# JK LAKSHMIPAT UNIVERSITY, JAIPUR

## OFFICER ORDER

No. JKLU/001
March 1, 2014

<u>Rules- Leave Travel Allowance ( LTA)</u>

1. LTA will be entitled for the amount specified in the appointment letter.
2. LTA may be claimed once every year and it may be accumulated for two years. Unutilized amount of LTA shall be carried over to the next year and not beyond.
3. Each employee shall have to apply for at least 5 days Leave or should be away from the University for the afore mentioned period including holidays or off days specially for availing LTA. Leave is to be got sanctioned 15 days in advance from the competent authority.]
4. Travel can be undertaken in the entitled class as per University's Traveling Rules.
5. Traveling route for final destination should be shortest available route.
6. LTA can be availed for self, spouse, 2 dependent children and dependent parents.
7. In the block of 4 years, 2 LTC will be eligible for exemption under Income Tax Act and other Journey(s), will be included in the computation of Income.
8. LTA can be claimed for anywhere within the country.
9. LTA shall be allowed only after confirmation of the service.
10. Advance for LTA up to 50 per cent of eligible amount or the cost of Tickets booked, whichever is less can be allowed.
11. LTA shall cover expenditure incurred on Rail/Air tickets (as per eligibility given in JKLU Traveling Rules), Boarding/Lodging expenses and Conveyance expenses subject to submission of proper bills. However, while calculating Income Tax Liability, cost of tickets only would be considered, and other amount will be included in the computation of income.
12. Section 10(5) of Income Tax read with Rule 2B of Income Tax Rules Rule read with CBDT's Circular of 05 10. 2012 deals with the above subject.
    - Before allowing the exemption, the employer is under an obligation to be satisfied that leave travel (Fare) concession is not taxable and has to keep and preserve evidence in support thereof.
    - To comply with above, the employee claiming exemption under Income Tax should submit the following documents:
        i) <u>Where journey is performed by Air</u>: National Carrier tickets with original Boarding Pass (Amount of exemption would be fare by the shortest route or the amount spent, whichever is less).

ii) <u>Where journey is performed by Rail</u>: Ticket (Amount of exemption would be fare by the shortest route or the amount spent whichever is less).

iii) <u>Where journey is performed by Taxi</u>: Bill along with Toll Charge receipt paid (If any) in transit.

- The above referred listed documents would be required to be submitted along with Claim Bill for getting exemption under Income Tax.

13. LTA is to be claimed in prescribed format and will be checked by Accounts Section, before forwarding for approval.

14. Following documents are required to be attached with LTA Bill for claim for reimbursement of LTA:

(i) Train Ticket(s)/ Bus Ticket(s).

(ii) For Train e- Tickets booked online, Bank or Credit Card Statement for the period from date of booking till one week after termination of the Journey.

(iii) For Train fare, concession applicable to Senior Citizens will be applicable.

(iv) For claiming Taxi fare for the Journey, Taxi provider's proper Bill with Toll Tax Slips, wherever applicable.

(v) For Air – Tickets with Boarding Pass.

(vi) Hotel and Lodging Bills. Amount of Boarding/ Lodging will be allowed as per entitlement based on TA Rules subject to production of Proper Bills. Bills may be verified by the Accounts Section from available sources.

15. No expenses of any nature will be allowed without support of proper Bill (hand written bill on plain paper will not be allowed except for Auto/ Local Taxi Fare)

16. After approval of LTA Bill, amount will be reimbursed while adjusting the advance taken.

17. Any further clarification will be as specified in the Income Tax Rules.

These Revised Rules will be effective from March 1, 2014 and shall be superseding all earlier rules related to Leave Travel Allowance ( LTA/LTC).

(CF&AO)

(VICE CHANCELLOR)