

Details of Appeal cases disposed off in respect of different operators and copy endorsed to concerned Circles(January,2022 to December,2022).

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Email

HITHENDRA CHARY

Outstanding dues in respect of M/s.Cloudcast Digital Ltd. for Commercial VSAL License.

From : HITHENDRA CHARY <wpf.wr-dot@gov.in>
Subject : Outstanding dues in respect of M/s.Cloudcast Digital Ltd. for Commercial VSAL License.
To : Md Shahbaz Ali <prcca.dl-dot@nic.in>, CCA DELHI DOT <Cca.dl-dot@nic.in>

Tue, Feb 15, 2022 12:50 PM

Sir/Madam,

Ref : Lr. No. I-9/CCA /Rev.Share/Assessment/2018-19, dated 20.12.2021.

In response to your letter cited above, the revised annual assessment of SUC dues of M/s.Cloud Cast Digital Ltd., for the FYs 2008-09 to 2016-17 including the revenue from other/different businesses in the AGR, is in accordance with guidelines issued by LFP wing vide Lr. No.31-01/2013-LF-I, dated 09.05.2013 and Lr. No.24-1/2016/LFP-I, dated 01.06.2016.
This issues with the approval of competent authority.

Regards,

Tanvika Singh
Director (WR), DoT
WPF Wing - WR Section,
Department of Telecommunications,
Room No.800,
Sanchar Bhawan, New Delhi-110001
Tel: 011-23036821



Government of India / भारत सरकार
Ministry of Communications / संचार मंत्रालय
Department of Telecommunications / दूरसंचार विभाग
Office of the Controller of Communication Accounts / कार्यालय नियंत्रक संचार लेखा
Sanchar Lekha Bhawan, Jhalana Doongari Institutional Area, Jaipur -302004
Email: cca-jaip-rj-dot@nic.in

No: CCA/4-8/ISP/Kappa/Representation/2018-19

Dated-10/03/2022

To,

**The Asstt. CGCA (Revenue),
O/o the Controller General of Communication Accounts,
5, TE Building, Karol Bagh,
New Delhi - 110005**

**Sub.: Regarding parawise comments in respect of representation filed by Kappa
Internet Services Pvt Ltd dated 11.02.2021**

Ref.: Your Office email dated 14.02.2022

With reference to above captioned subject, the representation dated 11.02.2021 filed by licensee against demand notice dated 20.01.2021 for FY 2018-19 for Rajasthan SA was disposed off by Competent Authority on 02.12.2021.

Accordingly, a revised demand notice dated 03.12.2021 was issued amounting to Rs. 3,43,392/- with updated interest upto December, 2021. The licensee agreed to this office demand and deposited License Fee as per demand notice on 24.12.2021.

Hence, Appeal of Licensee against LF Assessment of FY 2018-19 may kindly be treated as disposed off.

This has issued with the approval of CCA Rajasthan.

Encl.: As above


Joint Controller

85

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047
Email: aaorev.cgca-dot@gov.in

F. No: 50-4/2019-Clarification & Rulings/CCA Rajasthan

Dated: 07/04.2022

To

M/s Nextgen Compusoft Pvt..Ltd.
2/17, Nagpal Colony
W. No. 25, Ganganagar
Rajasthan-335 001.

Sub: Disposal of appeal/representation filed by M/s Nextgen Compusoft Pvt. Ltd. against demand notice dated 16.12.20, by CCA Rajasthan-reg.
Ref: Your representation/appeal dated 20.01.2021 filed in the Revenue section, O/o CGCA

With respect to the subject and representation/appeal cited under reference, the decision of Appellate Authority is mentioned below:

DESCRIPTION OF ISSUE REGARDING ASSESSMENT	Decision by Appellate Authority
1.ROAMING REVENUE/ BANDWIDTH CHARGES- Inclusion/ exclusion of bandwidth charges under 'roaming revenue' for the purpose of deduction. Difference in AGR- Rs 8,39,567	CCA Rajasthan has done assessment as per the provisions of UL ISP License agreement
2.ISSUE OF RECONCILED INCOME- Due to difference in P&L Account and AGR Statement provided by licensee. Difference in AGR- Rs 4,62,168/-	An opportunity will be provided to you to reconcile the difference in revenue between P&L and AGR statement with CCA, Rajasthan.
3.INCLUSION/ EXCLUSION OF INCOME FROM OTHER BUSINESS- Other business income not taken in AGR but shown in P&L statement.Difference in AGR- Rs 2,50,390/-	This office has sought clarification from LFP wing, DoT HQ regarding inclusion/exclusion of income from other business w.r.t. Hon'ble Supreme Court judgment dated 24.10.2019 and TDSAT judgment dated 28.02.2022.

This issues with the approval of Competent Authority.

Pleingh
7/4/22
Dy. CGCA(Revenue)

Copy to:

1. Director(LFP-II), DoT HQ for issuing necessary clarification w.r.t. issue no. 3 i.e. inclusion/exclusion of income from other business w.r.t. Hon'ble Supreme Court judgment dated 24.10.2019 and TDSAT judgment dated 28.02.2022.
(Representation dated 20.01.21, copy of demand notice issued by CCA Rajasthan for FY 2018-19 dated 16.12.20 and parawise comments received from CCA Rajasthan w.r.t. representation dated 20.01.21 are enclosed)
2. CCA Rajasthan to give an opportunity to the operator i.e. M/s Nextgen Compusoft Pvt. Ltd. w.r.t. your letter no. CCA/4-8/ISP/Nextgen/Representation/2018-19 dated 10.03.21 to reconcile the difference in revenue between P&L and AGR statement under intimation to this office.

147C

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047
Email: aaorev.cgca-dot@gov.in

F. No: 50-4/2019-Clarification & Rulings/CCA Rajasthan/KW

Dated: 08.04.2022

To

M/s Ncore Creative Solution Ltd
47, Nai Dhan Mandi
Head Post Office Kota
Rajasthan-324 001

Sub: Disposal of appeal/representation filed by M/s Ncore Creative Solution Ltd in this office
against demand notice raised by CCA, Rajasthan for FY 2018-19-reg.

Ref: Your representation/appeal dated 20.01.2021 filed in the Revenue section, O/o CGCA

1. With respect to subject and representation/appeal cited under reference, it is to inform that as per DoT HQ amendment letter no. 20-271/2010-AS-I(Vol.-II) dated 24.10.2018 in respect of UL VNO license agreement, you are bound to provide written NSO agreement and payment proof for claiming deduction of bandwidth charges. Sufficient time had already been given to you to submit the required documents for claiming deduction of bandwidth charges but the same was not submitted.
2. The demand notice was issued by CCA, Rajasthan on 28.10.2020; approx 90 days after a letter was sent by CCA, Rajasthan to submit the required written agreements for claim of deduction for bandwidth charges.

Clause 5 and 5.1 of license agreement is as follows **5. Modifications in the Terms and Conditions of License and 5.1. The Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for proper conduct of the Telegraphs. The decision of the Licensor shall be final and binding in this regard.**

As you have not submitted the required documents within stipulated time according to amendment order by DoT HQ, the Competent Authority has decided to inform you that demand notice raised by CCA, Rajasthan is in accordance with provision of UL VNO license agreement.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

Copy to:

CCA, Rajasthan w.r.t. your office letter no. CCA/4-8/Representation/Ncore/18-19 dated 11.11.2021 for information.

