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Controller General of Defence Accounts  
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No. AT/IV/4462/Orders/VI

Dated: 01.01.2019


To

All concerned PCsDA/CsDA  
(Through CGDA Website only)

**Sub: Reimbursement of Taxes/GST on the prescribed entitlement of  
Hotel Accommodation/guest Houses to Armed Forces  
Personnel.**

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A copy of GoI, Ministry of Defence letter No. 12630/TA/DA/Mov C/59/D(Mov)/2018 dated 16.10.2018 on the above subject, under which the provisions of GoI MoF Deptt of Expenditure letter No. 19030/2/2017-E.IV dt 29.06.2018 has been extended to the Armed Forces are enclosed herewith for information, guidance and further necessary action please.

  
(Ashish Yadav)  
Sr. ACGDA (AT-I)

Tele: 23018391

No.12630/TA/DA/Mov C/59/D (Mov)/2018

Government of India

Ministry of Defence

New Delhi, the

16<sup>th</sup> Oct 2018

To

The Chief of the Army Staff  
The Chief of the Naval Staff  
The Chief of the Air Staff  
New Delhi

**REIMBURSEMENT OF TAXES/GST ON THE PRESCRIBED ENTITLEMENT OF  
HOTEL ACCOMMODATION/GUEST HOUSE TO ARMED FORCES PERSONNEL**

Sir,

1. The undersigned is directed to convey the sanction of competent authority to extend the provisions contained in MoF, DoE OM No 19030/2/2017-E.IV dated 29 Jun 2018 to Armed Forces Personnel. A copy of MoF, DoE OM referred above is enclosed herewith for reference.

2. This issues with the concurrence of Ministry of Defence (Fin/QA) vide their U. O. No 9(1)/Fin/QA/17 (Dy No. 565) dated 10.10.18.

Yours faithfully



(Irsad Alam)

Under Secretary to the Govt of India

Copy to:-

The Controller General of Defence Accounts, New Delhi  
The Director of Audit Defence Services, New Delhi  
The Deputy Director of Audit Defence Services, New Delhi  
All Controller of Defence Accounts, including PC of A (Fys) Kolkata  
Min of Defence (Fin/QA)  
Min of Defence (Fin/Navy)  
Min of Defence (Fin/Air)  
Ministry of Defence/D(Mov)  
IHQ of MoD (Army)/Mov C  
IHQ of MoD (Navy)/Passage  
Director of Accounts (Postal)  
APS Accounts Section, Kamptee, Nagpur

No. 19030/2/2017-E.IV  
Government of India  
Ministry of Finance  
Department of Expenditure  
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New Delhi, the 29<sup>th</sup> June, 2018


Office Memorandum

Sub: Reimbursement of Taxes/GST on the prescribed entitlement of Hotel accommodation/Guest House to Central Govt. employees – reg.

Various references have been received in this Department seeking clarification regarding admissibility of Taxes/GST on the prescribed entitlement of Hotel accommodation/Guest House as mentioned in Para 2E(i) of the annexure to this Department's OM No. 19030/1/2017-E.IV dated 13.07.2017.

2. The matter has been considered in this Department and it is clarified that the entitlement prescribed in r/o Hotel accommodation/Guest House as mentioned in Para 2E(i) of above mentioned OM, is exclusive of all Taxes/GST and these Taxes/GST shall be reimbursed to the Govt. employee over and above the prescribed entitlement. Further, reimbursement of GST shall be calculated on the actual charges paid by the Central Govt. employee within his/her prescribed entitlement.

3. This is issued with the approval of Competent Authority.



(Nirmala Dev)  
Deputy Secretary to the Government of India

To,

All Ministries and Departments of the Govt. of India as per standard distribution list.

Copy to : C&AG and U.P.S.C. etc. as per standard endorsement list.

New Delhi, the 13<sup>th</sup> July 2017

OFFICE MEMORANDUM

Subject: Travelling Allowance Rules - Implementation of the Seventh Central Pay Commission.

Consequent upon the decisions taken by the Government on the recommendations of the Seventh Central Pay Commission relating to Travelling Allowance entitlements to civilian employees of Central Government, President is pleased to decide the revision in the rates of Travelling Allowance as set out in the Annexure to this Office Memorandum.

