

खिल भारतीय वाक् श्रवण संस्थान, मैसूरु – 570 006  
ALL INDIA INSTITUTE OF SPEECH AND HEARING, MYSORE – 570 006

संख्या/No.SH/E./LTC(Cash package)/2020-21

दिनांक/Date: 12.03.2021

**कार्यालय ज्ञापन / OFFICE MEMORANDUM**

विषय/Sub : Grant of LTC (Home Town) to Dr. Shijith Kumar C, Library & Information Officer under *Special Cash Package equivalent in lieu of LTC and 10 days of leave encashment* - reg.

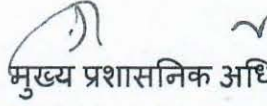
संदर्भ /Ref : Individual's LTC application dated 09.03.2021

Director, AIISH is pleased to grant LTC (Home Town) with advance to Dr. Shijith Kumar C, Library & Information Officer under *Special Cash Package equivalent in lieu of Leave Travel Concession Fare and 10 days of leave encashment* for self, wife aged 43 years, daughters aged 14 & 6 years for the year 2020-21 in the block period 2018-21.

The above sanction is subject to the following conditions:

1. The individual should produce proof of utilizing the advance within 31<sup>st</sup> March 2021.
2. The cash equivalent may be allowed if the individual spends a sum 3 times of the value of the sum entitled, according to the category of the individual.
3. Cash equivalent of full leave encashment will be allowed, provided the individual spends equal sum. This will be counted towards the number of leave encashment on LTC available to an individual.
4. The amount both on account of leave encashment and fare shall be admissible if the individual spends (i) an amount equal to the value of leave encashment and; (ii) an amount 3 times of the cash equivalent of deemed fare, as admissible on purchase of such items / availing of such services which carry a GST rate of not less than 12% from GST registered vendors / service providers through digital mode and obtains a voucher indicating the GST number and the amount GST paid.
5. The admissible payment shall be restricted to the full value of the package (leave encashment as admissible for LTC and deemed fare) or depending upon the spending.
6. While TDS is applicable in the case of leave encashment, since the cash reimbursement LTC fare is in the lieu of deemed actual travel, the same shall be allowed exemption on the lines of existing income-tax exemption available to LTC fare. The Legislative amendme to the provisions of the Income-tax Act, 1961 for this purpose shall be proposed in due course. Hence TDS shall not be required to be deducted on the reimbursement deemed LTC fare.

7. An amount upto 100% of leave encashment and 50% of the value of deemed fare may be paid as advance into the bank account of the employee which shall be settled based on production of receipts towards purchase and availing of goods and services as given in para (4). The claim under this package (with or without advance) are to be made and settled within the current financial year (i.e within.31.03.2021). Non-utilization / under-utilization of advance is to be accounted for by the DDOs in accordance with the extent provisions relating to LTC advance i.e immediate recovery of full advance in the case of non-utilization and recovery of unutilized portion of the advance with penal interest.
8. Besides, the individual should adhere to the rules as per DOPT OM No.F.No.12(2)2020-EII(A), Government of India, Ministry of Finance, Department of Expenditure dated 12.10.2020.

  
मुख्य प्रशासनिक अधिकारी  
Chief Administrative Officer

प्रति / To:

Dr. Shijith Kumar C  
Library & Information Officer

प्रतिलिपि प्रेषित / Copy to:

1. Accounts/Bills - His request for grant of LTC (Anywhere in India) is enclosed for necessary action.
2. Personal File
3. Office copy