## उच्च न्यायालय मध्यप्रदेश, जबलपुर

पृष्डांकन क्रमांक *24-25* / चार-12-3 / 50

जबलपुर, दिनांक ..... सितन्बर,2020 03-10

(प्रतिलिपि — भारत सरकार के विभाग मिनिस्ट्री ऑफ लॉ एण्ड जस्टिस, डिपार्टमेंट ऑफ जस्टिस, नई दिल्ली ने अपने पत्र कमांक एल—11017 / 2018—जस–1 दिनांक 2.9.2020 की छाँयाप्रति सहपत्र सहित)

## प्रतिलिपि :--

- 1. प्रिंसीपल रजिस्ट्रार, उच्च न्यायालय म.प्र. खण्डपीठ इंदौर / ग्वालियर
- बजट अधिकारी / लेखा अधिकारी / अनुभाग अधिकारी (लेखा), उच्च न्यायालय म.प्र. जबलपुर, इंदौर, ग्वालियर
- 3. सहायक(यात्रा भत्ता) , उच्च न्यायालय म.प्र., जबलपुर

- य. रिजिस्ट्रार (आई.टी) की ओर उच्च न्यायालय म.प्र. की बेवसाइड पर अपलोड करने हेतु की ओर सूचनार्थ एवं आवश्यक कार्यवाही हेतु अग्रेषित ।

संलग्नः उपरोक्तानुसार ।

(प्रियदर्शन श्रीमी) रजिस्ट्रार (प्रशासन)



L-11017/1/2018-Jus.l Government of India Ministry of Law & Justice Department of Justice

> Jaisalmer House, Man Singh Road, New Delhi Dated: 2 September, 2020

To,

- Secretary General, Supreme Court of India, New Delhi.
- Registrar Generals, All High Courts.

Subject:- High Court Judges Travelling Allowance Amendment Rules 2018clarification regarding.

Sir.

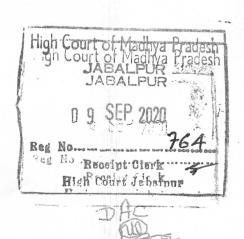
I am directed to refer to the subject mentioned above and to state that Ministry of Finance, Department of Expenditure vide OM No. 19030/2/2017-E.N dated 29.6.2018 (copy enclosed) has clarified that the entitlement prescribed in the Hotel accommodation/Guest House as mentioned in para 2 E(i) of Department of Expenditure's OM No. 19030/1/2017-E.IV dated 13.07.2017 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. employees within his/her prescribed entitlement.

2. The Judges of Supreme Court and High Courts shall also be entitled to reimburse all Taxes/GST over and above the prescribed entitlement as per Department of Expenditure's O.M. No. 19030/2/2017-E.IV dated 29.06.2018.

Yours Faithfully

(Manish Kuma

Under Secretary to the Government of India Tel. 23382570



No. 19030/2/2017-E.IV Government of India Ministry of Finance Department of Expenditure

New Delhi, the 29th 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.
- 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.