Re: Grievance in the case of Sky Dot Communication Limited

From : Gangaimuthu Nellaiappan <aaorev.cgca-dot@gov.in> Mon, Apr 18, 2022 11:23 AM
Subject : Re: Grievance in the case of Sky Dot Communication Limited
To : aastha806@yahoo.com
Cc : Manoj Anand <manoj.anand63@nic.in>, PRATIMA SINGH <pratima.singh88@gov.in>, K SAJAL <k.sajal92@gov.in>, Dr Kamal Kapoor <cca.guj-dot@nic.in>

Sir/Madam

With reference to your PG portal complaint no. DOTELE/2022/08911 dated 28.03.22, it is hereby intimated that the reply has already been given through PG portal on 12.04.22. However, the reply is as follows:

"The licensee has submitted documents (additional invoices) after stipulated time i.e. 6 months which violates the clause 13.5(c) of ISP-IT license agreement. Therefore, the case of licensee can not be considered as per license agreement. Further, it is also informed that the assessment of ISP-IT license is subjudice as per LFP wing, DoT HQ letter no. 12-18/2018-LFP dated 06.10.2020.

With regards
ACAO(Rev)
O/o CGCA
Ghitorni
New Delhi-110 047.

From: aastha806@yahoo.com
To: "Gangaimuthu Nellaiappan" <aaorev.cgca-dot@nic.in>, "aprajita sharma" <aprajita.sharma@gov.in>
Sent: Thursday, April 14, 2022 1:25:40 PM
Subject: Re: Grievance in the case of Sky Dot Communication Limited

Dear Sir/Madam,

We request you to expedite the clearance of our trailing grievance dated 30.03.2022, and kindly send your approval for our license fees to your Ahmedabad (DOT) office at your earliest, so that we can pay it and cancel the Bank Guarantee after following stipulated procedure.

We seek your urgent attention and action, as **the renewal of our Bank Guarantee falls due in first week of May, 2022, and it will be impossible to pay the heavy renewal charges.** As informed earlier, our company has no business activity and no income since our license was expired on 24.07.2017.

We shall be glad to provide any other information in this connection.

Thanking you,

Yours sincerely,

Hemal Desai
For Sky Dot Communication Limited

On Friday, 1 April, 2022, 04:57:41 pm IST, Hemal Desai <aastha806@yahoo.com> wrote:

Dear Sir,

We thank you for your quick response asking for relevant facts of our case.

We herewith enclose the facts of our case **(Encl :1)** which were contained in our grievance along with one attachment **(Encl : 2)** sent by us. We also enclose a copy of our license **(Encl :3)** which has since been expired.

Please note that we had applied to Ahmedabad DOT for revision in License Fees in view of a portion of our income being generated through **broadband charges** which was an exempted category. It was well supported by relevant invoices, documents and accounts. **It was later informed to us by the Ahmedabad office of DOT that it had forwarded said details of calculation of License Fees and our request for revision to Delhi office of CGCA for their approval.**

We are sorry to use an incorrect email ID, but the same was given to us by Ahmedabad office of DOT only.

We shall be glad to provide any other information in this connection.

Thanking you,

Yours sincerely,

Hemal Desai
For Sky Dot Communication Limited

Encl : Three, as above

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047
Email: aaorev.cgca-dot@gov.in

F. No: 50-4/Clarification & ruling/KISPL/CCA Rajasthan

Dated: 28.04.2022

To

CCA Rajasthan
Rajasthan Telecom circle
Sanchar Lekha Bhawan
4, Mahatma Gandhi Road
Jhalana Doongri
Jaipur-302 004

Sub: Appeal of M/s Kappa Internet Service Pvt. Ltd dated 02.08.2019 forwarded by CCA Rajasthan against the assessment of license fee for 2013-14 -reg.

Ref: CCA Rajasthan letter no. CCA/4-8/LF/Kappa (Raj. Area)/2013-14/350 dated 19.06.2020

With respect to subject and letter cited under reference, this office has received appeal in respect of M/s Kappa Internet Service Pvt. Ltd. from CCA Rajasthan against the assessment of license fee of ISP B for FY 2013-14.

The appeal has been considered at this level and the decision of the Appellate Authority is mentioned below:

SI No.	Appeal of the operator	Decision of the Appellate Authority
1	The operator has requested to exempt an interest amount of Rs. 11,09,832/- from AGR which has been shown under the head "Other Income".	1.As per clause 18.1 of license agreement, Gross Revenue should be inclusive of revenue on account of interest, dividend without any set off for related item of expenses etc. 2.Also, as per point nos. 164 & 171-173 of Hon'ble Supreme Court Judgment dated 24.10.2019, Income from interest, dividend and interest income from inter-corporate loan has to be included in the Gross Revenue for calculation of LF.

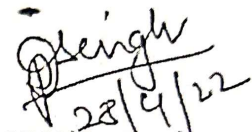
As such, the LF assessment in respect of M/s Kappa Internet Service Pvt. Ltd done by CCA Rajasthan for ISP license category B for FY 2013-14 is in accordance with the license agreement and Hon'ble Supreme Court Judgment dated 24.10.2019. The appeal of M/s Kappa Internet Service Pvt. Ltd. is disposed of due to reasons mentioned above.

The decision of Appellate Authority is without prejudice to any order of the Court of Law/ Tribunal and subject to the revision on the basis of outcome of

1. Civil Appeal vide Diary No. 14382 dated 10.07.2020 before Hon'ble Supreme Court against TDSAT order dated 18.10.2019
2. Any further appeal made by DoT HQ against TDSAT order dated 28.02.22 in future.
3. Any audit observations of CAG/P&T Audit office and instructions of DoT HQ, New Delhi in future.

The operator may be informed accordingly. This is for kind information and taking further necessary action at your end.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

Copy to:

1. PS to CGCA for information.
2. PS to Addl. CGCA for information.
3. PS to Sr. Jt. CGCA for information.

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047
Email: aaorev.cgca-dot@gov.in

F. No: 50-4/2019-Clarification & Rulings/CCA Rajasthan/KW

Dated: 20.04.2022

To

M/s Isparrow Digital India Pvt. Ltd.
Ground Floor,
D-150, Ambabari
Jaipur-302 039(Raj.)

Sub: Disposal of appeal of M/s Isparrow Digital India Pvt. Ltd. against LF demand note dated 27.10.2021 issued by CCA Rajasthan for FY 2018-19-reg.

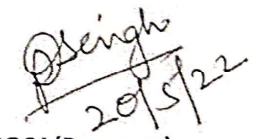
Ref: Your appeal dated 23.03.2022 received through email in the Revenue section, O/o CGCA

With respect to subject and appeal cited under reference, this office has accepted your appeal made against LF demand note dated 27.10.2021 issued by CCA Rajasthan.

