



# KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Corporate Identity Number(CIN): U40109KA1999 SGC025521

Registered Office:Corporate Office, Kaveri Bhavan, K.G.Road , Bangalore – 560 009.

No. KPTCL/B5A/B1/65/96-97(2)  
Enclosure: ONE

Date: **28 FEB 2022**

## CIRCULAR

**Subject:** Valuation of perquisites for the Financial Year 2021-22.

The value of perquisites is required to be computed as Income and Income Tax is to be deducted at source as per the income Tax Rules. Hence, the following guidelines are issued for computing the value of different perquisites extended to the employees by the KPTCL for the financial year 2021-22. The values so arrived shall be added as 'Perquisites' to the income of the employees for assessment of Income Tax.

### I. Free/Subsidized Power Supply:

The charges applicable under Free/Subsidized Power Supply and the manufacturing cost per unit are as follows:

No. of Units (Kwh)	Rate per Unit under Free/Subsidized Power Supply	Manufacturing cost per unit
Up to 200 Units	Nil	139 paise per unit
201 to 280 Units	10 paise per unit	139 paise per unit
281 to 400 Units	182 paise per unit	139 paise per unit
Above 400 Units	Tariff applicable to other consumers (No Concession)	139 paise per unit

### Procedure for Computation of perquisite is as follows:

1. Compute the total value of energy consumed at 139 paise per unit.
2. Compute the bill amount by applying the slab rates for energy consumed.
3. The difference i.e.(1)-(2) is a perquisite. [If the difference is negative there is no perquisite]

## II. Interest on Advances:

The KPTCL Rate of interest and the Prescribed Rate of interest as on 01.04.2021 are as follows:

SI No	Name of the Advance	Maximum limit (in Rs.)	KPTCL rate of Interest	Prescribed rate of interest (SBI Rate)	Perquisite
1.	House Building/ House Purchase Advance	5,00,000/-	Up to 2 Lakhs- 12%. Above 2 Lakhs -13%.	<b><u>FOR WOMEN EMPLOYEES</u></b> 1. Upto Rs.30 Lakhs- 7.05% . 2. Above Rs.30 Lakhs upto75 Lakhs-7.20%. 3. Above Rs.75 Lakhs- 7.30%. <b><u>FOR OTHER EMPLOYEES</u></b> 1. Upto Rs.30 Lakhs- 7.00% . 2. Above Rs.30 Lakhs upto 75 Lakhs-7.25%. 3. Above Rs.75 Lakhs- 7.35%.	Nil
2.	Motor Car purchase Advance	1,50,000/-	12.50%	8.45%	Nil
3.	Two Wheeler Purchase Advance	25,000/-	11.50%	17.15%	5.65%
4.	Marriage Advance	8,000/-	8.50%	13.60%	5.10%
5.	Computer Advance	35,000/-	8.50%	13.60%	5.10%
6.	Tricycle Advance	30,000/-	12.50%	13.60%	1.10%

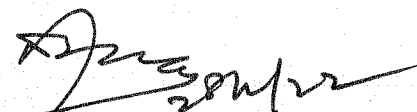
### Procedure for Computation of Perquisites is as follows:

01. Compute interest at the prescribed Rate (SBI Rate) on the Loan amount outstanding on the last day of every month during the Financial Year 2021-22.
02. Compute interest recovered from the employee for the year.
03. The difference i.e.(1)-(2) is a perquisite. (If the difference is negative there is no perquisite)

All pay Drawing/ Disbursing Officers are personally responsible for compliance of the Provisions of the I.T Act and the Rules made there under for TDS and remittance to the I.T Department within the prescribed date.

By Order,

'Approved by Director(Admn& HR),  
KPTCL.'

  
General Manager (Personnel)  
KPTCL.

### Copy to:

1. The Managing Director, ESCOM / PCKL.
2. Director (Technical), ESCOMs.
3. All Financial Advisers, KPTCL/ESCOMs.
4. All Chief Engineers, Electy. KPTCL /ESCOMs.
5. SPS to MD/Director(Transmission) /(Finance)/(A&HR), KPTCL., Bengaluru.

### www.kptcl.com for information of:

1. All Controllers / Superintending Engineers, KPTCL /ESCOMs.
2. All Dy. Controllers / Executive Engineers, KPTCL /ESCOMs
3. All Officers of Corporate Office, KPTCL, Bengaluru..

