

FINANCE DEPARTMENT

NOTIFICATION

Bhubaneswar, dated the 9th July, 2001.

No.PCC –1/2000 (pt) –37968/F., In exercise of the powers conferred by the proviso to article 309 of the constitution of India, the Governor of Orissa is pleased to make the following rules to amend the Orissa Revised Scales of Pay (for college Teachers) rules, 2001, namely:-

1. (1) These rules may be called the Orissa Revised scales of pay (for College Teachers) Amendment Rules, 2001.

(2) They shall be deemed to have come into force on the 1st day of January,1996

2. In the Orissa Revised scales of Pay (for College Teachers) rules, 2001, after the proviso to rule 11, the following proviso shall be inserted, namely:-

“Provided further that the arrear from 1.1.96 to 31.3.2000 creditable to the General Provident fund Account shall be determined after deduction of Income Tax due and payable on such arrears by transfer Credit.”

By order of the Governor

A. K. TRIPATHY

PRINCIPAL SECRETARY TO GOVERNMENT

FINANCE DEPARTMENT

No.WM-12/ 2001- 46587 - (236) /F 7/9/01

To

**All Principal Secretaries/
Secretaries to Government/
All Heads of Departments.**

Sub: Use of Permanent Account Number (PAN) of Income Tax.

Sir,

I am directed to enclose a copy of the D.O. letter No.A-60011/2/(I) /2000-C.E.I.B. dt.18.6.2001 addressed to the chief Secretary, Orissa on the above subject and to say that as per the decision taken in the Economic Intelligence Council (EIC) Meeting held on 17.11.2000, the state Government have decided to insist upon use of permanent Account Number (PAN) of Income Tax in all financial transactions for combating economic offences effectively. The following cases may serve as in illustration of such transactions:-

- (a) Registration of Vehicles.
- (b) Award for execution of work and supply of goods & services, consultancy, Audit etc.
- (c) Allotment of residential/non-residential plot.
- (d) Appointment of storage Agent or any other similar Agency function on behalf of state Government like stamp Vendor etc.
- (e) Grant of License, if any, by the state Government for carrying on any business, manufacturing, service or trade.
- (f) Registration of small, Medium& Large scale Industries.
- (g) Sales Tax/Entry Tax registration certificate.

I would, therefore, request you kindly to issue necessary instruction to all concerned under your administrative control to insist upon use of P A N in all financial transactions.

Yours faithfully,

A. K. Tripathy,

PRINCIPAL SECRETARY TO GOVERNMENT

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
CENTRAL ECONOMIC INTELLIGENCE BUREAU

New Delhi, the 18th June,2001.

SUKUMAR SHANKAR
Director General

D.O.F.No.A-60011/2(1)/2000-CEIB

Dear Shri Bagchi,

As you might be aware an Economic Intelligence Council (EIC) has been constituted in the Ministry of Finance, Government of India in July, 1997 under the Chairmanship of the Hon'ble Finance Minister to strengthen of coordination amongst enforcement agencies and also to evolve an strategy to combat the economic crimes effectively. The EIC comprises of members such ass Governor, RBI; Secretaries of various Ministries; Heads of Enforcement Agencies etc. EIC meets frequently to discuss and review matters relating to economic offences scenario in the country. The last meeting of the EIC was convened on 17th November, 2000

One of the points discussed in the EIC meeting was concerning usage of Permanent Account Number (PAN) of Income-tax. The Honourable Finance Minister desired that "The PAN could be used for many purposes, the state Governments should be persuaded to use the PAN inn their dealings."

You may, therefore, kindly issue necessary instructions to all concerned Departments in this regard. I shall also appreciate if the action taken is intimated at an early date so that it could be placed before the EIC in the next meeting scheduled for **12th July, 2001.**

With regards,

Yours sincerely

(Sukumar Shankar)

Shri D. P. Bagchi,
Chief Secretary to Govt. of Orissa,
Secretariat, Bhubaneswar - 400300

FINANCE DEPARTMENT

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Memo No. PCC-1/2000 (Pt.) 5864 (235)/F,

Bhubaneswar, the 12th December, 2001

To

All Departments of Government
All Heads of Department.

Sub:- Deduction of Income Tax at source.

The undersigned is directed to say that Orissa Revised Scales of Pay (for College Teacher) Amendment Rules, 2001 has been issued vide Finance Department Notification No. PCC-1/2000 (Pt) -37968 dated 9.7.2001 laying down the modalities for deduction of Income Tax from the arrear dues arising out of revision of pay under O.R.S.P. (for College Teachers) Rules, 2001. the amended provision stipulates that the arrear from 1.1.96 to 31.3.2000 creditable to G.P.F. Account shall be determined deduction of Income Tax dues and payable on such arrears by transfer credit.

Government, therefore, after careful consideration of the related references received from other Departments, have been pleased to decide that the principle framed in Finance Department notification No. 37968, dated 9.7.2001 shall, mutates mutandis be applicable in respect of Teachers receiving U.G.C./ A.I.C.T.E. pay scales in the Colleges/ Universities/ Autonomous organisations under the administrative control of Higher Education Department/ Health and Family Welfare Department, Industries Department and Agriculture Department as the case may be.