2. The 'Pay Level' for determining the TA/DA entitlement is as indicated in Central Civil Service (Revised Pay) Rules 2016.
3. The term 'Pay in the Level' for the purpose of these orders refer to Basic Pay drawn in appropriate Pay level in the Pay Matrix as defined in Rule 3(8) of Central Civil Services (Revised Pay) Rules, 2016 and does not include Non-Practising Allowance (NPA), Military Service Pay (MSP) or any other type of pay like special pay, etc
4. However, if the Travelling Allowance entitlements in terms of the revised entitlements now prescribed result in a lowering of the existing entitlements in the case of any individual, groups or classes of employees, the entitlements, particularly in respect of mode of travel, class of accommodation, etc., shall not be lowered. They will instead continue to be governed by the earlier orders on the subject till such time as they become eligible, in the normal course, for the higher entitlements.
5. The claims submitted in respect of journey made on or after 1<sup>st</sup> July, 2017, may be regulated in accordance with these orders. In respect of journeys performed prior to 1<sup>st</sup> July, 2017, the claims may be regulated in accordance with the previous orders dated 23.09.2008.
6. It may be noted that no additional funds will be provided on account of revision in TA/DA entitlements. It may therefore be ensured that permission to official travel is given judiciously and restricted only to absolutely essential official requirements.
7. These orders shall take effect from 01<sup>st</sup> July, 2017
8. Separate orders will be issued by Ministry of Defence and Ministry of Railways in respect of Armed Forces personnel and Railway employees, respectively
9. In so far as the persons serving in the Indian Audit & Accounts Department are concerned, these orders issue in consultation with the Comptroller & Auditor General of India

Hindi version is attached.



(Nirmala Dev)

Deputy Secretary to the Government of India

To,

All Ministries and Departments of the Govt. of India etc. as per standard distribution list.

Copy to: C&AG and U.P.S.C., etc. as per standard endorsement list.



Annexure to Ministry of Finance, Department of Expenditure  
O.M.No.19030/1/2017-E.IV dated 10<sup>th</sup> July 2017.

In supersession of Department of Expenditure's O.M. No. 19030/3/2008-E.IV dated 23.09.2008, in respect of Travelling Allowance the following provisions will be applicable with effect from 01.07.2017 :

2. Entitlements for Journeys on Tour or Training

A.(i) Travel Entitlements within the Country

Pay Level in Pay Matrix	Travel entitlement
14 and above	Business/Club class by air or AC-I by train
12 and 13	Economy class by air or AC-I by train
6 to 11	Economy class by air or AC-II by train
5 and below	First Class/AC-III/AC Chair car by train

(ii) It has also been decided to allow the Government officials to travel by Premium Trains/Premium Tatkal Trains/Suvidha Trains, the reimbursement to Premium Tatkal Charges for booking of tickets and the reimbursement of Dynamic/Flexi-fare in Shatabdi/Rajdhani/Duronto Trains while on official tour/ training. Reimbursement of Tatkal Seva Charges which has fixed fare, will remain continue to be allowed. Travel entitlement for the journey in Premium/Premium Tatkal/Suvidha/ Shatabdi/Rajdhani/ Duronto Trains will be as under :-

Pay Level in Pay matrix	Travel Entitlements in Premium/Premium Tatkal/Suvidha/ Shatabdi/ Rajdhani/ Duronto Trains
12 and above	Executive/AC 1 <sup>st</sup> Class (In case of Premium/Premium Tatkal/Suvidha/Shatabdi/Rajdhani Trains as per available highest class)
6 to 11	AC 2 <sup>nd</sup> Class/Chair Car (In Shatabdi Trains)
5 & below	AC 3 <sup>rd</sup> Class/Chair Car

(iii) The revised Travel entitlements are subject to following:-

- In case of places not connected by rail, travel by AC bus for all those entitled to travel by AC II Tier and above by train and by Deluxe/ordinary bus for others is allowed.
- In case of road travel between places connected by rail, travel by any means of public transport is allowed provided the total fare does not exceed the train fare by the entitled class.
- All mileage points earned by Government employees on tickets purchased for official travel shall be utilized by the concerned department for other official travel by their officers. Any usage of these mileage points for purposes 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.
- In case of non-availability of seats in entitled class, Govt. servants may travel in the class below their entitled class.

B. International Travel Entitlement :

Pay Level in Pay Matrix	Travel entitlement
17 and above	First class
14 to 16	Business/Club class
13 and below	Economy class

C. Entitlement for journeys by Sea or by River Steamer

(i) For places other than A&N Group of Islands and Lakshadweep Group of Island :-

Pay Level in Pay Matrix	Travel entitlement
9 and above	Highest class
6 to 8	Lower class if there be two classes only on the steamer
4 and 5	if two classes only, the lower class. If three classes, the middle or second class. If there be four classes, the third class
3 and below	Lowest class

(ii) For travel between the mainland and the A&N Group of Islands and Lakshadweep Group of Island by ships operated by the Shipping Corporation of India Limited :-

