R.No.A19011/3/2014-Ad.I
Government of India
Ministry of Finance
Department of Revenue

New Delhi, dated the 5th May, 2015

OFFICE MEMORANDUM

Subject : LTC Claims - Need for observing prescribed procedures -
Regarding.

The undersigned is directed to refer to observation of DOP&T with regard to non-compliance of LTC guidelines, issued from time to time, in a number of cases for relaxation of purchase of tickets from ~~unauthorised agents for LTC and to say that wide publicity should be given to DOP&T's OM No.31011/3/2015-Estt.(A-IV) dated 1.4.2015 on "LTC Claims - Need for observing prescribed procedures" (copy enclosed).~~

Rajinder Kumar
5/5/15

(Rajinder Kumar)
Under Secretary to the Govt. of India
Tel. 23093277

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5/5/2015
Sol (Coord)
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Under Secretary (Coord.),
Department of Revenue,
North Block,
New Delhi

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93301/2015/Coord
06-05-2015

North Block, New Delhi
Dated April 1, 2015

OFFICE MEMORANDUM

Subject:- LTC Claims - Need for observing prescribed procedures

This Department receives a large number of recommendations for relaxation of some or the other provision of the Central Civil Services (Leave Travel Concession) Rules, 1988, (hereinafter referred to as LTC Rules), in individual cases. It is seen that, in most cases the situation arises where due care had not been exercised by the Government servant and/or the administrative authority in claiming LTC or in examination.

2. The references mainly relate to:

- a) Late submission of claims;
- b) Booking of air tickets through an agency not authorised by the Government for this purpose;
- c) Travel by private vehicles; and
- d) Claims for wrong block of years.

3. In this connection it may please be noted that the primary responsibility for ensuring compliance with the rules is that of the Government servant. The of-repeated plea of ignorance of rules cannot be a valid ground for relaxation of rules. At the same time it has also been noticed that the administrative authorities have also shown laxity and due diligence on their part could have prevented such situations from arising.

4. Late Submission of Claim

4.1 In terms of Rules 14 and 15(vi) of LTC Rules, the time limit for submission of LTC claim is:

- i) Within three months of completion of return journey, if no advance is drawn;
- ii) Within one month of completion of return journey, if advance is drawn.

Powers have been delegated, as under, to the Ministries/Departments to relax these limits with the concurrence of the Financial Advisor.

- a) Upto 6 months, if no advance is drawn;
- b) Upto 3 months if advance is drawn, provided the Government servant refunds the entire amount of advance (not merely the unutilised portion) within 45 days of completion of return journey.

4.2 As per Rule 12(a) of the 'Compendium of Rules on Advances to Government Servants', it is the responsibility of the Head of Office to effect recovery of advances and also to see that the conditions attached to each advance are fulfilled. The Drawing and Disbursing Officer (DDO) is required to keep a watch on the advances and furnish monthly statements to the AP&AO. In addition, the DDO is also required to adjust all outstanding short term advances at the close of financial year.

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OM No. 31011/3/2015-Estt (A-IV) dated 01.04.2015

5. Booking of air tickets through agents other than Government approved agents

5.1 Government servants travelling by air under LTC are required to book their tickets either directly from the airline or through the approved agencies viz: M/s Balmer Lawrie & Co. Ltd/ M/s Ashok Tours & Travels Ltd/IRCTC. Booking through any other agency is not permissible.

6. Travel by private vehicles.

6.1 As per LTC rules, a Government servant may travel only by vehicles operated by Central/State Government or local bodies or by any corporation in the public sector owned/controlled by Central/State Government. Journey on LTC by taxi, auto-rickshaw etc, are permissible only between places not connected by rail. This is further subject to the condition that these modes operate on a regular basis from point to point with the specific approval of the State Governments/transport authorities concerned and are authorised to ply as public carriers.

7. Claims for wrong block of years

7.1 Whenever a Government servant applies for LTC advance, the administrative authority is required to verify from the service book and certify the entitlement of the Government servant. Cases of the type mentioned in para 2(d) would not arise, if this is properly done.

8. LTC Rules also provide that a government servant who has been granted LTC Advance is required to submit copies of the tickets within 10 days of drawal of advance. The administrative authority can at this stage itself check the date of commencement of journey; whether ticket has been booked direct from airline or through approved agency etc. Any discrepancy can be brought to the notice of the government servant so that he can take remedial action, if needed.

9. Even in cases where advance is not drawn, the Government servant is required to give prior intimation of his intention to avail LTC. The administrative authority can check the details indicated especially w.r.t entitlement. A watch can also be kept to ensure timely submission of claims.

10. All Ministries/Departments are requested to bring the contents of this O.M. to the notice of all concerned. It may also be noted that requests for relaxation of rules shall be considered by this Department only if it is established that the deviation is due to reasons beyond the control of the Government servant and there has been no laxity on the part of the administrative authorities concerned.


(Mukesh Chaturvedi)
Director (Establishment)
Tel:23093176

To

The Secretaries
All Ministries/Departments (As per standard list)