Your request to accept re-submission of the documents in the correct format which was submitted in the wrong format earlier is accepted but can not be acceded to re-assessment as the deduction of revenue earned from Pure Internet Service is not admissible as per *clause 3.2 under head "Financial Condition" of UL license agreement.*

Also, it is to intimate that the matter of claim of deduction of revenue earned from Pure Internet Service is subjudice as per LFP wing, DoT HQ letter no. 12-18/2018-LFP dated 06.10.2020.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

Copy to:

1. CCA, Rajasthan to accept the request of M/s Isparrow Digital India Pvt. Ltd. for re-submission of documents against your office LF demand note date 27.10.2021 for FY 2018-19 for filing purpose only and not for re-assessment.

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat /89

Dated: 28.06.2022

To

M/s Sanchar Telenetwork Pvt. Ltd.
116, Madhavdarshan Complex
Waghawadi Road
Bhavnagar
Gujarat - 364 001

Sub: Disposal of appeal/representation filed by M/s Sanchar Telenetwork Pvt. Ltd requesting for rectification/re-assessment of demand notice dated 25.11.2019 issued by CCA, Gujarat for FY 2014-15 to 2018-19-reg.

Ref: Your representation/appeal dated 04.12.2019 filed in the Revenue section, O/o CGCA

With respect to the subject and representation/appeal cited under reference, the decision of Appellate Authority is mentioned below:

Sl.No	DESCRIPTION OF ISSUE	Decision by Appellate Authority
1.	<u>Issue of head of income -</u> As per your representation, the entire income shown under head "Other income" during 2014-15 to 2018-19 is actually generated from "Pure Internet Services"	Your request is accepted to submit relevant documents which illustrate/clarify the entire income as shown under head "Other income" is actually generated from "Pure Internet Services but CCA, Gujarat can not be instructed for re-assessment as the case of inclusion/exclusion of revenue earned from Pure internet Services is subjudice as per LFP wing, letter no. 12-18/2018-LFP dated 06.10.2020.
2.	<u>Add back of revenue in AGR -</u> Add back of revenue in AGR due to non submission of payment proof of service tax for FY 2014-15(3 rd ad 4 th Quarter) and 2015-16(1 st Quarter).	Your request to accept misplaced invoices which were claimed under service tax is accepted and may be submitted to CCA, Gujarat within 15 days of issue of this letter.
3.	<u>Add back of revenue Rs. 66,257/- and 89,901/- in the AGR -</u> Add back of revenue Rs. 66,257/- and 89,901/- in the AGR which were excess paid earlier by the operator pertaining to Bank charges and wrong excess bill respectively which are shown under head of other income after reversal.	You are being given an opportunity to submit the revised AGR classifying the head under which the amount pertains to within 15 days of issue of this letter. If you fail to do so, the assessment done by CCA Gujarat is in order.
4.	<u>Request to waive off penalty-</u> Request to waive off penalty amounting Rs. 3,77,985/- for late payments i.e. after 15 days of due date.	Penalty cannot be waived off as no such clause is available in license agreement.

This issues with the approval of Competent Authority.


28/6/22
Dy. CGCA(Revenue)

Copy to:

1. CCA, Gujarat to give an opportunity to the operator i.e. M/s Sanchar Telenetwork Pvt. Ltd w.r.t. your letter no. CCA/GUJ/UL/LF/Sanchar Telenetwork/2019-20/67 dated 17.08.20 in respect of issues mentioned at Sl.No 1,2 and 3 under intimation to this office.

No. 821-120/2014-DS(Vol-II)
Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20, Ashoka Road, New Delhi-110001
(Data Services Cell)

Dated: 27-07-2022

Subject:-Clarification on representation of M/s Speedon Network Ltd against demand notices raised by CCA, Maharashtra & Goa for FY 2014-15 to 2018-19-regarding.

Kindly refer to your mail dated 06.07.2022 on the above mentioned subject . In this regard input of DS Cell is as following:-

As per available record in DS Cell, Unified License No. 821-120/2014-DS Dated 14.08.2014 for ISP Category-"A" Authorization for All India Service area was issued to M/s Sterlite Networks Ltd. for validity period of 20 years . The Company intimated to this office for launch of their service vide letter dated 18.08.2014 and submitted Network Architecture diagram .

(i) The Company applied for surrender of their Unified License No. 821-120/2014-DS Dated 14.08.2014 granted for ISP Category-"A" Authorization for All India Service area vide letter dated 23.01.2015 .

(ii) To ascertain whether services were started by the licensee company , a letter was issue to the office of TERM Bangalore on 29.02.2016.

(iii) In response to this letter, office of TERM Cell Bangalore submitted a inspection report vide letter dated 27.05.2016 and letter dated 07.06.2016 and mentioned that Surrender request by the company may be considered after taking the clarification from the company regarding the observations made in the inspection report.

(iv) Accordingly, a clarification was sought from the company vide this office letter dated 06.10.2016 . The company submitted its reply vide letter dated 07.11.2016 and mentioned that the observations made by TERM Cell Bangalore are in relation to IP-I business operation which are carried out under IP-I Registration and those business operations have nothing to do with ISP License.

(v) In this regard, A clarification was sought from CS Cell to confirm whether the operation as claimed by the licensee company are allowed under IP-I Registration . CS Cell intimated that a clarification was issued for scope of IP-I providers on dated 28.11.2016.

(vi) The company submitted a letter on dated 20.06.2018 and mentioned that the company have been awarded UL(VNO) for NLD set License No. 10-36/2017-CS-III, Dated

639064/2022/DS cell

I/3052536/2022

26.03.2018 & they have started services under this license. The company also declared that closing date of UL(ISP) category-"A" may be considered as date of award of UL(VNO) for NLD service i.e. 26.03.2018 or as deemed fit. Copy of the letter is enclosed as Annexure-I.

(viii) As per inspection report of TERM Cell Bangalore & clarification given by the company and CS Cell , it was assumed that the company was providing their service which was not permissible under IP-I registration. The company intimated for closing date of ISP Authorization only on dated 20.06.2018 , therefore effective date of surrender was considered as **20.06.2018**.

Encl: As above

Signed by Jai Prakash

Date: 27-07-2022 12:27:51

Reason: Approved

Jai Prakash

ADG(DS)

Ph. No. 011-23036482

Email:- adetds.hq-dot@nic.in

**To,
Dy. CGCA(Rcv)
O/o CGCA
New Delhi-110 047**

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047

F. No: 50-4/2019-Clarification&Rulings/Pr.CCAMumbai

Dated: 02.08.2022

To:

M/s Trikon Electronics Pvt. Ltd
101, 1st Floor
Sarvesh Bhawani Shankar Road
Dadar(West)
Mumbai-400 028

Sub: Disposal of representation/appeal of M/s Trikon Electronics Pvt. Ltd. dated 25.02.2021 -reg.
Ref: Your representation/appeal dated 25.02.2021 against demand notice towards LF for an amount of Rs. 23,48,502/- issued by Pr. CCA, Mumbai for FY 2011-12

With respect to your representation/appeal cited under reference, this office has accepted your representation/appeal made against LF demand note dated 25.02.2021 issued by Pr. CCA, Mumbai.

Your request to consider the revenue generated from Internet content service and Access service delivered outside India i.e. sale of content services to customers outside India and sale of Access service to customers traveling out of India as deductible revenue is not admissible *as per the clause 18.2 of ISP license agreement for the purpose of arriving at the Adjusted Gross Revenue (AGR).*

The above decision is subject to the outcome of Hon'ble SC judgment in Diary No. 14382 dated 10.07.2020 w.r.t. TDSAT judgment dated 18.10.2019 in connection with inclusion/exclusion of revenue earned from Pure Internet Service.

