

उच्च न्यायालय मध्यप्रदेश, जबलपुर

पृष्ठांकन क्रमांक B/5324  
चार-12-3/50-III

जबलपुर, दिनांक 30 दिसम्बर, 2020

(प्रतिलिपि:- अवर सचिव, भारत सरकार, कानून एवं न्याय मंत्रालय (न्याय विभाग) पत्र क्रमांक एल-11025/7/2020-जस-1, दिनांक 18.12.2020 के साथ संलग्न भारत सरकार वित्त मंत्रालय व्यय विभाग ई.11(ए) अनुभाग के कार्यालय ज्ञापन फा.स. 12(2)2020-ई।।(ए), नार्थ ब्लॉक, नई दिल्ली 12 अक्टूबर, 2020 की छायाप्रति)

- 1- रजिस्ट्रार जनरल, उच्च न्यायालय मध्यप्रदेश, जबलपुर के सचिव की ओर
- 2- प्रिंसिपल रजिस्ट्रार, उच्च न्यायालय मध्यप्रदेश, खण्डपीठ इन्दौर/ग्वालियर की ओर सूचनार्थ माननीय न्यायाधिपति महोदयों को अवगत कराने हेतु अग्रेषित।
- 3- माननीय मुख्य न्यायाधिपति महोदय, उच्च न्यायालय मध्यप्रदेश के ओएसडी-कम-पीपीएस की ओर
- 4- माननीय न्यायाधिपति श्री.....महोदय, उच्च न्यायालय मध्यप्रदेश, मुख्यपीठ जबलपुर/खण्डपीठ इन्दौर/ग्वालियर के सचिव की ओर सूचनार्थ माननीय न्यायाधिपति महोदय को अवगत कराने हेतु।
- 5- ओ.एस.डी.(लेखा)/डिप्टी कंट्रोलर एकाऊंट्स, उच्च न्यायालय मध्यप्रदेश, जबलपुर की ओर
- 6- असिस्टेंट रजिस्ट्रार (लेखा), उच्च न्यायालय मध्यप्रदेश, जबलपुर की ओर
- 7- सीनियर ज्यूडिशियल असिस्टेंट (यात्रा भत्ता)/असिस्टेंट कैशियर (राजपत्रित)(लेखा शाखा)/ असिस्टेंट अवकाश (राजपत्रित)(बजट शाखा) की ओर सूचनार्थ अग्रेषित।
- 8- आई.टी. सेक्शन, उच्च न्यायालय मध्यप्रदेश, जबलपुर की ओर उच्च न्यायालय की वेबसाईट में अपलोड करने बावत्।

संलग्न:- उपरोक्तानुसार।

*(अजय पवार)*  
रजिस्ट्रार (एम.)  
M.

No.L-11025/7/2020-Jus I  
Government of India  
Ministry of Law and Justice  
Department of Justice

Jaisalmer House, Mansingh Road,  
New Delhi, the 18<sup>th</sup> December, 2020.

To,

The Chief Secretary, All States,  
Government of NCT of Delhi, UT of Chandigarh and UT of Jammu & Kashmir.

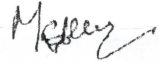
**Subject:-** Special cash package equivalent in lieu of Leave Travel Concession Fare for the Judges of High Courts and Supreme Court during the current Block Year.

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Sir,

I am directed to refer to Department of Expenditure, Government of India O.M. No. 12(2)/2020-EII(A) dated 12.10.2020 regarding special cash package equivalent in lieu of Leave Travel Concession fare for the Central Government Employees during the Block 2018-21 and to say that Judges of High Courts and Supreme Court are entitled to avail Special cash package equivalent in lieu of Leave Travel Concession fare during the current Block year. The package can be availed for any unutilized LTC during the current LTC Block and the benefits can be availed up to 31<sup>st</sup> March, 2021, but without any deviation from the terms of the Scheme as laid down under Department of Expenditure, Government of India O.M. No. 12(2)/2020-EII(A) dated 12.10.2020

Yours Faithfully,



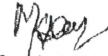
(Manish Kumar)

Under Secretary to the Government of India

Tel. 23382570.

Copy to :-

1. The Secretary General, Supreme Court of India, New Delhi.
2. The Registrar General, all High Courts.
3. The Accountant General, All States/UT of Chandigarh.
4. The Pay and Accounts Officer, Supreme Court of India, New Delhi.
5. The Pay and Accounts Officer No. XIX, Government of NCT of Delhi  
Fire Station Building, Shankar Road, New Delhi.
6. Secretary, Department of Expenditure, Ministry of Finance, North Block, New Delhi.
7. The O/o Comptroller and Auditor General of India, Bahadur Shah Zafar Marg, New Delhi.
8. Guard file/Spare copies.
9. NIC, DoJ for uploading on website.



