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DEWAS UDYOG CIRCLE

Issue No – 419

Monthly Newsletter

April, 2024

International Labour Day

President

Mr. Ashok Khandelia

Hon. Secretary

Mr. Anjan Shah



Hindi Journalism Day

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ASSOCIATION OF INDUSTRIES DEWAS

KNOWLEDGE CENTRE***International Labour Day***

International Workers' Day, also known as **Labour Day** in some countries and often referred to as **May Day**, is a celebration of [labourers](#) and the [working classes](#) that is promoted by the international [labour movement](#) and occurs every year on 1 May, or the first Monday in May. Traditionally, 1 May is the date of the European spring festival of [May Day](#). In 1889, the [Marxist International Socialist Congress](#) met in Paris and established the [Second International](#) as a successor to the earlier [International Workingmen's Association](#).

Hindi Journalism Day

Hindi Journalism Day, **May 30**, is considered to be a very important day for Hindi journalism, because the first newspaper in Hindi language, Udant Martand was published on this day. Pandit Jugal Kishore Shukla started it as a weekly newspaper from Calcutta on 30 May 1826.

Important Days in May

May 1	International Labour Day
May 3	Press Freedom Day
May 4	Coal miner's day
May 7	Worlds AIDS Orphans day
May 8	International Red Cross Day
May 11	National Technology Day
May 14	National Safe Motherhood Day
May 15	International Family Day
May 17	World Telecom Day
May 18	International Museums Day
May 22	International Bio Diversity Day
May 24	Commonwealth Day
May 25	Worlds Thyroid Day
May 29	International Day of UN Peace Keepers
May 30	Hindi Journalism Day
May 31	World No Tobacco Day

“To succeed in your mission, you must have single-minded devotion to your goal...”

NOTIFICATIONS/CIRCULARS

Benefits for **Senior Citizens** and Super Senior Citizens under **Income-tax Act, 1961**



Higher Basic Exemption
Higher Deduction for Medical Insurance Premium
Higher Deduction for Interest from Banks and Post Offices
Exemption from filing an ITR
and many more...



Income Tax Department
Central Board of Direct Taxes

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NOTIFICATIONS/CIRCULARS

BENEFITS UNDER DIRECT TAXES FOR SENIOR CITIZENS AND SUPER SENIOR CITIZENS

» Who is a Senior Citizen and a Super Senior Citizen?

At any time during the relevant financial year:

- Individual resident who is of the age of 60 years or above but less than 80 years is a Senior Citizen.
- An individual resident who is of the age of 80 years or above is a Super Senior Citizen.

Note: Senior Citizen as well as Super Senior Citizen enjoys all the tax benefits available to non-senior citizens along with some special benefits.

For Income Tax ActScan the QR Code....



» Higher Basic Exemption for Senior and Super Senior Citizens

- For Senior Citizens the basic exemption limit is fixed at a figure of **Rs. 3 lakh**.
- For Super Senior Citizens, the basic exemption limit is fixed at **Rs. 5 lakh**.

Note: For other individual taxpayers, the basic exemption limit up to which she/he is not required to pay any tax is Rs. 2.5 lakh (For A.Y. 2023-24).

» Exemption from payment of Advance Tax

- A resident Senior/Super Senior citizen need not pay any advance tax, provided he does not have any income under the head "Profits and Gains of Business or Profession".

Note: Every person whose estimated tax liability for the year is Rs. 10,000/- or more, is liable to pay advance tax.

» Benefits of Standard Deduction

- Senior Citizen and Super Senior Citizen who are in receipt of pension income from his former employer can claim a deduction up to Rs. 50,000/- against such income.

Note: If pension is less than Rs. 50,000/-, the deduction will be limited to the amount of pension received.

» Higher Deduction for Medical Insurance Premium/ Medical Expenditure (Section 80D)

- The maximum limit for deduction u/s 80D in respect of payment made for health insurance premium in respect of a Senior/Super Senior citizen has been allowed at Rs. 50,000/-.
- A deduction is allowed up to Rs. 50,000/- for medical expenses incurred on the health of a Senior/Super Senior citizen provided no amount is paid for health insurance of such person.

