



भारत सरकार GOVERNMENT OF INDIA वित्त मंत्रालय MINISTRY OF FINANCE राजस्व विभाग DEPARTMENT OF REVENUE

प्रधान आयुक्त का कार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER

केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क

CENTRAL TAX & CENTRAL EXCISE

कोच्चि, KOCHI

केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING

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C.No.II/7/2/2014-Estt

Date: 13.12.2017

## ESTABLISHMENT CIRCULAR NO. 17/2017

Attention is invited to the following letter received from the Ministry of Finance:

Sl. No.	Letter No. and date	Subject
1.	F.No.A-26017/226/2016.Ad.II.A dated 07.11.2017	Guidelines for relaxation to travel by airlines other than Air India

Copy of the mentioned letter may be downloaded from the website of Kochi commissionerate - <a href="www.cenexcisekochi.gov.in">www.cenexcisekochi.gov.in</a> for information/compliance.

B Umadevil

Assistant Commissioner [P&V]

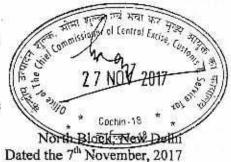
To

- 1. The DC/AC of divisions under Cochin commissionerate.
- 2. All Section Heads in Headquarters Kochi.
- 3. The Superintendent (EDP) for uploading in website.
  - 4. Notice Board, Hqrs Kochi.
  - 5. Notice Board, Central Excise Bhavan, Kathrikadavu.

Copy to:

1. The Joint Commissioner (CCO), Hqrs Kochi for information.

F.No.A-26017/226/2016.Ad.II.A
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs



5911117 TO

All Principal Chief Commissioner/Chief Commissioner of GST & Central Excise/Customs/Director Generals under CBEC.

Subject:- Guidelines for relaxation to travel by airlines other than Air India.

Sir.

The Department of Expenditure vide O.M.No.19024/1/2009-E.IV dated 7.6.2016 has issued guidelines and proforma to regulate the individual claim seeking relaxation to travel by airlines other than Air India.

- The Integrated Financial Unit vide O.M.F.No.14/4/2016-IF.U.II(B&A)DT(Part) dated 14.04.2016 has requested CBEC to strictly adhere to the guidelines and proforma issued on the subject by the Department of Expenditure.
- 3. The Board has been receiving a number of references from the different Commissionerate/Directorate, in a routine manner, seeking relaxation of guidelines in respect of the point no. 7 of the Department of Expenditure's guidelines for relaxation to travel by airlines other than Air India. Department of Expenditure vide their O.M. No. 19024/1/2009-I.IV dated 07.06.2016 (point No. 7) clearly stated that availability of lower fare is no criteria for seeking relaxation.
- 4. Relaxation from the Board is required to be sought prior to the proposed journey otherwise the cases for "ex-post facto" will not be considered in future except in exceptional circumstances.
- 5. You are requested to bring the extant guidelines of Department of Expenditure on air travel to notice of all concerned, for strict compliance.

Yours faithfully,

(Nagendra Kumar)

Under Secretary to the Government of India Tel. No. 011-23095584. F. No.A-26017/218//2016.Ad.II.A
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

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To

All Principal Chief Commissioner of GST and Central Excise,

All Principal Chief Commissioner of Customs,

All Principal DG/Directors General in CBEC.

Subject:- Proposal for seeking relaxation of guidelines on Air Travel on Tours

Sir,
Department of Expenditure has vide Office Memorandum No.19024/22/2017-E.IV dated 19.07.2017 issued guidelines on purchase of Air ticket from authorized travel agent on official tour.

Para 2 and 3 of said O.M. dated 19.07.2017 is reproduced below:-

"2. This Department is receiving a large number of proposals from various Ministries/Departments seeking ex-post-facto relaxation of the prescribed procedure for purchase of air tickets from authorized travel agents only.

