

TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-II

SECTION 3 SUB-SECTION (1)

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
CENTRAL BOARD OF DIRECT TAXES

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NEW DELHI: THE 16.2.95

NOTIFICATION
(INCOME-TAX)

S.O.No. (E) In exercise of the powers conferred by clause (23D) of section 10 of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby specifies " J.N. Mutual Fund " set up under a trust deed dated 1st September, 1994, by J.N. Financial & Investment Consultancy Services Limited and J.N. Share & Stock Brokers Limited, and registered with Securities and Exchange Board of India under regulation 9 of the Securities and Exchange Board of India (Mutual Fund) Regulations, 1993 vide registration code MF/015/94/8 dated 15th September, 1994 as a Mutual Fund for the purpose of the said clause.

Sadhna Shanker
(SADHNA SHANKER)

UNDER SECRETARY TO THE GOVT. OF INDIA.

F.No. 194/9/94-ITA-I

Notification No. 9708/16.2.95.

To

The Manager,
Government of India Press,
Ring Road, Mayapuri Industrial Area
(Near Rajouri Garden), New Delhi.

(i) Sitting fee of Rs. 250/- per day for attending a meeting of the National Committee or any subordinate Committee set up by the Chairman of the National Committee. However, sitting fee would not be payable where applications are considered by circulation or when a member is on tour.

(ii) Reimbursement of actual expenditure incurred by way of travel by rail, road or air, for attending any meeting of the National Committee or its subordinate Committee. The entitlement of air travel would be restricted to the amount charged by Indian Airlines for its economy class for the members and to the amount charged for the executive class of the Indian Airlines for the Chairman. Members including Chairman may travel by any class on train. Members and Chairman would also be entitled to the reimbursement of taxi fare for reaching the venue of the meeting from their place of stay and for going back to the place of stay after the meeting.

(iii) Daily allowance for out-station members would be admissible in accordance with the following table :

TABLE

(A)	(B)	(C)
City or Locality	Stay in hotel and/ or other establishment providing boarding and/or lodging at scheduled tariff (Rs.)	Does not stay in hotel or makes own arrangement (Rs.)

1. 'A' Class cities /specially expensive localities

i) <u>Cities</u>	265	106
(1)Ahmedabad UA		
(2) Bangalore UA		
(3) Calcutta UA		
(4) Delhi UA		
(5) Greater Bombay UA		

(i) <u>Cities</u>	225	85
(1) Coimbatore U.A.		
(2) Indore City U.A.		
(3) Jaipur U.A.		
(4) Lucknow U.A.		
(5) Madurai U.A.		
(6) Nagpur U.A.		
(7) Patna U.A.		
(8) Surat U.A.		

(ii) Expensive Localities

(1) The following areas of Himachal Pradesh :-

1. Simla;
2. Janjehli Block of Chachoit Tehsil of Mandi District;
3. Chopal Tehsil of Simla District;
4. Trans-Giri Tract of Sirmur District;
5. Churah Tehsil, Salooni Tehsil, Kunr Panchayat and Belej Pargana of Chamba Tehsil of Chamba District;
6. Manali-Ujhi area, Parvati and Lagg Valley and Banjar Block of Kulu District.

(2) The whole of Jammu and Kashmir;

(3) Andaman and Nicobar Islands;

(4) The entire territory of the Laccadive, Minicoy and Amindivi Islands.

III. <u>Other cases</u>	205	78
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(iv) At the option of the Chairman or Member, in lieu of Daily allowance mentioned in item (iii) above, the outstation Chairman or Member may opt to stay and claim reimbursement of rent in any state guest house or for single room in medium range ITDC hotel like Lodi Hotel, Qutab Hotel, Janpath Hotel, Ashoka Yatri Niwas or State Government run tourist hotels/hostels or residential accommodation provided by registered societies like India International Centre or India Habitat Centre. In this situation the daily allowance would be restricted

- (6) Hyderabad UA
- (7) Kanpur UA
- (8) Madras UA
- (9) Pune UA

(ii) Localities

- (1) Darjeeling District (except Siliguri sub-division)
- (2) Darjeeling Town
- (3) NEFA areas beyond Inner Line
- (4) Naga Hills Tuensange area beyond the Inner Line
- (5) The following expensive /remote localities of Himachal Pradesh :-
 - 1. Lahaul and Spiti District;
 - 2. Kinnaur District;
 - 3. Bharmour sub-division and Pangi sub-division of Chamba District;
 - 4. Paragana of Pandrahbis; Outer Seraj and Malana Panchayat area of Kulu District;
 - 5. Chhuhar Valley of Jogindernagar Tehsil of Mandi District;
 - 6. Mangal Panchayat area of Solan District;
 - 7. Dodrakwar area of Rohru Tehsil; Paraganas of Chhebis, Naubis, Barabis, Pandrahbis and Atharahbis; Sarahan and Gram Panchayats of Munish, Darkali and Kashapet of Rampur Tehsil of Simla District; and
 - 8. Chhota Bhangal and bara Bhangal areas of Palampur Sub-division of Kangra District.

(6) The following hill areas in Manipur which do not fall on the National Highway :-

- 1. Ukhrul
- 2. Churachandpur
- 3. Tamenlong
- 4. Jiribam
- 5. Mao Maram
- 6. Tengnampal

II. 'B-1' Class Cities / Expensive localities