

(1) For the purposes of Schedule III (Table: Sl No. 12), 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 sum paid in connection with transfer, packing and transportation of personal effects on such transfer;
- (c) 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;
- (d) any allowance granted to meet the expenditure incurred on conveyance in performance of duties of an office or employment of profit where no free conveyance is provided by the employer
- (e) 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;
- (f) any allowance granted for encouraging the academic, research and training pursuits in educational and research institutions;
- (g) 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.

(2) For the purposes of Schedule III (Table: Sl No. 13), the prescribed allowances, by whatever name called, and the extent thereof shall be the following, namely :—

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
(A)	(B)	(C)	(D)
1.	Any Special Compensatory (Remote Locality) Allowance Places covered under Tough Location allowance-I	<ol style="list-style-type: none"> (a) ANDAMAN AND NICOBAR ISLAND Middle Andamans, North Andaman, Little Andaman, South Andaman (including Port Blair), Nicobar and Narcondum islands (b) Throughout Arunachal Pradesh (c) Himachal Pradesh: <ol style="list-style-type: none"> (i) Chamba District (a) Pangi Tehsil (b) Bharmour Tehsil (ii) Kinnaur District. (iii) Kangra District Areas of Bara Bhagal and Chhota Bhangal. (iv) Kullu District 	Rs. 7,000/- per month when not claimed exemption mentioned at S. No. 4,5 or 9

			15/20 Area of Nirmand Tehsil, comprising the Gram Panchayats of Kharga, Kushwar and Sarga
		(v)	Lahaul and Spiti District Entire area of Lahaul and Spiti
		(vi)	Shimla District a) 15/20 Area of Rampur Tehsil Comprising of Panchayats of Kott, Labana-Sadana, Sarpara and Chandi-Branda. b) Dodra-Kawar Tehsil. c) Gram Panchayats of Darkali in Rampur, Kashapath Tehsil and Munish d) Ghorī Chaibis of Pargana Sarahan.
		(d)	Jammu and Kashmir and Ladakh
		(i)	Kathua District Niabat Bani, Lohi , Malhar and Macchodi
		(ii)	Udhampur District (a) Dudu Basantgarh, Lander Bhamag iilaqa, Thakrakote and Nagote (b) All areas in Mahore Tehsil Areas up to Goel from Kamban side and Areas upto Arnas from Keasi side in Tehsil Mahore
		(iii)	Doda District Illaqas of Padder and Niabat Nowgam in Kashmire Tehsil.
		(iv)	Leh District (a) Noyama and Nobre. (b) Zanskar (c) All other places in the District
		(v)	Baramulla District Entire Gurez-Nirabat, Tangdar Sub-Division and Keran Illaqa Matchill
		(e)	Lakshadweep Entire Union Territory.

		(f)	Mizoram Chimtuipui District Lunglei District.	
		(g)	Sikkim Entire State	
		(h)	Uttarakhand Areas under Chamoli, Pithoragarh, Uttarkashi, Rudraprayag and Champavat District.	
		(i)	Nagaland Throughout Nagaland	
		(j)	TRIPURA Difficult areas of Tripura	
2.	Any Special Compensatory (Remote Locality) Allowance Places covered under Tough Location allowance-II	(a)	HIMACHAL PRADESH	Rs. 4,500/- per month when not claimed exemption mentioned at S. No. 4 ,5 or 9
		(i)	Chamba District a) Jhandru Panchayat in Bhartiyat Tehsil, b) Churah Tehsil c) Dalhousie Town (including Banikhet proper)	
		(ii)	Kullu District (a) Outer Seraj (excluding Villages of Jakat-Khana and Burow in Nirmand Tehsil). (b) Entire District (excluding outer Seraj area and Pargana of Pandrabis but including villages Jakat-Khana and Burao of Tehsil Nirmand)	
		(iii)	Mandi District (a) Chhuhar Valley (Jogindernagar Tehsil) (b) Following Panchayats in Thunag Tehsil: Bagraa, Chhatri, Chhotdhar, Daragushain, Gatoo, Gharyas, Janjheli, Jaryar, Johar Kalhani Kalwan, Kholanal, Loth, Silibagi, Samachan, Thachdhar, Tachi and Thana.	

