

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

RBE No. 230 /2002

New Delhi, dated 27.12.2002

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

The General Managers/CAO
All Indian Railways/PUs

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

In continuation of Board's letter of even number dated 12.3.2001 issued under RBE No.50/2001 on the above subject, following clarification has been received from Ministry of Personnel, Public Grievances & Pension, Department of Personnel & Training, Training Division and reproduced below:-

1. Para2 (vi) of DOP&T-O.M. No.12017/2/86-Trg.(TNP) dated 31.3.87 clearly states that sumptuary allowance is admissible to heads of the training institutes.
2. The allowance is exempt from Income Tax under Section 10(14) of I.T. Act
3. Sumptuary allowance may be treated at par with transport allowance. In other words, like transport allowance, sumptuary allowance will also not be admissible during absence from duty exceeding 30 days due to leave/training/tour etc.

This disposes off Southern Railways letter No.P (RT) 673/Policy Matters dated 26.4.2002.

Kindly acknowledge the receipt of this letter.


(P. Anil)

Joint Director (Manpower Plan)
Railway B