

Rule-2BB, Income-tax Rules

[Prescribed allowances for the purposes of clause (14) of section 10.]

2BB. (1) For the purposes of sub-clause (i) of clause (14) of section 10, prescribed allowances, by whatever name called, shall be the following, namely :—

- (a) Any allowance granted to meet the cost of travel on tour or on transfer;
 - (b) Any allowance, whether, granted on tour or for the period of journey in connection with transfer, to meet the ordinary daily charges incurred by an employee on account of absence from his normal place of duty;
 - (c) Any allowance granted to meet the expenditure incurred on conveyance in performance of duties of an office or employment of profit :
 Provided that free conveyance is not provided by the employer;
 - (d) Any allowance granted to meet the expenditure incurred on a helper where such helper is engaged for the performance of the duties of an office or employment of profit;
 - (e) Any allowance granted for encouraging the academic, research and training pursuits in educational and research institutions;
 - (f) Any allowance granted to meet the expenditure incurred on the purchase or maintenance of uniform for wear during the performance of the duties of an office or employment of profit.
- Explanation : For the purpose of clause (a), “allowance granted to meet the cost of travel on transfer” includes any sum paid in connection with transfer, packing and transportation of personal effects on such transfer.

(2) For the purposes of sub-clause (ii) of clause (14) of section 10, the prescribed allowances, by whatever name called, and the extent thereof shall be the following, namely :—

TABLE

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>
(1)	(2)	(3)
1.	Any Special Compensatory Allowance in the nature of [Special Compensatory (Hilly Areas) Allowance] or High Altitude Allowance or Uncongenial Climate Allowance or Snow Bound Area Allowance or Avalanche Allowance	<p>I. (a) Manipur Mollan/RH-2365.</p> <p>(b) Arunachal Pradesh</p> <p>(i) Kameng;</p> <p>(ii) North Eastern Arunachal Pradesh where h 9,000 ft. and above;</p> <p>(iii) Areas east or west of Siang and Subansiri secto</p> <p>(c) Sikkim</p>

- (i) Area North-NE-East of line Chhaten LR 0105, Launchung LR 1902, pt. 4326 LW 1790, pt. 4349 pt. 3601 LW 1471 to mile 13 LW 1367 to Berluk L
- (ii) All other areas at 9,000 ft. and above.
- (d) Uttar Pradesh
 - Areas of Harsil, Mana and Malari Sub-divisions areas of heights at 9,000 ft. and above.
- (e) Himachal Pradesh
 - (i) All areas at 9,000 ft. and above ahead of line Puhka-jakunzomla towards the bower.
 - (ii) Area ahead of line joining Karchham and towards the bower.
 - (iii) All areas in Kalpa, Spiti, Lahul and Tisa.
- (f) Jammu and Kashmir
 - (i) All areas from NR 396950 to NR 350850, NR 311776 North of Shaikhra Village, North Village to NR 240800.
 - (ii) Areas of Doda, Sank and other posts located in height of 9,000 ft. and above.
 - (iii) North of line Kud-Dudu and Bastt-garh, Bilw and Patnitop.
 - (iv) All areas ahead of Zojila served by Road Zojila-Leh in Leh District.
 - (v) Gulmarg - All areas forward of line joining An 3309 - Kaunrali - 2407.
 - (vi) Uri South - All areas forward of Kaunrali - K Kustam 1505 - Sebasantra 1006 Changez 0507 - J Keekar 9704 Jamun 9607 Neeta 9508.
 - (vii) BAAZ Kaiyan Bowl - All areas forward of 9712-BAAZ 0317 - Shamsheer 0416 includ Shamsheer 0615 - Zorawar 1017 - Malaugan Ba Radha 0836 to Nastachun Pass 9847.
 - (viii) Tangdhar - All areas west of Nastachun Pass Bowl and on Shamsheer Range and forward of it.
 - (ix) Karan and Machhal sub-sectors - All areas along Pharkiangali 0869 to Z Gali 4376 and for Shamsheer Range.
 - (x) Panzgam, Trehgam and Drugmul.

