GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

RBE No. 218 /2003

New Delhi, dated 22.12.2002

No. E(MPP)91/13/7/Pt.II

The General Managers/CAO
All Indian Railways/PUs

Sub:- Improvement in service conditions of faculty members in training institutions – Training Allowance.

The clarification regarding inclusion or otherwise of training allowance in the income of the faculty members who are in receipt of the same for calculation of income tax purpose under clause (14) of section 10 has been received from the nodal ministry.

It is clarified that except sumptuary allowance all other payments under the scheme of improvement of service conditions of faculty members would be treated as perquisites and be subjected to income tax.

Kindly acknowledge receipt.

22/12/03
(P. Ananth)
Director(MPP)
Railway Board

New Delhi, dated 22.12.2002

No.E(MPP)91/13/7/Pt.II

1. The Director General, Railway Staff College, Vadodara - 390004
2. The Director, IRIMEE, Jamalpur – 811214
3. The Director, IRISET, Secunderabad. – 500017
4. The Director, IRICEN, Pune – 411001
5. The Director, IRIEEN, Nasik. – 422101

22/12/03
(P. Ananth)
Director(MPP)
Railway Board

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