NOTIFICATIONS/CIRCULARS

Note:

- For claiming this deduction, it is mandatory that the health insurance premium/ medical expenses are paid by any mode other than cash and both of these deductions cannot be claimed simultaneously.
- For other individuals, the maximum limit of deduction u/s 80D is Rs. 25,000/-.

Deduction in respect of maintenance and medical treatment of a dependent with a disability (Section 80DD).

- (i) A deduction u/s 80DD is allowed to a Resident Individual or HUF for medical expenditure or deposit in notified scheme for maintenance and medical treatment of a dependent with disability from Rs. 75,000/- to Rs. 1,25,000/- depending upon severity of disability. Deductions under this section shall also be allowed during the lifetime, i.e., upon attaining age of sixty years or more of the individual or the member of the HUF in whose name subscription to the scheme has been made and where payment or deposit has been discontinued.
- (ii) Any annuity or lump sum amount received by the disabled dependent before his death shall not be taxable in the hands of the individual or member of the HUF w.e.f. AY 2023–24 and onward, if the said individual or the member of the HUF in whose name subscription to the scheme has been made attained the age of sixty years or more.

» Higher Deduction in respect of expenses incurred for Medical Treatment of a Specified Disease or Ailment (Section 80DDB)

- For expenses incurred by the taxpayer in respect of a dependent Senior/Super Senior citizen for treatment of specified disease or ailments, a deduction of Rs. 1 lakh in a year is allowed.

Note: For other taxpayers, the amount of deduction available in respect of expenses incurred for medical treatment of specified disease or ailments of self or dependent relatives u/s 80DDB is Rs. 40,000/-

» Higher Deduction for Interest Income from Bank and Post Office

- A Senior/Super Senior citizen can claim a deduction upto Rs. 50,000/- u/s 80TTB in respect of interest income earned on savings bank accounts, bank deposits, or any deposit with the post office or co-operative banks.

In case such interest income earned by him during the year is less than Rs. 50,000/-, the payer bank/post office will not deduct any tax from such interest income.

NOTIFICATIONS/CIRCULARS

Note: Individual taxpayers other than senior citizens are allowed maximum deduction of Rs. 10,000/- u/s 80TTA in respect of interest income from savings bank accounts.

» Eligibility to file manual Income Tax Return

- A super senior citizen aged 80 years or above filing his return of income in Form SAHAJ (ITR-1) or SUGAM (ITR-4) and having total income of more than Rs. 5 lakh or having a refund claim, can file his/her return of income in paper mode. For such individuals, electronic filing of ITR-1 or ITR-4 (as the case may be) is not mandatory.

Note: The Super Senior Citizen may opt for e-filing, if he chooses to do so.

» Form No. 15H for Non-Deduction of Tax at Source

- A Senior/Super Senior citizen may submit form no.15H to the deductor for non-deduction of TDS on certain incomes referred to in that section, if the tax on his/her estimated total income for the concerned year comes at nil.

» Income tax exemption on Transfer of Capital assets under 'Reverse Mortgage Scheme'.

- The transfer of a residential house property by way of a reverse mortgage as per the Reverse Mortgage Scheme made and notified by the Central Government for Senior/Super Senior citizen, is not liable to be taxed as Capital gain (nor under any other head of income).

» Exemption from filing ITR

The following categories of Senior Citizens are not required to file their ITR: —

- Resident Senior Citizens, 75 years or above and
- Having only pension income and interest income only from the account(s) maintained with a bank in which they receive such pension.

Note:

- (i) Applicable from A.Y. 2022-23
- (ii) The specified bank shall be responsible for computing their total income and deducting tax thereon after giving effect to various deductions allowable under Chapter VI-A and rebate u/s 87A of the Act.