II. Siachen area of Jammu and Kashmir

- [2. Any Special Compensatory Allowance in the nature of Border Area Allowance, Remote Locality Allowance or Difficult Area Allowance or Disturbed Area Allowance

III. All places located at a height of 1,000 metre above the sea level, other than places specified at (c) above.

- I.** (a) Little Andaman, Nicobar and Narcondum Islands;
(b) North and Middle Andamans;
(c) Throughout Lakshadweep and Minicoy Islands;
(d) All places on or north of the following demarcation:
Point 14600 (2881) to Sala MS 2686-Matau MT 1379-Sakong MT 1379-Bamong-Khonawa MO 2803 MO 7525 - River Khru to its junction with the river MP - 2226 - Taliha - Yapuik MK 7410 - Gshong M Yinki Yong NF 4324-Damoroh MF 6208 - Ahir 8811 - Kronli MG 2407 - Hanli NM 4096 -Guro 4592-Loon NM 7579 - Mayuliang NM 0169-Cha 9943 - Kamphu NM 1125 - Point 6490 (N Vijayanagar NSA 486;
(e) Following areas in Himachal Pradesh :
(i) Pangi Tehsil of Chamba District;
(ii) Following Pancha-yats and villages of Bharmour of Chamba District :
(A) Panchayat :
Badgaun, Bajol, Deol Kugti Naya-gam and Tundah
(B) Villages :
Ghatu of Gram Panchayat Jagat Kanarsi of Gram P Cauhata.
(iii) Lahaul and Spiti District;
(iv) Kinnaur district:
(A) Asrang, Chitkul and Hango Kuno Charang Panch (B) 15/20 Area comprising the Gram Pancha-yats Khamba, Na-thpa and Rupri;
(C) Pooh Sub-Division excluding the Panchayats specified above.
(v) 15/20 Area of Rampur Tehsil comprising of P of Koot, Labana-Sadana, Sarpara and Chandi P Shimla District.
(vi) 15/20 Area of Nirmand Tehsil, comprising Panchayats of Kharga, Kushwar and Sarga of Kullu
(f) Chimpui District of Mizoram and areas below 10 km. from Lunglei town in Lunglei District of Mizoram

(g) Following areas in Jammu and Kashmir:

(i) Niabat Bani, Lohi, Malhar and Macchodi c
District;

(ii) Dudu Basantgarh Lander Bhamag Illaqa, Thakr
Nagote of Udhampur District;

(iii) All areas in Tehsil Mahore except those sp
III(f)(i) below in Udhampur District;

(iv) Illaqa of Padder and Niabat Nowgaon in
Tehsil of Doda District;

(v) Leh District;

(vi) Entire Gurez - Niabat, Tangdhar Sub-Division
Illaq of Baramulla District.

(h) Following areas of Uttar Pradesh :â€”

(i) Chamoli District;

(ii) Pithoragarh District;

(iii) Uttarkashi District.

(i) Throughout Sikkim State.

II.Installations in the Continental Shelf of India
Exclusive Economic Zone of India.

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III.(a)Throughout Arunachal Pradesh other th
covered by those specified at I(d) above.

(b) Throughout Nagaland State.

(c) South Andaman (including Port Blair).

(d) Throughout Lunglei District (excluding areas b
km. from Lunglei town) of Mizoram.

(e) Dharmanagar, Kailasahar, Amarpur and K
Tripura.

(f) Following areas in Jammu and Kashmir :

(i) Areas up to Goel from Kamban side and areas u
from Keasi side in Tehsil Mahore of Udhampur Dis

(ii) Matchill in Baramulla District.

(g) Following areas in Himachal Pradesh :

(i) Bharmour Tehsil, excluding Panchayats and
covered by those specified at I(e)(ii) above of
District;

(ii) Chhota Bhangal and Bara Bhangal area o
District;

(iii) Kinnaur District other than areas specified at I(

(iv) Dodra - Kavar Tehsil, Gram Panchayats of Rampur, Kashapath Tehsil and Munish, Ghori Pargana Sarahan of Shimla District.

IV.(a) Throughout Aizawal District of Mizoram;

(b) Throughout Tripura except areas those specified;

(c) Throughout Manipur;

(d) Following areas of Himachal Pradesh :

(i) Jhandru Panchayat in Bhatiyat Tehsil, Chura Dalhousie Town (including Banikhet proper) of District;

(ii) Cuter Seraj (excluding Village of Jakat-Kurow in Nirmand Tehsil of Kullu District);

(iii) Following areas of Mandi District :

(A) Chhuhar Valley (Joginder-nagar Tehsil);

(B) Bagra, Chhatri, Chhot-dhar, Garagu-shair, Gharyas, Jan-jehli, Jaryar, Johar Kalhani Kalwan, Loth, Silibagi, Somachan, Thach-dhar, Tachi and Panchayats of Thunag Tehsil;

(C) Binga, Kamlah, Saklana, Tanyar and Tapan Panchayats of Dharampur Block;

(D) Balidhar, Bagra, Gopalpur, Khajol, Mahog, Manj, Pekhi, Sainj, Sarahan and Teban, Panchayats of Karsog Tehsil;

(E) Bohi, Batwara, Dhanyara, Paura-Kothi, Seri and Panchayats of Sundernagar Tehsil.

