



उत्तर प्रदेश पावर ट्रांसमिशन कारपोरेशन लिमिटेड  
(उ०प्र० सरकार का उपक्रम)  
**U.P. Power Transmission Corporation Limited**  
(U.P. Government Undertaking)

CIN: U40101UP2004SGC028687 GSTIN: 09AAACU8823E1Z9

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पत्रांक: 17/उ०म०प्र० /का०टैक्स /2018

दिनांक: 17.05.2018

समस्त आहरण एवं वितरण अधिकारी  
उ० प्र० पावर ट्रांसमिशन कारपोरेशन लि०

मुख्य अभियन्ता (डी०एण्डपी०)/765के०वी०/  
सी० एण्ड सी०/सी०एम०यू०डी०/जानपद (i)/(ii)  
पारेषण मध्य/पूर्व/पश्चिम/दक्षिण  
उ० प्र० पावर ट्रांसमिशन कारपोरेशन लि०  
लखनऊ/इलाहाबाद/मेरठ/आगरा।

**विषय:- टी.डी.एस. से संबंधित दिशा-निर्देश**

वित्तीय वर्ष 2018-19 में अधिनियम में आये निम्नलिखित Amendments का पालन करना सुनिश्चित करें:-

1. आयकर अधिनियम Section 40(A)(3) के अनुसार किसी एक व्यक्ति को एक दिन में नकद भुगतान करने की सीमा पूर्व में ₹० 20,000/- थी, जिसको वित्तीय वर्ष 2018-19 में घटाकर ₹० 10,000/- कर दिया गया है।
2. आयकर अधिनियम Section 269(ST) के अनुसार किसी एक व्यक्ति से एक दिन में एक ट्रांजेक्शन के संबंध में भुगतान प्राप्त करने की सीमा को वित्तीय वर्ष 2018-19 से ₹० 2,00,000/- कर दिया गया है।
3. आयकर अधिनियम के Section 17)2( VIII) के Clause (i) एवं (ii) के अनुसार निम्नलिखित प्रकार के चिकित्सीय खर्च Perquisite की परिभाषा से बाहर अर्थात् कर से Exempt है:-
  - (i) यदि कर्मचारी अथवा उसके परिवार के किसी सदस्य का चिकित्सीय इलाज इम्प्लायर द्वारा Maintained अस्पताल में हुआ हो।
  - (ii) यदि कर्मचारी अथवा उसके परिवार के किसी सदस्य की चिकित्सा किसी सरकारी अस्पताल, किसी Local Authority द्वारा Maintained अस्पताल अथवा इस उद्देश्य से सरकार द्वारा Approved किसी अस्पताल में हुई हो तथा इसका भुगतान इम्प्लायर द्वारा किया गया हो।
  - (iii) यदि Principal Chief Commissioner अथवा Chief Commissioner (Income Tax) द्वारा Approved अस्पताल में आयकर के Rule 3(A) (Annexure- A) में उल्लिखित रोगों के लिए कर्मचारी अथवा उसके परिवार के सदस्य का इलाज हुआ हो तथा इसका भुगतान इम्प्लायर द्वारा वहन किया गया हो।

यदि कर्मचारियों को भुगतान किया गया Medical Reimbursement उपरोक्त तीन बिन्दुओं में आता है तो सम्पूर्ण Medical Reimbursement आयकर से Exempt होगा।

चिकित्सा प्रतिपूर्ति स्वीकृतकर्ता अधिकारी चिकित्सा बीजक, इत्यादि का परीक्षण कर यह सुनिश्चित करें कि उनके समक्ष प्रस्तुत प्रकरण उपरोक्त तीन बिन्दुओं में आता है अथवा नहीं।

अन्यथा की स्थिति में Medical Reimbursement की पूर्ण धनराशि कर्मचारी के Salary का हिस्सा माना जायेगा। वित्तीय वर्ष 2018-19 के अन्तर्गत Income Tax 1961 के Section 17(2) में प्राविधानित नियमों के अनुसार कर योग्य चिकित्सा प्रतिपूर्ति पर ₹0 15,000/- की कटौती को Discontinue करते हुए Income Tax Act 1961 के Section 16 के अन्तर्गत ₹0 40,000/- का Standard Deduction अनुमन्य किया गया है।

अतः इन्कम टैक्स के अनुसार कर योग्य Medical Reimbursement Salary का ही हिस्सा है, इसलिए Medical Reimbursement पर Perquisite के रूप में अब किसी भी प्रकार का Exemption नहीं होगा। जैसे Salary पर TDS काटा जाता है वैसे ही Medical Reimbursement पर भी काटा जाना सुनिश्चित करें।

