



विश्वभारती
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Visva-Bharati



आचार्य: श्री नरेंद्र मोदी
ACHARYA (CHANCELLOR)
SHRI NARENDRA MODI

संस्थापक: रवीन्द्रनाथ ठाकुर
Founder: Rabindranath Tagore

उपाचार्य: प्रोफेसर विद्युत चक्रवर्ती
UPACHARYA (VICE-CHANCELLOR)
PROF. BIDYUT CHAKRABARTY

NOTIFICATION

This is to notify for information of all concerned that the University Grants Commission, New Delhi has sent a letter vide F.No.67-3/2021(CU) dated 24/03/2022 to the University forwarding therewith circulars / Office Memorandum issued by Ministry of Finance, Department of Expenditure, New Delhi regarding (i) Modification of instruction regarding Air Travel on Government account and (ii) Calculation of taxable interest relating to contribution in a provident fund or recognized provident fund exceeding specified limit. The copies of the aforesaid Circulars / Office Memorandum issued by Ministry of Finance, Department of Expenditure, New Delhi are enclosed herewith for information and compliance.

Enclo : As stated

No. Admn./G/N-5/263

Date : 28/06/2022

Registrar (Acting)
Visva-Bharati

To :

1. Finance Officer (Acting), V.B.
2. Joint Registrar (Accounts), V.B.
3. Joint Registrar (Academic & Research), V.B.
4. Joint Registrar & C.S. to Vice-Chancellor, V.B.
5. Deputy Registrar (Administration & Establishment), V.B.
6. Internal Audit Officer (Acting), V.B.
7. P.A. to Registrar, V.B.
8. University Webmaster – to upload it in the University website.

Registrar (Acting)
Visva-Bharati

North Block, New Delhi.
Dated the 31st December, 2021

OFFICE MEMORANDUM

Subject: Modification of instructions regarding Booking of Air Tickets on Government account.

The undersigned is directed to refer to extant orders of this Department whereby in all cases of air travel where the Government of India bears the cost of air passage, the officials concerned are to travel by Air India only and air tickets are to be purchased directly from Air India or by utilizing the services of the three Authorized Travel Agents viz. M/s Balmer Lawrie & Company Limited (BLCL), M/s Ashok Travels & Tours (ATT) and Indian Railways Catering and Tourism Corporation Ltd. (IRCTC).

2. In view of the decision of the Government for disinvestment of Air India, it has been decided that in all cases of air travel where the Government of India bears the cost of air passage, air tickets shall be purchased from the three Authorized Travel Agents viz.

- i) M/s Balmer Lawrie & Company Limited (BLCL).
- ii) M/s Ashok Travels & Tours (ATT)
- iii) Indian Railways Catering and Tourism Corporation Ltd. (IRCTC)

3. The travel agents are expected to provide to the Govt. employees the 'Best available fare' on the date of booking on the basis of tour programme as per their entitlement.


4. The choice of the travel agent for booking of ticket from those in Para 2 is left open to the Ministry/Department. Tickets may be arranged by the office or may be booked by the employee himself. No agency charges will be paid to booking agency i.e. any of the three Authorized Travel Agents viz. M/s Balmer Lawrie & Company Limited, M/s Ashok Travels & Tours and Indian Railways Catering and Tourism Corporation Ltd.

5. All Mileage Points earned by Government employees on tickets purchased for official travel shall continue to be utilized by the concerned Department for other official travel by their officers. Any usage of these mileage points for purpose of private travel by an officer will attract Departmental action. This is to ensure that the benefits out of official travel which is funded by the Government should accrue to the Government. The travel agents shall inform about accrued mileage points to the Ministry/Department on quarterly basis.

6. In case of unavoidable circumstances, where the booking of ticket is done from unauthorized travel agent/website, the Financial Advisors of the Ministry/Department and Head of Department not below the rank of Joint Secretary in subordinate/attached offices are authorized to grant relaxation.