- The matter has been reconsidered in this Department. All Ministries/Departments are again directed to:-
- (i) Ensure strict compliance of extant guidelines for purchase of air ticket directly from Airlines (at Booking counters/office/Website of Airlines) or from three authorized Travel Agents viz M/s Balmer Lawrie & Company Limited, M/s Ashok Travels & Tours and IRCTC only by all officials/offices under their control. Henceforth relaxation on account of ignorance/unawareness of these guidelines will not be considered by this Department.
- (ii) In case of non-availability of authorized agent at a particular place, ticket may be booked from website of Airlines or web portal of Balmer Lawrie & Company Ltd., M/s Ashok Travels & Tours and IRCTC.
- (iii) In respect of Non-officials of Committees/Boards/Panels, the concerned Ministry/Department have to mention in the meeting notice that the Non-official Member has to purchase the ticket from authorized travel agent only otherwise his claim will not be settled by that Ministry/Department."
- 3. The Board has-been receiving a number of cases from the various Commissionerate/Directorates, in a routine manner, seeking relaxation of guidelines in respect of travel by airlines other than Air India and also seeking relaxation of rules allowing purchase of tickets from sources other than those specified in Department of Expenditure O.M.No.19024/22/2017-E.IV dated 19.07.2017 (copy enclosed). On examination, references are further sent to the IFU for their concurrence, wherever necessary.
- 4. On one such proposal, the Department of Expenditure has advised this Department to ensure strict compliance of extant air travel guidelines by all officials/offices under their administriative control, as relaxation on account of ex-post facto will not be considered in future except in exceptional circumstances.
- Accordingly, all Chief Commissioners/Director Generals are requested to bring the extant guidelines
  of Department of Expenditure on air travel, to notice of all concerned, for strict compliance. Non compliance
  of these guidelines will be treated as lapse on part of the concerned Chief Commissioner/Director General.

Yours faithfully,

(A.K. Qnsim) Director (Ad.II.A & B)

Ph. No. 011-23095530

## No. 19024/22/2017-E.IV Government of India Ministry of Finance Department of Expenditure

North Block, New Delhi Dated the 19\* July, 2017

## Office Memorandum

Subject: - Guidelines on Air Travel on Official Tours - Purchase of air ticket from authorized agent,

The undersigned is directed to refer to this Departments' O:M. No. 19024/1/2005 E.IV dated 24.03.2006, O.M. No. 19024/1/2009-E.IV dated 16.09.2010 and O.M. No. 19024/1/2012-E.IV dated 09.07.2013 regarding guidelines on Air travel. As per these guidelines, in all cases of Air Travel where the Government of India bears the cost of air

passage. Air Tickets may be purchased directly from Airlines (at Booking counters/office/Website of Airlines) and if needed, by utilizing the services of three Authorized Travel Agents viz. Mis Balmer Lawrie & Company Limited (BLCL), Mis Ashok Travels & Town (ATT) and lattice Quite and Action 2018.

(BLCL), M/s Ashok Travels & Tours (ATT) and Indian Railways Calering and Tourism Corporation Ltd. (IRCTC),

This Department is receiving a large number of proposals from various Ministries/Departments seeking expost-facto relaxation of the prescribed procedure for purchase of air tickets from authorized travel agents only.

3. The matter has been reconsidered in this Department. All Ministries/Departments are again directed to.

- (i) Ensure strict compliance of extant guidelines for purchase of air ticket directly from Airlines (at Booking counters/office/Website of Airlines) or from three authorized Travel Agents viz. M/s Balmer Lawrie & Company Limited, M/s Ashok Travels & Tours and IRCTC only by all officials/offices under their control. Henceforth relaxation on account of ignorance/unawareness of these guidelines will not be considered by this Department.
- ii) In case of non-availability of authorized agent at a particular place, ticket may be booked from website of Airlines or web portal of Balmer Lawrie & Company Ltd., M/s Ashok Travels & Tours and IRCTC.
- (iii) In respect of Non-officials of Committees/Boards/Panels, the concerned Ministry/Department have to mention in the meeting notice that the Non-official Member has to purchase the ticket from authorized travel agent only otherwise his claim will not be settled by that Ministry/Department.
- iv) All Ministries/Departments of the Government of India, etc. have to widely circulate this O.M. in all offices including attached/subordinate offices/ autonomous hodies under their control with specific instructions to Heads of Departments concerned for strict compliance of these guidelines. Non-compliance of these guidelines by Ministries/Departments will be treated as lapse on the part of the concerned Ministry/Department.

(Nirmala Dev)

Deputy Secretary to the Government of India

To.

All Ministries/Departments of the Government of India as per standard distribution list, Copy O/o C&AG, UPSC etc. as per standard endorsement list.

No. 19024/1/2009-E.IV
Government of India
Ministry of Finance
Department of Expenditure

New Delhi , dated the 7th June, 2016.

