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## KARNATAKA POWER TRANSMISSION CORPORATION LIMITED

Corporate Identity Number(CIN): U40109KA1999SGC025521

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

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

Date: 14.02.2024  
06

### CIRCULAR

**Subject:** Valuation of perquisites for the Financial Year 2023-24.

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 2023-24. 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	47 paise per unit
201 to 280 Units	10 paise per unit	47 paise per unit
281 to 400 Units	182 paise per unit	47 paise per unit
Above 400 Units	Tariff applicable to other consumers (No Concession)	47 paise per unit

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

1. Compute the total value of energy consumed at 47 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]

Noted  
01/3/24

## II. Interest on Advances:

The KPTCL Rate of interest and the Prescribed Rate of interest as on 01.04.2023 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%	Based on credit score		Nil
				Above 750	9.15%	
				700-749	9.35%	
				650-699	9.45%	
				550-649	9.65%	
NTC / No CIBIL score / -1 (NTC-New to credit customers)	9.35%					
2.	Motor Car purchase Advance	1,50,000/-	12.50%	9.65%	Nil	
3.	Two Wheeler Purchase Advance	25,000/-	11.50%	19.50%	8%	
4.	Marriage Advance	8,000/-	8.50%	13.80%	5.30%	
5.	Computer Advance	35,000/-	8.50%	13.80%	5.30%	
6.	Tricycle Advance	30,000/-	12.50%	13.80%	1.30%	

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

1. Compute interest at the prescribed Rate (SBI Rate) on the Loan amount outstanding on the last day of every month during the Financial Year 2023-24.
2. Compute interest recovered from the employee for the year.
3. 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.

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

  
Deputy 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.

**Published on <https://kptcl.karnataka.gov.in> for information of:**

1. All Superintending Engineers/ Controllers, KPTCL /ESCOMs.
2. All Executive Engineers/ Dy. Controllers, KPTCL /ESCOMs
3. All Officers of Corporate Office, KPTCL, Bengaluru/ All Accounts Officer(I/A), KPTCL/ESCOMs
4. Codification Section, KPTCL, Kaveri Bhavan, Bengaluru.

**Copy for information:**

1. Sri.R.H.Lakshmiipathi, President, KPTCEU, and Director, KPTCL & ESCOMs, Bengaluru
2. Sri.K.Shivanna, 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- 2022-23**

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

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

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

Avg. Cost of Generation (Ps / Unit) 47

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-23	
May-23	
Jun-23	
Jul-23	
Aug-23	
Sep-23	
Oct-23	
Nov-23	
Dec-23	
Jan-24	
Feb-24	
Mar-24	
<b>Total consmp.p.a.</b>	
<b>Avg. consmp.p.m.</b>	

Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)
1	0	6	41	0	231
2	0	11	42	0	237
3	0	17	43	0	243
4	0	23	44	0	248
5	0	28	45	0	254
6	0	34	46	0	259
7	0	39	47	0	265
8	0	45	48	0	271
9	0	51	49	0	276
10	0	56	50	0	282
11	0	62	51	0	288
12	0	68	52	0	293
13	0	73	53	0	299
14	0	79	54	0	305
15	0	85	55	0	310
16	0	90	56	0	316
17	0	96	57	0	321
18	0	102	58	0	327
19	0	107	59	0	333
20	0	113	60	0	338
21	0	118	61	0	344
22	0	124	62	0	350
23	0	130	63	0	355
24	0	135	64	0	361
25	0	141	65	0	367
26	0	147	66	0	372
27	0	152	67	0	378
28	0	158	68	0	384
29	0	164	69	0	389
30	0	169	70	0	395
31	0	175	71	0	400
32	0	180	72	0	406
33	0	186	73	0	412
34	0	192	74	0	417
35	0	197	75	0	423
36	0	203	76	0	429
37	0	209	77	0	434
38	0	214	78	0	440
39	0	220	79	0	446
40	0	226	80	0	451