» Applicable Tax Rates

- In respect of AY 2023–24, a senior citizen can opt for either the old or new tax regime as under:

NOTIFICATIONS/CIRCULARS**a) Income tax rate slabs under old tax regime for senior citizens of the age from 60 to 80 years:**

Income Slab	Rate of Income Tax
Upto Rs. 3,00,000/-	Nil
Rs. 3,00,001/- to Rs. 5,00,000/-	5% (if taxable income is upto Rs. 5 lakh, the tax liability is Nil on account of tax relief u/s 87A)
Rs. 5,00,001/- to Rs. 10,00,000/-	Rs. 10,000 + 20% of amount above Rs. 5,00,000/-
Above Rs. 10,00,000/-	Rs. 1,10,000 + 30% of amount above Rs. 10,00,000/-
Surcharge (subject to Marginal Relief)	If taxable income is more than Rs.50 lakh (then percentage vary from 10% to 37% depending upon the taxable income)
Health & Education Cess	4% of (Income-tax + Surcharge).

b) Income Tax slabs under old tax regime for super senior citizens (80 years and above in age)

Income Slab	Rate of Income Tax
Upto Rs. 5,00,000/-	Nil
Rs. 5,00,001/- to Rs. 10,00,000/-	20% above Rs. 5,00,000/-
Above Rs. 10,00,000/-	Rs.1,00,000/- + 30% above Rs. 10,00,000/-
Surcharge (subject to marginal Relief)	If taxable income is more than Rs. 50 lakhs (then percentage of surcharge varies from 10% to 37% depending upon the taxable income)
Health & Education Cess	4% of (Income-tax + Surcharge)

c) New Personal Income Tax Regime (115BAC) for all individuals including senior citizens and super senior citizens

Income Slab	Rate of Income Tax
Upto Rs.2,50,000/-	Nil
Rs. 2,50,001/- to Rs. 5,00,000/-	5% (if taxable income is upto Rs. 5 lakh, the tax liability is Nil on account of tax relief u/s 87A)
Rs. 5,00,001/- to Rs. 7,50,000/-	Rs.12,500/- + 10% of amount above Rs. 5,00,000/-
Rs. 7,50,001/- to Rs. 10,00,000/-	Rs. 37,500/- + 15% of amount above Rs. 7,50,000/-
Rs. 10,00,001/- to Rs. 12,50,000/-	Rs.75,000/- + 20% of amount above Rs. 10,00,000/-
Rs. 12,50,001/- to Rs. 15,00,000/-	Rs.1,25,000/- + 25% above Rs. 12,50,000/-
Above Rs. 15,00,000/-	Rs.1,87,500/- + 30% above Rs.15,00,000/-
Surcharge (subject to Marginal Relief)	If taxable income is more than Rs. 50 lakhs (then percentage of surcharge varies from 10% to 37%)
Health & Education Cess	4% of (Income-tax + Surcharge).

NOTIFICATIONS/CIRCULARS

Note: Tax deduction under chapter VIA will not be available to a tax payer opting for the New Tax Regime u/s 115BAC, except for deduction u/s 80CCD(2) and 16(ia) of the Income Tax Act, 1961.



September, 2023



Directorate of Income Tax

(Public Relations, Publications & Publicity)

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Disclaimer: This brochure should not be construed as an exhaustive statement of the law. For details reference should always be made to the relevant provisions in the Acts and the Rules

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“The most important thing in communication is hearing what isn’t said”
- Peter Ducker

NOTIFICATIONS/CIRCULARS

1

IN THE HIGH COURT OF JHARKHAND, RANCHI**Cr.M.P. No. 742 of 2014**

Deepak Dokania, son of Sri Mahabir Ram, resident of 37, C.H.Area, North West, P.O. –Sonari, P.S. Sonari, Town Jamshedpur, District East Singhbhum
 Petitioner

-- Versus --

The State of Jharkhand
 Opposite Party

CORAM: HON'BLE MR. JUSTICE SANJAY KUMAR DWIVEDI

For the Petitioner :- Mr. Salona Mittal , Advocate
 For the State :- Mr. S.K.Shukla, Advocate

6/25.04.2023 Heard Mr. Salona Mittal, the learned counsel for the petitioner and Mr. S.K.Shukla, the learned counsel for the respondent State including the O.P.no.2.

2. This petition has been filed for quashing of the order taking cognizance dated 12.12.2013 and also the entire criminal proceeding in G.O. (Complaint) Case No.251 of 2013, pending before learned Chief Judicial Magistrate, Seraikella.

