

**Division I**  
**Income-Tax Rules**



# THE INCOME-TAX RULES, 1962<sup>1</sup>

*In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), and rule 15 of Part A, rule 11 of Part B and rule 9 of Part C of the Fourth Schedule to that Act, the Central Board of Revenue hereby makes the following rules, namely: –*

## PART I PRELIMINARY

### 1. Short title and commencement.

- (1) These rules may be called the Income-tax Rules, 1962.
- (2) They shall come into force on the 1st day of April, 1962.

### 2. Definitions.

- (1) In these rules, unless the context otherwise requires, –
  - (a) “Act” means the Income-tax Act, 1961 (43 of 1961);
  - <sup>2</sup>[(aa) “authorised bank” means any bank as may be appointed by the Reserve Bank of India as its agent under the provisions of sub-section (1) of section 45 of the Reserve Bank of India Act, 1934 (2 of 1934);]
  - (b) “Chapter”, “Section” and “Schedule” mean respectively Chapter and Section of, and Schedule to, the Act.
- (2) All references to “Forms” in these rules shall be construed as references to the forms set out in Appendix II hereto.

## PART II DETERMINATION OF INCOME *A. – Salaries*

### <sup>3</sup>[2A Limits for the purposes of section 10(13A).

The amount which is not to be included in the total income of an assessee in respect of the special allowance referred to in clause (13A) of section 10 shall be –

- (a) the actual amount of such allowance received by the assessee in respect of the relevant period; or

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1 The Income-tax Rules, 1962, were notified by the Central Board of Revenue (now called Central Board of Direct Taxes) vide S.O. 969, dt. 26-3-1962 in exercise of the powers conferred by s. 295 of the Income-tax Act, 1961 (43 of 1961) and r. 15 of Part A, r. 11 of Part B and r. 9 of Part C of the Fourth Schedule to that Act.

2 Ins. by Income-tax (Sixth Amendment) Rules, 1981, vide S.O. 492(E), dt. 19-6-1981 (w.e.f. 19-6-1981).

3 Rule 2A ins. by Income-tax (Amendment) Rules, 1965, vide S.O. 169, dt. 01-04-1965 (w.e.f. 01-04-1965).

- (b) the amount by which the expenditure actually incurred by the assessee in payment of rent in respect of residential accommodation occupied by him exceeds one-tenth of the amount of salary due to the assessee in respect of the relevant period; or
- <sup>1</sup>(c) an amount equal to –
- (i) where such accommodation is situate at Bombay, Calcutta, Delhi or Madras, one-half of the amount of salary due to the assessee in respect of the relevant period; and
- (ii) where such accommodation is situate at any other place, two-fifths of the amount of salary due to the assessee in respect of the relevant period;]
- (d) <sup>2</sup>[\*\*\*]

whichever is the least.

**Explanation:** In this rule –

- (i) "salary" shall have the meaning assigned to it in clause (h) of rule 2 of Part A of the Fourth Schedule.
- (ii) "relevant period" means the period during which the said accommodation was occupied by the assessee during the previous year.]
- (iii) <sup>3</sup>[\*\*\*]

**<sup>4</sup>[2B. Conditions for the purpose of section 10(5).**

(1) The amount exempted under clause (5) of section 10 in respect of the value of travel concession or assistance received by or due to the individual from his employer or former employer for himself and his family, in connection with his proceeding, –

- (a) on leave to any place in India;
- (b) to any place in India after retirement from service or after the termination of his service,

shall be the amount actually incurred on the performance of such travel subject to the following conditions, namely: –

- <sup>5</sup>(i) where the journey is performed on or after the 1st day of October, 1997, by air, an amount not exceeding the air economy fare of the National Carrier by the shortest route to the place of destination;
- (ii) where places of origin of journey and destination are connected by rail and the journey is performed on or after the 1st day of October, 1997, by any mode of

1 Subs. by Income-tax (Fourth Amendment) Rules, 1986, vide S.O. 412(E), dt. 09-07-1986 (w.e.f. 1-4-1987).

2 Omitted by Income-tax (Fourth Amendment) Rules, 1986, vide S.O. 412(E), dt. 9-7-1986 (w.e.f. 1-4-1987).

3 Omitted by Income-tax (Fourth Amendment) Rules, 1986, vide S.O. 412(E), dt. 9-7-1986 (w.e.f. 1-4-1987). The previous version of clause (iii) to *Explanation* was ins. by Income-tax (Third Amendment) Rules, 1981 (w.e.f. 20-2-1981).