### Copy for information:

1. Sri.T.R. Ramakrishanaiah, President, KPTCEU, and Director, KPTCL & ESCOMs, Bengaluru
2. Sri.T.M.Shivaprakash, President, KEBEA, and Director, KPTCL & ESCOMs, Bengaluru
3. The General Secretary, KPTC Employees Union, Bengaluru
4. The General Secretary, KEB Engineers Association, Bengaluru
5. The General Secretary, KPTCL AOA, Bengaluru
6. The General Secretary, KEB SC/ST Employees Welfare Association, Bengaluru
7. The General Secretary, KPTCL Diploma Engineers Association, Bengaluru
8. The General Secretary. KPTCL/Escoms. SC/ST Officers Association, Bengaluru

**READY RECKONER FOR CALCULATION OF PERQUISITE FOR 2021-22 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES**

**FREE/SUBSIDIZED POWER SUPPLY  
PERQUISITE READY RECKONER- 2021-22**

Name of the Employee : \_\_\_\_\_

Designation : \_\_\_\_\_

Place of posting \_\_\_\_\_

Avg. Cost of Generation (Ps / Unit) 139

**Subsidised P/S rate :**

Upto 200 units - NIL

201 to 280 Units 10 Ps / Unit

281 to 400 Units 182 Ps / Unit

Month	Consumption
Apr-21	
May-21	
Jun-21	
Jul-21	
Aug-21	
Sep-21	
Oct-21	
Nov-21	
Dec-21	
Jan-22	
Feb-22	
Mar-22	
<b>Total consmp.p.a.</b>	
<b>Avg. consmp.p.m.</b>	

Average Consm. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consm. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)
1	0	17	41	0	684
2	0	33	42	0	701
3	0	50	43	0	717
4	0	67	44	0	734
5	0	83	45	0	751
6	0	100	46	0	767
7	0	117	47	0	784
8	0	133	48	0	801
9	0	150	49	0	817
10	0	167	50	0	834
11	0	183	51	0	851
12	0	200	52	0	867
13	0	217	53	0	884
14	0	234	54	0	901
15	0	250	55	0	917
16	0	267	56	0	934
17	0	284	57	0	951
18	0	300	58	0	967
19	0	317	59	0	984
20	0	334	60	0	1001
21	0	350	61	0	1017
22	0	367	62	0	1034
23	0	384	63	0	1051
24	0	400	64	0	1068
25	0	417	65	0	1084
26	0	434	66	0	1101
27	0	450	67	0	1118
28	0	467	68	0	1134
29	0	484	69	0	1151
30	0	500	70	0	1168
31	0	517	71	0	1184
32	0	534	72	0	1201
33	0	550	73	0	1218
34	0	567	74	0	1234
35	0	584	75	0	1251
36	0	600	76	0	1268
37	0	617	77	0	1284
38	0	634	78	0	1301
39	0	651	79	0	1318
40	0	667	80	0	1334

**READY RECKONER FOR CALCULATION OF PERQUISITE FOR 2021-22 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES**

Average Consm. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consm. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consm. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consm. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)
81	0	1351	121	0	2018	161	0	2685	201	0.10	3351
82	0	1368	122	0	2035	162	0	2702	202	0.20	3367
83	0	1384	123	0	2052	163	0	2719	203	0.30	3382
84	0	1401	124	0	2068	164	0	2736	204	0.40	3398
85	0	1418	125	0	2085	165	0	2752	205	0.50	3413
86	0	1434	126	0	2102	166	0	2769	206	0.60	3429
87	0	1451	127	0	2118	167	0	2786	207	0.70	3444
88	0	1468	128	0	2135	168	0	2802	208	0.80	3460
89	0	1485	129	0	2152	169	0	2819	209	0.90	3475
90	0	1501	130	0	2168	170	0	2836	210	1.00	3491
91	0	1518	131	0	2185	171	0	2852	211	1.10	3506
92	0	1535	132	0	2202	172	0	2869	212	1.20	3522
93	0	1551	133	0	2218	173	0	2886	213	1.30	3537
94	0	1568	134	0	2235	174	0	2902	214	1.40	3553
95	0	1585	135	0	2252	175	0	2919	215	1.50	3568
96	0	1601	136	0	2268	176	0	2936	216	1.60	3584
97	0	1618	137	0	2285	177	0	2952	217	1.70	3599
98	0	1635	138	0	2302	178	0	2969	218	1.80	3615
99	0	1651	139	0	2319	179	0	2986	219	1.90	3630
100	0	1668	140	0	2335	180	0	3002	220	2.00	3646
101	0	1685	141	0	2352	181	0	3019	221	2.10	3661
102	0	1701	142	0	2369	182	0	3036	222	2.20	3677
103	0	1718	143	0	2385	183	0	3052	223	2.30	3692
104	0	1735	144	0	2402	184	0	3069	224	2.40	3708
105	0	1751	145	0	2419	185	0	3086	225	2.50	3723
106	0	1768	146	0	2435	186	0	3102	226	2.60	3738
107	0	1785	147	0	2452	187	0	3119	227	2.70	3754
108	0	1801	148	0	2469	188	0	3136	228	2.80	3769
109	0	1818	149	0	2485	189	0	3153	229	2.90	3785
110	0	1835	150	0	2502	190	0	3169	230	3.00	3800
111	0	1851	151	0	2519	191	0	3186	231	3.10	3816
112	0	1868	152	0	2535	192	0	3203	232	3.20	3831
113	0	1885	153	0	2552	193	0	3219	233	3.30	3847
114	0	1902	154	0	2569	194	0	3236	234	3.40	3862
115	0	1918	155	0	2585	195	0	3253	235	3.50	3878
116	0	1935	156	0	2602	196	0	3269	236	3.60	3893
117	0	1952	157	0	2619	197	0	3286	237	3.70	3909
118	0	1968	158	0	2635	198	0	3303	238	3.80	3924
119	0	1985	159	0	2652	199	0	3319	239	3.90	3940
120	0	2002	160	0	2669	200	0	3336	240	4.00	3955