This issues with the approval of Competent Authority.

Encl: As above

Copy to:

1. PS to CGCA
2. PS to Advisor (F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. Pr. CCA, Mumbai for information.

P. Singh
02/08/22
Dy. CGCA
(Revenue)

Email

Pratima Singh

Fwd: Clarification on representation of M/s Speedon Network Ltd against demand notices raised by CCA, Maharashtra & Goa for FY 2014-15 to 2018-19-regarding

From : Pratima Singh <dycgcarev-dot@gov.in> Mon, Aug 08, 2022 12:55 PM
Subject : Fwd: Clarification on representation of M/s Speedon Network Ltd against demand notices raised by CCA, Maharashtra & Goa for FY 2014-15 to 2018-19-regarding 2 attachments
To : cca mhgoa <cca.mhgoa@gmail.com>
Cc : Manoj Anand <jtcgcarev-dot@gov.in>, PRATIMA SINGH <pratima.singh88@gov.in>, K SAJAL <k.sajal92@gov.in>

Sir

Kindly find the clarification received from DS wing, DoT HQ in the trail mail on representation of M/s Speedon Network Ltd w.r.t. your letter no. CCA/MH/COMM/UL-ISP/SNPL/2014-15/1 dated 03.06.2022 for information and taking further necessary action at your end.

With regards
Dy. CGCA(Rev)
O/o CGCA
New Delhi-110 047.

From: "JAI PRAKASH" <adetds.hq-dot@nic.in>
To: "Pratima Singh" <dycgcarev-dot@gov.in>
Cc: "PRATIMA SINGH" <pratima.singh88@gov.in>, "Vivek Narayan" <ddgds-dot@nic.in>, "Director (DS-III), DOT" <dirds3-dot@nic.in>, "Vineet Malik" <adetds3.hq-dot@gov.in>, "Gangaimuthu Nellaippan" <aaorev.cgca-dot@gov.in>, ccamhgoa@gmail.com
Sent: Wednesday, July 27, 2022 12:39:39 PM
Subject: Clarification on representation of M/s Speedon Network Ltd against demand notices raised by CCA, Maharashtra & Goa for FY 2014-15 to 2018-19-regarding

Madam,

Kindly find attached DS Cell **letter dated 27.07.2022** regarding Clarification on representation of M/s Speedon Network Ltd against demand notices raised by CCA, Maharashtra & Goa for FY 2014-15 to 2018-19.

With Regards

Jai Prakash
Assistant Director General (DS)
Ministry of Communications,
Department of Telecommunications

8/8/22, 12:55 PM

Email

Sanchar Bhawan, 20-Ashoka Road
New Delhi-110001



— **Annexure-I.pdf**
48 KB

— **DS Cell Letter dated 27.07.2022.pdf**
65 KB

From : JAI PRAKASH <adetds.hq-dot@nic.in>
Subject : Clarification on representation of M/s Speedon Network Ltd against demand notices raised by CCA, Maharashtra & Goa for FY 2014-15 to 2018-19-regarding

Wed, Jul 27, 2022 12:45 PM

📎 2 attachments

To : Pratima Singh <dycgcarev-dot@gov.in>

Cc : PRATIMA SINGH <pratima.singh88@gov.in>, Vivek Narayan <ddgds-dot@nic.in>, Director (DS-III), DOT <dirds3-dot@nic.in>, Vineet Malik <adetds3.hq-dot@gov.in>, Gangaimuthu Nellaiappan <aaorev.cgca-dot@gov.in>, ccamhgoa@gmail.com

Madam,

Kindly find attached DS Cell **letter dated 27.07.2022** regarding Clarification on representation of M/s Speedon Network Ltd against demand notices raised by CCA, Maharashtra & Goa for FY 2014-15 to 2018-19.

With Regards

Jai Prakash
Assistant Director General (DS)
Ministry of Communications,
Department of Telecommunications
Sanchar Bhawan, 20-Ashoka Road
New Delhi-110001

8/8/22, 12:55 PM

Email



— **Annexure-I.pdf**
48 KB

— **DS Cell Letter dated 27.07.2022.pdf**
65 KB

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047

F. No: 50-4/Clarification&Rulings/Pr.CCA Delhi/Fusionnet Web

Dated: 26.08.2022

To

Pr.CCA Delhi
DTO Building,
Prasad Nagar,
New Delhi-110 005

Sub: Clarification regarding extension of due date of payment of LF/SUC for Q4 of FY 2020-21.

Ref: 1. Pr. CCA, Delhi letter no. 1-9/CCA-revenue/UL-ISP/Fusionnet/2020-21 dated 12.08.22

2. LFP wing, DoT HQ letter no. 1-35/2016-LF(Pt-1) dated 25.08.22

Kindly refer to the letter cited under reference 1 in connection with the representation of M/s Fusionnet Web Services Pvt. Ltd. requesting to waive off penalty amounting to Rs. 15,47,268/- for delay in payment of last quarter by one(1) day being the due date a holiday(Sunday).

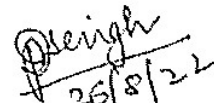
In this regard, it is to intimate that LFP wing, DoT HQ vide letter dated 25.08.22 mentioned under reference 2 (copy enclosed) has issued clarification that *"No order regarding extension of due date of payment of LF/SUC for Q4 FY 2020-21 has been issued by DoT."*

Therefore, the request of licensee in its representation dated 07.03.22 to waive off the penalty amount by relaxing the due date of payment for Q4 of FY 2020-21 i.e. 30.05.21(Holiday) can not be considered.

Accordingly, demand notice dated 28.03.22 issued by your office to the licensee for FY 2020-21 by considering the payment made by the licensee upto 30.05.21 only and imposition of penalty amount of Rs. 15,47,268/- for delay in payment of last quarter by one(1) day is in accordance with the UL licensee agreement.

This issues with the approval of Competent Authority.

Encl: As above


Dy. CGCA(Revenue)

Copy to:

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl.CGCA
5. PS to Sr. Jt.CGCA
6. All Pr. CCAs/CCAs to educate all decentralized licensees about the electronic payment options available in SARAS to avoid such representations in future.

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047

F. No: 50-4/Clarification & Ruling/Foxtel Telecommunication/CCA CG/2022-23

Dated: 16.09.2022

To

M/s Foxtel Telecommunications Pvt. Ltd.
1st Floor, Jai Mata Di Complex
Near Agrasen Bhawan
Jawahar Nagar, Raipur
Chhattisgarh- 492 001

Sub: Disposal of appeal of M/s Foxtel Telecommunications Pvt. Ltd for waiver off penalty and interest on penalty for an amount of Rs. 10,99,734/- on account of delay in payment due to Covid-19 pandemic for the FY 2019-20-reg.
Ref: Your appeal addressed to CGCA, submitted in CCA, Chhattisgarh on 01.07.22.