4 Subs. by Income-tax (First Amendment) Rules, 1989, vide S.O. 239(E), dt. 29-3-1989 (w.e.f. 1-4-1989). The rule was inserted by Income-tax (Third Amendment) Rules, 1975 vide S.O. 534(E), dt. 24-9-1975 (w.e.f. 1-4-1975).

5 Subs. by Income-tax (First Amendment) Rules, 1998, vide Notification No. 10502, dt. 12-1-1998 and corrected vide Notification No. 10546, dt. 12-3-1998 (w.r.e.f. 1-10-1997).

- transport other than by air, an amount not exceeding the air-conditioned first class rail fare by the shortest route to the place of destination; and
- (iii) where the places of origin of journey and destination or part thereof are not connected by rail and the journey is performed on or after the 1st day of October, 1997, between such places, the amount eligible for exemption shall be –
- (A) where a recognised public transport system exists, an amount not exceeding the 1st class or deluxe class fare, as the case may be, on such transport by the shortest route to the place of destination; and
- (B) where no recognised public transport system exists, an amount equivalent to the air-conditioned first class rail fare, for the distance of the journey by the shortest route, as if the journey had been performed by rail.]

<sup>1</sup>[(1A) For the assessment year beginning on the 1st day of April, 2021, where the individual referred to in sub-rule (1) avails any cash allowance from his employer in lieu of any travel concession or assistance, the amount exempted under the second proviso to clause (5) of section 10 shall be the amount, not exceeding thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less, subject to fulfilment of the following conditions, namely: –

- (i) the individual has exercised an option to avail exemption under the second proviso of clause (5) of section 10, in lieu of the exemption under clause (5) of section 10 in respect of one unutilised journey during the block of four calendar years commencing from the calendar year 2018;
- (ii) the payment in respect of the specified expenditure is made by the individual or any member of his family to a registered person during the specified period;
- (iii) the payment in respect of the specified expenditure is made by an account payee cheque drawn on a bank or account payee bank draft, or use of electronic clearing system through a bank account or through such other electronic mode as prescribed under rule 6ABBA; and
- (iv) the individual obtains a tax invoice in respect of specified expenditure from the registered person referred in clause (ii).

*Explanation 1* – For the purpose of this sub-rule, –

- (i) “tax invoice” means an invoice issued by the registered person under section 31 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);
- (ii) “registered person” shall have the meaning assigned to it in clause (94) of section 2 of the Central Goods and Services Tax Act, 2017 (No. 12 of 2017);
- (iii) “specified expenditure” means expenditure incurred by an individual or a member of his family during specified period on goods or services, which are liable to tax at an aggregate rate of twelve per cent. or above under various Goods and Services Tax (GST) laws and goods are purchased or services procured from GST registered vendors or service providers;
- (iv) “specified period” means the period commencing from the 12th day of October, 2020 and ending on the 31<sup>st</sup> day of March, 2021.

*Explanation 2* – For the removal of doubt, it is hereby clarified that if the amount received by or due to an individual, as per the terms of his employment, from his employer in relation to himself

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1 Ins. by Income-tax (15th Amendment) Rules, 2021, vide Notification No. 50/2021, dt. 5-5-2021 (w.r.e.f. 1-4-2021).

and member of his family, in connection with the specified expenditure is in excess of the thirty-six thousand rupees per person, for the individual and the member of his family, the exemption under this sub-rule would be restricted to thirty-six thousand rupees per person, for the individual and the member of his family, or one-third of the specified expenditure, whichever is less.

*Explanation 3* – It is hereby clarified that the clarification issued by the Department of Expenditure, Ministry of Finance, vide OM F. No 12(2)/2020-EII (A) Dated 12th October, 2020 and any subsequent clarifications, if any, issued in this regard shall apply *mutatis mutandis* to the exemption under this sub-rule.

(1B) Where an exemption under the second proviso to clause (5) of section 10 is claimed and allowed, sub-rule (2) shall have effect as if for the words “two journeys”, the words “one journey” has been substituted.]

