Details of orders issued from DoT HQ (April,2022 to December,2022.

Sl. No.	Order No./Letter No.	Date of Issue	Information Category	Subject	Page No.
43	24-1/2018-LFP-I	26.04.2022	DoT-BG half yearly review	Regarding formula for calculation of FBG amount for licensee fee (LF) and Spectrum usage Charges (SUC) in connection with the amendment in license agreement for rationalization of BGs	130
44	1-35/2022-LFP-II	04.05.2022	DoT-CIRP Process	Corporate insolvency resolution process (CIRP)of New Age Satellite service Pvt. Ltd. (formerly M/s Invest well Merchant Pvt. Ltd.), (hereinafter referred to as corporate debtor/CD): Case of release of Bank Guarantee	131
45	13-3/2013/ISP-IT/LF-I	09.05.2022	DoT-BG Rationalization	Request for rationalization of Bank Guarantees of M/s Hughes regarding.	132
46	1-17/2021/LFP	13.05.2022	DoT -BG Release	Release of Financial Bank Guarantees withheld in lieu of Quarterly License Fee (LF) and Spectrum Usage Charges (SUC) payments made by M/s Vodafone Idea Ltd (VIL) for 21-22	133
47	20-271/2010-AS-I (Vol-IV)	19.05.2022	DoT-AGR	Amendment in Internet Service Authorization of Unified License Agreement for Adjusted Gross Revenue (AGR)	134-140
48	14-1/2016-LFP-I	23.05.2022	DoT- BG Release	Release of Bank Guarantee and refund of surplus LF of M/s GIPL	141
49	19-1/2019-LFP-I	.06.2022	DoT-Special Audit	Requesting for Appointment of Special Auditor-Case of M/s ESDS Internet Service Pvt. Ltd.	142-205
50	40-6/TA-II/Monthly A/cs/2022-23/6694	09.06.2022	DoT-LF	Refund of surplus License Fee.	206
51	24-1/2016-LFP-I	14.06.2022	DoT-LF assessment	Provisional annual assessment of License Fee in respect of NLD No. 10-5/06/BS-I(NLD-07) dated 11.07.2006 in respect of Tikona Infinet Pvt. Ltd. for the FY 2018-2019.	207
52	24-1/2016-LFP-I	15.06.2022	DoT-encashed BG adjustment	Adjustment of proceeds of Bank Guarantee encashment of M/s Unitech Wireless (Tamil Nadu) Pvt. Ltd.	208
53	24-1/2021-LFP	16.06.2022	DoT BG rationalization	Regarding procedure for rationalization of Bank Guarantees pursuant to the amendment in the license agreement.	209
54	24-1/2018-LFP-I	16.06.2022	DoT-NIL AGR	Issue of guideline/Instruction in case of “NIL” AGR of NLD/ILD service providers.	210

55	1-22/2016-LFP-I/Part	17.06.2022	DoT Presumptive AGR	Applicability of “Presumptive AGR” on LF assessment of M/s RJIL.	211
56	1-35/2022-LFP-II	23.06.2022	DoT-Minimum License Fee	Clarification on minimum License Fee for 2nd Hub of M/s Bombay Stock Exchange Ltd.	212
57	24-1/2016-LFP-I	13.07.2022	DoT –BG Release	Release of Bank Guarantees of M/s Hughes Communications India Pvt. Ltd.	213
58	1-35/2016-LF(Pt-I)	13.07.2022	DoT –ISP Assessment	Issue of guideline/Clarification in respect of deduction claimed by ISP under the head of “Revenue from Pure Internet Service”	214
59	12-40/2021-LFP-I(Pt-I)	14.07.2022	DoT-Moratorium Scheme	Moratorium scheme to TSPs for all dues not tabulated in the Hon’ble Supreme Court order in the Adjusted Gross Revenue (AGR) matter regarding	215
60	12-40/2021-LFP-I(Pt-I)	18.07.2022	DoT-Moratorium Scheme	Details of moratorium scheme to TSPs for all dues not tabulated in the Hon’ble Supreme Court order in the Adjusted Gross Revenue (AGR) matter regarding	216
61	1-5/2021-LFP-I	25.07.2022	DoT Assessment	Clarification on effective date of License –case of M/s VOIP office Telecommunications Pvt. Ltd.	217
62	12-3/2020-LFP-I	26.07.2022	DoT BG rationalization	Release of Performance Bank Guarantees (“PBGs”) submitted by M/s Tata Teleservices Ltd.(“TTSL”) under its UAS License for Delhi Metro, Gujarat, Karnataka and Tamil Nadu) LSAs	218
63	24-1/2016-LFP-I(Pt.II)	26.07.2022	DoT –ISP Assessment	Issue of guidelines/clarification on the revenue generated from Telecom activities prior to issuance of license.	219
64	LFP-10/01/2022-LFP-II	05.08.2022	DoT –ISP Assessment	Renewal/Invocation of Performance Bank Guarantees in respect of M/s Nextgen Communications Ltd.	220
65.	Email	22.08.2022	DoT-LF	Clarification and guidelines regarding supporting documents required to allow deduction as per new amendments of unified licenses.	221
66	1-9/2019-LFP-I (Part-I)	25.08.2022	DoT BG rationalization	Issue of guidelines/clarification for rationalization of Bank Guarantee	222-223
67	24-1/2016/LFP-I	25.08.2022	DoT BG release on LOI	Release of BG on expiry of LOI (Letter of Intent)	224
68	1-35/2016/LF-I(Pt-I)	25.08.2022	DoT –LF Assessment	Clarification regarding extension of due payment of LF/SUC for Q4 of FY 2020-21.	225
69	24-1/2016/LFP-I	25.08.2022	DoT-LA signing	Forwarding of Bank Guarantee before signing of license agreements.	226

70	LFP-10/03/2022-LFP-II	26.08.2022	DoT-PMWANI	Inclusion of revenue from PM WANI registration in AGR – C/o of M/s Falconet Internet Pvt. Ltd.	227
71	311-250/2018-CS-I	01.09.2022	DoT CMRTS LF Payment	Payment of license fee in respect of CMRTS license to Bhabha Atomic Research Centre (BARC), Trombay Mumbai.	228
72	24-1/2016/LFP-I(pt-II)	08.09.2022	DoT-ULVNO assessment	Clarification in respect of assessment of UL-VNO authorizations-reg	229
73	1-35/2022/LFP-II	09.09.2022	DoT NSO guidelines	Issue of clarification on the type of license which are authorized to operate as NSO	230
74	LFP-10/08/2022-LFP-II	09.09.2022	DoT- ISP Assessment	Release of Bank Guarantee of expired ISP of M/s Shyam Internet services Ltd.	231
75	LFP-10/05/2022-LFP-II	13.09.2022	DoT-ULVNO	Case of assessment of decentralized licenses-reg	232
76	1-2/2019/LFP	15.09.2022	DoT -ISP Assessment	Assessment of UL ISP licenses who are claiming deductions on pure internet services.	233-235
77.	LFP-10/11/2022-LFP-II	15.09.2022	DoT-LF Assessment	Clarification awaited from DoT on issues related to LF Assessment.	236-237
78	LFP-10/12/2022-LFP-II	22.09.2022	DoT ISP Assessment	Clarification of applicability of minimum license fee under ISP-IT guidelines 2007 to the licenses (ISP-IT) issued in the year 2002-03.	238
79	LFP-10/11/2022-LFP-II	23.09.2022	DoT-Surplus LF Assessment	Refund of Surplus LF after receipt of No dues/release of Bank Guarantees.	239
80	31-2/2015-LFP	27.09.2022	DoT-Violation of financial conditions of License agreement	Regarding action to be taken for violation of financial condition of license agreement	240
81	LFP-10/16/2022-LFP-II	28.09.2022	DoT LF payment & adjustment	Regarding release of Bank Guarantee-case of M/s Kanpur Fertilizers and Chemicals ltd.	241
82	LFP-10/13/2022-LFP-II	28.09.2022	DoT Special Audit	Request for carrying out Special Audit of M/s Pioneer Elabs Ltd.	242
83	24-1/2016/LFP-1 (pt.-II)	29.09.2022	DoT-LF Assessment	Issue of guideline/clarification on the revenue generated from Telecom activities prior to issuance of license.	243
84	1000/01/2020-WR	11.10.2022	DoT-SUC	Methodology of applying Spectrum Usage Charges (SUC) in cases of Spectrum Sharing.	244-245
85	Email	18.10.2022	DoT-LF & SUC Adjustment	Adjustment of Surplus License Fee and Spectrum Usage Charges.	246-253

86	Email	18.10.2022	DoT-Nil AGR	Clarification on applicability of LF on UL ISPs who are submitting NIL AGR.	254
87	LFP-10/20/2022-LFP-II	21.10.2022	DoT-ISP Assessmen t	Issue of guideline/clarification in respect of deduction claimed by ISP under the head of "Revenue from Pure Internet Services."	255
88	1022/01/2021-WR	01.11.2022	DoT-SUC	Timelines for completion of assessment of Spectrum Usage Charges	256-257
89	820-982/07-LR (Vol-II)	01.11.2022	DoT-Merger/A malgamati on	Merger/Amalgamation of M/s Limras Eronet Broadband Pvt. Ltd. ("Transferor Company") with M/s blue lotus Support Services Pvt. Ltd. ('Transferee Company") under section 391-394 of the Companies act, 1956 and thereafter change of Registered office address.	258-259
90	12-25/2019-LFP	10.11.2022	DoT-LF assessmen t-PSUs	Clarification for assessment of License Fee in r/o PSUs after the Hon'ble Supreme Court Judgment dated 11.06.2020 regarding	260
91	1000/11/2022-WR	17.11.2022	DoT-SUC	Decentralization of Assessment of Spectrum Usage Charges to CCA offices & Assessment of SUC & Redressal of Grievances of TSPs	261-266
92	LFP-10/21/2022-LFP-II	18.11.2022	DoT-Special Audit	Audit of the accounts of M/s Symbios Creations Private Ltd. (SCPL), UL(ISP C)	267
93	1024/02/2022-WR	21.11.2022	DoT-SUC	SUC assessment in r/o UL VNO Licensees	268
94	Email	29.11.2022	DoT-CMRTS-LF	CMRTS license fees- case of M/s Eastern Coal Fields Ltd.	269-272

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No:24-1/2018-LFP-I

Dated:26.04.2022

To,

Sr. JtCGCA(Revenue) ,
Dept. of Telecom Ministry of Communications,
NICF Campus, Ghitorni, New Delhi.