#### OFFICE MEMORANDUM

Sub:- Delegation of powers to Financial Advisers to accord exemption for air travel in airlines other than Air India in individual cases-reg.

Reference is invited to Department of Expenditure's O.M. of even number dated 13<sup>th</sup> July, 2009 which provides that in all cases of air travel, both domestic and international, wherein the Government of India bears the cost of air passage, officials have to travel in Air India only. For cases of air travel by Airlines other than Air India because of operational or other reasons or on account of non-availability, the powers were vested with Ministry of Civil Aviation to accord exemption in individual cases.

- 2. The matter has been examined in consultation with the Ministry of Civil Aviation. Accordingly, powers are hereby delegated to the Financial Advisors of the Ministries/Departments to accord exemption for air travel, both Domestic and International, by airlines other than Air India. In respect of individual cases of Autonomous Bodies, the Financial Advisors of the concerned Ministry/ Department will accord exemption for Air travel by Airlines other than Air India. The individual cases of Financial Advisors for air travel in airlines other than Air India, will be approved by the administrative Secretary of the concerned Ministry.
- 3. To regulate the individual claims, guidelines and proforma for seeking relaxation for travel by airlines other than Air India, are enclosed at Annexure -A & B.

Deputy Secretary to the Government of India Tel.23093276

To

All Financial Advisors (as per list)

Copy to: Secretary, All Ministries/Departments(As per list)

## GUIDELINES FOR RELAXATION TO TRAVEL BY AIRLINES OTHER THAN AIR INDIA

- Request for seeking relaxation is required to be submitted in the Proforma (Annex. B)
- The request for relaxation must be submitted to Integrated Finance Division at least 7
  working days in advance from date of travel.
- There is no requirement to seek relaxation for those Sectors on which General/blanket relaxation has been accorded by Ministry of Civil Aviation.
- Those seeking relaxation on ground of Non-Availability of Seats (NAS) must enclose NAS
   Certificate issued by authorized travel agents or a copy of the sector specific snapshot of Air India website.
- As per Ministry of Finance, Department of Expenditure OM No. 19024/1/2009-E.IV dated 13th July, 2009 for sectors which are not connected directly by any of the airlines, an employee must travel by Air India upto the nearest hub. Relaxation will be granted for the remaining segment.
- Relaxation to travel by airlines other than Air India while availing LTC will be granted only in exceptional circumstances. Non availability of AI flight/seats on a particular day/time would not be considered as a valid ground for seeking relaxation.
- Availability of lower fare is no criteria for seeking relaxation.
- 8. Those seeking relaxation on the ground of attending meeting at a particular time, must attach meeting notice and approved tour programme.
- For foreign travel cases, where full or partial grants are received, journey has to be performed on Air India upto the place upto which Air India is available and seek relaxation for the remaining sector. On international routes where Air India has codeshare partner, the same must be utilised.
- For invitees from abroad travelling on Government of India funding, efforts should be made to book them on Air India and Air India code share flights to the extent possible.
- Non-receipt of approval by the stipulated date does not entitle one to claim relaxation as a matter of right.

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## PROFORMA FOR RELAXATION TO TRAVEL BY AIRLINES OTHER THAN AIR INDIA

Sl. No.	Item of Information	Remarks
1.	Name	
2.	Designation	
3.	Name of the organization/Division	
4.	Date of visit	
5.	Whether Foreign travel / Domestic travel / LTC	
6.	In case of official visit, copy of approved tour programme.	
7.	Whether entitled for Air travel as per rules	*
	If not, copy of approval of competent authority for air travel	13
8.	Detailed reasons for seeking permission to travel in airlines other than Air India (Foreign/Domestic):	
9.	Attach print out of communication with official website of Air India and Govt authorized travel agents viz. Ashok Travels& Tours, Balmer Lawrie & Co. and IRCTC regarding the above reasons or official communication from Air India and these agencies.	
10.	In case of foreign travel, whether full or part journey is proposed through alliance partner of Air India	
11.	Undertaking from the travelling official that in case permission is granted for air journey other than by Air India, he/she will avail the cheapest available ticket in the entitled category among the options of various private airlines operating in that sector.	

and the same		
	(Signature of the Head of the Office)	
(Signature of the individual travelling)*		
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## RECOMMENDATION OF THE ADMINISTRATIVE DIVISION / MINISTRY

\*(Signature of Joint Secretary)

\*Note:In case the individual travelling is holding the appointment of JS or above in the Ministry, no separate approval of Head of the Organization and approval of the Administrative Division/Ministry is required. In such cases, self-certification by the travelling officer (JS &above) will be sufficient for submitting their proposal for grant of the said permission.