(2) The exemption referred to in sub-rule (1) shall be available to an individual in respect of two journeys performed in a block of four calendar years commencing from the calendar year 1986:

<sup>1</sup>[**Provided** that nothing contained in this sub-rule shall apply to the benefit already availed of by the assessee in respect of any number of journeys performed before the 1st day of April, 1989 except to the extent that the journey or journeys so performed shall be taken into account for computing the limit of two journeys specified in this sub-rule.]

(3) Where such travel concession or assistance is not availed of by the individual during any block of four calendar years, an amount in respect of the value of the travel concession or assistance, if any, first availed of by the individual during first calendar year of the immediately succeeding block of four calendar years shall be eligible for exemption.

*Explanation:* The amount in respect of the value of the travel concession or assistance referred to in this sub-rule shall not be taken into account in determining the eligibility of the amount in respect of the value of the travel concession or assistance in relation to the number of journeys under sub-rule (2).

<sup>2</sup>[(4) The exemption referred to in sub-rule (1) shall not be available to more than two surviving children of an individual after 1st October, 1998:

**Provided** that this sub-rule shall not apply in respect of children born before 1st October, 1998, and also in case of multiple births after one child.]

### <sup>3</sup>[2BA. Guidelines for the purposes of section 10(10C).

The amount received by an employee of –

- (i) a public sector company; or
- (ii) any other company; or

1 Ins. by Income-tax (Fifth Amendment) Rules, 1990, vide S.O. 164(E), dt. 21-2-1990 (w.r.e.f. 1-4-1989).

2 Ins. by Income-tax (First Amendment) Rules, 1998, vide Notification No. 10502, dt. 12-1-1998 (w.r.e.f. 1-10-1997).

3 Subs. by Income-tax (Twentieth Amendment) Rules, 1993, vide Notification No. 9407, dt. 12-11-1993 (w.r.e.f. 18-8-1992). The rule was earlier ins. by Income-tax (Sixteenth Amendment) Rules, 1992, vide Notification No. 9070, dt. 18-8-1992 (w.e.f. 18-8-1992).

- (iii) an authority established under a Central, State or Provincial Act; or
- (iv) a local <sup>1</sup>[authority; or]
- <sup>2</sup>(v) a co-operative society; or
- (vi) a University established or incorporated by or under a Central, State or Provincial Act and an institution declared to be a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956); or
- (vii) an Indian Institute of Technology within the meaning of clause (g) of section 3 of the Institutes of Technology Act, 1961 (59 of 1961); or
- <sup>3</sup>(viiia) an institution, having importance throughout India or in any State or States, as the Central Government may, by notification in the Official Gazette, specify in this behalf; or]
- (viii) such institute of management as the Central Government may, by notification in the Official Gazette, specify in this behalf,]

at the time of his voluntary retirement <sup>4</sup>[or voluntary separation] shall be exempt under clause (10C) of section 10 only if the scheme of voluntary retirement framed by the aforesaid company or authority <sup>5</sup>[or co-operative society or University or institute], as the case may be <sup>6</sup>[or if the scheme of voluntary separation framed by a public sector company,] is in accordance with the following requirements, namely: –

- (i) it applies to an employee <sup>7</sup>[\*\*\*] who has completed 10 years of service or completed 40 years of age;
- <sup>8</sup>(ii) it applies to all employees (by whatever name called) including workers and executives of a company or of an authority or of a co-operative society, as the case may be, excepting directors of a company or of a co-operative society;]

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1 Subs. for “authority” by Income-tax (Fifth Amendment) Rules, 1994, vide Notification No. 9548, dt. 31-5-1994 (w.r.e.f. 1-4-1994).

2 Ins. by Income-tax (Fifth Amendment) Rules, 1994, vide Notification No. 9548, dt. 31-5-1994 (w.r.e.f. 1-4-1994).

3 Ins. by Income-tax (Tenth Amendment) Rules, 2002 (w.r.e.f. 1-6-2002). [Amendment in section 10(10C) was w.e.f. 1-4-2002]

4 Ins. by Income-tax (Twenty-third Amendment) Rules, 2000, vide Notification No. 11562, dt. 24-11-2000 (w.e.f. 24-11-2000).