Subject: Regarding formula for calculation of FBG amount for License Fee (LF) and Spectrum Usage Charges (SUC) in connection with the amendment in License Agreement for rationalization of BGs.

Ref: letter No. 50-1/2021/BG Policy dated 09.12.2021

With reference to your above letter the following is clarified.

a) FBG review for LF shall be done as per clause 21.2 of the license agreement which mentions that "the FBG shall be equivalent to 20% of the estimated sum payable of LF for two quarters and .... by the licensor".

b) "Estimated sum payable of LF for two quarters" will be arrived by taking the *arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2.*

c) FBG review for SUC also will be carried out similar to LF as per procedure outlined in a and b above.

R. Sathish Kumar
Sathish Kumar R
Director (LFP II)

Copy to :
DDG(LFA)/DDG(WPF)

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No:1-35/2022-LFP-II **Dated:04.05.2022**

To,

Sr. JtCGCA(Revenue),
O/o CGCA
NICF Campus, Ghitorni, New Delhi.

Subject: - Corporate Insolvency Resolution Process |(CIRP) of New Age Satellite Service Private Limited (formerly M/s Invest well Merchant Private Limited), (hereinafter referred to as corporate debtor/CD): Case of Release of Bank Guarantee.

Ref: Letter No.50-1/BG Release/2020/CCA West Bengal dated 12.04.2022

With reference to your above letter, the case has been examined and it is seen that NOCC dues are still to be paid by the company as per your office email dated 22.04.2022. Accordingly, the BG's may be returned to IRP (as per section 18 of IBC) after ensuring that the outstanding dues are paid/securitised.

R. Sathishkumar
Sathish Kumar R
Director (LFP II)

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No: 13-3/2013/ISP-IT/LF-I **Dated: 09.05.2022.**

To,

Sr. Jt. CGCA (Revenue)
NICF Campus,
Ghitorni, M.G. Road
New Delhi-110030.

Subject: Request for rationalisation of bank guarantees of M/s Hughes regarding.

Ref: O/o CGCA letter No 50-1/2021/BG New Regim/Corr/2021 dated 30.11.2021

With reference to your above letter the following is intimated:

1.Review of the Status of Bank guarantees of M/s Hughes Communication India limited be carried out in terms of latest license amendment dated 06.10.2021 and LPF Wing OM dated 08.10. 2021.

2. After ensuring that sufficient bank guarantees are available as per Point 1 above, the Bank guarantees submitted by M/S Hughes Communication India in compliance to the TDSAT order in TP 327/2007 dated 14/02/2008 and Hon'ble Supreme court order in CA no.1226 /2011 may be rationalised.

This issues with the approval of competent authority

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

1-17/2021-LFP
Government of India
Ministry of Communications
Department of Telecommunications
(LF Policy Wing)

Dated: 13 -05-2022

To

The Sr. Jt. CGCA (Revenue)
O/o CGCA
NICF Campus
Ghitorni
New Delhi-110030.

Sub: Release of Financial Bank Guarantees withheld in lieu of Quarterly License Fee (LF) and Spectrum Usage Charges (SUC) payments made by M/s Vodafone Idea Limited(VIL) for 2021-22.

Ref:- This office letter no. 1-17/2021-LFP dated 15.12.2021.

Kindly find enclosed copy of letter No. VIL/RCA/PB/April/2022/007 dated 26.04.2022 received from M/s Vodafone Idea Limited on the above cited subject. In this regard, it is mentioned that M/s VIL has made payment from Q2 to Q4 of FY 2021-22, as per self-assessment, through payment and adjustment of encashed bank guarantees.

2. Accordingly O/o CGCA may take necessary action for release of BGs withheld as per above referred letter dated 15.12.2021.

3. The Bank Guarantees retained as per WPF Wing letter No. 1000/04/2021/WR dated 01.11.2021 should continue to be retained.

This issues with the approval of competent authority.

R. Sathish Kumar
Director(LFP-II)
Tel. 23036232

Encl:- As above.

Copy to:-

The Chief Regulatory and Corporate Affairs Officer, Vodafone Idea Limited, 7th Floor, Konnectus Tower 2, Bhavbhuti Marg, Opposite New Delhi Railway Station(Ajmeri Gate Side), New Delhi - 110002.

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20, Ashoka Road, New Delhi - 110001
(Access Services Wing)

No. 20-271/2010 AS-I (Vol.-V) **Dated: 19th May, 2022**

To

All Unified Licensees.

Subject: Amendment in Internet Service Authorization of Unified License Agreement for Adjusted Gross Revenue (AGR) -regarding.

As per the Condition 5.1 of Chapter-I of Unified License (UL) Agreement, 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 the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/ appends the following in the UL Agreement:

Existing Clause	**Amended Clause**
PART-II, CHAPTER-IX, INTERNET SERVICE 3. **Financial Conditions:** 3.1 **Gross Revenue:** The Gross Revenue shall be inclusive of all types of revenue from Internet services, revenue from Internet access service, revenue from internet contents, revenue from Internet Telephony service, revenue from activation charges, revenue from sale, lease or renting of bandwidth, links, R&G cases, Turnkey projects, revenue from IPTV service, late fees, sale proceeds of terminal equipment, revenue on account of interest, dividend, value added services, supplementary services, interconnection charges, roaming charges, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense etc.	PART- II, CHAPTER-IX, INTERNET SERVICE 3. **Financial Conditions:** 3.1 **Gross Revenue:** The Gross Revenue shall be inclusive of all types of revenue from Internet services, revenue from Internet access service, revenue from internet contents, revenue from Internet Telephony service, revenue from activation charges, revenue from sale, lease or renting of bandwidth, links, R&G cases, Turnkey projects, revenue from IPTV service, late fees, sale proceeds of terminal equipment, revenue on account of interest, dividend, value added services, supplementary services, interconnection charges, roaming charges, revenue from permissible sharing of infrastructure etc. allowing only those deductions available for pass through charges and taxes/levies as in the case of access services, without any set-off for related items of expense etc.

3.1A Applicable Gross Revenue (ApGR): ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below: (i) Revenue from operations other than telecom activities/ operations. (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting. (iii) Receipts from the USO Fund. (iv) List of other income* to be excluded from GR to arrive at ApGR a. Income from Dividend b. Income from Interest c. Capital Gains on account of profit of Sale of fixed assets and securities d. Gains from Foreign Exchange rates fluctuations e. Income from property rent f. Insurance claims g. Bad Debts recovered h. Excess Provisions written back *Subject to conditions given in Annexure VIII. **3.2 Adjusted Gross Revenue (AGR):** For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR): a. Charges of pass through nature paid to other telecom service provider(s) to whose network, the licensee's network is interconnected; b. Roaming revenue passed on to other eligible/entitled telecom service provider, and; c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.	**3.1A Applicable Gross Revenue (ApGR):** ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below: (i) Revenue from operations other than telecom activities/ operations. (ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting. (iii) Receipts from the USO Fund. (iv) List of other income* to be excluded from GR to arrive at ApGR a. Income from Dividend b. Income from Interest c. Capital Gains on account of profit of Sale of fixed assets and securities d. Gains from Foreign Exchange rates fluctuations e. Income from property rent f. Insurance claims g. Bad Debts recovered h. Excess Provisions written back *Subject to conditions given in Annexure VIII. **3.2 Adjusted Gross Revenue (AGR):** For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR): a. Roaming revenue passed on to other eligible/entitled telecom service provider, and; b. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.

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2. This amendment comes into effect from 01.10.2021 and will be applicable to the dues which arise from the operations of the Licensee after the said date.

3. The new Format of Statement of Revenue and License Fee for Internet service authorization is enclosed.

4. This amendment shall be part and parcel of the Unified License Agreement and other Terms & Conditions shall remain unchanged.

(Anil Kumar Gehlot)
Director (AS-I)
For and on behalf of President of India
Tel No.: 23036864

Copy to:

(1) Secretary, TRAI.
(2) DGT, DoT (HQ)/ CGCA.
(3) Advisor (Economics)/ Wireless Advisor /Sr DDG (TEC).
(4) DDG(CS)/ DDG(DS)/ DDG (Satellite)/DDG (LFP) /DDG(LFA)/ DDG(SPPI) /DDG (SA)/ DDG (WPF)/ DDG(A/C).
(5) All Director of AS Wing.
(6) Director (IT) may kindly arrange to upload this letter on the website of DoT.

INTERNET SERVICE AUTHORIZATION

APPENDIX-II TO ANNEXURE-A

Format of Statement of Revenue and License Fee
____________(Name and address of operator)
ISP License No.in____________(Service Area)
Statement of Revenue and License Fee for the Quarter
..............of the financial year..........