3. The brief facts of the complaint case alleging therein that BMC Metal Cast Pvt Ltd is having factory situated at A-18 and 19, Adityapur Industrial Area at Saraikella Kharsawa and registered vide registration no.24270/SBM and at the time of renewal of license at Form no.2 the petitioner is one of the Director and another one Manager of the said factory. On 23.9.2013 one employee namely Tunna Tin met with an accident and got injury at the time of working and then he was admitted APEX hospital Baradwari, Jamshedpur. On receiving of information of accident the complainant inspected the factory premises on 24.9.2013 for finding out reasons of accident. One another person namely Bharat Shyamal Supervisor of said factory stated the occurrence to the complainant. The complainant taken fardbayan on 22.10.2013 regarding accident. During inspection it was found that the said employee has started his duty on 23.9.2013 at 8.00 am and he was changing damaged

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sheet at the roof and safety bent came down on ground and being unstable he got injury. It was also found that the management of factory has not provided the safety and due to lack of safety measure the victim sustained injury and the management failed to comply the provisions and violated the provisions of section 32(B) and 32(C) of the Factory Act, 1948 and Rule 56(c)(a) of Jharkhand Factory Rule, 1950. On asking by the complainant, the management of the factory did not produce any record and due to this the management violated the provision of Rule 102 of Factory Rules, 1950.

4. Mr. Mittal, the learned counsel for the petitioner submits that on the basis of the complaint, the learned court has taken cognizance under section 92 of the Factory Act, 1948. He submits that the petitioner no.1 happens to be Director of the said company/firm. He draws attention of the Court to the enquiry report and submits that the worker has also admitted before the Factory Inspector that he was provided with safety equipment like belt and helmet and inspite of that the case has been lodged. On these grounds, he submits that there is no laches on the part of the management however the case has been lodged.

5. On the other hand, the learned counsel for the State submits that accident took place in the premises of factory and on enquiry the case found to be true and that is why case has been lodged and accordingly cognizance has been taken and there is no illegality in the order taking cognizance.

6. In view of the above submissions of the learned counsel for the parties the Court has gone through the contents of the complaint case as well as the order taking cognizance. Admittedly occurrence took place in factory premises and workman has also admitted that safety equipment has been supplied to him. Prima facie it appears that this is

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not a case that the management has not provided safely equipment to the workman. To fasten liability upon the management one is also required to look into sections 97 and 111 of Factory Act, 1948 and there are certain obligation cast upon the worker also and the safety equipment has been supplied by the management and not taking advantage of the same, the workman is also liable under section 97 and 111 of the said Act. For ready reference sections 97 and 111 of the said Act are quoted below:

“97. Offences by workers.— (1) Subject to the provisions of section 111, if any worker employed in a factory contravenes any provision of this Act or any rules or orders made thereunder, imposing any duty or liability on workers, he shall be punishable with fine which may extend to 1[five hundred rupees]. (2) Where a worker is convicted of an offence punishable under sub-section (1) the occupier or manager of the factory shall not be deemed to be guilty of an offence in respect of that contravention, unless it is proved that he failed to take all reasonable measures for its prevention.

111. Obligations of workers.—(1) No worker in a factory— (a) shall wilfully interfere with or misuse any appliance, convenience or other thing provided in a factory for the purposes of securing the health, safety or welfare of the workers therein; (b) shall wilfully and without reasonable cause do anything likely to endanger himself or others; and (c) shall wilfully neglect to make use of any appliance or other thing provided in the factory for the purposes of securing the health or safety of the workers therein. (2) If any worker employed in a factory contravenes any of the provisions of this section or of any rule or order made thereunder, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one hundred rupees, or with both.”

7. On perusal of these two provisions of the Factories Act, it is crystal clear that the scheme of the Factories Act is there, at the first instance the occupier and Manager must be prosecuted in terms of Section 92 of the Act, however, they may seek exemption under Section 101 of the said Act. Such interpretation would render the provisions of Sections 97 and 111 of the Act invalid, It is well settled principle of

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interpretation of the statute that it is incumbent upon the Court to avoid a construction, if reasonably permissible on the language, which will render a part of the statute devoid of any meaning or application, which has been considered by the Hon'ble Supreme Court in the case of "*Visitor AMU and Ors. Versus K.S. Misra*", reported in (2007) 8 SCC 593, wherein in para-13, the Hon'ble Supreme Court has held as follows:-