This is with respect to your appeal cited under reference, submitted in CCA, Chhattisgarh to waive off the penalty & interest on penalty amounting to Rs. 10,99,734/- on account of delay in payment of LF for FY 2019-20 due to Covid-19 pandemic, wherein the sub-clauses 12.1 and 12.3 of clause 12 "Force-Majeure" of the license agreement has been referred regarding the outbreak of Covid-19 pandemic and nationwide lockdown by Central Govt of India which hampered your regular work of scrutinizing the outstanding liabilities.

In this regard, it is to intimate that due date of payment of LF/SUC for the 4th quarter of FY 2019-20 has already been extended from 25th March, 2020 to 30th June, 2020 for all licensees due to nationwide lockdown in view of Covid-19 pandemic vide LFP wing, DoT HQ letter no. 1-35/2016-LF(Pt-1) dated 07.04.22 after getting approval from Secretary(T) w.r.t. the clause 12.1 & 12.3 of license agreement. The payment for Rs. 21,75,359/- was made on 07.07.22 which is after the due date of extension provided by LFP wing, letter dated 07.04.22.

Further, it has also been ensured from CCA, Chhattisgarh that instructions contained in LFP wing letter no. 1-35/2016-LF(Pt. 1) dated 07.04.22 has been taken into consideration in this regard.

Therefore, the Competent Authority has decided to inform you that imposition of penalty and interest on penalty amounting to Rs. 10,99,734/- by CCA, Chhattisgarh on account of delay in payment of LF for FY 2019-20 (as per clause 20.10 of license agreement) is in accordance with the provision of license agreement and LFP wing letter dated 07.04.22.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

Copy to(through email):

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl.CGCA
5. PS to Sr. Jt.CGCA
6. CCA, Chhattisgarh w.r.t. your office letter no. CCA/CGT/LF-43/2019-20/20 dated 12.07.22 for information and taking necessary action.

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitori, NICF Campus, New Delhi - 110 047

Dated : 04.10.2022

F. No. 50-2/Clarification/Tamil Nadu Circle

To

All Pr. CCAs/CCAs

Sub : Clarifications received from DoT on issues related to LF Assessment-reg.

Ref: 1. LFP wing letter no. LFP-10/11/2022-LFP-II dated 15.09.2022 and 23.09.22.

2. Director(Accounts-I) letter no. 40-6/TA-II/Monthly A/CS/2022-23/6694 dated 09.06.2022

Kindly find the enclosed letters cited under reference received from LFP wing wherein DoT HQ has issued the following clarifications on issues related to LF assessment:

1. Levy of LF on Revenue Earned from Pure Internet Services:

LFP wing vide letter dated 15.09.22 has already issued clarification for the procedure to be followed in case of assessment of UL ISP licenses until final judgment is received in CA 220/2021. The same has already been communicated to all Pr. CCAs/CCAs vide this office letter dated 19.09.22. [Copy enclosed]

2. Levy of LF on Revenue Earned from Non Telecom Activities:

LFP wing has intimated that LFP vide order no 31-01/2013-LF I dated 09-05-2013, it has been clarified that all non-telecom revenue is included in AGR. The order also clearly states that it supersedes any orders issued earlier on the subject. The same has been reiterated vide order no 24-1/2016/LFP-I dated 01.06.2016. The same has been upheld by the Hon'ble Supreme Court in the judgment dated 24.10.2019 in CA NOS.6328-6399 OF 2015. Assessments are to be done accordingly.

3. Refund of excess amount of LF paid by licensee after release of Bank Guarantees:

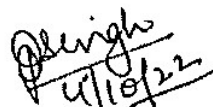
LFP wing vide letter dated 23.09.22 has intimated that "In cases of expiry/surrender/termination of the license, wherever surplus License fees has been determined after the completion of no dues process by O/o CGCA, the same is to be refunded to the licensee. The accounting procedure for the same has been clarified to O/o CGCA vide 40-6/TA-II/Monthly A/CS/2022-23 vide letter No. dated 09/06/2022". [Copy enclosed]

4. Treatment of terminated licensees whose bank guarantees have been encashed:

A report from O/o CGCA on the subject of "Recovery of Outstanding Dues of Decentralized licensees" has been received on 12/9/2022 and the same is being examined. Instructions on this matter will be provided in due course.

This issues with the approval of Competent Authority.

Encl: As above


Dy. CGCA
(Revenue)

Copy to (through email) for information:

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. PS to DDG(LFP) w.r.t. letter no. LFP-10/11/2022-LFP-II dated 15.09.2022 and 23.09.22

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICF Campus, New Delhi – 110 047

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat

Dated: 18.10.2022

To

M/s Pyramid Infocom Pvt. Ltd.
C-1/2, Surya Complex, Opp. Navneet Press
Gurukul Road, Memnagar, Ahmedabad
Gujarat-380 052

Sub: Disposal of appeal dated 10.6.2022 of M/s Pyramid Infocom Pvt. Ltd having UL-ISP-C license for Ahmedabad and Vadodara service areas -reg.

Ref: Your appeal dated 10.06.22 filed in the Revenue section, O/o CGCA

With respect to the subject and appeal of M/s Pyramid Infocom Pvt. Ltd. cited under reference against the Demand cum show cause notice dated 29.4.2022 issued by CCA Gujarat (received on 10.05.22) for both the service areas, it is to intimate that the appeal has been examined in line with comments on appeal provided by CCA, Gujarat and the following has been observed:

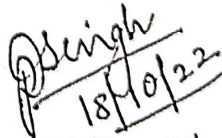
1. Cash receipts of GST payment to Govt. have been submitted on 10.06.22 which were not submitted earlier during the time of assessment.
2. The receipts show that the amount has been deposited in Government account in subsequent quarters and not in quarter in which it is claimed.

In this regard, the decision of the Competent Authority is as follows:

1. Submission of GST payment challan against deduction claimed on account of GST payment to Govt for an amount of Rs. 30,554/- for both service areas (for Vadodara and Ahmedabad SSA) is not later than the stipulated time (not exceeding 30 days depending upon the volume of the documents) as per the instructions issued by DoT HQ vide DO no. 1-28/2013/CCAs/LF-II dated 22.8.2014,
2. Claim of deductions should always be in the quarter in which the actual amount was paid, irrespective of the date of invoice as the deductions are to be claimed on paid basis as per license agreement as per para 8.4.1 of SOP for Deduction Verification circulated by LFA wing, DoT HQ letter no. 31-2/2015/LFP dated 05.05.2022.

As such, the documents submitted by you will be taken into consideration and revised LF assessment will be done by CCA, Gujarat according to the rules/orders in this regard.

This issues with the approval of Competent Authority.


18/10/22
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. CCA, Gujarat to give an opportunity to the operator i.e. M/s Pyramid Infocom Pvt. Ltd. w.r.t. your letter no. CCA/GUJ/UL-C/LF/Pyramid/2015-16/71 dated 31.08.22 and take necessary action accordingly under intimation to this office.

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
Ghitorni, NICE Campus, New Delhi – 110 047

F No. 50-4/2018-Clarification & Ruling / CCA Karnataka

Dated: 27.10.2022

To

M/s Maurya Infotek Pvt. Ltd
Shiv Ganga , 558, 17th Cross,
Indiranagar, 2nd Stage,
Bangalore
Karnataka-560 038

Sub: Disposal of appeal dated 21.07.2022 of M/s Maurya Infotek Pvt. Ltd having UL-ISP-C license for Bellary Service Area in Karnataka-reg.