4. वित्तीय वर्ष (2018-19) में लागू होने वाले TDS से संबंधित रेट Annexure-B में संलग्न है।

संलग्नक: - यथोपरोक्त

  
(प्रभाकर कुमार गुप्ता)  
उप महाप्रबन्धक  
(कारपोरेट टैक्स)

पत्र सं० 17/30म0प्र0(टैक्स)/जी0एस0टी0 सेन/2018-19 तद्विनांक

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित

- 1- निदेशक (वित्त), 30 प्र0 पावर ट्रान्समिशन कारपोरेशन लि0, शक्ति भवन, लखनऊ।
- 2- मुख्य महाप्रबन्धक (वित्त एवं लेखा)/महाप्रबन्धक (लेखा), 30 प्र0 पावर ट्रान्समिशन कारपोरेशन लि0, शक्ति भवन, लखनऊ।
- 3- उप महाप्रबन्धक (लेखा), परिक्षेत्रीय लेखा कार्यालय, पारेषण मध्य/पूर्व/पश्चिम/दक्षिण, लखनऊ/इलाहाबाद/मेरठ/आगरा।
- 4- उप महाप्रबन्धक (लेखा)/उप महाप्रबन्धक (निधि), 30 प्र0 पावर ट्रान्समिशन कारपोरेशन लि0, शक्ति भवन, लखनऊ।
- 5- अधिशाषी अभियन्ता, सम्बद्ध निदेशक (ऑपरेशन), 30 प्र0 पावर ट्रान्समिशन कारपोरेशन लि0, 11वां तल, शक्ति भवन विस्तार, को वेबसाइट पर अपलोड करने हेतु।

संलग्नक: - यथोपरोक्त

  
(प्रभाकर कुमार गुप्ता)  
उप महाप्रबन्धक  
(कारपोरेट टैक्स)

## Annexure - A'

<sup>80</sup>[Exemption of medical benefits from perquisite value in respect of medical treatment of prescribed diseases or ailments in hospitals approved by the Chief Commissioner.

3A. (1) <sup>81</sup>[In granting approval to any hospital other than a hospital for Indian system of medicine and homoeopathic treatment for the purposes of sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause (2) of section 17], the Chief Commissioner shall satisfy himself that the hospital is registered with the local authority and fulfils the following requirements, namely :—

- (i) The building used for the hospital complies with the municipal bye-laws in force.
- (ii) The rooms are well ventilated, lighted and are kept in clean and hygienic conditions.
- (iii) At least ten iron spring beds are provided for patients.
- (iv) At least one properly equipped operation theatre is provided, with minimum floor space of 180 square feet and with a separate sterilisation room.
- (v) At least one labour room is provided, with minimum floor space of 180 square feet, in case the hospital provides medical service for maternity cases.
- (vi) Aseptic conditions are maintained in the operation theatre and the labour room.
- (vii) A duty room is provided for the nursing staff on duty.
- (viii) Adequate space for storage of medicines, food articles, equipments, etc., is provided.
- (ix) The water used in the hospital or nursing home is fit for drinking.
- (x) Adequate arrangements are made for isolating septic and infectious patients.
- (xi) The hospital is provided with and maintains :—
  - (a) high pressure sterilizer and instrument sterilizer;
  - (b) oxygen cylinders and necessary attachments for giving oxygen;
  - (c) adequate surgical equipments, instruments and apparatus including intravenous apparatus;
  - (d) a pathological laboratory for testing of blood, urine and stool;
  - (e) electro-cardiogram monitoring system;
  - (f) stand-by generator for use in case of power failure.
- (xii) There is at least one qualified doctor available on duty round the clock for every twenty beds or fraction thereof.
- (xiii) In hospitals providing intensive care unit facilities, there are at least two qualified doctors available on duty round the clock exclusively for such intensive care unit.
- (xiv) One nurse is on duty round the clock for every five beds or a fraction thereof.
- (xv) In hospitals providing intensive care unit facilities, there are at least four nurses provided exclusively for every four beds or fraction thereof for such intensive care unit.
- (xvi) The hospital maintains record of health of every patient containing information about the patient's name, address, occupation, sex, age, date of admission, date of discharge, diagnosis of disease and treatment undertaken.