"13. The problem can be looked from another angle. If the view taken by the High Court that the provision is directory is accepted as correct, it would in effect amount to making the provisions of sub- clause (c) of Statute 61(6)(iv) otiose. In such a case the consequences provided therein that if no option is exercised within the prescribed time limit, the employee shall be deemed to have opted for the retention of the benefits already received by him would never come into play. It is well settled principle of interpretation of statute that it is incumbent upon the Court to avoid a construction, if reasonably permissible on the language, which will render a part of the statute devoid of any meaning or application. The Courts always presume that the Legislature inserted every part thereof for a purpose and the legislative intent is that every part of the statute should have effect. The legislature is deemed not to waste its words or to say anything in vain and a construction which attributes redundancy to the Legislature will not be accepted except for compelling reasons. It is not a sound principle of construction to brush aside words in a statute as being inapposite surplusage, if they can have appropriate application in circumstances conceivably within the contemplation of the statute. (See Principles of Statutory Interpretation by Justice G.P. Singh Ninth Edition page 68)"

8. On perusal of the complaint, it transpires that there is no material on record to prima facie suggest that the Occupier or Manager are in any manner responsible for the unfortunate accident. Sections 97 and 111 was not looked into by the Inspector, as admitted in the complaint itself that the workman concern has gone to the roof. No case is made out against the petitioners in terms of the Factories Act in view of the judgment rendered in the case of *J.K. Industries Ltd. v. Chief Inspector of Factories and Boilers*, reported in (1996) 6 SCC 685, wherein the Hon'ble Supreme Court has come to the conclusion that *mens rea* is

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not the necessity in invoking the provisions of Factories Act. In that case the Hon'ble Supreme Court was examining the certain Sections of the Factories Act, which are not under challenge in this case. Sections 97 and 111 have been ignored by the Inspector of the Factories while submitting the report and at the time of filing the complaint.

9. The Court finds that in the order taking cognizance the word 'cognizance' has been put in the blank space which suggest that there is non-application of judicial mind.

10. Accordingly, entire criminal proceeding in G.O. (Complaint) Case No.251 of 2013, pending before learned Chief Judicial Magistrate, Seraikella is quashed.

11. Cr.M.P. No.742 of 2014 stands allowed and disposed of.

12. Pending petition if any also stands disposed of.

(Sanjay Kumar Dwivedi, J.)

SI/

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[NOTIFICATIONS/CIRCULARS](#)

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes**

New Delhi, 25th April, 2024

Press Release

CBDT extends due date for filing Form 10A/10AB

The Central Board of Direct Taxes (CBDT), has issued Circular No. 07/2024 dated 25.04.2024 further extending the due date for filing Form 10A/ Form 10AB under the Income-tax Act, 1961 (the 'Act') upto 30th June, 2024.

CBDT had earlier extended the due date for filing Form 10A/ Form 10AB by trusts, institutions and funds multiple times to mitigate genuine hardships of the taxpayers. The last such extension was made by Circular No. 06/2023 extending the date to 30.09.2023.

Considering the representations received by CBDT requesting for further extension of due date for filing of such Forms beyond the last extended date of 30.09.2023, and with a view to avoid genuine hardships to taxpayers, CBDT has extended the due date of filing Form 10A/ Form 10AB upto 30th June, 2024, in respect of certain provisions of section 10(23C)/ section 12A/ section 80G/ and section 35 of the Act.

CBDT further clarifies that, if any such existing trust, institution or fund had failed to file Form 10A for AY 2022-23 within the extended due date, and subsequently, applied for provisional registration as a new entity and received Form 10AC, can also now avail this opportunity to surrender the said Form 10AC and apply for registration for AY 2022-23 as an existing trust, institution or fund, in Form 10A till 30th June 2024.

It is also clarified that those trusts, institutions or funds whose applications for re-registration were rejected solely on the grounds of late filing or filing under wrong section code, may also submit fresh application in Form 10AB within the aforesaid extended deadline of 30th June, 2024.