7. To ensure timely payment of air ticket to the travel agents, to confirm the performance of journey, the employee has to submit a certificate/undertaking in prescribed proforma (enclosed as Annexure-1) within 7 days of completion of journey. TA bill may be submitted later as per the existing rules.

8. All Ministries/Departments are directed to ensure strict compliance of the order and to widely circulate this O.M. in all offices including attached/subordinate offices/ autonomous bodies under their control.
9. These orders shall be effective from 01.01.2022.
10. This is issued with the approval of the Finance Secretary & Secretary (Expenditure).


(Nirmla Devi)
Director

To,

All Ministries/Departments of the Government of India as per standard distribution list.

Copy : O/o C&AG, UPSC etc. as per standard endorsement list.

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Self-declaration Certificate for Completion of Journey

(Annexure to O.M. No. 19024/03/2021-E.IV dated 31st December, 2021)

1. I (Name of the employee.....) hereby declare and certify that :

2. I have actually performed the onward journey from..... to..... on.....(date) and return journey from..... to..... on..... for the purpose of Tour/Training.

OR

3. I/We have actually performed the onward journey from..... to..... on.....(date) and return journey from..... to..... on..... for the purpose of Transfer/LTC/Retirement. The particulars of the self and family members who have performed journey either with the Government servant or separately are as under :-

S.No.	Name	Age	Relationship with Govt. servant

4. In case the above declaration given by me is not found true at any stage, I shall be liable to disciplinary action under Central Civil Services (Classification, Control and Appeal) Rules, 1965, as amended from time to time.

(Signature)

Name of the Government servant.....

Designation.....

Name of the Ministry/Department.....

To

Admin/Establishment Section

Ministry/Department.....

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MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 31st August, 2021

INCOME-TAX

G.S.R. 604(E).—In exercise of the powers conferred by the first proviso to clause (11) of section 10 and the first proviso to clause (12) of section 10 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. Short title and commencement.—(1) These rules may be called the Income-tax (25th Amendment) Rules, 2021.

(2) They shall come into force on 1st day of April, 2022.

JS (Adm)
For circulation, to

2. In the Income-tax Rules, 1962, after the rule 9C, the following rule shall be inserted, namely: -

"9D. Calculation of taxable interest relating to contribution in a provident fund or recognised provided fund, exceeding specified limit:- (1) For the purposes of the first and second provisos to clauses (11) and (12) of section 10, income by way of interest accrued during the previous year which is not exempt from inclusion in the total income of a person under the said clauses (hereinafter in this rule referred to as the taxable interest), shall be computed as the interest accrued during the previous year in the taxable contribution account.

(2) For the purpose of calculation of taxable interest under sub-rule (1), separate accounts within the provident fund account shall be maintained during the previous year 2021-2022 and all subsequent previous years for taxable contribution and non-taxable contribution made by a person.

Explanation: For the purposes of this rule,-

- (a) Non-taxable contribution account shall be the aggregate of the following, namely:-

- (i) closing balance in the account as on 31st day of March 2021;
- (ii) any contribution made by the person in the account during the previous year 2021-2022 and subsequent previous years, which is not included in the taxable contribution account; and
- (iii) interest accrued on sub-clause (i) and sub-clause (ii),

as reduced by the withdrawal, if any, from such account;

- (b) Taxable contribution account shall be the aggregate of the following, namely:-

- (i) contribution made by the person in a previous year in the account during the previous year 2021-2022 and subsequent previous years, which is in excess of the threshold limit; and
- (ii) interest accrued on sub-clause (i),

as reduced by the withdrawal, if any, from such account; and

- (c) The threshold limit shall mean:

- (i) five lakh rupees, if the second proviso to clause (11) or clause (12) of section 10 is applicable; and
- (ii) two lakh and fifty thousand rupees in other cases."

[Notification No. 95/2021/ F. No. 370142/36/2021-TPL]

NEHA SAHAY, Under Secy. (Tax Policy and Legislation Division)

Note : The principal rules were published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii) vide number S.O. 969(E) dated 26th March, 1962 and were last amended vide notification number G.S.R. 578(E) dated 18th August, 2021.