Ref: Your appeal dated 21.07.22 received in the Revenue section, O/o CGCA through CCA, Karnataka

With respect to the subject and appeal cited under reference against demand notice dated 22.06.22 issued by CCA, Karnataka for FY 2017-18 to 2019-20, it is to intimate that the appeal has been examined as per the provisions of license agreement, comments on appeal provided by CCA, Karnataka and clarifications provided by LF Policy wing, DoT HQ.

As per point 2 of LFP wing letter dated 15.09.22 under head "Levy of LF on Revenue Earned from Non-Telecom Activities all non-telecom revenue is to be included in AGR for calculation of LF.(copy enclosed)

Therefore, the assessment done by CCA, Karnataka is in order as per the relevant provisions of license agreement and clarifications provided by LF Policy wing, DoT HQ in this regard.

This issues with the approval of Competent Authority.


27/10/22
Dy. CGCA(Revenue)

Copy to (through email):

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl.CGCA
5. PS to Sr. Jt.CGCA
6. CCA, Karnataka w.r.t. letter no. 12/LF/UL/Maurya Infotek/2019-20 dated 30.08.22 for taking necessary action as per instructions issued by LFP wing letter dated 15.09.22 under intimation to this office.

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi - 110047

No.50-4/2019- Clarifications & Rulings / CCA Gujrat/22 dated the 22.11.2022

To

The CCA Gujarat
7th Floor, P&T Admin Building,
Khanpur, Ahemdabad-380001

Subject: Special Audit of M/s Airlink Communication Ltd.

Ref: CCA Gujarat letter No. CCA/Guj/LF/UL-A/AIRLINK/2022-23/PART-4/10 dated 03.10.2022

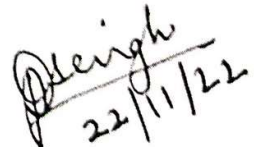
This is regarding special audit of M/s Airlink Communications Ltd. for which permission was sought from DOT HQ vide their letter No.19-1/2019/LFP-1 dated 13.09.2020. After completion of the special audit the following salient points of the report were forwarded to DDG (LFP) by CCA Gujarat with a copy to this office vide letter dated 07.02.2020 for necessary guidelines:

- a. Misreporting of Revenue from Pure Internet Service
- b. Diversion of Revenue
- c. Router Deposits prior to issue of license
- d. Under Reporting of AGR
- e. Role of company Auditor.

As no reply was received from either side so a reference was made to CCA Gujarat to ascertain the current status of the case vide this office letter dated 19.09.2022. In response to this office letter, your good office has informed vide letter dated 03.10.2022 under reference that no directions from DOT HQ has been received till now, though recommendation for cancellation has been sent vide letter dated 10.08.2020.

In view of above no action is pending in this office and the case is being closed.

This issues with approval of competent authority.


Dy. CGCA (Revenue)

Copy for information to:

1. Sr. PPS to CGCA
2. PS to Addl. CGCA
3. PS to Sr. Jt. CGCA
4. PS to DDG (LFP)

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi - 110047

No.50-4/2019- Clarifications & Rulings / CCA Gujrat/213 dated the 22.11.2022
To

The CCA Gujarat
7th Floor, P&T Admin Building,
Khanpur, Ahemdabad-380001

Subject: TDSAT Order dated 20.12.2019 in TDSAT Petition No. 98 of 2019, regarding surrender of ISP-IT License No.820-1076-09-LR dated 01.10.2010-LR by GTPL Kaizen Infonet Pvt. Ltd.

Ref. : CCA Gujarat letter No. CCA/GUJ/ISP-IT-B./L.F./Kaizen/2020-21/81 dated 29.09.2022

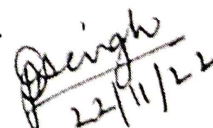
This is regarding TDSAT order dated 20.12.2019 in Petition No. 98 of 2019 between M/s GTPL Kaizen Infonet Pvt. Ltd. V/S Union of India and Others. The licensee had approached the Hon'ble TDSAT in connection with surrender of his license under subject for which he had applied on 17.8.2019. The Hon'ble TDSAT vide order dated 20.12.2019 had directed that an appropriate reply be sent to the petitioner within four weeks.

The case was taken up by your good office vide letter number dated 13.01.2020 with ADG (LR) for needful action with a request to give the copy of reply to DDG (LFP). The copy of ibid letter was marked to DDG (LFP) and this office. As no reply was received from either side so a reference was made to your good office to intimate the current status of the case vide this office letter dated 26.09.2022.

It has now been informed that DS cell vide letter dated 23.07.2020 has cancelled the license of M/s GTPL Kaizen w.e.f. 16.09.2019. Since the petition under reference was for the compliance of surrender of license which has been accepted w.e.f.16.09.2019.

In view of above no action is pending in this office and the case is closed.

This issues with approval of competent authority.


Dy. CGCA (Revenue)

Copy for information to:

1. Sr. PPS to CGCA
2. PS to Addl. CGCA
3. PS to Sr. Jt. CGCA
4. PS to DDG (LFP)
5. ADG (LR)

Email

Pratima Singh

Case of M/s Bishagni Networks Pvt Ltd (ISP-IT-'B') Karnataka circle-reg

From : Pratima Singh <dycgcarev-dot@gov.in> Tue, Dec 06, 2022 01:10 PM
Subject : Case of M/s Bishagni Networks Pvt Ltd (ISP-IT-'B') Karnataka circle-reg 9 attachments
To : MADHAVI DAS <cca.ka-dot@nic.in>, ccakar-dot <ccakar-dot@gov.in>
Cc : Manoj Anand <jtcgcarev-dot@gov.in>, Manoj Anand <manoj.anand63@nic.in>, SHAHNAWAZ ALAM <ddg.lfp-dot@gov.in>, Sathish Kumar R <sathishkumar.r.dot@nic.in>, PRATIMA SINGH <pratima.singh88@gov.in>, Geethanjali H.C <aolf.ccakar-dot@gov.in>

Respected Madam

Kindly refer to the trailing mail on the subject cited above wherein your office vide letter dated 16.03. 2021 and 30.06.22 has intimated that M/s Bishagni Networks Pvt Ltd (ISP-IT-'B') has submitted a representation dated 04.01.21 along with revised Audited Statement of Revenue & LF claiming deduction of revenue from Pure Internet Services which was not claimed earlier.

In this regard, your office has requested this office to issue instructions for taking necessary action.

In view of the above, it is to intimate that Revenue from pure internet service is allowed as a deduction as per the license agreement for all ISP-IT licensees. But, DS wing vide amendment letter dated 31.03.22 removed Revenue from Pure internet services as a deduction for these licensees with effect from 31.03.2021. (copy attached)

Therefore, it may be inferred from DS wing amendment letter dated 31.03.21 that assessments are to be carried out by allowing revenue from pure internet services as deduction till 31.03.21 for all ISP-IT licensees and the same has been clarified by LFP wing of DoT HQ vide point 3 of letter no. 1-9/2019-LFP-I)Part-I dated 25.8.22 . Letter has been attached herewith for kind reference and the guidelines issued may be followed.