# No. 19024/1/2012-E.IV Government of India Ministry of Finance Department of Expenditure

North Block, New Delhi Dated the 9th, July, 2013

### Office Memorandum

Subject: Guidelines on Air Travel on Official Tours/Leave Travel Concession (LTC)- reg.

Reference is invited to instructions issued by the Department of Expenditure, Ministry of Finance from time-to-time regarding the procedure for booking of air tickets on Government account. As per existing procedure, Government officials/offices can book the air tickets directly from Airlines (at Booking counters/Website of Airlines) and if needed, by utilizing the services of authorized agents, viz. M/s Balmer Lawrie & Company Limited(BLCL) and M/s Ashok Travels & Tours(ATT)[Department of Expenditure OM No. 19024/1/2009-E.IV dated 16.09.2010 refers]. Air tickets for travel on LTC, to a limited extent, can also be get booked through Indian Railway Catering & Tourism Corporation(IRCTC)[Department of Personnel & Training OM No. 31011/6/2002-Est. (A) dated 02.12.2009 refers].

- 2. It has now been decided to include IRCTC as an authorized agent for the purpose of booking air tickets on Government account. Accordingly, if the services of a travel agent for booking air tickets on Government account is to be availed of, in addition to BLCL and ATT, the services of IRCTC can also be availed of:
- All Ministries/Departments of the Government of India, etc. may accordingly bring these instructions to the notice of all concerned for strict compliance.

Subtach chi

Deputy Secretary to the Government of India

All Ministries/Departments of the Govt. of India, etc. as per standard distribution list.

Copy to:

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 C&AG and UPSC, etc. (with usual number of spare copies) as per standard endorsement list.

3. NIC, MoF with the request to upload the OM on the website of this Ministry.

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No. 19024/1/2012-E-IV
Government of India
Ministry of Pinance
Department of Expenditure

North Block, New Delhi. Dated the 28 May, 2013.

#### OFFICE MEMORANDUM

Subject:-

Levy of Agency Commission etc. by M/s Balmer Lawrie & Company Limited on air tickets booked on Government account - Regarding.

The undersigned is directed to say that this Department has been receiving references seeking clarification whether agency commission/service charge/processing fee etc., levied by M/s Balmer Lawrie & Company Limited (BLCL) on air tickets booked on Government account from April, 2013 onwards are to be paid to BLCL or not. Since the matter is still under consideration, all Ministries/Departments/Government Offices are hereby advised not to pay the commission etc. charged by BLCL in their Bills, raised for air tickets booked on Government account, till a final decision is taken in the matter.

Guidelines on air travel on Tours/Transfers/LTC etc. have been issued by the Department of Expenditure, Ministry of Finance from time to time. Latest such instructions were issued vide this Department's O.M. No. 19024/1/2009-E.IV dated 16.09.2010. One of the important conditions prescribed in these guidelines relate to availing the services of authorised travel agents. These guidelines inter-alia prescribe that Air tickets on Government account are to be obtained either directly from Air India/Airlines (booking counters/offices/website) or if services of any travel agent . is to be availed of then air tickets may be procured only from M/s Balmer Lawrie & Company Limited (BLCL), M/s Ashok Travels & Tours (ATT) and Indian Railways Catering and Tourism Corporation Ltd., (IRCTC) [to the extent IRCTC is authorised as per DoPT's O.M. No. 31011/6/2002-Estt. (A) . ted 02.12.2009]. However, repeated references are being received in this Department seeking relaxation of these guidelines for settlement of Bills of TA/LTC claims, mostly on the grounds that the officials concerned were unaware of these guidelines and hence they procured air tickets from unauthorised travel agents. All Ministries/Departments are again advised to ensure strict compliance of the guidelines on booking of air tickets on Government account, by all concerned, and if need be, re-circulate these guidelines within all the offices under its administrative control.

(Subhash Chand)

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Deputy Secretary to the Government of India

To,
All Ministries/Departments of Government of India and other Government offices
(as per Standard mailing list)

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