Pay Level in Pay Matrix	Travel entitlement
9 and above	Deluxe class
6 to 8	First/ 'A' Cabin class
4 and 5	Second/ 'B' Cabin class
3 and below	Bunk class

D. Mileage Allowance for Journeys by Road :

(i) At places where specific rates have been prescribed :-

Pay Level in Pay Matrix	Entitlements
14 or above	Actual fare by any type of public bus including AC bus OR At prescribed rates of AC taxi when the journey is actually performed by AC taxi OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
6 to 13	Same as above with the exception that journeys by AC taxi will not be permissible.
4 and 5	Actual fare by any type of public bus other than AC bus OR At prescribed rates for auto rickshaw for journeys by auto rickshaw, own car, scooter, motor cycle, moped, etc.
3 and below	Actual fare by ordinary public bus only OR At prescribed rates for auto rickshaw for journeys by autorickshaw, own scooter, motor cycle, moped, etc.

(ii) At places where no specific rates have been prescribed either by the Directorate of Transport of the concerned State or of the neighboring States:

For journeys performed in own car/taxi	Rs. 24/- per Km
For journeys performed by auto rickshaw, own scooter, etc	Rs. 12/- per Km

At places where no specific rates have been prescribed, the rate per km will further rise by 25 percent whenever DA increases by 50 percent.

## E(i). Daily Allowance on Tour

Pay level in pay matrix	Entitlement
14 and above	Reimbursement for hotel accommodation/guest house of up to ₹7,500/- per day, Reimbursement of AC taxi charges as per actual expenditure commensurate with official engagements for travel within the city and Reimbursement of food bills not exceeding ₹1200/- per day.
12 and 13	Reimbursement for hotel accommodation/guest house of up to ₹4,500/- per day, Reimbursement of AC taxi charges of up to 50 km per day for travel within the city, Reimbursement of food bills not exceeding ₹1000/- per day.
9 to 11	Reimbursement for hotel accommodation/guest house of up to ₹2,250/- per day, Reimbursement of non-AC taxi charges of up to ₹338/- per day for travel within the city, Reimbursement of food bills not exceeding ₹900/- per day.
6 to 8	Reimbursement for hotel accommodation/guest house of up to ₹750 per day, Reimbursement of non-AC taxi charges of up to ₹225/- per day for travel within the city, Reimbursement of food bills not exceeding ₹800/- per day.
5 and below	Reimbursement for hotel accommodation/guest house of up to ₹450 per day, Reimbursement of non-AC taxi charges of up to ₹113/- per day for travel within the city, Reimbursement of food bills not exceeding ₹500/- per day.

(ii) **Reimbursement of Hotel charges** :- For levels 8 and below, the amount of claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of stay, name of dwelling, etc. Additionally, for stay in Class 'X' cities, the ceiling for all employees up to Level 8 would be ₹1,000 per day, but it will only be in the form of reimbursement upon production of relevant vouchers. The ceiling for reimbursement of hotel charges will further rise by 25 percent whenever DA increases by 50 percent

(iii) **Reimbursement of Travelling charges** :- Similar to Reimbursement of staying accommodation charges, for levels 8 and below, the claim (up to the ceiling) may be paid without production of vouchers against self-certified claim only. The self-certified claim should clearly indicate the period of travel, vehicle number, etc. The ceiling for levels 11 and below will further rise by 25 percent whenever DA increases by 50 percent. For journeys on foot, an allowance of Rs.12/- per kilometer travelled on foot shall be payable additionally. This rate will further increase by 25% whenever DA increases by 50%.

(iv) **Reimbursement of Food charges** :- There will be no separate reimbursement of food bills. Instead, the lump sum amount payable will be as per Table E(i) above and, depending on the length of absence from headquarters, would be regulated as per Table (v) below. Since the concept of reimbursement has been done away with, no vouchers will be required. This methodology is in line with that followed by Indian Railways at present (with suitable enhancement of rates), i.e. Lump sum amount payable. The lump sum amount will increase by 25 percent whenever DA increase by 50 percent.

## (v) Timing restrictions

Length of absence	Amount Payable
If absence from headquarters is <6 hours	30% of Lump sum amount
If absence from headquarters is between 6-12 hours	70% of Lump sum amount
If absence from headquarters is >12 hours	100% of Lump sum amount

Absence from Head Quarter will be reckoned from midnight to midnight and will be calculated on a per day basis.



(vi) In case of stay/journey on Government ships, boats etc. or journey to remote places on foot/mules etc for scientific/data collection purposes in organization like FSI, Survey of India, GSI etc., daily allowance will be paid at rate equivalent to that provided for reimbursement of food bill. However, in this case, the amount will be sanctioned irrespective of the actual expenditure incurred on this account with the approval of the Head of Department/controlling officer.