Apart from the above, it is to intimate that M/s Bishagni Networks Pvt Ltd is live ISP-IT and the rationalization has to be carried out as per LFP order dated 8.10.21 . As such it is requested to take necessary action as per DS wing amendment letter dated 31.03.21

and LFP order dated 8.10.21 and 25.8.22 and submit the status of rationalization of the said licensee to this office at the earliest.

With regards

Dy. CGCA(Rev)
O/o CGCA
New-Delhi-110 047.

From: "Geethanjali H.C" <aolf.ccakar-dot@gov.in>
To: "Pratima Singh" <dycgcarev-dot@gov.in>
Cc: "Abhilash S B" <dycca.kar-dot@nic.in>, "Jt CCA Karnataka" <jtcca2.ka-dot@gov.in>
Sent: Monday, November 28, 2022 11:46:39 AM
Subject: Re: Submission of revised audited statement of revenue & LF for FY 2013-14 to 2018-19 by M/s Bishagni Networks Pvt Ltd (ISP-IT-'B') Karnataka circle, acceptance reg.

Sir/Madam,

Kindly find the attachment on above subject.

Regards,
A.O (LF),
Office of CCA, Karnataka Circle,
Bengaluru-560 001.
Telephone: 080-22351562
Email: aolf.ccakar-dot@gov.in

From: "Jt CCA Karnataka" <jtcca2.ka-dot@gov.in>
To: "Geethanjali H.C" <aolf.ccakar-dot@gov.in>, "Abhilash S B" <dycca.kar-dot@nic.in>
Sent: Wednesday, November 23, 2022 11:39:37 AM
Subject: Fwd: Submission of revised audited statement of revenue & LF for FY 2013-14 to 2018-19 by M/s Bishagni Networks Pvt Ltd (ISP-IT-'B') Karnataka circle, acceptance reg.

From: "Pratima Singh" <dycgcarev-dot@gov.in>
To: "MADHAVI DAS" <cca.ka-dot@nic.in>
Cc: "Manoj Anand" <jtcgcarev-dot@gov.in>, "Manoj Anand" <manoj.anand63@nic.in>, "PRATIMA SINGH" <pratima.singh88@gov.in>, "Jt CCA Karnataka" <jtcca2.ka-dot@gov.in>, "Geethanjali HC" <geethanjali.hc@gov.in>
Sent: Wednesday, November 23, 2022 10:44:22 AM
Subject: Fwd: Submission of revised audited statement of revenue & LF for FY 2013-14 to 2018-19 by M/s Bishagni Networks Pvt Ltd (ISP-IT-'B') Karnataka circle, acceptance reg.

Respected Mam

Please refer to this office trailing mail wherein it was requested to provide the following documents along with para-wise comments as per the representation to examine the case of M/s Bishagni Networks Pvt Ltd in order to disposal of :

1. Present status of the case
2. Copy of representation of the licensee
3. Copy of demand notices for FYs 2013-14 to 2018-19 issued to the licensee
4. Any other relevant documents etc.

This office has received merely Audited AGR statements from FYs 2013-14 to 2018-19 vide your office email dated 09.11.22. Therefore, it is requested to kindly submit the present status of the case and above documents along with para-wise comments as per the representation to enable this office to examine the case in order to dispose of.

With regards
Dy. CGCA(Rev)
O/o CGCA
New Delhi-110 047

From: "Pratima Singh" <dycgcarev-dot@gov.in>
To: "MADHAVI DAS" <cca.ka-dot@nic.in>
Cc: "PRATIMA SINGH" <pratima.singh88@gov.in>, "Geethanjali HC" <geethanjali.hc@gov.in>
Sent: Wednesday, November 2, 2022 4:19:54 PM
Subject: Submission of revised audited statement of revenue & LF for FY 2013-14 to 2018-19 by M/s Bishagni Networks Pvt Ltd (ISP-IT-'B') Karnataka circle, acceptance reg.

Respected Mam,

Kindly refer to your letter no. 12/LF/ISP-IT/Bishagni Networks/2018-19/6065 dated 16.03. 2021 on the subject cited above wherein clarification was sought regarding acceptance of revised audited statement of revenue & LF for FY 2013-14 to 2018-19 by M/s Bishagni Networks Pvt Ltd (ISP-IT-'B'). (copy enclosed)

In this regard, it is to intimate that the same was forwarded to LFP wing for issuing clarification. In reply, LFP wing has intimated that the representation of the licensee against the assessment order issued by O/o CCA Karnataka may be treated as an appeal and the matter may be examined in detail and a decision be taken based on merits of the case.






Accordingly, it is requested to kindly provide the following documents along with para-wise comments as per the representation to examine the case of M/s Bishagni Networks Pvt Ltd in order to disposal of :

1. Present status of the case
2. Copy of representation of the licensee
3. Copy of demand notices for FYs 2013-14 to 2018-19 issued to the licensee
4. Any other relevant documents etc.

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With Regards
Dy CGCA(Revenue)
O/o CGCA, NICF Campus,
Ghittorni, New Delhi-110047



-
-  **LFP Ir dtd 25.08.22.pdf**
579 KB
 -  **DS wing Amendment Ir dtd 31.03.22(ISP-IT).pdf**
1 MB
 -  **Bishagni 2015-16.pdf**
1 MB
 -  **Bishagni Networks 2013-14.pdf**
2 MB
 -  **Bishagni Networks 2014-15.pdf**
3 MB

12/21/22, 12:30 PM

Email

 **Bishagni Networks 2016-17.pdf**
2 MB

 **Bishagni Networks 2017-18.pdf**
2 MB

 **Bishagni Networks 2018-19.pdf**
2 MB

 **Bishagni Networks para wise comments.pdf**
247 KB

**Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi - 110047**

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat/245 Dated: 15.12.2022

To

M/s Suvidha Telecom
330, Suvarnadeep Complex
Boghani Sheri, Khoja Khana Chowk
Rajkot, Gujarat-360001

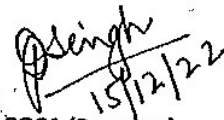
Sub: Disposal of appeal/representation filed by M/s Suvidha Telecom regarding assessment for FY 2016-17 & 2017-18

Ref: 1. M/s Suvidha Telecom representation/appeal dated 30.09.2019 to CGCA

2. CCA Gujarat letter no. CCA/GUJ/LF/VNO/Suvidha/2017-18/43 dated 17.11.2020

Kindly refer to your representation cited under reference 1 against demand cum show cause notice issued by CCA Gujarat on 13.12.2018 wherein deductions claimed under Access Charges paid to parent NSO (S) were not allowed. It has been confirmed by CCA Gujarat vide letter under reference 2 that the assessment for the FY 2016-17 & 2017-18 has been revised on 15.09.2020 after allowing deductions under NSO charges, after having clarification from DoT HQ. The representation has been considered and your request for re-assessment of license fee after allowing deductions on NSO charges has been acceded to as per confirmation received from CCA Gujarat in this regard.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

Copy for information to :