(AMOUNT IN RUPEES)

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUALS FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER.
1.	**Revenue from services**			
A	**Revenue from Pure Internet Service (Internet Access and Content Service):**			
A1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Goods and Service Tax (GST)			
iv.	Service charges			
v.	Charges on account of any other value added services. Supplementary Services etc.			
vi.	Any other income/ miscellaneous receipt from post paid options.			
A2.	Pre-paid options:			
i.	Sale of pre-paid option including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from pre-paid options.			
B	**Revenue from Internet Telephony Service:**			
B1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Goods and Service Tax (GST)			
iv.	Service charges			

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v.	Charges on account of any other value added services. Supplementary Services etc.			
vi.	Any other income/ miscellaneous receipt from post paid options.			
B2.	Pre-paid options:			
i.	Sale of pre-paid option including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from pre-paid options.			
C	**Revenue from any other value added service**			
2.	**Income from trading activity (all including of Goods and Service Tax (GST))**			
I	Sale of Terminal Equipments			
Ii	Sale of accessories etc.			
Iii	Any other income/ miscellaneous receipt from trading activity.			
3.	**Income from investments**			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.			
4.	**Non-refundable deposits from subscribers**			
5.	**Revenue from franchisees /resellers including all commissions and discounts etc. excluding the revenues already included in IA&IB**			
6.	**Revenue from sharing/ leasing of infrastructure**			

7.	**Revenue from sale/ lease renting of bandwidth, links, R&G cases, turnkey projects etc.**			
8.	**Revenue from Roaming**			
i.	Roaming facility revenue from own subscribers.			
ii.	Roaming revenue from own subscriber visiting other networks.			
iii.	Roaming Commission earned.			
iv.	Roaming revenue on account of visiting subscribers from other networks.			
v.	Goods and Service Tax (GST) if not included above.			
vi.	Any other income/miscellaneous receipt from roaming			
9.	**Revenue from IPTV Services**			
10.	**Revenue from other Operators on account of provisioning of interconnection**			
11.	**Revenue from Operations/Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting**			
12.	**Miscellaneous Revenue**			
AA	**GROSS REVENUE OF THE Licensee COMPANY :(Add 1-12)**			
BB	**LESS**			
1.	Revenue from operations			

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	other than telecom activities/ operations			
2	Revenue from activities under a license from Ministry of Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vi.	Bad Debts recovered			
viii.	Excess Provisions written back			
BB	**Total (1+2+3+4)**			
CC	**APPLICABLE GROSS REVENUE (ApGR) (AA-BB)**			
DD	**DEDUCT:**			
1.	Roaming revenue passed on to other eligible/entitled telecom service provider.			
2.	Goods and Service Tax (GST) paid to the Government			
DD	**TOTAL DEDUCTIBLE REVENUE (1+2)**			
EE	**ADJUSTED GROSS REVENUE (CC-DD)**			
	REVENUE SHARE @ ----------------- OF ADJUSTED GROSS REVENUE			

14-1/2016-LFP-I
Government of India
Ministry of Communications
Department of Telecommunications
(LF Policy Wing)

Dated:23-05-2022

To

The Sr.JtCGCA (Revenue)
O/o CGCA
NICF Campus
Ghitorni
New Delhi-110030.

Sub: Release of Bank Guarantee and refund of surplus LF of M/s GIPL-reg.

Ref: - Your letter no. 50-1/2019-BG-Release/Gujarat dated 17.05.2022.

With reference to your above letter the following is intimated

1.The letter no. 24-1/2016-LFP-I dated 04.04.2022 may be treated as a specific authorisation in this case.

2.With regard to the procedure to be followed for refunding and head of account to be used the matter is being referred to DDG(Accounts), DOT Hq.

R. Sathish Kumar
Director(LFP-II)
Tel. 23036232

Copy to:-

DDG(Accounts), DoT HQ with a request to intimate the head of account to be used for refunding surplus License fees available with CCA offices and accounting procedure to be followed to O/o CGCA. Copy of letter from O/o CGCA is enclosed. This may please be accorded priority.

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001.

No:19-1/2019-LFP-I

Dated: .06.2022

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus.
Ghitorni,
New Delhi-110047.

Subject: - Requesting for Appointment of Special Auditor-Case of M/s ESDS Internet Service Pvt. Ltd.

1.Kindly refer your office letter No. 50-2/LF Agreements/Maharashtra/ Vol-II dated 26.04.2022 on the above subject.

2. Your kind attention is drawn to clause 20.6 and 20.7 of ISP-IT license agreement. The same is reproduced below:

"20.6 The LICENSOR may, on forming an opinion that the statements or accounts submitted are inaccurate or misleading, order Audit of the accounts of the LICENSEE by appointing auditor at the cost of the LICENSEE and such auditor(s) shall have the same powers which the statutory auditors of the company enjoy under Section 227 of the Companies Act, 1956. The remuneration of the Auditors. as fixed by the LICENSOR, shall be borne by the LICENSEE.

20.7 The LICENSOR may also get conducted a 'Special Audit' of the LICENSEE company's accounts/records by "Special Auditors", the payment for which at a rate as sixed by the LICENSOR, shall be borne by the LICENSEE. This will be in the nature of auditing the audit described in para 20.5 above. The Special Auditors shall also be provided the same facility and have the same powers as of the companies; auditors as envisaged in the Companies Act, 1956".

3. It is intimated that special audit is to be carried out as per clause 20.6 and 20.7 of license agreement. Copy of Request for proposal and Terms of reference of special audit conducted by LFA wing earlier is also shared for reference to help in conducting special audit.

This issue with the approval of Competent Authority.

Encls: As above

R. SathishKumar
Sathish Kumar R
Director (LFP-II)

O/c

F.No.19-6/2018//LFA/Special Audit
Department of Telecommunications
(LF – Assessment)

Subject: Finalized of Terms of Reference (ToR)

This regarding engagement of Special Auditors to carry out the Special Audit of Account of major Telecom Service Providers for the financial years 2011-12 to 2017-18.

In this connection, a meeting is to be purposed on 01st August 2018 at 16:00 hours to finalize the Terms of Reference (ToR) in the Chamber of DDG (LFA).

In view of the above, the following members are requested to attend the meeting.

1. Director (LFA-I)
2. Director(WF)
3. Director (LFA-II)
4. Director(WR)
5. Director(LFA-III)
6. Director(LFP-II)

Copy of terms of reference (ToR) is enclosed for ready reference.

This issue with the approval of competent authority.

Director (LFA-III)

Copy to:

1. Sr. DDG (LFP)/DDG(WPF)/DDG(LFA)
2. Director(LFA-I)/Director(WF)/Director(LFA-III)/Director (WR)/Director(LFA-II)

Terms of Reference for Audit under clause 22.5 of UAS License Agreement and similar clause of other License Agreements for the year 2011-12 to 2016-17 in respect of Major Telecom Service Providers

1. Licensee Companies are required to prepare the Accounts of the Licensed Service Area as per Clause 22 of UAS License and equivalent clauses of other concerned License Agreements. Norms for preparation of Annual Financial Statements are enumerated in relevant provision (Like Annexure - III of the UASL Agreement) of License Agreement. It shall be ascertained whether Annual Financial Statements are being prepared by the Licensee Company as per prescribed norms of various License Agreements.

2. Whether, any item of revenue has been netted off against the costs/expenses. If excluded from the revenue of the company, causing adverse impact on Adjusted Gross

   Revenue (AGR), License Fees and Spectrum Charges, if so, then detailed scrutiny of same is to be done and revenue impact of such netting off on License fee, Spectrum Usage Charges (SUC) and AGR to be reported in audit report.

3. To examine the reconciliation of Wireless Revenue reported by the Company on standalone and on consolidated basis to various regulatory bodies with revenue reported to DoT. If any deviation is found during reconciliation above, then the same should be reported in detail in audit report.

4. Whether GSM and CDMA revenues (to be verified from billing records) are included in Gross Revenue without giving effect to any rebate, commission, discount etc. If not, then the same should be reported in detail in audit report.

5. Whether Revenues reported from Wire line subscribers include revenue accruing and liable to be recognized as revenue (to be verified from billing records) as per requirements of License agreement.

6. Whether accounting standards and provisions of Companies Act, 1956 as amended from time to time have been adhered to in preparation of standalone accounting and financial reports. In case of any violations, the revenue impact may be

   clearly quantified.

7. Whether the provisions of the Licenses (granted by DoT) have been adhered to in all transactions and preparation of accounting and financial reports.

8. Whether directions of the TRAI have been adhered to in carrying out transactions in preparation of accounting and financial reports.

9. Whether License Fees and Spectrum Usage Charges dues have been correctly calculated and paid on self assessment basis to the Government. If not, then total amounts due but not paid is to be reported along with details of such amounts.

10. Whether revenues reported by way of announced tariff by the said Companies for various licensed services is in compliance with guidelines in Annexure-lll of UASL or equivalent guidelines prescribed in other licenses.

11. Whether there is cross booking of revenue and expenditure between Licensee Company and its subsidiary companies. If yes, what are the items of revenue and the amounts involved? Special emphasis should be given on items which are claimable as

deduction from Gross Revenue to arrive at AGR. It is to be seen whether amount claimed as deduction by subsidiary company has been accounted as revenue by the parent company and vice versa. Any other practice being followed, which is causing loss of revenue to DoT should be reported invariably in Audit Report.

12. Since License Agreement does not provide for any deductions other than specified in clause 19.2 of UASL agreement (and other relevant clauses of the respective License Agreements), the auditor is required to specifically verify the commission/rebate/discounts allowed to any other entity / party and quantify the same

for inclusion in the AGR.

13. Whether any adjustments on account of any transactions or transfer of revenue or transfer of expenses between the Company and any of its subsidiaries results in loss

of any License Fees and Spectrum Charges to the Government. If yes then details should be reported in Audit Report.

14. Whether revenues from SMS services specially but not limited to SMS to competition channels have been included in the revenues from respective Licenses.