The applications as per Form 10A/ Form 10AB shall be filed electronically through the e-filing portal of Income Tax Department. The Circular No. 07/2024 is available on www.incometaxindia.gov.in

(Surabhi Ahluwalia)
Pr. Commissioner of Income Tax
(Media & Technical Policy) &
Official Spokesperson, CBDT

NOTIFICATIONS/CIRCULARS

Circular No. 7 /2024

F. No. 173/25/2024-ITA-I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, Dated 25th April, 2024

**Sub: Extension of due date for filing of Form No. 10A/10AB under the Income-tax Act, 1961—
reg.**

On consideration of difficulties reported by the taxpayers and other stakeholders in the electronic filing of Form No. 10A/10AB, the Central Board of Direct Taxes (*the Board*) in exercise of its powers under section 119 of the Income-tax Act, 1961 (*the Act*) extended the due date for filing Form No. 10A to 31.08.2021 by Circular No. 12/2021 dated 25.06.2021, to 31.03.2022 by Circular No. 16/2021 dated 29.08.2021, to 25.11.2022 by Circular No. 22/2022 dated 01.11.2022 and further to 30.09.2023 by Circular No. 6/2023 dated 24.05.2023, and extended the due date for filing Form No. 10AB to 30.09.2022 by Circular No. 8/2022 dated 31.03.2022 and further to 30.09.2023 by Circular No. 6/2023 dated 24.05.2023.

2. Representations have been received in the Board with a request to condone the delay in filing Form No. 10A/10AB, as the same could not be filed in such cases within the last extended date, i.e., 30.09.2023.

3. On consideration of the matter, with a view to avoid and mitigate genuine hardship in such cases, the Board, in exercise of the powers conferred under section 119 of the Act, hereby extends the due date of making an application/intimation electronically in –

(i) Form No. 10A, in case of an application under clause (i) of the first proviso to clause (23C) of section 10 or under sub-clause (i) of clause (ac) of sub-section (1) of section 12A or under clause (i) of the first proviso to sub-section (5) of section 80G or in case of an intimation under fifth proviso of sub-section (1) of section 35 of the Act, till 30.06.2024;

(ii) Form No. 10AB, in case of an application under clause (iii) of the first proviso to clause (23C) of section 10 or under sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or under clause (iii) of the first proviso to sub-section (5) of section 80G of the Act, till 30.06.2024.

4. It may be also noted that extension of due date as mentioned in paragraph 3(ii) shall also apply in case of all pending applications under clause (iii) of the first proviso to clause (23C) of section 10 or

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sub-clause (iii) of clause (ac) of sub-section (1) of section 12A or under clause (iii) of the first proviso to sub-section (5) of section 80G of the Act, as the case may be. Hence, in cases where any trust, institution or fund has already made an application in Form No.10AB under the said provisions on or before the issuance of this Circular, and where the Principal Commissioner or Commissioner has not passed an order before the issuance of this Circular, the pending application in Form No. 10AB may be treated as a valid application.

4.1 Further, in cases where any trust, institution or fund has already made an application in Form No. 10AB, and where the Principal Commissioner or Commissioner has passed an order rejecting such application, on or before the issuance of this Circular, solely on account of the fact that the application was furnished after the due date or that the application has been furnished under the wrong section code, it may furnish a fresh application in Form No. 10AB within the extended time provided in paragraph 3(ii) i.e. 30.06.2024.

5. It is also clarified that if any existing trust, institution or fund who had failed to file Form No. 10A for AY 2022-23 within the due date as extended by the CBDT circular no. 6/2023 dated 24.05.2023 and subsequently, applied for provisional registration as a new trust, institution or fund and has received Form No. 10AC, it can avail the option to surrender the said Form No. 10AC and apply for registration for AY 2022-23 as an existing trust, institution or fund in Form No. 10A within the extended time provided in paragraph 3(i) i.e. 30.06.2024.

6. Hindi version to follow.

Vikas Singh
(Vikas Singh)
Director (ITA-I)

Copy to:-

1. PS to FM/OSD to FM/PS to MoS (R)/OSD to MoS(R)
2. PS to Revenue Secretary
3. Chairman, CBDT & All Members, CBDT
4. All Principal Chief Commissioners of Income-tax / Principal Director Generals of Income-tax.
5. DGIT(Systems), New Delhi
6. All Joint Secretaries/CsIT, CBDT
7. Web Manager, O/o DGIT(Systems) with request to upload on the departmental website of incometaxindia.gov.in.
8. Pr. Commissioner of Income-tax (Media & TP) and official Spokesperson, CBDT, New Delhi.
9. JCIT, Data-Base Cell for uploading on irsofficeronline.gov.in.
10. Guard File

