

**-COPY OF-
INCOME TAX NOTIFICATION
NO. 49/2011
DATED 6-9-2011**

Section 10(45) of the Income-tax Act, 1961 – Exemptions – Union Public Service Commission, allowance & perquisite paid to Chairman/retired Chairman or any other member/retired member of – Notified allowance & perquisite

In exercise of the powers conferred by clause (45) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies the following allowances and perquisites for the purposes of the said clause, namely:—

(1) in case of serving Chairman and members of Union Public Service Commission :—

(i) the value of rent free official residence;

(ii) the value of conveyance facilities including transport allowance;

(iii) the sumptuary allowance;

(iv) the value of leave travel concession provided to a serving Chairman or member of the Union Public Service Commission and members of his family;

(2). in case of the retired Chairman and retired members of the Union Public Service Commission :—

(i) a sum of maximum Rs. 14,000 per month for defraying the service of an orderly and for meeting expenses incurred towards secretarial assistance on contract basis;

(ii) the value of a residential telephone free of cost and the number of free calls to the extent of 1500 per month (over and above the number of free calls per month allowed by the telephone authorities).

2. This notification shall come into force retrospectively w.e.f. 1st day of April, 2008

[F.NO. 149/113/2008-SO (TPL)]