**READY RECKONER FOR CALCULATION OF PERQUISITE FOR 2021-22 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES**

Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquiste per annum (Rs.)
241	4.10	3971	281	9.82	4569	321	82.62	4363	361	155.42	4156
242	4.20	3986	282	11.64	4564	322	84.44	4358	362	157.24	4151
243	4.30	4002	283	13.46	4559	323	86.26	4353	363	159.06	4146
244	4.40	4017	284	15.28	4554	324	88.08	4347	364	160.88	4141
245	4.50	4033	285	17.10	4549	325	89.90	4342	365	162.70	4136
246	4.60	4048	286	18.92	4543	326	91.72	4337	366	164.52	4131
247	4.70	4064	287	20.74	4538	327	93.54	4332	367	166.34	4125
248	4.80	4079	288	22.56	4533	328	95.36	4327	368	168.16	4120
249	4.90	4095	289	24.38	4528	329	97.18	4322	369	169.98	4115
250	5.00	4110	290	26.20	4523	330	99.00	4316	370	171.80	4110
251	5.10	4125	291	28.02	4518	331	100.82	4311	371	173.62	4105
252	5.20	4141	292	29.84	4512	332	102.64	4306	372	175.44	4100
253	5.30	4156	293	31.66	4507	333	104.46	4301	373	177.26	4095
254	5.40	4172	294	33.48	4502	334	106.28	4296	374	179.08	4089
255	5.50	4187	295	35.30	4497	335	108.10	4291	375	180.90	4084
256	5.60	4203	296	37.12	4492	336	109.92	4285	376	182.72	4079
257	5.70	4218	297	38.94	4487	337	111.74	4280	377	184.54	4074
258	5.80	4234	298	40.76	4482	338	113.56	4275	378	186.36	4069
259	5.90	4249	299	42.58	4476	339	115.38	4270	379	188.18	4064
260	6.00	4265	300	44.40	4471	340	117.20	4265	380	190.00	4058
261	6.10	4280	301	46.22	4466	341	119.02	4260	381	191.82	4053
262	6.20	4296	302	48.04	4461	342	120.84	4254	382	193.64	4048
263	6.30	4311	303	49.86	4456	343	122.66	4249	383	195.46	4043
264	6.40	4327	304	51.68	4451	344	124.48	4244	384	197.28	4038
265	6.50	4342	305	53.50	4445	345	126.30	4239	385	199.10	4033
266	6.60	4358	306	55.32	4440	346	128.12	4234	386	200.92	4027
267	6.70	4373	307	57.14	4435	347	129.94	4229	387	202.74	4022
268	6.80	4389	308	58.96	4430	348	131.76	4224	388	204.56	4017
269	6.90	4404	309	60.78	4425	349	133.58	4218	389	206.38	4012
270	7.00	4420	310	62.60	4420	350	135.40	4213	390	208.20	4007
271	7.10	4435	311	64.42	4414	351	137.22	4208	391	210.02	4002
272	7.20	4451	312	66.24	4409	352	139.04	4203	392	211.84	3996
273	7.30	4466	313	68.06	4404	353	140.86	4198	393	213.66	3991
274	7.40	4482	314	69.88	4399	354	142.68	4193	394	215.48	3986
275	7.50	4497	315	71.70	4394	355	144.50	4187	395	217.30	3981
276	7.60	4512	316	73.52	4389	356	146.32	4182	396	219.12	3976
277	7.70	4528	317	75.34	4383	357	148.14	4177	397	220.94	3971
278	7.80	4543	318	77.16	4378	358	149.96	4172	398	222.76	3966
279	7.90	4559	319	78.98	4373	359	151.78	4167	399	224.58	3960
280	8.00	4574	320	80.80	4368	360	153.60	4162	400	226.40	3955