<sup>82</sup>[(1A) In granting approval to any hospital for Indian system of medicine and homoeopathic treatment for the purposes of sub-clause (b) of clause (ii) of the proviso to sub-clause (vi) of clause (2) of section 17, the Chief Commissioner shall satisfy himself that the hospital fulfils the conditions specified *vide* Office Memorandum dated the 6th June, 2002<sup>83</sup>, by the Department of Indian Systems of Medicine and Homoeopathy, Ministry of Health and Family Welfare for approval of private hospitals for Indian system of medicine and homoeopathic treatment to Central Government Health Scheme beneficiaries and Central Government employees.]

(2) For the purpose of sub-clause (b) of clause (ii) of the proviso to <sup>84</sup>[sub-clause (vi) of] clause (2) of section 17, the prescribed diseases or ailments shall be the following, namely :—

- (a) cancer;

- (c) tuberculosis;
- (c) acquired immunity deficiency syndrome;
- (d) disease or ailment of the heart, blood, lymph glands, bone marrow, respiratory system, central nervous system, urinary system, liver, gall bladder, digestive system, endocrine glands or the skin, requiring surgical operation;
- (e) ailment or disease of the eye, ear, nose or throat, requiring surgical operation;
- (f) fracture in any part of the skeletal system or dislocation of vertebrae requiring surgical operation or orthopaedic treatment;
- (g) gynaecological or obstetric ailment or disease requiring surgical operation, caesarean operation or laparoscopic intervention;
- (h) ailment or disease of the organs mentioned at (d), requiring medical treatment in a hospital for at least three continuous days;
- (i) gynaecological or obstetric ailment or disease requiring medical treatment in a hospital for at least three continuous days;
- (j) burn injuries requiring medical treatment in a hospital for at least three continuous days;
- (k) mental disorder - neurotic or psychotic - requiring medical treatment in a hospital for at least three continuous days;
- (l) drug addiction requiring medical treatment in a hospital for at least seven continuous days;
- (m) anaphylectic shocks including insulin shocks, drug reactions and other allergic manifestations requiring medical treatment in a hospital for at least three continuous days.

*Explanation* : For the purpose of this rule,---

- (a) "qualified doctor" means a person who holds a degree recognised by the Medical Council of India and is registered by the Medical Council of any State;
  - (b) "nurse" means a person who holds a certificate of a recognised Nursing Council and is registered under any law for the registration of nurses;
  - (c) "surgical operation" includes treatment by modern methodology such as angioplasty, dialysis, lithotripsy, laser or cryo-surgery.]
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**ANNEXURE-B**

RATE OF TAX DEDUCTION AT SOURCE FY 2018-19			Payee	
Section	Nature of Payments made to Resident	Threshold Limits (INR)	Company, Partnership Firm / LLP / Co-op Society / Local Authority	Individual, HUF, AOP & BOI
			Rate	Rate
192	Salary	N.A	N.A	*At the rates applicable to particular slab of income including applicable surcharge and Health & education cess.
192A	Payment of accumulated balance due to an employee by RPF	50,000	N.A	10.00%
193	Interest on Securities	2,500	10.00%	10.00%
194-A	Other Interest	5,000	10.00%	10.00%
194-B	Winning from Lotteries	10,000	30.00%	30.00%
194-BB	Winnings from Horse races	10,000	30.00%	30.00%
194-C	Payment to Contractors / Sub-Contractors	Single Transaction = 30,000 Aggregate = 1,00,000	2.00%	1.00%
194-D	Insurance Commission	15,000	5.00%	5.00%
194-DA	Payment in respect of Life Insurance Policy	1,00,000	1.00%	1.00%
194-E	Income arising to a Non-Citizen, Non-Resident Entertainer or Sportsmen	NIL	N.A	20.00%
194-EE	Payment in respect of deposits	2,500	10.00%	10.00%

under NSS

194-G	Commission etc. on the sale of lottery tickets	15,000	5.00%	5.00%
194-H	Commission/Brokerage	15,000	5.00%	5.00%
194-I	Rent of machinery, plant or equipment	1,80,000	2.00%	2.00%
194-I	Rent of land, building, or Furniture	1,80,000	10.00%	10.00%
194-IA	Payment on transfer of certain immovable property other than agricultural land	50,00,000	1.00%	1.00%
194-IB	Payment of Rent by Individuals/HUF (other than covered by Section 44AB)	50,000 p.m.	N.A.	5.00%
194-IC	Payment under Specified Agreement for Joint Development	NIL	N.A.	10.00%
194-J	Professional Fees	30,000	10.0% / 2.0%	10.00%
194-LA	Compensation or Consideration for Compulsory Acquisition of Immovable Property (other than agricultural land)	2,50,000	1.00%	1.00%
194-LC	Interest Income paid to Non-Residents by Specified Companies or Business Trust	NIL	5.00%	5.00%