				<p>(c) Following Panchayats of Dharampur Block: Binga, Kamlah, Saklana, Tanyar and Tarakholah</p> <p>(d) Following Panchayats of Karsog Tehsil; Balidhar, Bagra, Gopalpur, Khajol, Mahog, Mehudi, Manj, Pekhi, Sainj, Sarahan and Teban.</p> <p>(e) Following Panchayats of Sundernagar Tehsil: Bohi, Batwara, Dhanyara, Paura-Kothi, Seri and Shoja.</p>
			(iv)	Kangra District:
			(i)	<p>Dharamsala Town and the following offices located outside its Municipal limits but included in Dharamsala Town for purposes of eligibility to Special Compensatory {Remote Locality} Allowance:</p> <p>(a) Women's ITI, Dari</p> <p>(b) Mechanical Workshop, Ramnagar.</p> <p>(c) Child Welfare and Town and Country Planning Offices, Sakoh.</p> <p>(d) CRFS Office at lower Sakoh.</p> <p>(e) Kangra Milk Supply Scheme, Dugiar</p> <p>(f) H.R.T.C.Workshop, Sudher</p> <p>(g) Zonal Malaria Office, Dari.</p> <p>(h) Forest Corporation Office, Shamnagar.</p> <p>(i) Tea Factory, Dari</p> <p>(j) I.P.H.Sub-Division, Dari</p> <p>(k) Settlement office, Shamnagar.</p> <p>(l) Binwa Project, Shamnagar.</p>
			(ii)	Palampur Town, including HPKVV Campus at Palampur and the following offices located outside its

		(vii)	Solan District Mangal Panchayat	
		(b)	Jammu & Kashmir & Ladakh	
		(i)	Areas in Poonch and Rajouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and other Urban areas in the two Districts	
		(ii)	Areas not included in Table: Si.No 1 & 2 (b)(i) but which are within a distance of 8 km from the line of actual control or at places which may be declared as qualifying for Border Allowance from time to time by the State Government for their own staff	
		(c)	MANIPUR Entire State.	
		(d)	MIZORAM Entire Aizwal District	
		(e)	TRIPURA Entire State other than areas included in Table: Si.No 1	
3.	Any Special Compensatory (Remote Locality) Allowance, Places covered under Tough Location allowance-III	(a)	HIMACHAL PRADESH The remaining Areas of Himachal Pradesh not included in in Table: Si.No 1 & 2	Rs. 1500 per month
		(b)	MEGHALAYA Entire State covered in Meghalaya	when not claimed
		(c)	ASSAM Entire State Covered in Assam	exemption mentioned at S. No. 4 and 5
		(d)	West Bengal Working in Sundarban areas of South Dampier Hodge's line, namely, Bhagatush Khali (Rampura), Kumirmari (Bagna), Jhinga Khali, Sajnakhali, Gosaba, Amlamathi (Bidya), Canning, Kultali, Piyali, Nalgaraha, Raidighi, Bhanchi, Pather Partima, Bhagabatpur, Saptmukhi, Namkhana, Sikarpur, Kakdwip, Sagar, Mausini, Kalinagar, Haroa, Hingaljanj, Basanti, Kuemari, Kultola, Ghusighata (Kulti) area	or 9.

		(e)	Scheduled tribal area and bad climate areas In States where Scheduled tribal area allowance and bad climate allowance is admissible by the order of State Governments.	
4.	Compensatory Field Area Allowance	(a)	Following areas in Arunachal Pradesh :—	Rs. 13,500/- per month.
		(i)	Tirap and Changlang Districts;	
		(ii)	All areas North of line joining point 4448 in LZ 4179-Nukme Dong MS 3272-Sepla MT 2969-Palin MO 9213-Daporijo NR 5841-Along NL 1273-Hunli NM 3196-Tidding Tuwi MT 6369-Hayuliang NN 0170-Tawaken MT 8136-Champai Bun NM 8814, all inclusive.	
		(b)	Throughout Manipur and Nagaland.	
		(c)	Following areas in Sikkim :— All areas North and North East of line joining Phalut LV 4750-Gezing LV 7059-Mangkha LV 6160-Penlang La LW 0666-Rangli LW 1448-BP 1 in LW 2453 on Indo-Bhutan Border, all inclusive.	
		(d)	Following areas in Himachal Pradesh : All areas East of line joining Umasila NV 3951-Udaipur NY 8663-Manikaran SB 2300-Pir Parbati Pass TA 1459-Taranda TA 2335-Barasua Pass TA 8801, all inclusive.	
		(e)	Following areas in Uttarakhand :— All areas North and North-East of line joining Barasua (Pass Gangnani TG 1362-Govind Ghat TG 0937-Tapovan TH 1822-Musiari (TN 8982-Relagad TO 2466, all inclusive.	
		(f)	Following areas in Jammu and Kashmir and Ladakh:—	
		(i)	Areas North and East of line joining Zojila MU 3036-Baralachala NE 6672 along the Great Himalayan Range, all inclusive;	

