F.No. 19023/1/2006-E.IV Ministry of Finance Department of Expenditure E.IV Branch

New Delhi, the 18 July, 2007.

OFFICE MEMORANDUM

Subject: Reimbursement of Service Tax and Education Cess on air travel while on tour/transfer or LTC - regarding.

The undersigned is directed to state that a number of representations from different Ministries have been received in this Ministry seeking clarification whether the element of Service Tax, Education Cess and other similar levies being charged by Governmnt on travel by Air/Road/Rail/Steamer on tour/transfer or LTC are reimbursable to the individual officer.

The matter has been considered in this Ministry and it has been decided that the element of Service Tax, Education Cess and other similar levies being charged by Governmnt on travel by Air/Road/Rail/Steamer on tour/transfer or LTC are reimbursable to the individual officer.

In their application to the staff serving in the Indian Audit & Accounts Department, these orders issue after consultation with the Comptroller & Auditor General of India.

(Khraň Singh) Under Secretary to the Govt. of India. Tel. 23095604

All Ministries/Departments of the Government of India as per the standard distribution list.