(iv) Following areas and offices of Kangra District

(A) Dharamshala town and Women`s ITI; Dari, Milk Workshop, Ramnagar; Child Welfare and Town Planning Offices, Sakoh; CRSF Office at lower Kangra Milk Supply Scheme, Shamnagar; Tea Factory Forest Corporation Office, Sham-nagar; Tea Factory Settlement Office,

Shamnagar and Binwa Project, Sham-nagar. Office outside the Municipal limit of Dharamshala included in Dharamshala town for purposes of eligible special Compensatory (Remote Locality) Allowance

(B) Palampur town, including HPKVV Campus at and H.P. Krishi Vishvavidya-laya Campus; Cat rearing and development Office/ Jersey Farm, Banuri; Sericulture Office German Agriculture Workshop/HPPWD Division Electrical Sub-Division, Lohna; D.P.O. Corporation

	and Electrical HPSEE Division, Ghuggar office outside the Municipal limits of Palam-pur town but in Palampur town for the purpose of above allowance
	(v) Chopal Tehsil; Ghoris, Panjgaon, Patsnu, N Teen Koti of Pargana Sarahan; Deothi Gram Pan Taklesh Area; Pargana Barabis; Kasba Rampur a Nog of Pargana Rampur of Rampur Tehsil of Shim and Shimla Town and its suburbs (Dhalli, Jatog, Mashobra, Taradevi and Tutu);
	(vi) Panchayats of Bani, Bakhali (Pachhad Tehsil Bhe-neri (Paonata Tehsil), Birla (Nahan Tehsil (Pachhad Tehsil) of Thanan Kasoga (Nahan T Sirmour District and Transgiri Tract of Sirmour Dis
	(vii) Mangal Panchayat of Solan District;
	(e) Following areas in Jammu and Kashmir :
	(i) Areas in Poonch and Rajouri Districts excl towns of Poonch and Rajouri and Sunderbani Urban areas in the two districts;
	(f) Following areas in Jammu and Kashmir :
	Areas not included in I(g), III(f) and IV(e) above, are within a distance of 8 km. from the line of actu or at places which may be declared as qualifying f Allowance from time to time by the State Gover their own staff.
	V. Jog Falls in Shimoga District in Karnataka.
	VI.(a) Throughout the State of Himachal Pradesh areas covered by those specified in I(e), III(g) and I
	(b) Throughout the State of Assam and Meghalaya
3.	[Special Compensatory (Tribal Areas/Schedule Areas/Agency Areas) Allowance]
	(a) Madhya Pradesh
	(b) Tamil Nadu
	(c) Uttar Pradesh
	(d) Karnataka
	(e) Tripura
	(f) Assam
	(g) West Bengal
	(h) Bihar
	(i) Orissa
4.	Any allowance granted to an employee working Whole of India

in any transport system to meet his personal expenditure during his duty performed in the course of running of such transport from one place to another place, provided that such employee is not in receipt of daily allowance

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| 5. | Children Education Allowance | Whole of India |
| 6. | Any allowance granted to an employee to meet the hostel expenditure on his child | Whole of India |
| 7. | Compensatory Field Area Allowance | <p>(a) Following areas in Arunachal Pradesh :â€”</p> <p>(i) Tirap and Changlang Districts;</p> <p>(ii) All areas North of line joining point 4448 in Nukme Dong MS 3272-Sepla MT 2969-Palin M Daporijo NR 5841-Along NL 1273-Hunli NM 319 Tuwi MT 6369-Hayu-liang NN 0170-Tawaken M Champai Bun NM 8814, all inclusive.</p> <p>(b) Throughout Manipur and Nagaland.</p> <p>(c) Following areas in Sikkim :â€”</p> <p>All areas North and North East of line joining P 4750-Gezing LV 7059-Mangkha LV 6160-Penlan 0666-Rangli LW 1448-BP 1 in LW 2453 on Indo Border, all inclusive.</p> <p>(d) Following areas in Himachal Pradesh :</p> <p>All areas East of line joining Umasila NV 3951-Ud 8663-Manikaran SB 2300-Pir Parbati Pass TA 145 TA 2335-Barasua Pass TA 8801, all inclusive.</p> <p>(e) Following areas in Uttar Pradesh :â€”</p> <p>All areas North and North-East of line joining Bar Gangnani TG 1362-Govind Ghat TG 0937-Tap 1822-Musiari TN 8982-Relagad TO 2466, all inclusive.</p> <p>(f) Following areas in Jammu and Kashmir :â€”</p> <p>(i) Areas North and East of line joining Zojila M Baralachala NE 6672 along the Great Himalayan inclusive;</p> <p>(ii) All areas West of line joining point 1556 in Gulmarg MT 3105-Naushara MY 3105-Ringapat Handwara MT 2043-Laingyal MT 2339-Point 84</p> |