5 Ins. by Income-tax (Fifth Amendment) Rules, 1994, vide Notification No. 9548, dt. 31-5-1994 (w.r.e.f. 1-4-1994).

6 Ins. by Income-tax (Twenty-third Amendment) Rules, 2000, vide Notification No. 11562, dt. 24-11-2000 (w.e.f. 24-11-2000).

7 The words “of the company or the authority, as the case may be,” omitted by Income-tax (Fifth Amendment) Rules 1994, vide Notification No. 9548, dt. 31-5-1994 (w.r.e.f. 1-4-1994).

8 Subs. by Income-tax (Fifth Amendment) Rules, 1994, vide Notification No. 9548, dt. 31-5-1994 (w.r.e.f. 1-4-1994). Prior to substitution, it stood as under:

“(ii) it applies to all employees (by whatever name called) including workers and executives of the company or the authority, as the case may be, excepting directors of the company.”

- (iii) the scheme of voluntary retirement <sup>1</sup>[or voluntary separation] has been drawn to result in overall reduction in the existing strength of the employees <sup>2</sup>[\*\*\*];
- (iv) the vacancy caused by the voluntary retirement <sup>3</sup>[or voluntary separation] is not to be filled up;
- (v) the retiring employee of a company shall not be employed in another company or concern belonging to the same management;
- (vi) the amount receivable on account of voluntary retirement <sup>4</sup>[or voluntary separation] of the employee, does not exceed the amount equivalent to one and <sup>5</sup>[three months' salary] for each completed year of service or salary at the time of retirement multiplied by the balance months of service left before the date of his retirement on superannuation:

<sup>6</sup>[**Provided** that requirement of (i) above would not be applicable in case of amount received by an employee of a public sector company under the scheme of voluntary separation framed by such public sector company.]

**Explanation:** In this rule, the expression "salary" shall have the same meaning as is assigned to it in clause (h) of rule 2 of Part A of the Fourth Schedule.]

#### <sup>7</sup>[2BB. Prescribed allowances for the purposes of clause (14) of section 10.

(1) For the purposes of sub-clause (i) of clause (14) of section 10, prescribed allowances, by whatever name called, shall be the following, namely: –

- (a) any allowance granted to meet the cost of travel on tour or on transfer;
- (b) any allowance, whether granted on tour or for the period of journey in connection with transfer, to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty;
- (c) any allowance granted to meet the expenditure incurred on conveyance in performance of duties of an office or employment of profit:

**Provided** that free conveyance is not provided by the employer;

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1 Ins. by Income-tax (Twenty-third Amendment) Rules, 2000, vide Notification No. 11562, dt. 24-11-2000 (w.e.f. 24-11-2000).

2 The words "of the company or the authority, as the case may be," omitted by Income-tax (Fifth Amendment) Rules 1994, vide Notification No. 9548, dt. 31-5-1994 (w.r.e.f. 1-4-1994).

3 Ins. by Income-tax (Twenty-third Amendment) Rules, 2000, vide Notification No. 11562, dt. 24-11-2000 (w.e.f. 24-11-2000).

4 Ins. by Income-tax (Twenty-third Amendment) Rules, 2000, vide Notification No. 11562, dt. 24-11-2000 (w.e.f. 24-11-2000).

5 Subs. for "one and one half month's salary" by Income-tax (Tenth Amendment) Rules, 1994, vide Notification No. 9636, dt. 1-11-1994 (w.e.f. 1-11-1994).

6 Ins. by Income-tax (Twenty-third Amendment) Rules, 2000, vide Notification No. 11562, dt. 24-11-2000 (w.e.f. 24-11-2000).

7 Ins. by Income-tax (Eighth Amendment) Rules, 1995, vide Notification No. 9807, dt. 1-7-1995 (w.e.f. 1-7-1995).

- (d) any allowance granted to meet the expenditure incurred on a helper where such helper is engaged for the performance of the duties of an office or employment of profit;
- (e) any allowance granted for encouraging the academic, research and training pursuits in education and research institutions;
- (f) any allowance granted to meet the expenditure incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit.

**Explanation:** For the purpose of clause (a), “allowance granted to meet the cost of travel on transfer” includes any sum paid in connection with transfer, packing and transportation of personal effects on such transfer.

