



## 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/B5/B1/65/96-97(v-2)  
Enclosures: One

Date: 10 MAR 2021

### CIRCULAR

**Sub:** Valuation of perquisites for the Financial Year 2020-21.

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 2020-21. 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 nits	Nil	112 paise per unit
201 to 280 Units	10 paise per unit	112 paise per unit
281 to 400 Units	182 paise per unit	112 paise per unit
Above 400 Units	Tariff applicable to other consumers (No Concession)	112 paise per unit

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

1. Compute the total value of energy consumed at 112 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 01.04.2020 are as follows:

Sl 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% Remaining- 13%	<b>Upto Rs.75 Lakhs</b> 7.40%- for women Employees. 7.45%- for other Employees. <b>Above Rs.75 Lakhs</b> 7.50%- for women Employees. 7.55%- for other Employees.	Nil
2.	Motor Car purchase Advance	1,50,000/-	12.50%	8.00%	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:

1. Compute Interest at the prescribed Rate (SBI Rate) on the loan amount outstanding on the last day of every month during Financial Year 2020-21.
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 Provision 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'

  
General Manager(Personnel),  
KPTCL.

### Copy to:

1. All Managing Directors, ESCOMS/PCKL.
2. All Directors (Technical), ESCOMS.
3. All Financial Advisers/Chief Engineers, Electy. KPTCL/ESCOMS.
4. SPS to MD/D(T)/D(F)/D(A&HR) KPTCL, Bengaluru.
5. All Officers of Corporate Office, KPTCL, Bengaluru.

### <https://kptcl.karnataka.gov.in> for information and needful action of:

1. All Controllers/ Superintending Engineers, KPTCL/ ESCOMS/PCKL
2. All Dy. Controllers/ Executive Engineers, KPTCL/ ESCOMS.
3. All Pay Drawing/ Disbursing Officers, KPTCL/ ESCOMS/PCKL
4. All Accounts Officers (Internal Audit), KPTCL/ ESCOMS/PCKL

**READY RECKONER FOR CALCULATION OF PERQUISITE FOR 2020-21 ON ACCOUNT OF FREE/SUBSIDIZED POWER SUPPLY TO EMPLOYEES**

**FREE/SUBSIDIZED POWER SUPPLY  
PERQUISITE READY RECKONER- 2020-21**

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

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

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

Avg. Cost of Generation (Ps / Unit) 112

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-20	
May-20	
Jun-20	
Jul-20	
Aug-20	
Sep-20	
Oct-20	
Nov-20	
Dec-20	
Jan-21	
Feb-21	
Mar-21	
Total consmp.p.a.	
Avg. consmp.p.m.	

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	13	41	0	551
2	0	27	42	0	564
3	0	40	43	0	578
4	0	54	44	0	591
5	0	67	45	0	605
6	0	81	46	0	618
7	0	94	47	0	632
8	0	108	48	0	645
9	0	121	49	0	659
10	0	134	50	0	672
11	0	148	51	0	685
12	0	161	52	0	699
13	0	175	53	0	712
14	0	188	54	0	726
15	0	202	55	0	739
16	0	215	56	0	753
17	0	228	57	0	766
18	0	242	58	0	780
19	0	255	59	0	793
20	0	269	60	0	806
21	0	282	61	0	820
22	0	296	62	0	833
23	0	309	63	0	847
24	0	323	64	0	860
25	0	336	65	0	874
26	0	349	66	0	887
27	0	363	67	0	900
28	0	376	68	0	914
29	0	390	69	0	927
30	0	403	70	0	941
31	0	417	71	0	954
32	0	430	72	0	968
33	0	444	73	0	981
34	0	457	74	0	995
35	0	470	75	0	1008
36	0	484	76	0	1021
37	0	497	77	0	1035
38	0	511	78	0	1048
39	0	524	79	0	1062
40	0	538	80	0	1075

