



Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi – 110047.

No. 13-6/2020-21/BA&IT/2577-2605

Dated 27.09.2024

To

All Pr. CCAs/CCAs/Jt. CCAs

Subject: Deduction of Tax from Interest on Deferred Gratuity in SAMPANN - reg.

Ref: DoT HQ OM No. 40-18/2024-Pen(T) dated 12-09-2024.

The undersigned is directed to refer DoT HQ OM No. 40-18/2024-Pen(T) dated 12-09-2024 regarding deduction of tax from interest paid to pensioners on deferred payment of Retirement Gratuity to BSNL VRS 2019 pensioners.

Accordingly, in order to deduct tax from interest paid to BSNL VRS 2019 pensioners on deferred payment of Retirement Gratuity in SAMPANN, the following process may be followed by all Pr. CCA/CCA/Jt. CCA offices while processing the payment of Deferred Gratuity:

- a. The Deferred Gratuity bills generated in SAMPANN as per the Deferred Gratuity Sanction (generated in SAMPANN) are to be sent to PFMS and then should be **mandatorily** cancelled in PFMS by AO Cash using the **Return to DDO Option** in PFMS.
- b. Payment via Supplementary Bill Module
 - i. On confirmation of receipt of such cancelled bills in SAMPANN received from PFMS at DH PDA, the PDA section must process the payment of Deferred Gratuity amount along with interest as calculated in the Deferred Gratuity Sanction using the Supplementary Bill Module.
 - ii. For this, under the Supplementary Bill Module, the Type of Payment must be **'Normal Pension.'**
 - iii. Tax on the interest amount should be calculated manually as per the relevant provisions of the Income Tax Act. Such tax amount should be entered in the **'Income Tax'** field while generating the Supplementary Bill.
 - iv. It should be ensured that in the Remark column, the following text is

entered: '*Deferred Gratuity Payment with TDS*'

- c. The Supplementary Bill so generated should exclusively be for the payment of Deferred Gratuity (including interest) only.
- d. Once the Deferred Gratuity via Supplementary Bill has been paid successfully and the Bank Transaction ID (or UTR no.) has been received from PFMS, details of the same should be updated against the original Deferred Gratuity bill cancelled at **SI. No. (a)** by the PDA section using the '**Update Other Bill Payment Detail**' option.
- e. Further, a **Transfer Entry** of the net amount paid should be made from the **Pension Head (207101101010204)** to the **Gratuity Head (207101104010204)** for accounting purposes.

A User Manual in this respect is also enclosed for reference as Enclosure I.

This is issued with approval of the Competent Authority.


(G. Sandeep Goud)
Dy. CGCA (BA&IT)

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1. DDG, Accounts, DOT HQ.