1. Sr. PPS to Member (F)
2. PPS to CGCA
3. PPS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. CCA, Gujarat

**Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICE Campus, Ghitorni, New Delhi – 110047**

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat/246 Dated: 15.12.2022

To

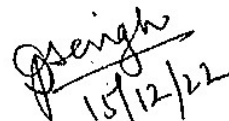
M/s Ritz Communications Pvt. Ltd.
S-1058, Belgium Square,
Opp. Linear Bus Stand
Surat, Gujarat -395003

Sub: Disposal of appeal / representation filed by M/s Ritz Communications Pvt. Ltd regarding assessment for FY 2016-17 & 2017-18

Ref: 1. M/s Ritz Communications Pvt. Ltd representation/appeal dated 27.05.2019 & 27.09.2019
2. CCA Gujarat letter No. CCA/GUJ/LF/UL-VNO/Ritz/2017-18/19 dated 21.11.2022

Kindly refer to your representations cited under reference 1 against demand cum show cause notice issued by CCA Gujarat on 25.04.2019, wherein deductions claimed under Access Charges paid to parent NSO (S) were not allowed. It has been confirmed by CCA Gujarat vide letter under reference 2 that the assessment for the FY 2016-17 & 2017-18 has been revised on 11.08.2020 after allowing deductions under NSO charges, after having clarification from DoT HQ. The representation has been considered and your request for re-assessment of license fee after allowing deductions on NSO charges has been acceded to as per confirmation received from CCA Gujarat in this regard.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

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2. PPS to CGCA
3. PPS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. CCA, Gujarat

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi - 110047

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat/247 Dated: 15.12.2022

To

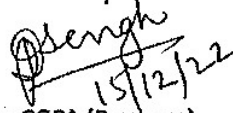
M/S BI-Ritz Telnet,
S-1058, Belgium Square,
Opp, Linear Bus Stand,
Surat- Gujarat-395003.

Sub: Disposal of appeal / representation filed by M/s BI-Ritz Telnet regarding assessment for FY 2016-17 & 2017-18

Ref: 1. M/s BI-Ritz Telnet representation/appeal dated 27.05.2019 & 27.09.2019
2. CCA Gujarat letter No. CCA/GUJ/LF/UL-VNO/BI-Ritz/2017-18/46 dated 21.11.2022

Kindly refer to your representations cited under reference 1 against demand cum show cause notice issued by CCA Gujarat on 25.04.2019, wherein deductions claimed under Access Charges paid to parent NSO (S) were not allowed. It has been confirmed by CCA Gujarat vide letter under reference 2 that the assessment for the FY 2016-17 & 2017-18 has been revised on 11.08.2020 after allowing deductions under NSO charges, after having clarification from DoT HQ. The representation has been considered and your request for re-assessment of license fee after allowing deductions on NSO charges has been acceded to as per confirmation received from CCA Gujarat in this regard.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

Copy for information to :

1. Sr. PPS to Member (F)
2. PPS to CGCA
3. PPS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. CCA, Gujarat

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi – 110047

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat/248 Dated: 15.12.2022

To

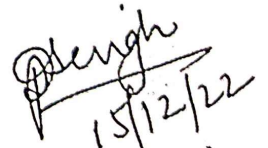
M/S Sandeep Telecom
110, Shreeji Complex,
Opp. Union Bank of India,
Near Verajpada Pole,
Gandhi Road Ahmedabad,
Gujarat- 380001.

**Sub: Disposal of appeal/representation filed by M/s Sandeep Telecom regarding assessment for
FY 2016-17 & 2017-18**

Ref: 1. M/s Sandeep Telecom representation/appeal dated 09.10.2019
2. CCA Gujarat letter No. CCA/GUJ/LF /UL-VNO/Sandeep/2021-22/17 dated 21.11.2022

Kindly refer to your representation cited under reference 1 against demand cum show cause notice issued by CCA Gujarat, wherein deductions claimed under Access Charges paid to parent NSO (\$) were not allowed. It has been confirmed by CCA Gujarat vide letter under reference 2 that the assessment for the FY 2016-17 & 2017-18 has been revised on 15.09.2020 after allowing deductions under NSO charges, after having clarification from DoT HQ . The representation has been considered and your request for re-assessment of license fee after allowing deductions on NSO charges has been acceded to as per confirmation received from CCA Gujarat in this regard.

This issues with the approval of Competent Authority.


Dy. CGCA (Revenue)

Copy for information to :

1. Sr. PPS to Member (F)
2. PPS to CGCA
3. PPS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. CCA, Gujarat

Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi - 110047

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat /249 Dated: 15.12.2022

To

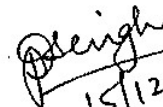
M/S Ratna Telenet,
5, Kabir Complex,
Dalgiya Mahollow, Mahidharpura,
Surat, Gujarat-395003.

Sub: Disposal of appeal / representation filed by M/s Ratna Telenet regarding assessment for FY 2017-18

Ref: 1. M/s Ratna Telenet representation/appeal dated 14.10.2019
2. CCA Gujarat letter No. CCA/GUJ/LF /UL-VNO/Ratna/2017-18/64 dated 21.11.2022

Kindly refer to your representation cited under reference 1 against demand cum show cause notice issued by CCA Gujarat on 04.07.2019, wherein deductions claimed under Access Charges paid to parent NSO (S) were not allowed. It has been confirmed by CCA Gujarat vide letter under reference 2 that the assessment for the FY 2017-18 has been revised on 26.08.2020 after allowing deductions under NSO charges, after having clarification from DoT HQ. The representation has been considered and your request for re-assessment of license fee after allowing deductions on NSO charges has been acceded to as per confirmation received from CCA Gujarat in this regard.

This issues with the approval of Competent Authority.


15/12/22
Dy. CGCA (Revenue)

Copy for information to :

1. Sr. PPS to Member (F)
2. PPS to CGCA
3. PPS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. CCA, Gujarat

**Government of India
Ministry of Communications
Department of Telecommunications
Office of Controller General of Communication Accounts
NICF Campus, Ghitorni, New Delhi - 110047**

F. No: 50-4/2019/Clarification & guidelines/CCA Gujarat/250 Dated: 15.12.2022

To

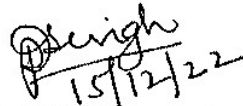
M/S Super Telecom,
G-1, Keval Darshan Apartment,
Dalagiya Street, Mahidharpura,
Surat, Gujarat -395003

Sub: Disposal of appeal/representation filed by M/s Super Telecom, regarding assessment for FY 2017-18

Ref: 1. M/s Super Telecom, representation/appeal dated 08.10.2019
2. CCA Gujarat letter No. CCA/GUJ/LF/UL (VNO)/Super/2017-18/ dated 21.11.2022

Kindly refer to your representation cited under reference 1 against demand cum show cause notice issued by CCA Gujarat on 29.07.2019, wherein deductions claimed under Access Charges paid to parent NSO (S) were not allowed. It has been confirmed by CCA Gujarat vide letter under reference 2 that the assessment for the FY 2017-18 has been revised on 20.08.2020 after allowing deductions under NSO charges, after having clarification from DoT HQ. The representation has been considered and your request for re-assessment of license fee after allowing deductions on NSO charges has been acceded to as per confirmation received from CCA Gujarat in this regard.

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Dy. CGCA (Revenue)

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6. CCA, Gujarat