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Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)	Average Consp. per month	Amount applicable p.m. (Rs.)	Perquisite per annum (Rs.)
81	0	457	121	0	682	161	0	908	201	0.10	1132
82	0	462	122	0	688	162	0	914	202	0.20	1137
83	0	468	123	0	694	163	0	919	203	0.30	1141
84	0	474	124	0	699	164	0	925	204	0.40	1146
85	0	479	125	0	705	165	0	931	205	0.50	1150
86	0	485	126	0	711	166	0	936	206	0.60	1155
87	0	491	127	0	716	167	0	942	207	0.70	1159
88	0	496	128	0	722	168	0	948	208	0.80	1164
89	0	502	129	0	728	169	0	953	209	0.90	1168
90	0	508	130	0	733	170	0	959	210	1.00	1172
91	0	513	131	0	739	171	0	964	211	1.10	1177
92	0	519	132	0	744	172	0	970	212	1.20	1181
93	0	525	133	0	750	173	0	976	213	1.30	1186
94	0	530	134	0	756	174	0	981	214	1.40	1190
95	0	536	135	0	761	175	0	987	215	1.50	1195
96	0	541	136	0	767	176	0	993	216	1.60	1199
97	0	547	137	0	773	177	0	998	217	1.70	1203
98	0	553	138	0	778	178	0	1004	218	1.80	1208
99	0	558	139	0	784	179	0	1010	219	1.90	1212
100	0	564	140	0	790	180	0	1015	220	2.00	1217
101	0	570	141	0	795	181	0	1021	221	2.10	1221
102	0	575	142	0	801	182	0	1026	222	2.20	1226
103	0	581	143	0	807	183	0	1032	223	2.30	1230
104	0	587	144	0	812	184	0	1038	224	2.40	1235
105	0	592	145	0	818	185	0	1043	225	2.50	1239
106	0	598	146	0	823	186	0	1049	226	2.60	1243
107	0	603	147	0	829	187	0	1055	227	2.70	1248
108	0	609	148	0	835	188	0	1060	228	2.80	1252
109	0	615	149	0	840	189	0	1066	229	2.90	1257
110	0	620	150	0	846	190	0	1072	230	3.00	1261
111	0	626	151	0	852	191	0	1077	231	3.10	1266
112	0	632	152	0	857	192	0	1083	232	3.20	1270
113	0	637	153	0	863	193	0	1089	233	3.30	1275
114	0	643	154	0	869	194	0	1094	234	3.40	1279
115	0	649	155	0	874	195	0	1100	235	3.50	1283
116	0	654	156	0	880	196	0	1105	236	3.60	1288
117	0	660	157	0	885	197	0	1111	237	3.70	1292
118	0	666	158	0	891	198	0	1117	238	3.80	1297
119	0	671	159	0	897	199	0	1122	239	3.90	1301
120	0	677	160	0	902	200	0	1128	240	4.00	1306

**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	1310	281	9.82	1467	321	82.62	819	361	155.42	171
242	4.20	1314	282	11.64	1451	322	84.44	803	362	157.24	155
243	4.30	1319	283	13.46	1435	323	86.26	787	363	159.06	139
244	4.40	1323	284	15.28	1418	324	88.08	770	364	160.88	122
245	4.50	1328	285	17.10	1402	325	89.90	754	365	162.70	106
246	4.60	1332	286	18.92	1386	326	91.72	738	366	164.52	90
247	4.70	1337	287	20.74	1370	327	93.54	722	367	166.34	74
248	4.80	1341	288	22.56	1354	328	95.36	706	368	168.16	58
249	4.90	1346	289	24.38	1337	329	97.18	689	369	169.98	41
250	5.00	1350	290	26.20	1321	330	99.00	673	370	171.80	25
251	5.10	1354	291	28.02	1305	331	100.82	657	371	173.62	9
252	5.20	1359	292	29.84	1289	332	102.64	641	372	175.44	-7
253	5.30	1363	293	31.66	1273	333	104.46	625	373	177.26	-23
254	5.40	1368	294	33.48	1256	334	106.28	608	374	179.08	-40
255	5.50	1372	295	35.30	1240	335	108.10	592	375	180.90	-56
256	5.60	1377	296	37.12	1224	336	109.92	576	376	182.72	-72
257	5.70	1381	297	38.94	1208	337	111.74	560	377	184.54	-88
258	5.80	1386	298	40.76	1192	338	113.56	544	378	186.36	-104
259	5.90	1390	299	42.58	1175	339	115.38	527	379	188.18	-121
260	6.00	1394	300	44.40	1159	340	117.20	511	380	190.00	-137
261	6.10	1399	301	46.22	1143	341	119.02	495	381	191.82	-153
262	6.20	1403	302	48.04	1127	342	120.84	479	382	193.64	-169
263	6.30	1408	303	49.86	1111	343	122.66	463	383	195.46	-185
264	6.40	1412	304	51.68	1094	344	124.48	446	384	197.28	-202
265	6.50	1417	305	53.50	1078	345	126.30	430	385	199.10	-218
266	6.60	1421	306	55.32	1062	346	128.12	414	386	200.92	-234
267	6.70	1425	307	57.14	1046	347	129.94	398	387	202.74	-250
268	6.80	1430	308	58.96	1030	348	131.76	382	388	204.56	-266
269	6.90	1434	309	60.78	1013	349	133.58	365	389	206.38	-283
270	7.00	1439	310	62.60	997	350	135.40	349	390	208.20	-299
271	7.10	1443	311	64.42	981	351	137.22	333	391	210.02	-315
272	7.20	1448	312	66.24	965	352	139.04	317	392	211.84	-331
273	7.30	1452	313	68.06	949	353	140.86	301	393	213.66	-347
274	7.40	1457	314	69.88	932	354	142.68	284	394	215.48	-364
275	7.50	1461	315	71.70	916	355	144.50	268	395	217.30	-380
276	7.60	1465	316	73.52	900	356	146.32	252	396	219.12	-396
277	7.70	1470	317	75.34	884	357	148.14	236	397	220.94	-412
278	7.80	1474	318	77.16	868	358	149.96	220	398	222.76	-428
279	7.90	1479	319	78.98	851	359	151.78	203	399	224.58	-445
280	8.00	1483	320	80.80	835	360	153.60	187	400	226.40	-461