		(ii)	All areas West of line joining point 1556 in NR 5470-Gulmarg MT 3105-Naushara MY 3105-Ringapat MT 2133-Handwara MT 2043-Laingyal MT 2339-Point 8405 in NG 4565-North of line joining point 8403-Bunakut MT 5453-Razan NN 2239-Zojila, all inclusive;	
		(iii)	All areas West of line joining tip of Chicken Neck RD 7073-Canal junction RD 6364-Mawa Brahmana RD 6183-Chauki RD 6393-Road junction RD 6499-Baramgala MY 3854-Point 1556 in NR 5470, all inclusive.	
5.	Compensatory Modified Field Area Allowance	(a)	Following areas in Punjab and Rajasthan :— Areas West of line joining Jessai, Barmer, Jaisalmer, Pokharan, Udasar, Mahajan Ranges, Suratgarh, Lalgarh, Jattan, Abohar, Govindgarh, Fazilka, Jandiala Guru, Moga, Dholewal, Deas, Bir Sarangwal, Hussainiwala, Dera Baba Nanak, Laisain pulge upto the international border, all inclusive.	Rs.8,000/- per month
		(b)	Following area in Haryana :— Satrod (Hissar).	
		(c)	Following areas in Himachal Pradesh :— Areas North of line joining Narkhanda, Keylong upto Field Area line/High Altitude line.	
		(d)	Following areas in Arunachal Pradesh and Assam :—	
		(i)	Cachar and North Cachar Districts of Assam including Silchar;	
		(ii)	All areas of Arunachal Pradesh and Assam North of river Brahmaputra except Tejpur -Misamari and Field Areas.	
		(e)	Throughout Mizoram and Tripura.	
		(f)	Following areas in Sikkim and West Bengal :—	

		Areas Northwards of line joining Sevoke LV 9112-Burdong LV 985-Sherwani LV 9453 - Bagrakot LW 0113-Damdim LW 1109-New Mal-Hasimara-QB 7894 Ganga Ram Tea Estate QA 1377 upto the High Altitude line/field area line/international border, all inclusive.	
		(g) Following areas in Uttarakhand :— Areas North of line joining Uttarkashi, Karan Prayag, Gauchar, Joshimath, Chamoli, Rudra Prayag, Askote, Charamgad, Dharchula, Kausani and Narendra Nagar upto international border, all inclusive.	
		(h) Following areas in Jammu and Kashmir :—	
		(i) Areas West of line joining Pattan, Baramulla, Kupwara, Drugmula, Panges, Mankes, Buniyar, Pantha Chowk, Khanabal, Anantnag, Khundru and Khru upto the existing High altitude line, all inclusive;	
		(ii) Areas West of line joining - BP-19, Brahmanadi- Bari, Jindra, Dhansal, Katra, Sanjhi Chatt, Batote, Patnitop, Ramban and Banihal upto the existing High altitude line, all inclusive.	
6.	Any allowance granted to an employee working 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, where such employee is not in receipt of daily allowance	Whole of India	70 per cent of such allowance up to a maximum of Rs. 25,000 per month.

7.	Children Education Allowance	Whole of India	Rs. 3,000 per month per child up to a maximum of two children.
8.	Any allowance granted to an employee to meet the hostel expenditure on his child	Whole of India	Rs. 9,000 per month per child up to a maximum of two children.
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	Rs. 22,000/- per month.
10.	Transport allowance granted to an employee, who is blind or deaf and dumb 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	i) Metro Cities: ₹15,000/- + DA thereon (ii) Other Cities: ₹8,000/- + DA thereon]
11.	Any special allowance in the nature of high altitude (uncongenial climate) allowance granted to the member of the armed forces	(a) For altitude of 9,000 to 15,000 feet & Altitude below 9000 feet with uncongenial climate (b) For altitude above 15,000 feet (c) All locations of Jammu & Kashmir, Ladakh, Sikkim and Uttarakhand.	Rs. 4,500/- per month Rs. 7,000/- per month

	operating in high altitude areas.		Rs. 30,000/- per month
12.	Underground allowance granted to an employee who is working in uncongenial, unnatural climate in underground mines.	Whole of India	15% of Basic Pay.
13.	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	Rs. 22,000/- per month.
14.	Any special allowance granted to the member of the armed forces in the nature of Island (duty) allowance or Island Special Duty Allowance	(a) Areas Around the Capital Town (Port Blair, Kavaratti & Agatti) (b) Difficult Areas-North & Middle Andaman, South Andaman, Excluding Port Blair, Entire Lakshadweep Except Kavaratti, Agatti & Minicoy (c) More Difficult Areas - Little Andaman, Nicobar group of Islands, Narcodum Islands, East Islands and Minicoy	10% of Basic Pay 16% of Basic Pay 20% of Basic Pay
15.	Siachen Allowance granted to the members of the armed forces	Siachen area of Ladakh	Rs. 42,500 per month

(3) An employee, being an assessee, who has exercised an option under section 202(4) of the Act shall be entitled to exemption only in respect of allowances mentioned in sub-rule (1)(a) to sub-rule (1)(d) and at Table: Sl. No. 10 above, to the extent and subject to the conditions, if any, specified therein.

Rule 281

Circumstances and conditions for the purposes of Schedule III (Table: Sl.No 16).