(Manish Kumar)

Under Secretary to the Government of India

F.No.12(2)/2020-EII(A)  
Ministry of Finance  
Department of Expenditure  
EII(A) Branch

North Block, New Delhi  
12<sup>th</sup> October, 2020

Office Memorandum

**Sub: Special cash package equivalent in lieu of Leave Travel Concession Fare for Central Government Employees during the Block 2018-21.**

In view of Covid-19 pandemic and resultant nationwide lockdown as well as disruption of transport and hospitality sector, as also the need for observing social distancing, a number of Central Government employees are not in a position to avail themselves of LTC for travel to any place in India or their Hometowns in the current Block of 2018-21.

2. With a view to compensate and incentivise consumption by Central Government employees thereby giving a boost to consumption expenditure, it has been decided that cash equivalent of LTC, comprising Leave Encashment and LTC fare of the entitled LTC may be paid by way of reimbursement, if an employee opts for this in lieu of one LTC in the Block of 2018-21 subject to the following conditions:-

- a) The employee spends the money of a larger sum than the entitlement on account of LTC on actual expenditure.
- b) Cash equivalent of full leave encashment will be allowed, provided the employee spends an equal sum. This will be counted towards the number of leave encashment on LTC available to an employee.
- c) The deemed LTC fare for this purpose is given below :-

Category of employees	Deemed LTC fare per person (Round Trip)
Employees who are entitled to business class of airfare	Rs. 36,000
Employees who are entitled to economy class of airfare	Rs. 20,000
Employees who are entitled to Rail fare of any class	Rs. 6,000

- d) The cash equivalent may be allowed if the employee spends a sum **3 times** of the value of the fare given above.

*B M. [Signature]*

Contd...2/-

e) The amount both on account of leave encashment and fare shall be admissible if the employee 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 given above 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 of GST paid.

f) 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 as per example given at **Annexure-A**.

g) While TDS is applicable in the case of leave encashment, since the cash reimbursement of LTC fare is in 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 amendment to the provisions of the Income-Tax Act, 1961 for this purpose shall be proposed in the due course. Hence, TDS shall not be required to be deducted on the reimbursement of deemed LTC fare.

3. Head of the Departments / DDOs may make reimbursement under this package as per the details given above on receipt of invoices of purchases made / services availed during the period post the issuance of this order from the employees who are desirous to avail this package. **It may be noted that in order to avail this package an employee should opt for both leave encashment and LTC fare.**

4. 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 2(e). The claims under this package (with or without advance) are to be made and settled within the current financial year. Non-utilization / under-utilization of advance is to be accounted for by the DDOs in accordance with the extant provisions relating to LTC advance i.e. immediate recovery of full advance in the case of non-utilisation and recovery of unutilized portion of the advance with penal interest.

5. These orders will take effect from the date of issuance of this Office Memorandum and will be in force during the current financial year till 31<sup>st</sup> March, 2021.

6. All the Ministries/Departments are requested to bring the contents of this OM to the notice of all its Attached and Subordinate offices for their information.

Hindi version of this Office Memorandum will follow.



(B.K. Manthan)

Deputy Secretary to the Govt. of India

To

- All the Ministries/ Departments of the Government of India.

**Annexure-A**

**Example:**

**Pay of an employee: Rs 1,38,500 and has family of 4 eligible for economy class air travel.**

$$\text{Leave Encashment} := \frac{(1,38,500 \times 1.17) \times 10}{30} = \text{Rs. } 54,015$$

$$\text{Fare Value} : \text{Rs. } 20,000 \times 4 = \text{Rs. } 80,000$$

$$\text{Total Value} = \text{Rs. } 1,34,015$$

$$\text{Amount to be spent for full cash benefit} = \text{Rs. } 54,015 + 2,40,000^* = \text{Rs. } 2,94,015$$

$$\text{(a) Share of Leave Encashment in total} = \frac{54,015 \times 100}{2,94,015} = 18\%$$

$$\text{(b) Share of Fare in total} = \frac{80,000 \times 100}{2,94,015} = 27\%$$

\* 3 times of notional airfare (80,000 x 3 = 2,40,000)

• Thus, if an employee spends Rs. 2,94,015 or above, he will be allowed cash amount of Rs. 1,34,015.

• However, if the employee spends Rs. 2,40,000 only, then he may be allowed 18 % on account of Leave Encashment (Rs. 43,200) and 27% on account of fare value (Rs. 64,800). The total amount payable shall be Rs. 1,08,000.

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*B. M. R.*