(2) For the purposes of sub-clause (ii) of clause (14) of section 10, the prescribed allowances, by whatever name called, and the extent thereof shall be following, namely: –

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
1.	Any Special Compensatory Allowance in the nature of <sup>1</sup> [Special Compensatory (Hilly Areas) Allowance] or High Altitude Allowance or Uncongenial Climate Allowance or Snow Bound Area Allowance or Avalanche Allowance	I (a) Manipur Mollan/RH-2365 (b) Arunachal Pradesh (i) Kameng (ii) North Eastern Arunachal Pradesh where heights are 9,000 ft. and above. (iii) Areas east or west of Siang and Subansiri sectors. (c) Sikkim (i) Area North-NE-East of line Chhaten LR 0105, Launchung LR 1902, pt. 4326LW1790, pt. 4349 LW 1479, pt. 3601 LW 1471 to mile 13 LW 1367 to Berluk LW 2253. (ii) All other areas at 9,000 ft. and above.	<sup>2</sup> [Rs. 1600 per month]

1 Subs. for “Composite Hill Compensatory Allowance” by Income-tax (Third Amendment) Rules, 2000, vide Notification No. 11344, dt. 24-4-2000 (w.r.e.f. 1-8-1997).

2 Subs. for “Rs. 800 per month” by Income-tax (Sixth Amendment) Rules, 2015, vide Notification No. 39/2015, dt. 13-4-2015 (w.e.f. 1-4-2015). Earlier, it was subs. for “Rs. 600 per month” by Income-tax (Third Amendment) Rules, 2000, vide Notification No. 11344, dt. 24-4-2000 (w.r.e.f. 1-8-1997).

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		(d) Uttar Pradesh	
		Areas of Harsil, Mana and Malari Sub-divisions and other areas of heights at 9,000 ft. and above.	
		(e) Himachal Pradesh	
		(i) All areas at 9,000 ft. and above ahead of line joining Puhka-jakunzomla towards the bower.	
		(ii) Area ahead of line joining Karchham and Shigrila towards the bower.	
		(iii) All areas in Kalpa, Spiti, Lahul and Tisa.	
		(f) Jammu and Kashmir	
		(i) All areas from NR 396950 to NR 350850, NR 370790, NR 311776 North of Shaikhra Village, North of Pindi Village to NR 240800.	
		(ii) Areas of Doda, Sank and other posts located in areas at a height of 9,000 ft. and above.	
		(iii) North of line Kud-Dudu and Basttgarh, Bilwar, Batote and Patnitop.	
		(iv) All areas ahead of Zojila served by Road Srinagar – Zojila-Leh in Leh District.	
		(v) Gulmarg – All areas forward of line joining anita' Linyan 3309-Kaunrali-2407.	
		(vi) Uri South – All areas forward of Kaunrali-Kandi 1810 Kustam 1505-	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		Sebasantra 1006 Changez 0507-Jak 19904 Keekar 9704 Jamun 9607 Neeta 9508.	
		(vii) BAAZ Kaiyan Bowl – All areas forward of Dulurja 9712-BAAZ 0317- Shamsher 0416 including New Shamsher 0615- Zorawar 1017- Malaugan Base 1027-Radha 0836 to Nastachun Pass 9847.	
		(viii) Tangdhar – All areas west of Nastachun Pass Tangdhar Bowl and on Shamshabari Range and forward of it.	
		(ix) Karan and Machhal sub-sectors – All areas along the line Pharkiangali 0869 to Z Gali 4376 and forward of Shamshabari Range.	
		(x) Panzgam, Trehgam and Drugmul.	
		II. Siachen area of Jammu & Kashmir	<sup>1</sup> [Rs. 7,000 per month]
		III. All places located at a height of 1,000 metres or more above the sea level, other than places specified at (I) and (II) above.	<sup>2</sup> [Rs. 300 per month]
<sup>3</sup> 2.	Any special Compensatory Allowance in the nature of Border Area Allowance, Remote Locality Allowance or Difficult Area	(a) Little Andaman, Nicobar and Narcondum Islands; (b) North and Middle Andamans;	Rs. 1,300 per month

1 Subs. for “Rs. 1,200 per month” by Income-tax (Third Amendment) Rules, 2000, vide Notification No. 11344, dt. 24-4-2000 (w.r.e.f. 1-8-1997).