15. Whether the items mentioned below have been considered for the purpose of calculation of AGR :

I. Income from Dividend,

II. Income from Interest,

III. Income from property Rent,

IV. Income from rent/lease of passive Infrastructure like, dark fiber etc.,

IV. Revenue from Reversal of provisions of bad debts and taxes,

VI. Revenue arising from reversal of Vendor's credit,

VII. Revenue streams like sale of tenders, directories, forms, forfeiture of Deposits/earnest money, management fees, consultancy fees and training charges,

VIII. Revenue from sale of fixed assets and insurance claims,

IX. Revenue from sale of equipment including Handsets,

X. Capital Gains

XI. Gross Gains from Foreign Exchange fluctuations (Realized and uthorized),

XII. Other items under Misc./other income ,

XIII. Receipts from USO Fund and ADC,

XIV. Payments received on behalf of third party,

XV. Inclusion of Revenue from one licensed activity to another licensed activity,

XV. Write off of bad debts or waiver/ adjustments,

XVI. Gross discounts and goodwill waivers,

XVIII. Gross Margin to Distributors,

XIX. Free airtime to distributors/agents,

XX. Employees free usage of calls netted off from Revenue,

XXI. Service Tax to government and

XXII. Payment of port charges, leased line charges, bandwidth charges, rent for sharing of space, power and any other payments to any other licensee,

XXIII Interconnect Usage Charges Revenue etc.

XXIV. Upfront non refundable charges for FWP/Ts (Fixed Wireless Phone - FWP & Fixed Wireless Terminals-FWT)

XXV. IRU (Indefeasible Right to use) Revenue netted from Network Operating Expenditure.

XXVI. Income from Treasury activities by Corporate office/Department.

XXVII. Income from the international operations of switching, aggregation and de-aggregation of call traffic to and from ILD operators abroad have been reported in the quarterly Audited Statements of Revenue and License Fee (AGR statements) and Annual Accounts.

XXVIII. Income from Calling cards

XXIX. Income from M-commerce and mobile banking etc.

XXX. Any other item of revenue.

16 Whether the deductions claimed in Part B of the quarterly Statements of Revenue and License Fee (AGR Statements) are in accordance with Clause 19.2 of the UAS License Agreement and relevant clauses in other licenses /authorization.

17 In general, whether the Company has correctly computed and paid the License Fees and Spectrum Charges due to the Government in accordance with the UAS License Agreements and other Telecom Licenses given to the said Companies.

18 Verification, Computation and reporting of amount (both receipt and payment separately in case of netting off by the TSP) claimed as Intra circle roaming (both 2G & 3G separate) and International Roaming as pass through deduction during the audited period.

19 Prepare and submit a summary of detailed report with key findings of Audit.

20 Any other matter that comes to the notice of the Auditor affecting the Gross Revenue under the respective licenses/authorization.

21 Any other items as DOT may specifically include within the broad scope of Special Audit.

22 Special Audit is to be conducted for the financial year ***2011-12, 2012-13, 2013-14, 2014-15, 2015-16, and 2016-17.***

No. 19-6/2018/LFA Special Audit (Part III)
GOVERNMENT OF INDIA
MINISTRY OF COMMUNICATIONS AND IT
DEPARTMENT OF TELECOMMUNICATIONS
(LICENCING FINANCE ASSESSMENT WING)

Sanchar Bhavan, 20- Ashoka, Road,
New Delhi 110001.
dated 24 .12.2018

OFFICE NOTE

Subject: Tender Evaluation Criteria Committee meeting in connection with Selection of Special Auditors for Audit/Special Audit of Telecom Service Providers

This is regarding Selection of Special Auditors for Audit/Special Audit of Telecom Service Providers.

A meeting is scheduled on 24.12.2018 from 15.00 hours onwards at Room No. 701, DoT Hq., Sanchar Bhawan, New Delhi 110 001 to decide the criteria for Tender Evaluation for Selection of Special Auditors for Audit/Special Audit of Telecom Service Providers. The meeting will be chaired by DDG (LFP), DoT HQ.

It is requested to kindly make yourself available for meeting during the given schedule.

This issues with the approval of competent authority.

Director (LFA-III)

Copy for information to:

1	Shri Maruthi Prasad Tangirala	DDG (LFP) -Chairperson
2	Shri Deshmukh Saurabh Madhavrao	Director (LFA-III)-Member Convenor
3	Shri Deshpande Mandar Kishore	Director (LFP) – Member
4	Shri Dileep Kumar Rathore	Director (WR) - Member

Copy of RFP and clarification thereto are attached herewith for your kind information.

99/c to 138/c

By e-mail

F.No.19-6/2018/LFA/Special Audit/LFA
Government of India
Ministry of Communications
Department of Telecommunications

Sanchar Bhawan, 20,
Ashoka Road, New Delhi-110001

Dated: 13.11.2018

To,

M/s

Empaneled with C&AG Office

Subject: Request for Proposal (RFP) for Selection of Chartered Accountant Firms for conduct of Audit of Telecom Service Providers.

Department of Telecommunications, DoT HQ, Sanchar Bhawan, New Delhi proposes to conduct audit of Telecom Service Providers under clause 22.5 and 22.6 of UASL & UL and equivalent clauses of other licenses.

Therefore, bids are invited for and on behalf of The President of India, under two bid system, for selection of an auditor/ audit firm to conduct the Audit/ Special Audit of the Telecom Service Providers. In this connection, please find attached copy of RFP document containing terms and conditions for selection of Auditors/Audit firms, empaneled by CAG, for conduct of audit of Telecom Service Providers. Time line of Bid is detailed at Annexure III of RFP.

Any queries may be addressed to; Shri Saurabh Deshmukh, Director (LFA-III), Room No. 1411, DoT HQ, Sanchar Bhawan, No. 20, Ashoka Road, New Delhi 110 001. Phone No. 9599524446. E-Mail id:dotspecialaudit@gmail.com	Alternatively, queries may be addressed to Shri P. Lakshminarayana Rao, AAO (LFA-III), Room No. 716, DoT HQ, Sanchar Bhawan, No. 20, Ashoka Road, New Delhi 110 001. Phone No. 9868138270 E-Mail id:dotspecialaudit@gmail.com

Deshmukh
Director (LFA-III)

Below Avg 0-3
Fair 4-5
good 6-8
~~very good~~
excellent 9-10

Through email

Request for Proposal (RFP) for Selection of CA Firms for conducting Audit of Telecom Service Providers

TABLE OF CONTENTS

F.No.19-6/2018/LFA/Special Audit
Government of India
Ministry of Communications
Department of Telecom
Sanchar Bhawan, 20, Ashoka Road, New Delhi-110001

Request for Proposal (RFP) for Selection of CA Firms for conducting Audit of

Telecom Service Providers

1.1 Introduction:

Bids are invited for and on behalf of The President of India, for selection of an auditor/ audit firm to conduct the Audit/ Special Audit of the Telecom Service Providers (TSPs) (listed in Annexure-I). The bids are invited under two bid system, part one consisting of Technical Bid and part two consisting of Financial Bid. The Eligibility Criteria in Annexure II, Technical Bid in Annexure-IIA and the Financial Bid in Annexure-II B should be sealed by the bidder in separate covers duly super scribed and all the three sealed covers are to be put in a bigger cover; which should be sealed and duly super scribed in clear and bold letters **"SELECTION OF AUDITOR / AUDIT FIRM." The last date and time for receipt of the bids complete in all respects is 04.12.2018 at 15:00 Hrs. The bids are required to be dropped in the tender box placed at the reception of Sanchar Bhawan. The postal address is given below:**

Reception
Department of Telecom
Sanchar Bhawan, 20, Ashoka Road, New Delhi-110001

1.2 Provision of Auditing in Licenses:

1.2.1 The guidelines for auditing will be governed by clause 22.5 and 22.6 of UASL & Unified License and equivalent clauses of other licenses. Auditor appointed as per provision of License Agreement shall have the same powers which the statutory auditors of the company enjoy under Section 143 of the Companies' Act 2013.The remuneration of the Auditors, as fixed by the Department of Telecom, shall be borne by the TSPs.

The License Agreements for all categories are available at: -

(http://www.DoT.gov.in/data-services/internet-services)(ISP)
(http://www.DoT.gov.in/carrierservices/pmrtscmrts *(http://www.DoT.gov.in/access-services/ amendments-access-service-licences(UAS))*
(http://www.DoT.gov.in/licensing/carrier-services/international-long-distance-)(ILD)
(http://www.DoT.gov.in/licensing/carrier-services/national-long-distance)(NLD)
(http://www.DoT.gov.in/carrier-services/ infrastructure-provider (IP-II)

1.3 Eligibility Criteria:

1.3.1 The bidder is defined as a CA firm fulfilling all the following criteria: -

(i) Registered with the Institute of Chartered Accountants of India.

(ii) Empaneled with C&AG of India.

(iii) Have minimum 5 years' experience in Accounting, Auditing and investigation of Telecom Service Providers (TSPs) or other companies.

(iv) Should have been statutory auditors (As per section 22.6 of companies Act 1956/ Section 143 of Companies Act 2013) of at least 2 limited companies in the past 5 years with minimum turnover of Rs. 100 cr.

(v) Have minimum 5 qualified full time partners who are fellow members of ICAI, with relevant experience in the field of Accounting, Auditing and Investigation,

(vi) Firms should have at least 3 qualified Chartered Accountants (paid Assistants) and 8 semi-qualified (CA Intermediate) Accountants. In the absence of Chartered Accountant (paid assistant) equivalent number of partners in the firm over and above mentioned in 1.3.1.(v) will be accepted.

(vii) Should at least have

a. 1 Diploma in Information Systems Audit (DISA)/ Certified Information Systems Auditor (CISA) certification partner or paid Assistant.
b. 1 Forensic Accounting and Fraud Detection (FADF) or certified Fraud Examiner (CFE) partner or paid Assistant.

(viii) Minimum average Turnover of the Firm of Rs. 50 Lacs of previous 3 financial years.

(ix) No disciplinary proceedings must have initiated or pending against the firm of any of its partners by the Institute of Chartered Accountants of India.

