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भारत संचार निगम लिमिटेड
(भारत सरकार का उपक्रम)
BHARAT SANCHAR NIGAM LIMITED
(A Govt. of India Enterprise)

No.: 24-30/2009-NWO(CFA)/IN

Dated: 21 .02.2011

To,

The Chief General Managers,
All Telecom Circles/Districts
BSNL

Subject: Revision of commission structure of E-PIN franchisees of pre-paid IN Cards
(UITC/ITC/Call Now /Gulf Call Now)


Kindly refer to this office letter of even no. dated 18.10.2010 vide which it was intimated to revise printing, selling and marketing commission structure from 1.25% to 3 % for a period upto 31.12.2010 for E-PIN ITC franchisees.

In this regard, it is further intimated that it has been decided by the competent authority to extend the above commission structure (3%) to E-PIN ITC franchisees w.e.f. 22.02.2011 to 21.08.2011.

Further following guidelines related to taxation point of view may kindly be noted and implementation of same must be ensured without fail.

“As per 194H of Income Tax Act any person, not being an individual or a Hindu undivided family, who is responsible for paying, on or after the 1st day of June,2001,to a resident, any income by way of commission (not being insurance commission referred to in section 194 D) or brokerage, shall, at the time of credit of such income to the account of the payee or at the time of payment of such income in cash or by the issue of a cheque or draft or by any other mode, whichever is earlier, **deduct income-tax thereon at the rate of ten percent:**

Provided that no deduction shall be made under this section in a case where the amount of such income or, as the case may be, the aggregate of the amounts of such income credited or paid or likely to be credited or paid during the financial year to the account of, or to, the payee, does not exceed five thousand rupees.”


(SANJAY KUMAR)
DGM (NWO-II) CFA

Copy to:-

1. Sr. GM (BB-NWP) CFA, BSNL Corp. Office
2. GM (Finance) CFA, BSNL Corp. Office
3. GM (Taxation), BSNL Corp. Office
4. GM (NWO-CFA), All Telecom Circles