2 Subs. for “Rs. 150 per month” by Income-tax (Third Amendment) Rules, 2000, vide Notification No. 11344, dt. 24-4-2000 (w.r.e.f. 1-8-1997).

3 Subs. by Income-tax (Third Amendment) Rules, 2000, vide Notification No. 11344, dt. 24-4-2000 (w.r.e.f. 1-8-1997).

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
	Allowance or Disturbed Area Allowance	<p>(c) Throughout Lakshadweep and Minicoy Islands;</p> <p>(d) All places on or north of the following demarcation line:            Point 14600 (2881) to Sala MS 2686-Matau MS 6777-Sakong MT 1379-Bamong-Khonawa MO 2803-Nyapin MO 7525-River Khru to its junction with the river Kamla MP-2226-Taliha-Yapuik MK 7410-Gshong MK 9749-Yinki Yong NF 4324-Damoroh MF 6208-Ahinkolin NF 8811-Kronli MG 2407-Hanli NM 4096 Gurongon NM 4592 Loon NM 7579-Mayuliang NM 0169-Chawah NM 9943-Kamphu NM 1125-Point 6490 (NM 1493) Vijayanagar NSA-486.</p> <p>(e) Following areas in Himachal Pradesh:</p> <p>(i) Pangi Tehsil of Chamba District;</p> <p>(ii) Following Panchayats and villages of Bharmour Tehsil of Chamba District</p> <p>(A) <i>Panchayat</i>            Badgaun, Bajol, Deol Kugti Nayagam and Tundah.</p> <p>(B) <i>Villages</i>            Ghatu of Gram Panchayat Jagat Kanarsi of Gram Panchayat Cauhata.</p> <p>(iii) Lahul and Spiti District;</p> <p>(iv) Kinnaur district:</p> <p>(A) Asrang, Chitkul and Hango Kuno Charang Panchayats</p>	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		(B) 15/20 Area comprising the Gram Panchayats of Chhota Khamba, Nathpa and Rupi.	
		(C) Pooh Sub-Division excluding the Panchayat Areas specified above.	
		(v) 15/20 Area of Rampur Tehsil comprising of Panchayats of Koot, Labana-Sadana, Sarpara and Chandi Branda of Shimla District.	
		(vi) 15/20 Area of Nirmand Tehsil, comprising the Gram Panchayats of Kharga, Kushwar and Sarga of Kullu District.	
		(f) Chimpluipui District of Mizoram and areas beyond 25 km from Lunglei town in Lunglei District of Mizoram.	
		(g) following areas in Jammu and Kashmir:	
		(i) Niabat Bani, Lohi, Malhar and Macchodi of Kathua District;	
		(ii) Dudu Basantgarh Lander Bhamag Illaqa, Thakrakote and Nagote of Udhampur District.	
		(iii) All areas in Tehsil Mahore except those specified at III(f)(i) below in Udhampur District;	
		(iv) Illaqas of Padder and Niabat Nowgaon in Kishtwar Tehsil of Doda District;	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		(v) Leh District;	
		(vi) Entire Gurez-Nirabat, Tangdar Sub-Division and Keran Illaqa of Baramulla District.	
		(h) Following areas of Uttar Pradesh:	Rs. 1,100 per month
		(i) Chamoli District;	
		(ii) Pithoragarh District;	
		(iii) Uttarakashi District;	
		(i) Throughout Sikkim State	Rs. 1,050 per month
		II. Installations in the continental shelf of India and the Exclusive Economic Zone of India.	
		III. (a) Throughout Arunachal Pradesh other than areas covered by those specified at 1(d) above.	
		(b) Throughout Nagaland State.	
		(c) South Andaman (including Port Blair).	
		(d) Throughout Lunglei District (excluding areas beyond 25 km from Lunglei town) of Mizoram.	
		(e) Dharmanagar, Kailasahar, Amarpur and Khowai in Tripura.	
		(f) Following areas in Jammu and Kashmir:	
		(i) Areas up to Goel from Kamban side	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		<p>and areas upto Arnas from Keasi side in Tehsil Mahore of Udhampur District;</p> <p>(ii) Matchill in Barmulla District.</p> <p>(g) Following areas in Himachal Pradesh:</p> <p>(i) Bharmour Tehsil, excluding Panchayats and villages covered by those specified at I(e)(ii) above of Chamba District.</p> <p>(ii) Chhota Bhangal and Bara Bhangal area of Kangra District;</p> <p>(iii) Kinnaur District other than areas specified at I(e)(iv)</p> <p>(iv) Dodra-Kawar Tehsil, Gram Panchayats of Darkali in Rampur, Kashapath Tehsil and Munish, Ghori Chaibis of Pargana Sarhan of Shimla District.</p>	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		IV. (a)	Throughout Aizawal District of Mizoram
		(b)	Throughout Tripura except areas those specified at III(c).
		(c)	Throughout Manipur.
		(d)	Following areas of Himachal Pradesh:
		(i)	Jhandru Panchayat in Bhatiyat Tehsil, Churah Tehsil, Dalhousie Town (including Banikhet proper) of Chamba District.
		(ii)	Outer Seraj (excluding Village of Jakat-Khana and Burow in Nirmand Tehsil of Kullu District.
		(iii)	Following areas of Mandi District:
		(A)	Chhuar Valley (Jogindernagar Tehsil)
		(B)	Bagara, Chhatri, Chhotdhar, Garagushain, Gatoo, Gharyas, Janjheli,