(x) Must not have been black listed by any Govt./ Govt. Agency / Bank / Institution in India or Abroad.

(xi) The firm should not have been Statutory Auditor or have provided book keeping services or have provided any telecom related certification services for the company which they bid for anytime during the period mentioned for the audit*

(xii) The bidder firm should be eligible to be appointed as statutory auditor as per section 141 of Companies Act 2013. *

*. The eligibility conditions mentioned in (xi) &(xii) are group wise; the firm ineligible for one group of auditee may be eligible for other auditee group of companies provided it satisfies all other conditions of Para 1.3.

1.3.2 The bidder shall submit the Technical and Financial Bids in the prescribed Performa.

1.4 Scope of Work:

1.4.1 Licensee Companies are required to prepare the Accounts of the Licensed Service Area as per Clause 22.5 & 226 of UAS License and equivalent clauses of other concerned License Agreements. Norms for preparation of Annual Financial Statements are enumerated in relevant provision (Like Annexure - III of the UASL Agreement) of License Agreement. It shall be ascertained by the auditor whether Annual Financial Statements are being prepared by the Licensee Company as per prescribed norms of various License Agreements and any deviations should be reported in detail in the Audit Report.

1.4.2 Whether, all sources of revenues as per clause 19 of the agreement have been included for the purpose of calculation of License Fee (LF) / Spectrum Usage Charges (SUC) and also check if any item of revenue has been netted off against the costs/ expenses. Any such item excluded from the revenue or netted off against expense of the company, causing adverse impact on Adjusted Gross Revenue (AGR), LF and SUC, if so, then detailed scrutiny of same is to be done and revenue impact of such netting off on License fee, Spectrum Usage Charges (SUC) and AGR to be reported in audit report.

1.4.3 Whether accounting standards and provisions of Companies Act, 2013 as amended from time to time have been adhered to in preparation of standalone accounting and financial reports. In case of any violations, the revenue impact may be clearly quantified.

1.4.4 Whether the provisions of the Licenses (granted by DoT) have been adhered to in all transactions and preparation of accounting and financial reports.

1.4.5 Whether directions of the TRAI have been adhered to in carrying out transactions in preparation of accounting and financial reports.

1.4.6 Whether LF/SUC dues have been correctly calculated and paid on self assessment basis to the Government. If not, then total amounts due but not paid is to be reported along with details of such amounts.

1.4.7 Whether revenues reported by way of announced tariff by the said Companies for various licensed services is in compliance with guidelines in Annexure-III of UASL and or equivalent guidelines prescribed in other licenses.

1.4.8 Whether there is cross booking of revenue and expenditure between Licensee Company and its subsidiary companies/ sister concerns. If yes, what are the items of revenue and the amounts involved? Special emphasis should be given on items which are claimable as deduction from Gross Revenue to arrive at AGR. It is to be seen whether amount claimed as deduction by subsidiary company has been accounted as revenue by the parent company and vice versa. Any other practice being followed, which is causing loss of revenue to DoT should be reported invariably in Audit Report.

1.4.9 Since License Agreement does not provide for any deductions other than specified in clause 19.2 of UASL agreement (and other relevant clauses of the respective License Agreements), the auditor is required to specifically verify the commissions/rebates/discounts allowed to any other entity / party and quantify the same for inclusion in the AGR.

1.4.10 Whether any adjustments on account of any transactions or transfer of revenue or transfer of expenses between the Company and any of its subsidiaries results in loss of any LF/SUC to the Government. If yes then details should be reported in Audit Report.

1.4.11 Whether revenues from SMS and other value added services have been included in the revenues from respective Licenses.

1.4.12 Whether the items mentioned below but not limited to, have been considered for the purpose of calculation of AGR:

S.I	Details of Items
I	Income from Dividend,
II	Income from Interest,
III	Income from property Rent
IV	Income from rent/lease of passive Infrastructure like, dark fiber etc.,
V	Revenue from Reversal of provisions of bad debts and taxes,
VI	Revenue arising from reversal of Vendor's credit,
VII	Revenue streams like sale of tenders, directories, forms, forfeiture of Deposits/earnest money, management fees, customer care charges, consultancy fees and training charges
VIII	Revenue from sale of fixed assets and insurance claims,
IX	Revenue from sale of equipment including Handsets, Handset Insurance schemes etc.
X	Capital Gains
XI	Gross Gains from Foreign Exchange fluctuations (Realized and unrealized),
XII	Other items under Misc./other income ,
XIII	Receipts from USO Fund and ADC,
XIV	Payments received on behalf of third party,
XV	Inclusion of Revenue from one licensed activity to another licensed activity,
XVI	Write off of bad debts or waiver/ adjustments,
XVII	Gross discounts and goodwill waivers,
XVIII	Gross Margin to Distributors,
XIV	Free airtime to distributors/agents,

XX	Employees free usage of calls netted off from Revenue,
XXI	Service Tax to government and
XXII	Payment of port charges, leased line charges, bandwidth charges, rent for sharing of space, power and any other payments to any other licensee,
XXIII	Interconnect Usage Charges Revenue etc.
XXIV	Upfront non refundable charges for FWP/Ts (Fixed Wireless Phone - FWP & Fixed Wireless Terminals-FWT)
XXV	IRU (Indefeasible Right to use) Revenue netted from Network Operating Expenditure.
XXVI	Income from Treasury activities by Corporate office/Department.
XXVII	Income from the international operations of switching, aggregation and de-aggregation of call traffic to and from ILD operators abroad have been reported in the quarterly Audited Statements of Revenue and License Fee (AGR statements) and Annual Accounts.
XXVIII	Income from Calling cards
XXIX	Income from M-commerce, mobile banking, e-wallets etc.
XXX	Any other item of revenue

1.4.13 whether the deductions claimed in Part B of the quarterly Statements of Revenue and License Fee (AGR Statements) are in accordance with Clause 19.2 of the UAS License Agreement and relevant clauses in other licenses /authorizations.

1.4.14 In general, whether the Company has correctly computed and paid the LF/SUC due to the Government in accordance with the UAS License Agreements and other Telecom Licenses given to the said Companies.

1.4.15 Verification, Computation and reporting of amount (both receipt and payment separately in case of netting off by the TSP).

1.4.16 Prepare and submit a summary of detailed report with key findings of Audit.

1.4.17 Any other matter that comes to the notice of the Auditor affecting the Gross Revenue under the respective licenses/authorization.

1.4.18 Following items w.r.t SUC calculation to be reported under separate section

1.4.18.1 To examine total and LSA wise figures of Wireless revenue of the company reported to DoT and other regulatory authorities. Any difference / under reporting should be reported in detail in audit report

1.4.18.1 To check whether all wireless revenues verified from billing record have been included in Gross revenue without providing any setoff or effect to any rebate, commission, discount etc. if any underreporting/ setoff must be reported in detail in audit report

1.4.18.2 To check whether wireline and wireless revenues as per their technology are properly segregated and recorded also ensure no cross booking is done to avoid SUC liability or take arbitration of rate difference. If any deviation it should be reported in detail.

1.4.18.3 To check whether miscellaneous revenue and other combined technology revenue is properly bifurcated and it is not wholly shown under wireline revenue to avoid SUC liability.

1.4.19 Any other items as DOT may specifically include within the broad scope of Special Audit.

1.4.20 Special Audit is to be conducted for 7 financial years viz *2011-12, 2012-13, 2013-14, 2014-15, 2015-16, 2016-17 & 2017-18*

1.4.21 Address representations received from TSP's on the above Special Audit report.

1.4.22 Assist DoT in finalization of departmental procedures regarding special audit report.

1.5 General Conditions/Requirements:

1.5.1 For interpretation of any clause of this RFP, the decision of Department of Telecom shall be final and binding on the bidder.

1.5.2 Arbitration and Legal Jurisdiction

1.5.2.1 In the event of any question, dispute or difference arising under the Allotment of the Audit in connection therewith (except as to matters, the decision to which is specifically provided under this allotment) the same shall be referred to sole arbitration of the DDG, LFA, DoT (hereinafter referred to as the said officer) and if the DDG,LFA, DoT is unable or unwilling to act as such, than to the sole arbitration of some other person appointed by the DDG,LFA, DoT. The agreement to appoint an arbitrator will be in accordance with the Arbitration and Conciliation Act, 1996. The adjudication of such Arbitrator shall be governed by the provisions of the

Arbitration and Conciliation Act, 1996 or any statutory modification or re-enactment thereof or any rules made thereof.

1.5.2.2 However, disputes which remain unresolved further shall be subject to the jurisdiction of Delhi only.

1.5.2.3 Upon any and every reference as aforesaid, the assessment of costs and incidental expenses in the proceedings for the award shall be at the discretion of the Arbitrator.

1.5.3 The bidder would be solely responsible for conducting audit of allotted Telecom Service Provider.

1.5.4 The audit report will be submitted within Seven months from the date of allotment of the Audit.

1.5.5 The selected firms will assist DoT in the finalization of departmental procedures for 6 months from the date of submission of the report. The assistance team provided shall contain at least one fully qualified CA who was also the part of special audit team. The members of assistance team shall not be changed/ replaced/ curtailed without prior permission of competent authority of DoT.

1.5.6 <u>Force Majeure</u>

For purpose of this Clause, "Force Majeure" means an event beyond the control of the Auditor and not involving the Auditor's fault or negligence and not foreseeable. Such events may include, but are not limited to wars or revolutions, fires, floods, epidemics, quarantine restrictions and freight embargo.

If a Force Majeure situation arises, the Auditor shall promptly notify the DOT in writing of such conditions and the cause thereof. Unless otherwise directed by the DOT in writing, the Auditor shall continue to perform its obligations under the Letter of Allotment as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by the Force Majeure event(s).