Sd/- K. C. Badu,
Addl. Secretary to Govt.

Finance Department

OFFICE MEMORANDUM

No. PCC-163/2001:4314/f., Bhubaneswar, dated 29.01.2002

ORSP Rules,1998 Provides for grant of Time Bound Advancement (TBA) Scale of pay to the employees on completion of 15/20/25 years of continuous service in a post/grade as the case may be. Doubts, however, have been entertained in certain quarters as to the exact import of the expressions 'Post and 'grade' as used in the context of the TBA scheme.

2. To relieve stagnation and provide avenues of advancement to those, who have not been able to move to higher grade for want of promotion opportunities, a scheme of Time Bound Advancement (TBA) was introduced under the Orissa Revised scales of Pay rules, 1985. similar benefit of TBA has also been provided under the Orissa Revised scales of pay Rules, 1998. The TBA scale is basically meant to provide financial upgradation before regular promotion posts are available. Hence, for determining the eligibility of an employee for the benefit of TBA scale, the following guidelines and clarifications are issued.

(i) The period of completion of 15 years of service in a post or grade is to be counted with reference to the post held, if there is no upgradation in the scale of pay of that post or the incumbent has not moved to a higher scale of pay because of acquiring higher qualification. However, if the incumbent after acquiring higher qualification has moved to a higher scale of pay, even though holding the same designation,15 years for the purpose of Time bound Advancement Scale would be counted from the date on which the incumbent has moved to such higher scale of pay because of acquiring higher qualification. This would be clear from the following illustration.

(a) "X" was a classical Teacher with effect from 1.12.1970 in the scale of pay of rs.75-130/- in the Pre 1974 scale of pay . but subsequently on acquiring Sashtri qualification in Sanskrit, he was allowed the Pre-revised 1974 scale of play of rs.100-155/- with effect from 12.9.74, even though "X" continued to be a classical Teacher. Since he has got the benefit of financial upgradation by moving to a higher scale of pay, his

eligibility for TBA on completion of 15 years of service would be counted from 12.9.74, but not from 1.12.70, because the grade of Classical Teacher having the scale of pay Rs. 100-155/- is not the same grade of Classical Teacher having the scale of pay of Rs.75-130/- According to the Chambers of Dictionary, grade means “a degree or step in quality/ rank or dignity; a stage of advancement, position in a scale etc.”

(b) For example, a matriculate with Kovid without training in the pay scale of Rs. 3200-4900 is as much a Hindi Teacher as Graduate with Kovid without training in the pay scale of Rs. 4500-7000/- But they do neither belong to the same grade nor do they enjoy the same scale of pay by virtue of their identical designation. Conversely a store Keeper and a senior Assistant under the Revenue Department differ in designation but carry identical scale of pay and belong to the same grade.

(c) The important point to be noted is that on completion of prescribed year of service in a post or grade with one and the same scale of pay, financial upgradation is permissible. For example, the post of peon and chowkidar are two different posts, but both the posts belong of class-IV grade and these two posts carry the same scale of pay of Rs.2550-3200/- under ORSSP rules, 1998. If an employee has completed 12years of service in the post of chowkidar and 8 years of service in the post of peon, then he would be entitled for TBA scale of pay of Rs.2610-3540/- on completion of 20 years of service in the class –IV grade, even though he has not completed 20years of service in the post if peon or chowkidar.

(d) The post of poen carry the scale of pay of Rs. 2550-3200/- and the post of Zamadar carries the scale of pay of Rs.2610-3540/-if an employee has completed 18 years of service in the post of peon of peon and 2 years of service in the posoot of Zamadar, then he would not be eligible for the TBA scale of payRs.2650-4000/- corresponding to the scale of pay of Rs.2610-3540/- applicable to the post of Zamadar, although both the posts (peon and Zamadar) belong to the same Class-IV grade In the instant case, the concerned employees only completion of 20 years of service in the post of Zamadar would be entitled to TBA scale of pay of Rs.2650-4000/-corresponding to the scale of pay of Rs.2610-3540/- applicable to the post of Zamadar. Here since the posts are different, even though both the posts belong to the same grade, as the scales are different the concerned employee would not be eligible for TBA scale by joining the two periods.

3. The intention of granting Time Bound Advancement scale is to remove stagnation or give incentive to an employee after working the prescribed years of service or more in the same post/ grade which means the post/ grade carrying the same scale of pay.

4. Hence, in view of the position explained above for the purpose of determining the eligibility of an employee to TBA scale of pay, it is clarified that the term 'post' means a post notified in the list of posts under different ORSP Rules or created by appropriate orders of Government from time and the pay scale attached to it.

5. If, however, there has been any change either in designation or scale of pay of a post or any difficulty arises in the interpretation of the expression 'grade' such cases shall be referred to Finance Department for decision.

A.K. Tripathy
Principal Secretary to Government