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		Jaryar, Johar Kalhani Kalwan, Kholanal, Loth, Silibagi, Somachan, Thachdhar, Tachi and Thana Panchayats of Thunag Tehsil;	
		(C) Binga, Kamlah, Saklana, Tanyar and Tarakholah, Panchayats of Dharampur Block.	
		(D) Balidhar, Bagra, Gopalpur, Khajol, Mahog, Mehudi, Manj, Pekhi, Sainj, Sarahan and Teban, Panchayats of Karsog Tehsil.	
		(E) Bohi, Batwara, Dhanyara, Paura-Kothi, Seri and Shoja, Panchayats of	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		Sundernagar Tehsil. (iv) Following areas and offices of Kangara District: (A) Dharamsala town and Women's ITI, Dari, Mechanical Workshop, Ramnagar; Child Welfare and Town Country Planning Offices, Sakoh; CRSF Office at lower Sakoh; Kangra Milk Supply Scheme, Shamnagar; Tea Factory, Dari; Forest Corporation Office, Shamnagar; Tea Factory, Dari; Settlement Officer, Shamnagar and Binwa Project, Shamanagar. Offices located outside the Municipal	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		limit of Dharamshala town but included in Dharamsala town for purposes of eligibility to special	
		Compensatory (Remote Locality) Allowance;	
		(B) Palampur town, including HPKVV Campus at Palampur and H.P. Krishi Vishvavidyal a Campus; Cattle	
		Development Office/Jersey Farm, Banuri; Sericulture Office/Indo-German Agriculture Workshop /HPPWD Division, Bundla; Electrical Sub-Division, Lohna; D.P.O. Corporation,	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		Bundla and Electrical HPSEE Division, Ghuggar offices located outside the municipal limits of Palampur town but included in Palampur town for the purpose of above allowance.	
		(v) Chopal Tehsil; Ghoris, Panjgaon, Patsnu, Naubis and Teen Koti of Pargana Sarahan; Deothi Gram Panchayat of Taklesh Area; Pargana Barabis; Kasba Rampur and Ghori Nog of Pargana Rampur of Rampur Tehsil of Shimla District and Shimla Town and its suburbs (Dhali, Jatog, Kasumpti, Mashobra,	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(1)	(2)	(3)	(4)
		<p>Taradevi and Tutu)</p> <p>(vi) Panchayats of Bani, Bakhali (Pachhad Tehsil), Bharog Bheneri (Paonata Tehsil), Birla (Nahan Tehsil), Dibber (Pachhad Tehsil) of Thanan Kasoga (Nahan Tehsil) in Sirmour District and Thansgiri Tract of Sirmour District;</p> <p>(vii) Mangal Panchayat of Solan District;</p> <p>(e) Following areas in Jammu and Kashmir:</p> <p>(i) Areas in Poonch and Rajouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and other Urban areas in the two districts;</p> <p>(f) Following areas in Jammu and Kashmir: Areas not included in I(g), III(f) and</p>	