Vikas Singh
Director (ITA-I)

NOTIFICATIONS/CIRCULARS**M.P. POWER MANAGEMENT COMPANY LIMITED**

CIN: U40109MP2006SGC018637 (A Government of MP Undertaking)

Regd. Office: Shakti Bhawan, Rampur Jabalpur Madhya Pradesh INDIA 482 008. Tel: 0761-2661111, 2660500, Fax: 0761 – 2661696,

Website: www.mppmcl.com email: mda@mppmcl.com

No. CGM (RM)/FPPAS/24-25/ 48

/Jabalpur/Dated 24/04/2024

To

1. The Managing Director
M.P. Paschim KVV Co. Ltd.
G.P.H Compound, Polo Ground,
Indore (M.P)
2. The Managing Director
M.P. Madhya KVV Co. Ltd.
Bijli Nagar Colony, Nishtha Parisar, Govindpura,
Bhopal (M.P)
3. The Managing Director
M.P. Poorv KVV Co. Ltd.
Block No.7, Ground Floor, Shakti Bhawan,
Jabalpur (M.P)

Sub: - Fuel & Power Purchase Adjustment Surcharge (FPPAS) for the Month of April-2024.

Ref: - First Amendment to MPERC (Terms and Conditions for Determination GM of Tariff for Supply and Wheeling of Electricity and Methods and Principles for Fixation of Charges) (1st Amendment) Regulation, 2021 {ARG-at 35(III) (i) of 2023}

As per the formula specified under MPERC Regulations cited under reference, the FPPAS for the month of April 2024 has been calculated as 5.27 %. Further as per the Regulation 9.7(ii) if the fuel and power purchase surcharge exceeds 5%, 5% FPPAS shall be recovered automatically as per Sub Regulation 9.7(i) and 90% of the balance FPPAS shall be recoverable using the specified formula. Accordingly, FPPAS to be levied on the consumers for the month of April-2024 has been worked out as 5.24% (5% + 90% of 0.27%).

Therefore, 5.24% FPPAS is to be billed to the consumers on the energy charges for one month commencing 24th April 2024 in accordance with the Regulations and as decided by the competent authority. A detailed calculation sheet is attached hercin for your reference and uploading the same on the website of the company to comply with the provisions of the Regulations.

Encl.: As above

(Shailendra Saxena)

**Chief General Manager (RM)
MPPMCL JABALPUR**

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[NOTIFICATIONS/CIRCULARS](#)**M.P. POWER MANAGEMENT COMPANY LIMITED**

CIN: U40109MP2006SGC018637 (A Government of MP Undertaking)

Regd. Office: Shakti Bhawan, Rampur Jabalpur Madhya Pradesh INDIA 482 008. Tel:
0761-2661111, 2660500. Fax: 0761 – 2661696,Website: www.mppmcl.com email: md@mppmcl.com

Copy to: -

1. OSD, Energy Deptt, GoMP, Bhopal
2. The Secretary, MPERC, Metro Plaza, Bittan market, Arcra Colony, Bhopal
3. PS to MD.MPPMCL, Jabalpur.
4. The Chief General Manager, Commercial (Conv.)/(Non-Conv.) MPPMCL
5. Chief Financial Officer, MPPMCL, Jabalpur
6. Director (Commercial) / CGM (Commercial) MPPoKVVCL / MPMaKVVCL / MPPaKVVCL, Jabalpur/Bhopal/Indore- A copy of FPPAS calculation sheet is enclosed for uploading on the Company's website.
7. The CGM (IT) MPPMCL, Jabalpur -

A copy of FPPAS calculation sheet is enclosed for uploading on the Company's website.

Encl.: As above

“The most important thing in communication is hearing what isn't said”

- Peter Ducker

EVENT

“NIDHI APKE NIKAT 2.0”

“Nidhi Apke Nikat 2.0” program was organized by RPFCD at **ESIC Branch Office, Kalani Bagh, A B Road Dewas, M. P.** on 29.04.2024.

In this program, the problems related to KYC/Full & final/Pension of employers and the employees were resolved.



“The most important thing in communication is hearing what isn’t said”
- Peter Ducker

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