1.6 Procedure for Submission of Bids:

1.6.1 The evaluation will consist of 2 steps viz.

a. Technical Bid (Total of 100 marks) (This will be used for determining the eligibility of the audit firms)

b. Financial Bid.

The bid therefore, shall comprise of following 3 separate sealed envelopes together put in another sealed envelope. Unsealed envelopes will be rejected:

(i) First sealed envelope should be clearly marked as **"ANNEXURE II – ELIGIBILITY CRITERIA"** which should contain a covering letter by the bidder along a duly filled **Annexure – II** accompanied by prescribed documents of this RFP to satisfy conditions as mentioned in 1.3.1. The bidder should also enclose an EMD of Rs. 25000/- **(Rs. Twenty-Five Thousand only) valid for minimum 10 day.** EMD will be refundable in lieu of Performance bank Guarantee but will not be interest bearing. It is to be paid in the form of DD of any nationalized bank in favor of **"PAY AND ACCOUNT OFFICER, DOT (HQ)"**. Only those bidders who fulfil this condition along with 1.3.1 of the RFP would be considered for opening of Technical Bid.

(ii) Second sealed envelope should be clearly marked as **" TECHNICAL BID"** on the envelope. The envelope should contain the details of the firm for technical evaluation under 1.8.4 of the RFP as per **Annexure II-A** along with prescribed documents. All supporting documents provided shall have signature of Authorized person along with seal of the firm.

(iii) The third sealed envelope should be clearly marked as **" FINANCIAL BID"** The envelope should contain the Financial Bid as per Annexure IIB of this RFP, and should be complete in all respects.

The aforementioned three sealed covers shall be placed in another bigger sealed cover. This cover shall bear the submission address,.and be clearly marked as "Bid for Selection of CA Firms for audit of Telecom Service Providers." The aauthorized representative of every qualifying bidding firm may attend the bid opening process at respective scheduled date and time

1.6.2 In its Financial Bid, the bidder shall quote its audit fee per annum for each auditee Group Company, and the preferred ranking for each auditee group.

1.7 Time Schedule, Clarification of RFP Documents and Submission of Offer:

1.7.1 Any bidder interested in being selected to conduct the audit should respond to this RFP as per Calendar of Events enclosed at Annexure III to this RFP. For any queries the following officers may be contacted:
Director (LFA-III), (mail id saurabhmadhavrao.deshmukh@gov.in, telephone 011-23372460 alternatively
ADG (LFA-I) (email ID adglfa2-DoT@gov.in and telephone No 011-23372148)
Room No. 1411, DoT, Sanchar Bhawan, 20, Ashoka Road, New Delhi-110 001

1.7.2 DoT may amend the RFP, At any time before the submission of bids, by issuing an addendum / amendment in writing or by standard electronic means. The addendum/ amendment shall be sent to all prospective bidders and will be binding on them. Prospective bidders shall acknowledge receipt of all such amendments.

1.7.3 The successful eligible bidders(s) shall be intimated through e-mail and/ or by fax. The successful bidders will have to furnish Performance Bank Guarantee to the tune of 10% of the total bid amount within 5 working days from the date of allocation of bid. Failure to comply with this condition will render the allotment liable for cancellation without any intimation. EMD of the successful bidder will be returned only when they furnish PBG; else it will be liable for forfeiture.The time schedule for other activities shall be as per Annexure III. In case of Unsuccessful bidder, the Earnest Money (EMD) will be released on request from the bidder on a date subsequent to the allotment of the audit to the successful bidder.

1.7.4 15 months Bank Guarantee to be renewed 1 month before expiry if required.

1.8 Selection Criteria:

1.8.1 Every firm will have to provide their preference for auditee firms in the Financial Bid Performa. Filling all preferences is mandatory and non-compliance may lead to disqualification (This clause will not apply in case the firm is ineligible under clause 1.3.1(xi) and 1.3.1(xii)).

1.8.2 One firm will be allocated only one group company of Telecom Service Provider for audit. The bidder shall fulfil minimum eligible criteria as mentioned in para 1.3.1 and should submit the ELIGIBILTY CUM TECHNICAL BID as prescribed in Annexure II A along with necessary documents.

1.8.3 Any firm unable to fulfil Minimum eligibility criteria will not be considered for opening of Technical as well as Financial Bid.

1.8.4 **Stage-1 - Evaluation of Technical Bid:** Technical Evaluation of only the eligible bidders will be made on following criteria;

a. Number of Chartered Accountants in Firm (partners as well as paid assistants together)

S.No	Number of Chartered Accountants as on date of submission of bid	Marks	Comments / Documents to be submitted to support
1	Below 5	0	Not Eligible
2	5-10	5	Firm's Registration Certificate from ICAI or Form 18 filed with ICAI
3	11-15	10	
4	16-20	15	
5	21 and above	20	

b. Experience of the firm

S.no	Completed Years of Experience on 31st March 2018	Marks	Comments/ Documents to be submitted
1	Below 5	0	Not Eligible
2	5-10	5	Firm's Registration Certificate from ICAI or Form 18 filed with ICAI
3	11-15	10	
4	15-20	15	
5	Above 20	20	

c. Average Turnover of the firm for Year 2015-16, 2016-17, 2017-18

Sno.	Turnover	Marks	Comments/ Documents to be submitted
1	Below Rs. 50 Lakhs	0	Not Eligible
2	Rs. 50 Lakhs - 1 crore	10	Copy of certified Financial Statements / Relevant page of ITR
3	Rs. 1 Crore+	20	

d. Presentation (PPT) and Interaction with DoT officials on the following points

Sno	Particulars	Marks
1	Experience of Investigation Audit TBT Presentation.	10
2	Understanding of Telecom Sector	10
3	Understanding of License Agreement	10
4	Audit Plan of the Special Audit	10
	Total	40

The Authorized Representatives (not below a partner) of the firm should make a presentation in PPT on all 4 points mentioned in clause 1.8.4 (d) during the interaction with DoT officials at informed date and time.

Total Marks for Technical evaluation are **100**. Only those bidders who score at least 70 marks will qualify for the financial evaluation.

1.8.5 Financial Bid

1.8.5.1 Every bidder will file Financial Bid (fees per year for every auditee group inclusive of all Taxes and fees) along with their preferences for every group as per **Annexure IIB** attached.

1.8.5.2 TA/DA as eligible for statutory auditor will be paid separately by TSP to Auditor as per their entitlement to the statutory auditor as per auditee company rules. Those who qualify the technical conditions as per 1.8.4 will be eligible for opening of Financial Bid.

1.8.5.3 The final selection will be done on the basis of the Financial Bids (to be made separately for each group company inclusive of all Taxes and fees). The Audit will be allotted to the L1 Bidder for Each group of Company. No auditor/audit firm will be allotted more than one Group of Company of Telecom Service Providers for auditing. If the work cannot be awarded to the L1 bidder due to L1 has been already allotted an Auditee Company or any other reason than the audit work will be offered to next lowest bidder (L2) at L1 Rate. In the case where there are more than one L1 bidders for the particular Group of company then the firm with higher Technical Score will be allotted the audit

1.8.6.a. According to ICAI guide lines No 1-CA (7)/03/2016 dated 7th April 2016 for the Chartered Accountants "a member of the Institute in practice shall not respond to any tender issued by any organization or user of professional services in areas of services which are exclusively reserved for Chartered Accountants, such as audit and attestation services. However, such restriction shall not be applicable where minimum fee of the assignment is prescribed in the tender document itself or where the areas are open to other professionals along with the Chartered Account".

1.8.6. b. The minimum fee for this special audit is as follow;

Sl. No.	Group Company*	Minimum Fees prescribed by the Department (for one financial year) (Rupees)
1.	M/s Bharti Group of Companies	671999
2.	M/s Idea Group of Companies	400000
3.	M/s Vodafone India Limited	6,50,000
4.	M/s Reliance Group of Companies.	5,00,000
5.	M/s Reliance Jio Infocomm Limited	6,85,000
6.	M/s Tata Group of Companies	4,00,000

1.9 Bid Validity:

1.9.1 Bids must remain valid for a period of 180 days. Should the need arise, however, bidders may be requested to extend the validity period of their bids. Bidders who agree to such extension shall confirm that their Financial Bid remains unchanged.

1.10 Fees:

1.10.1 The successful bidder would be paid the fee determined as per **Para1.8.5 above.**

1.11 Payment:

1.11.1. 60% of the agreed total fees payable will be paid after the submission of Audit report to DoT and 40% will be paid after finalization of DoT procedures w.r.t audit report and receiving completion certificate from DoT. It may be noted that the payment to the successful bidder will be made in Indian Rupees (INR) only.

1.12 DOT'S Rights in respect of RFP:

1.12.1 DOT reserves the right to accept or reject any bid without assigning any reason.

1.12.2 DOT reserves the right to modify terms and conditions of the allotment, if in the opinion of the DOT, it is necessary or expedient to do so in public interest or interest of the security of the State or for proper conduct of the audit. The decision of DOT shall be final and binding in this regard.

1.12.3 DOT reserves the right to suspend the audit, cancel the allotment of the selected bidder at any time if in the opinion of the DOT it is necessary or expedient in the public interest to do so.

1.12.4 The decision of DOT shall be final and binding in this regard. DOT shall not be responsible for any damage or loss caused or arising out of the aforesaid action.

1.12.5 The selected bidders shall be guided by the code of ethics of the ICAI and requirements of the Company Act' 2013.

1.13 **Allotment of Audit Work:**

1.13.1 DoT shall issue a Letter of allotment to the selected Bidder through e-mail, the physical letter may follow.

1.13.2 The bidder shall submit Performance Bank Guarantee of 10% of its total bid amount all years taken together within 5 working days from letter of allotment. Non submission of this may amount to cancellation of the allotment and forfeiture of EMD. It is the responsibility of bidder to keep the BG alive and renew it at least 1 Month before the expiry till 2 (two) month after work completion certificate is issued by DoT.