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81	0	1089	121	0	1626	161	0	2164	201	0.10	2700
82	0	1102	122	0	1640	162	0	2177	202	0.20	2712
83	0	1116	123	0	1653	163	0	2191	203	0.30	2725
84	0	1129	124	0	1667	164	0	2204	204	0.40	2737
85	0	1142	125	0	1680	165	0	2218	205	0.50	2749
86	0	1156	126	0	1693	166	0	2231	206	0.60	2761
87	0	1169	127	0	1707	167	0	2244	207	0.70	2774
88	0	1183	128	0	1720	168	0	2258	208	0.80	2786
89	0	1196	129	0	1734	169	0	2271	209	0.90	2798
90	0	1210	130	0	1747	170	0	2285	210	1.00	2810
91	0	1223	131	0	1761	171	0	2298	211	1.10	2823
92	0	1236	132	0	1774	172	0	2312	212	1.20	2835
93	0	1250	133	0	1788	173	0	2325	213	1.30	2847
94	0	1263	134	0	1801	174	0	2339	214	1.40	2859
95	0	1277	135	0	1814	175	0	2352	215	1.50	2872
96	0	1290	136	0	1828	176	0	2365	216	1.60	2884
97	0	1304	137	0	1841	177	0	2379	217	1.70	2896
98	0	1317	138	0	1855	178	0	2392	218	1.80	2908
99	0	1331	139	0	1868	179	0	2406	219	1.90	2921
100	0	1344	140	0	1882	180	0	2419	220	2.00	2933
101	0	1357	141	0	1895	181	0	2433	221	2.10	2945
102	0	1371	142	0	1908	182	0	2446	222	2.20	2957
103	0	1384	143	0	1922	183	0	2460	223	2.30	2970
104	0	1398	144	0	1935	184	0	2473	224	2.40	2982
105	0	1411	145	0	1949	185	0	2486	225	2.50	2994
106	0	1425	146	0	1962	186	0	2500	226	2.60	3006
107	0	1438	147	0	1976	187	0	2513	227	2.70	3018
108	0	1452	148	0	1989	188	0	2527	228	2.80	3031
109	0	1465	149	0	2003	189	0	2540	229	2.90	3043
110	0	1478	150	0	2016	190	0	2554	230	3.00	3055
111	0	1492	151	0	2029	191	0	2567	231	3.10	3067
112	0	1505	152	0	2043	192	0	2580	232	3.20	3080
113	0	1519	153	0	2056	193	0	2594	233	3.30	3092
114	0	1532	154	0	2070	194	0	2607	234	3.40	3104
115	0	1546	155	0	2083	195	0	2621	235	3.50	3116
116	0	1559	156	0	2097	196	0	2634	236	3.60	3129
117	0	1572	157	0	2110	197	0	2648	237	3.70	3141
118	0	1586	158	0	2124	198	0	2661	238	3.80	3153
119	0	1599	159	0	2137	199	0	2675	239	3.90	3165
120	0	1613	160	0	2150	200	0	2688	240	4.00	3178

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241	4.10	3190	281	9.82	3659	321	82.62	3323	361	155.42	2987
242	4.20	3202	282	11.64	3650	322	84.44	3314	362	157.24	2978
243	4.30	3214	283	13.46	3642	323	86.26	3306	363	159.06	2970
244	4.40	3227	284	15.28	3634	324	88.08	3298	364	160.88	2962
245	4.50	3239	285	17.10	3625	325	89.90	3289	365	162.70	2953
246	4.60	3251	286	18.92	3617	326	91.72	3281	366	164.52	2945
247	4.70	3263	287	20.74	3608	327	93.54	3272	367	166.34	2936
248	4.80	3276	288	22.56	3600	328	95.36	3264	368	168.16	2928
249	4.90	3288	289	24.38	3592	329	97.18	3256	369	169.98	2920
250	5.00	3300	290	26.20	3583	330	99.00	3247	370	171.80	2911
251	5.10	3312	291	28.02	3575	331	100.82	3239	371	173.62	2903
252	5.20	3324	292	29.84	3566	332	102.64	3230	372	175.44	2894
253	5.30	3337	293	31.66	3558	333	104.46	3222	373	177.26	2886
254	5.40	3349	294	33.48	3550	334	106.28	3214	374	179.08	2878
255	5.50	3361	295	35.30	3541	335	108.10	3205	375	180.90	2869
256	5.60	3373	296	37.12	3533	336	109.92	3197	376	182.72	2861
257	5.70	3386	297	38.94	3524	337	111.74	3188	377	184.54	2852
258	5.80	3398	298	40.76	3516	338	113.56	3180	378	186.36	2844
259	5.90	3410	299	42.58	3508	339	115.38	3172	379	188.18	2836
260	6.00	3422	300	44.40	3499	340	117.20	3163	380	190.00	2827
261	6.10	3435	301	46.22	3491	341	119.02	3155	381	191.82	2819
262	6.20	3447	302	48.04	3482	342	120.84	3146	382	193.64	2810
263	6.30	3459	303	49.86	3474	343	122.66	3138	383	195.46	2802
264	6.40	3471	304	51.68	3466	344	124.48	3130	384	197.28	2794
265	6.50	3484	305	53.50	3457	345	126.30	3121	385	199.10	2785
266	6.60	3496	306	55.32	3449	346	128.12	3113	386	200.92	2777
267	6.70	3508	307	57.14	3440	347	129.94	3104	387	202.74	2768
268	6.80	3520	308	58.96	3432	348	131.76	3096	388	204.56	2760
269	6.90	3533	309	60.78	3424	349	133.58	3088	389	206.38	2752
270	7.00	3545	310	62.60	3415	350	135.40	3079	390	208.20	2743
271	7.10	3557	311	64.42	3407	351	137.22	3071	391	210.02	2735
272	7.20	3569	312	66.24	3398	352	139.04	3062	392	211.84	2726
273	7.30	3582	313	68.06	3390	353	140.86	3054	393	213.66	2718
274	7.40	3594	314	69.88	3382	354	142.68	3046	394	215.48	2710
275	7.50	3606	315	71.70	3373	355	144.50	3037	395	217.30	2701
276	7.60	3618	316	73.52	3365	356	146.32	3029	396	219.12	2693
277	7.70	3630	317	75.34	3356	357	148.14	3020	397	220.94	2684
278	7.80	3643	318	77.16	3348	358	149.96	3012	398	222.76	2676
279	7.90	3655	319	78.98	3340	359	151.78	3004	399	224.58	2668
280	8.00	3667	320	80.80	3331	360	153.60	2995	400	226.40	2659