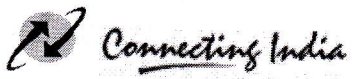


<p>+</p>  <p><b>IndiaBroadband</b><sup>2007</sup> Linking India &gt;&gt;</p>	<p><b>BHARAT SANCHAR NIGAM LIMITED</b> (A Government of India Enterprise) Office of the CHIEF GENERAL MANAGER, TAMIL NADU CIRCLE, CHENNAI 600 002</p>
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To

The DGM(F) / DGM(TR).,  
O/O The PGM / GM. BSNL.,  
All SSAs

NO.TR/CMTS/REV. STT./2012-13/30

DATED

20/07/2012


Sub : Accounting of Incentives to Prepaid Sales Channels as Commission  
- Reg.

Ref : AGM(RM-CM).CO.ND.Ir.no.2-3/2005/TR-CMTS/BSNL dt. 12/07/12  
.....

Kindly refer to the letter cited above (copy enclosed). As directed therein, incentives payable to Prepaid Sales Channels is to be treated as Commission instead of discount.

Hence, Prepaid revenue for all accounting purposes in respect of CM services may be computed with 'Gross Revenue less Service Tax' only as 'Commission' is accounted as Expenditure.

Encl : As above

  
DY.GENERAL MANAGER (TR).,  
O/O CGM. TAMILNADU CIRCLE,  
CHENNAI - 600 002

Copy to : (1) The DGM(CA).,  
O/O CGM. TN Circle,  
Chennai - 600 002 ---- for kind information

(2) The DGM(F).,  
O/O The Sr.General Manager,  
NWOP-CM.,  
BSNL, 18-21, III Floor,Sree Complex,  
Trichy-620 008. ---- for revision of Prepaid SLR for 4'12 & 5'12  
and accounting