



AJMER VIDYUT VITRAN NIGAM LIMITED
HATHI BHATA, CITY POWER HOUSE, AJMER

No. AVVNL / CAO / Sr. AO(Rules) / F. 1(25) / D. 30.03 Dated 30.11.07

ORDER-253

Sub-Percentage of reservation of women candidates in the service Regulations of RSEB.

The Co-ordination committee in its 110th meeting held on 22nd October 2007 has advised to incorporate the provision contained in notification No. F.7(2) DOP/A-1/88/PL-1 dated 21.09.2007 regarding amendment in various service regulation as specified in schedule as mentioned hereunder :-

1. **Amendment:-** The existing regulation (s) as mentioned in Column Number 1 against each of the Service Regulation (s) as mentioned in Column Number 2 of the following schedule hereto, shall be substituted by the following; namely:-
"Reservation of vacancies for women candidates:- Reservation of vacancies for women candidates shall be 30% category wise in direct recruitment out of which 5% shall be for widow candidates. In the event of non-availability of the eligible and suitable widow candidates in a particular year, the vacancies so reserved for widow candidates shall be filled by other women candidates and in the event of non-availability of eligible and suitable women candidates, the vacancies so reserved for them shall be filled up by male candidates and such vacancies shall not be carried forward to the subsequent year and the reservation shall be treated as horizontal reservation i.e. the reservation of women candidates shall be adjusted proportionately in the respective category to which the women candidates belong."

SCHEDULE

S.No.	Name of Regulation	Regulation No.
1	2	3
i)	RSEB Service of Engineer's (Recruitment, Promotion & Seniority) Regulation, 1969	9(A)
ii)	RSEB Ministerial Staff Regulation, 1962	7(B)
iii)	RSEB Officer's Service (Recruitment, Promotion & Seniority) Regulation, 1974	7(A)

By order,

(S.M. Mathur)

CHIEF ACCOUNTS OFFICER
AVVNL, AJMER

Copy submitted/forwarded to the following for information and necessary action:-

1. The Chief Engineer (O&M/Comml.), AVVNL, Ajmer.
2. The Zonal Chief Engineer (UZ/JZ), AVVNL, Udaipur /Jhunjhunu.
3. The Dy.Chief Engineer (RPPC), AVVNL, Heerapura, Jaipur.
4. The Secretary (Admn.), AVVNL, Ajmer.
5. The Superintending Engineer (Civil/Plan/MM/O&M/M&P/TW), AVVNL, Ajmer/ Bhilwara/ Nagaur/ Udaipur / Chittorgarh/Banswara / Rajsamand/ Jhunjhunu/ Sikar.
6. The Company Secretary, AVVNL, Ajmer.
7. The Addl. Superintendent of Police (Vig.), AVVNL, Ajmer.
8. The TA to CMD & DCOS, AVVNL, Ajmer.
9. The Dy. Director of Personnel, (AZ/UZ/JZ), AVVNL, Ajmer/ Udaipur / Jhunjhunu.
10. Sr. Accounts Officer (), AVVNL, _____.
11. The Accounts Officer (O&M / IA / EA & Cash / BUDGET / Accts.), AVVNL, Ajmer/ Bhilwara / Nagaur/ Udaipur / Chittorgarh/Banswara / Rajsamand/ Jhunjhunu/ Sikar.
12. The Personnel Officer (Corporate Off/O&M), AVVNL, _____.
13. The Public Relation Officer, AVVNL, Ajmer.
14. The Asstt. Accounts Officer (CPC), AVVNL, Ajmer.
15. The P.A. to Chairman & Managing Director, AVVNL, Ajmer/Jaipur.

Sr. ACCOUNTS OFFICER (Rules)

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FACTS OF THE MINUTES OF THE 110th CO-ORDINATION COMMITTEE MEETING HELD ON
22nd October 2007 AT 11:00 AM AT BOARD ROOM, VIDYUT BHAWAN, JAIPUR.

110.28 To review the position regarding TDS of income tax and works contract tax for supply portion.

The Co-ordination Committee discussed the issues as brought out in the agenda note regarding TDS of Income-tax and works contract tax for supply portion where separate orders have been awarded for supply and erection part to the same contractor and the tenders were invited through a common NIT.

The Co-ordination Committee was informed by Advisor (Legal Affairs), RVPN that matter was checked-up with PGCIL who are working in similar manner as that of RVPN i.e. order is awarded to the same contractor for supply and erection part through NIT for composite turnkey works but two different agreements are entered with the contractors and work orders are awarded separately. SE (400 kV Design) has also met the Executive Director (Contract), PGCIL to find out the position of deduction of TDS of Income-tax and Works Contract Tax and he has reported that PGCIL is not deducting any TDS in view of the Judgment of ITAT, Hyderabad bench between PGCIL and ACIT which provides that "the title in the equipments manufactured as per the design, engineering etc. supplied by assessee passed on to the assessee before commencement of the erection contract and assessee had entered the same in its stock register before issuing the same for erection, it was a contract of sale not attracting s.194C". The Co-ordination Committee was further by the informed by Advisor (Legal Affairs), RVPN that legal opinions were also sought and as per the opinion of Shri J.K.Singhi, advocate dated 12 October 2007, Works Contract Tax is not applicable on supply part but as per the advice of M/s. Kalani & Co., the matter is debatable as decision of ITAT, Hyderabad bench is not binding on the tax authorities in Rajasthan and has advised to continue to deduct TDS for income tax on whole contract amount.

Advisor (Legal Affairs), RVPN opined that in view of above facts the TDS u/s 194C of the income tax act would not be applicable on the supply part of the turnkey contract hence the power sector companies of Rajasthan may follow the practice of PGCIL to deduct the TDS excluding the supply portion of the turnkey contract value, similar opinion was expressed by Advisor (Legal Affairs), RVPN for TDC of WCT.

The Co-ordination Committee discussed the issue and decided as follows:

- (i) The practice as is being followed by PGCIL i.e. no TDS deduction for income tax or Works Contract Tax on supply part of turnkey contract may be followed by RVPN, RVUN, Ajmer Discom, Jaipur Discom and Jodhpur Discom and it may be deducted only on labour/erection portion only;
- (ii) Order No.Chairman/CC/TA/Circulars/D.770 dated 20th June, 2007 regarding the power sector company to deduct the TDS on whole contract amount including supply portion may be withdrawn and
- (iii) Agreements to be executed by the respective Companies with their turn key contractors shall be uniform in nature.

Action: CE (PPM) RVPN, All Cos.