Note : DA rates for foreign travel will be regulated as prescribed by Ministry of External Affairs.

### 3. T.A. on Transfer

TA on Transfer includes 4 components : - (i) Travel entitlement for self and family (ii) Composite Transfer and packing grant (CTG) (iii) Reimbursement of charges on transportation of personal effects (iv) Reimbursement of charges on transportation of conveyance.

#### (i) Travel Entitlements :

- (a) Travel entitlements as prescribed for tour in Para 2 above, except for International Travel, will be applicable in case of journeys on transfer. The general conditions of admissibility prescribed in S.R.114 will, however, continue to be applicable.
- (b) The provisions relating to small family norms as contained in para 4(A) of Annexure to M/o Finance O.M. F.No. 10/2/98-IC & F.No. 19030/2/97-EIV dt. 171, April 1998, shall continue to be applicable.

#### (ii) Composite Transfer and Packing Grant (CTG) :

- (a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of transfer involving a change of station located at a distance of or more than 20 kms from each other. However, for transfer to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG.
- (b) In cases of transfer to stations which are at a distance of less than 20 kms from the old station and of transfer within the same city, one third of the composite transfer grant will be admissible, provided a change of residence is actually involved.
- (c) In cases where the transfer of husband and wife takes place within six months, but after 60 days of the transfer of the spouse, fifty percent of the transfer grant on transfer shall be allowed to the spouse transferred later. No transfer grant shall be admissible to the spouse transferred later, in case both the transfers are ordered within 60 days. The existing provisions shall continue to be applicable in case of transfers after a period of six months or more. Other rules precluding transfer grant in case of transfer at own request or transfer other than in public interest, shall continue to apply unchanged in their case.

#### (iii) Transportation of Personal Effects

Level	By Train/Steamer	By Road
12 and above	6000 Kg by goods train/4 wheeler wagon/ 1 double container	Rs. 50/- per km
6 to 11	6000 Kg by goods train/4 wheeler wagon/ 1 single container	Rs. 50/- per km
5	3000 kg	Rs. 25/- per km
4 and below	1500 kg	Rs. 15/- per km

The rates will further rise by 25 percent whenever DA increases by 50 percent. The rates for transporting the entitled weight by Steamer will be equal to the prevailing rates prescribed by such transport in ships operated by Shipping Corporation of India. The claim for reimbursement shall be admissible subject to the production of actual receipts/ vouchers by the Govt. servant. Production of receipts/vouchers is mandatory in r/o transfer cases of North Eastern Region, Andaman & Nicobar Islands and Lakshadweep also.



Transportation of personal effects by road is as per kilometer basis only. The classification of cities /towns for the purpose of transportation of personal effects is done away with.

(iv) **Transportation of Conveyance.**

Level	Reimbursement
6 and above	1 motor car etc. or 1 motor cycle/scooter
5 and below	1 motorcycle/scooter/moped/bicycle

The general conditions of admissibility of TA on Transfer as prescribed in S.R. 116 will, however, continue to be applicable.

4 **T.A. Entitlement of Retiring Employees**

TA on Retirement includes 4 components :- (i) Travel entitlement for self and family (ii) Composite Transfer and packing grant (CTG) (iii) Reimbursement of charges on transportation of personal effects (iv) Reimbursement of charges on transportation of conveyance.

(i) **Travel Entitlements**

Travel entitlements as prescribed for tour/transfer in Para 2 above, except for International Travel, will be applicable in case of journeys on retirement. The general conditions of admissibility prescribed in S.R.147 will, however, continue to be applicable.

(ii) **Composite Transfer Grant(CTG)**

(a) The Composite Transfer Grant shall be paid at the rate of 80% of the last month's basic pay in case of those employees, who on retirement, settled down at places other than last station(s) of their duty located at a distance of or more than 20 km. However, in case of settlement to and from the Island territories of Andaman, Nicobar & Lakshadweep, CTG shall be paid at the rate of 100% of last month's basic pay. Further, NPA and MSP shall not be included as part of basic pay while determining entitlement for CTG. The transfer incidentals and road mileage for journeys between the residence and the railway station/bus stand, etc., at the old and new station, are already subsumed in the composite transfer grant and will not be separately admissible.

(b) As in the case of serving employees, Government servants who, on retirement, settle at the last station of duty itself or within a distance of less than 20 kms may be paid one third of the CTG subject to the condition that a change of residence is actually involved.

(iii) **Transportation of Personal Effects :-** Same as Para 3(iii) above.

(iv) **Transportation of Conveyance :-** Same as Para 3(iv) above.

The general conditions of admissibility of TA on Retirement as prescribed in S.R. 147 will, however, continue to be applicable.

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