1.13.3 The selected bidder shall commence the assignment on receipt of letter and submit the report as per clause 1.5.3.

1.14 **Confidentiality Conditions:**

1.14.1 The CA Firm shall take adequate and timely measures to ensure that information provided to it as part of this allotment shall be kept confidential, secure and protected.

1.15 Conflict of Interest:

1.15.1 The CA Firm including their personnel shall not receive any money over and above remuneration in connection with the assignment except as provided in the letter of allotment.

1.15.2 The CA Firm (including their personnel) shall not engage in any activity with respect to their assignment that conflicts with the interest under the contract, or that may place them in a position of being unable to carry out the audit in the best interest of DoT.

1.15.3 The auditor shall provide professional, objective and impartial advice at all times and hold DoT's Interests paramount, and in providing such advice avoid conflicts with any other assignment and their own business interests.

1.15.4 Bidders are required to provide a declaration regarding any conflicting activities in the Proforma as per Annexure IV.

1.16. Bidders are required to furnished the check list of documents as per Annexure-V

1.17 The independent external monitor for overseeing and implementation of integrity pact in Department of Telecommunications are

a) Shri Arvind Kumar Arora, Ex-DG, IDSE, B333, Chittarjan Park, New Delhi 110 019. Phone No. 011-26273406, Mobile No. 8130588577, Email id: arvindarora333@gmail.com.

b) Shri Pradeep Kumar Gupta, Ex Special DG, CPWD, T-17, Green Park Extension, New Delhi 110 016. Phone No. 011-26191696. Mobile No. 9971491696, Email id: pradeepkgupta553@gmail.com.

ANNEXURE-I

LIST OF TELECOM SERVICE PROVIDERS AND SERVICE AREAS (TELECOM CIRCLES/ METROS) AND THE AREAS COVERED BY THEM FOR THE PURPOSE OF THIS AUDIT

1. **Reliance Group**
   a. M/s Reliance Communications Ltd
   b. M/s Reliance Telecom Ltd
   c. M/s Reliance Internet services Ltd.

2. **Vodafone Group**
   a. M/s Vodafone Essar Ltd
   b. Vodafone Essar Mobile Services Ltd.
   c. Vodafone Essar East Ltd.
   d. Vodafone Essar South Ltd including NLD/ILD and ISP
   e. Vodafone Essar Gujrat Ltd
   f. Vodafone Essar Cellular Ltd
   g. Vodafone Essar Digilink Ltd
   h. Vodafone Essar Spacetel Ltd

3. **Tata Group**
   a. M/s Tata Teleservices Ltd.
   b. Tata Teleservices Ltd (Maharashtra)
   c. M/s Tata Net Services Ltd.
   d. M/s Tata Internet services Ltd.
   e. M/s Tata Power Co. Ltd

4. **Idea Group**

   a. M/s Idea Cellular Ltd including NLD/ILD and ISP

5. **Bharti Group**
   a. M/s Bharti Airtel Ltd. – UASL, CMTS, NLD, ILD Comm VSAT and ISP
   b. M/s Bharti Hexacom Ltd.

6. **M/s Reliance JioInfocomm Limited**

Details of the Group Companies:

Name of the Company/ Group Company	Type of Licenses	Name of Telecom Circle/Metro Service Area
M/s Reliance Communications Ltd	UASL-DT /UL-AS	AP, Bihar, Delhi, Gujarat , Haryana, HP, J&K, Karnataka, Kerala, Kolkata, MH, MP, Odisha, Punjab, Rajasthan, TN, UP(E),UP(W),Mumbai, & West Bengal , NLD and ILD
M/s Reliance Telecom Ltd	CMTS/ UL-AS	Assam, Bihar, HP,NE,MP, Kolkata, Odisha & West Bengal
M/s Reliance Internet services Ltd.	ISP	1
M/s Reliance Wimax Limited	ISP	1

Name of the Company/ Group Company	Type of Licenses	Service Area
M/s Vodafone India Ltd	UL-AS	Mumbai
Vodafone Essar Mobile services Ltd.	UASL/ /UL-AS	AP, Assam, Bihar TN (including Chennai) Delhi, Gujarat Haryana HP J&K, Karnataka Kerala Kolkata MP MH, NE, Orissa Rajasthan WB, Punjab, UP(East) UP(W), ILD and NLD
Vodafone Essar South Ltd including NLD/ILD and ISP	UASL	ISP
Vodafone Essar Cellular Ltd	UASL	TN (Stand Cancelled w.e.f 10-12-2015 and merged with Chennai),
Vodafone Essar Spacetel Ltd	UASL	ISP

Name of the Company/ Group Company	Type of Licenses	Service Area
M/s Tata teleservices Ltd.	UASL-DT /UL-AS	AP, Assam, Bihar, Delhi, Gujarat, ,Haryana, HP, J&K, Karnataka, Kerala, Kolkata, MP, Orissa, Punjab, Rajasthan, TN(Including Chennai), UP(E), UP(W), & West Bengal , ISP-A and NLD
Tata Teleservices Ltd (Maharashtra)	UL-AS	Mumbai, Maharashtra.
M/s Tata Net services Ltd.	ISP	PAN India
M/s Tata Internet services Ltd.	ISP	1(MH)
M/s Tata Power Co. Ltd	IP-II	1

Name of the Company/ Group Company	Type of Licenses	Service Area
M/s Idea Cellular Ltd including NLD/ILD and ISP	UASL /UL- AS	Assam, Bihar, J&K, Kolkata, , NE, Mumbai, Odisha, TN, & West Bengal, , ILD, NLD and ISP
	CMTS/UL- AS	Delhi, HP, Rajasthan UP(E) Karnataka, Punjab MH, Gujarat, AP, MP, Kerala, Haryana, UP(W)

Name of the Company/ Group Company	Type of Licenses	Service Area
M/s Bharti Airtel Ltd.& Bharti HexacomLimited – UASL, CMTS, NLD, ILD Comm VSAT and ISP	UASL/UL	AP, Assam, Bihar, Delhi, Gujarat, Mumbai, Haryana, HP, J&K, Karnataka, Kerala, Kolkata, MH, Mumbai MP,NE, Odisha, Punjab, Rajasthan, TN (including Chennai),UP(E),UP(W) & West Bengal ,ILD-1, NLD-1, Comm. VSAT and ISP-A

Name of the Company/ Group Company	Type of Licenses	Service Area
M/s Reliance JioInfocomm Limited	*Unified License (Access Service, Internet Service, NLD, ILD,PMRTS, VSET CUG, INSAT MSS-R and Resale of IPLC)*	PAN INDIA

Details shown above are indicative only.

ANNEXURE-II

Proforma for Eligibility criteria

Government of India

Ministry of Communications

Department of Telecommunications

Sanchar Bhawan, 20 Ashoka Road, New Delhi-110 001.

1. Name of Bidder: (Name of the CA Firm)

____

2. Complete address of registered office with Telephone/FAX Nos./E-mail

____

3 Address for correspondence with Telephone/Fax Nos./E-mail

____

4. Name of Authorized contact person, his designation, address and Telephone/ FAX Nos./ E-mail (A letter of authorization from the firm is to be attached if the contact person is not a partner)

____

S.no.	Condition	Response of Firm (Yes/No)	Documents to be submitted(all Documents must be attested by the partner of the firm)
1	Is Firm Registered with ICAI		ICAI Registration Certificate
2	Is the firm Empaneled with C&AG		CAG Empanelment Letter
3	Whether the firm has minimum 5 years of experience in Accounting, Auditing and investigation of TSP's or other companies.		Letter of Appointment from the auditee company
4	Whether firm has been statutory Auditor of atleast 2 limited Companies of turnover of at least Rs 100 crores in past 5 financial years		Letter of Appointment from the company along with relevant pages of financial statements to show turnover.
5	Whether the firm has minimum 5 qualified full time partners who are fellow members of ICAI, with relevant experience in the field of Accounting, Auditing and Investigation		ICAI Registration Certificate
6	Whether the firm has at least 3 qualified Chartered Accountants (paid Assistants) and 8 semi-qualified (CA intermediate) Accountants. In absence of Paid Chartered Accountant equivalent number of partners. In addition to 5 partners		ICAI Registration Certificate
7	Whether one of the partner/ paid Assistant is DISA qualified?		DISA Certificate of Partner along with ICAI Firm Registration Certificate highlighting Relevant Partners/ Paid assistants Name
8	Whether one of the partner/ paid Assistant is FAFD/CFE qualified?		FAFD/CFE Certificate of Partner/ Paid Assistant along with ICAI Firm Registration Certificate highlighting Relevant Partners/ Paid assistants Name
9	Has minimum average turnover 50 lakhs or more for past 3 years		Relevant pages of Financial Statements of the firm

10 I/We hereby certify that

i. No disciplinary proceedings is being initiated or pending against the firm of any of its partners by the Institute of Chartered Accountants of India.

ii. Is not black listed by any Govt./ Govt. agency / Bank / institution in India or Abroad.

iii. Fulfil conditions as per section 141 of Companies Act 2013 for being appointed as statutory Auditor and do not attract any disqualification under any section of Companies Act 2013.

Declaration: I/we hereby declare that the details furnished above are true and correct to the best of my knowledge and belief and I undertake to inform you of any changes therein, immediately. I / we are well aware of the fact that furnishing of any false information / fabricated information above would lead to rejection of my tender at any stage besides liabilities towards prosecution under appropriate law.

Date: Signature and name of the Authorized Signatory

Place: (Firm's Seal)

ANNEXURE IIA

Proforma for Technical Bid

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20 Ashoka Road, New Delhi-110 001.