4565-North of line joining point 8403-Bunakut to Razan NN 2239-Zojila, all inclusive;

(iii) All areas West of line joining tip of Chicken 7073-Canal junction RD 6364-Mawa Brahmana to Chauki RD 6393-Road junction RD 6499-Baran 3854-Point 1556 in NR 5470, all inclusive.

8. Compensatory Modified Field Area Allowance

(a) Following areas in Punjab and Rajasthan :â€”

Areas West of line joining Jessai, Barmer, Pokharan, Udasar, Mahajan Ranges, Suratgarh, Jattan, Abohar, Govindgarh, Fazilka, Jandiala Gu Dholewal, Deas, Bir Sarangwal, Hussainiwala, D Nanak, Laisain pulge upto the international b inclusive.

(b) Following area in Haryana :â€”

Satrod (Hissar).

(c) Following areas in Himachal Pradesh :â€”

Areas North of line joining Narkhanda, Keylong to Area line/High Altitude line.

(d) Following areas in Arunachal Pradesh and Assam

(i) Cachar and North Cachar Districts of Assam Silchar;

(ii) All areas of Arunachal Pradesh and Assam North Brahma-putra except Tejpur - Misamari and Field A

(e) Throughout Mizoram and Tripura.

(f) Following areas in Sikkim and West Bengal :â€”

Areas Northwards of line joining Sevoke LV 9112 LV 985-Sherwani LV 9453 -Bagrakot LW 0113 LW 1109-New Mal-Hasimara-QB 7894 Ganga Estate QA 1377 upto the High Altitude line/line/inter-national border, all inclusive.

(g) Following areas in Uttar Pradesh :â€”

Areas North of line joining Uttarkashi, Karan Gauchar, Joshimath, Chamoli, Rudra Prayag, Ask amgad, Dharchula, Kausani and Narendra Nagar u national border, all inclusive.

(h) Following areas in Jammu and Kashmir :â€”

(i) Areas West of line joining Pattan, Baramulla, Drugmulla, Panges, Mankes, Buniyar, Pantha Khanabal, Anantnag, Khundru and Khru upto th High altitude line, all inclusive;

(ii) Areas West of line joining - BP-19, Brahman Jindra, Dhansal, Katra, Sanjhi Chatt, Batote, Patni ban and Banihal upto the existing High altitude inclusive.

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| 9. | Any special allowance in the nature of counter-insurgency allowance granted to the members of armed forces operating in areas away from their permanent locations [***] | Whole of India |
| 10. | ¹ [***] | ² [***] |
| [11.] | Transport allowance granted to an employee, who is blind [<i>or deaf and dumb</i>] or orthopaedically handicapped with disability of lower extremities, to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty | Whole of India |
| [12.] | Underground Allowance granted to an employee who is working in uncongenial, unnatural climate in underground [***] mines | Whole of India |
| [13.] | Any special allowance in the nature of high altitude (uncongenial climate) allowance granted to the member of the armed forces operating in high altitude areas | <p>(a) For altitude of 9,000 to 15,000 feet</p> <p>(b) For altitude above 15,000 feet</p> |
| 14. | Any special allowance granted to the members of the armed forces in the nature of special compensatory highly active field area allowance | Whole of India |
| [15.] | Any special allowance granted to the member of the armed forces in the nature of Island (duty) allowance | Andaman & Nicobar and Lakshadweep Group of Islands |

Provided that any assessee claiming exemption in respect of the allowances mentioned at serial numbers 7 and 8 shall not be entitled to the exemption in respect of the allowance referred to at serial number 2:

Provided further that any assessee claiming exemption in respect of the allowance mentioned at serial number 9 shall not be entitled to the exemption in respect of disturbed area allowance referred to at serial number 2.]