

CORPORATE OFFICE, TAXATION SECTION 1ST FLOOR, BHARAT SANCHAR BHAWAN, JANPATH, NEW DELHI-110001 Ph.No.011-23037306/23734087 Fax : 011-23718886	 BHARAT SANCHAR NIGAM LTD.	BHARAT SANCHAR NIGAM LIMITED [A Government of India Enterprise]
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No.1001-06/2008/Taxation/BSNL/SAL-IT/ACC.PERQ/52 Dated:25th September,2009

To,

Heads of All Telecom Circles / Metro Districts / Maintenance Region/ Project Circles / Task Force/ Data Network/ NCES/ ALTTC/ BRBRAITT/ NATFM/ QA/ T&D/ Telecom Stores/ Telecom Factories/ CPAO (ITI Bills)/ TCO, Kolkata / IT Circle, Pune/R&P C.O.

Sub: Bearing the Income Tax liability on perquisite of accommodation provided to BSNL employees by BSNL for the F.Y.2009-10(A.Y.2010-11) and onwards.

Decision of the BSNL Board is hereby conveyed that BSNL will bear the liability of Income Tax on perquisite of accommodation provided to BSNL employees by BSNL as per provisions of section 10(10CC) read with section 192(1A) & 192(1B) of the Income Tax Act-1961, for the financial year 2009-10 (A.Y.2010-11) and onwards. Copy of section 192(1), 192(1A) & 192(1B) is annexed herewith for information. Also find enclosed herewith copy of illustration shown in para-3 of Circular No.9/2008 [F.No. 275/192/2008-IT(B)] dated 29th September,2008 and letter no.275/67/2007-IT(B) dated 28-11-2008 issued by CBDT for information and necessary action.

Encl: As Above


(Arundati Panda)
GM (Taxation)

Copy to:-

1. GM (CA) for information and necessary action.