1 **Name of Bidder:** **(Name of the CA Firm)**

2. **Number of Partners with the firm (Refer Clause 1.3.1(v)); ____________________**

3. **Number of Paid Chartered Accountants with the firm* (Refer clause 1.3.1.(vi)) ____________________**

4. **Total Number of Chartered Accountants in the firm; ____________________**

5. ***Firm Registration Letter issued by the ICAI mentioning the Name of the Partners as well as paid assistants is mandatory.***

6. **Turnover of the Firm (Clause 1.3.1(viii))**

Financial Year	Turnover
2015-16	
2016-17	
2017-18	
Average of Past 3 years	

(Self Certified Copies of Financial statement of Firm or self certified relevant pages of Income tax return of the firm)

7. Experience of the CA Firm:

A. Date of inception (Date of registration of the firm with ICAI); Clause 1.8.4(a) and Clause 1.8.4(b):

B. Details of investigation assignments performed within last 5 years by the firm (max 5 on the basis of importance) [Clause 1.8.4(d)

S.No.	Name of Company	Kind of Assignment Handled	Year in which Assignment Performed

(Certified copies of Letter of Appointment to be attached as proof)

C. Details of experience with Telecom Service Providers/Internet Service Provider

S.No.	Name of TSP/ISP	Kind of Assignment Handled	Year in which Assignment Performed

(Letter of appointment from the Telecom Service Provider/Internet Service Provider)

(1) TSP/ISP ✓

(2) Inv → Revenue Audit

Certificates/Undertaking:

A. I hereby certify that I have carefully read the terms and conditions of the Request for proposal document for selection of CA Firm for conducting audit of Telecom Service Providers. I undertake to fully comply with the terms and conditions therein.

B. I understand that this application if found incomplete in any respect and/or if found with conditional compliance shall be summarily rejected.

C. I undertake to start the audit, within the prescribed time notified to me failing which my bid shall be taken as rejected and EMD forfeited.

D. I understand that all matters relating to the proposal and or allotment, if awarded to me, will be subject to jurisdiction of Courts/Tribunal(s) in Delhi/New Delhi only.

E. I understand that if at any time, any averments made or information furnished in my proposal is found incorrect, then my application and the allotment, if awarded, on the basis of such application, shall be cancelled and will also be liable for any punitive action under the law in force.

F. I have diligently gone through the declaration pertaining to the conflict of interest and signed the declaration prescribed in Annexure IV of RFP, which is attached along with this bid.

G. I understand that Department of Telecom reserves the right to issue any advisory in addition to the terms of references during auditing.

Date: **Signature and name of the Authorized Signatory**

Place: **(Firm's Seal)**

ANNEXURE-IIB

Proforma for Financial Bid
Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20 Ashoka Road, New Delhi-110 001.

1. Name of the Bidder:
2. Address of the bidder:
3. Telephone No.(s):
4. Fax. No. :
5. E-mail Address:
6. PAN:
7. Group of company for which bid is made

Sl. No.	Group Company*	Minimum Fees prescribed by DoT (INR)	Fee (In figures) for one F.Y. (INR)	Fee (In Words) (for one F.Y) (INR)	Preference*
1.	M/s Bharti Group of Companies	671999			
2.	M/s Idea Group of Companies	400000			
3.	M/s Vodafone India Limited	6,50,000			
4.	M/s Reliance Group of Companies.	5,00,000			
5.	M/s Reliance Jio Infocomm Limited	6,85,000			
6.	M/s Tata Group of Companies	4,00,000			

*** Please give numerical ranking with first preference marked as "1", second preference marked as "2" and so on.**

Details of Licenses and Service Areas is in **Annexure-I**

Signature of the Bidder along with seal of the firm

Note :(i) In case of difference between amounts quoted in figures and amounts quoted in words: the amounts quoted in words shall be taken as final.

(ii) Cuttings and overwriting are not allowed unless initialed by the Authorized Signatory.

(iii) Unsigned Financial Bids shall be declared invalid.

(iv) The undertaking below is part of the Financial Bid and needs to be signed.

(v) For the purpose of evaluation, the fee quoted for the Group Company in the Financial Bid shall be considered.

I undertake /understand that:

(i) This quotation is for auditing the accounts of one financial year.

(ii) The terms of reference; License Agreements and other relevant documents available at the website (www.DoT.gov.in) have been read and understood by me /firm.

(iii) I fulfill all the qualifications mentioned in the RFP.

(iv) The Department of Telecom can terminate my services at any stage without assigning any reason thereof.

(vi) The quoted fee shall be inclusive of all statutory levies and taxes as applicable on the date of submission of the bid. It may also be noted that no variation in fee shall be permitted during the currency of the contract.

(vii) Quotations are valid for the period of 180 days from the date of Submission of Bid.

(viii) Department of Telecom reserves the right to issue advisory in addition to the terms of reference during auditing.

(ix) Nothing has been concealed by the firm/undersigned which disqualify this firm/me from bidding.

(x) As per clause 22.5 and 22.6 of UASL, the audit fees for auditing shall be paid by the licensee/auditee company.

(xi) I hereby certify that declaration relating to the conflict of interest has been understood and duly signed.

Full Signature,

Name of the authorized signatory of the bidder along with the seal of the CA firm
For and on behalf of (Name of the CA Firm)

ANNEXURE-III

(TO BE FILLED)

CALENDAR OF EVENTS

Sl.No	Activity	Date
1.	Issue of RFP	13.11.2018
2.	Pre Bid Meeting	27.11.2018
3.	Last date and time of Submission of Bids	04.12.2018
3.	Opening of Eligibility Bids	10.12.2018
4.	Opening of Technical Bids	10.12.2018
5.	Dates of Interaction with DoT Officials	11.12.2018 To 14.12.2018
6.	Finalization and declaration of technically qualified bidders	21.12.2018
7.	Opening of Financial Bids of technically qualified bidders	24.12.2018
8.	Allotment of Audit	28.12.2018

Queries may be addressed to:

Sh.DeshmukhSaurabhMadhavrao,
Director LFA-III
Room No. 1411,
Sanchar Bhawan,
20,Ashoka Road,
New Delhi-110001
e-mail: saurabhmadhavrao.deshmukh@gov.in

Annexure-IV

INFORMATION REGARDING ANY CONFLICTING ACTIVITIES AND DECLARATIONTHEREOF

Format

(To be given by the bidder along with the Technical & Financial Bids)

Are there any activities carried out by your firm/partner which are conflicting with current assignment of Audit of TSP?

If yes, then please furnish the details. If no, please certify as under.

We hereby declare that our firm/partners are not engaged in any such activities which can be termed as 'conflicting activities'. We also acknowledge that in case of misrepresentation of the information, our proposal/contract shall be cancelled/terminated by DoT, which shall be binding on us.

We hereby declare and undertake that information acquired and generated during the course of Audit regarding the Auditee Company will not be shared and disclosed with anyone else except the Appointing Authority.

We hereby also declare that we will abide by the highest ethical standards as prescribed bythe ICAI, during the course of Audit. I do hereby sign this declaration at ....

.... on behalf of ....

BIDDER/CA Firm Name..

Partner Name ....

Registration number of Partner..

Registration number of firm ....

(INTEGRITY PACT)

This pre-contract agreement (hereinafter called the "Integrity Pact" or "Pact") is made on <<day>> of <<month, year>>, between, on one hand, the President of India acting through .

Director – Licensing Finance Assessment, Department of Telecommunications, Government of India (hereinafter called the "BUYER", which expression shall mean and include, unless the context otherwise requires, his successors in office and assigns) of the First Part.

AND

M/s <<bidder's legal entity >> represented by <<name and designation>> (hereinafter called the "BIDDER/Seller", which expression shall mean and include, unless the context otherwise requires, his successors and permitted assigns) of the Second Part.

WHEREAS the BUYER proposes to engage the Managed Service Provider (MSP) for implementation and operations management of the Project and the BIDDER is willing to offer/ has offered the services and

WHEREAS the BIDDER is a private company/ public company/ Government undertaking/ partnership/ registered export agency, constituted in accordance with the relevant law in the matter and the BUYER is a Ministry/ Department of the Government of India performing its functions on behalf of the President of India.

NOW, THEREFORE,

To avoid all forms of corruption by following a system that is fair, transparent and free from any influence/ prejudiced dealings prior to, during and subsequent to the currency of the contract to be entered into with a view to:-

Enabling the BUYER to obtain the desired services at a competitive price in conformity with the defined specification by avoiding the high cost and the distortionary impact of corruption on public procurement, and Enabling BIDDERs to abstain from bribing or indulging in any corrupt practice in order to secure the contract by providing assurance to them that their competitors will also abstain from bribing and other corrupt practices and the BUYER will commit to prevent corruption, in any form, by its officials by following transparent procedures.

The parties hereto hereby agree to enter into this Integrity Pact and agree as follows:

Commitments of the BUYER

1.1. The BUYER undertakes that no official of the BUYER, connected directly or indirectly with the contract, will demand, take a promise for or accept, directly or through intermediaries, any bribe, consideration, gift, reward, favour or any material or immaterial benefit or any other advantage from the BIDDER, either for themselves or for any person, organisation or third party related to the contract in exchange for an advantage in the bidding process, bid evaluation, contracting or implementation process related to the contract.

1.2. The BUYER will, during the pre-contract stage, treat all the BIDDERs alike, and will provide to all BIDDERs the same information and will not provide any such information to any particular BIDDER which could afford an advantage to that particular BIDDER in comparison to other BIDDERs.

1.3. All the officials of the BUYER will report to the appropriate Government office any attempted or completed breaches of the above commitments as well as any substantial suspicion of such a breach.

1 In case any such preceding misconduct on the part of such official(s) is reported by the BIDDER to the BUYER with full and verifiable facts and the same is prima facie found to be correct by the BUYER, necessary disciplinary proceedings, or any other action as deemed fit, including criminal proceedings may be initiated by the BUYER and such a person shall be debarred from further dealings related to the contract process. In such a case while an enquiry is being conducted by the BUYER the proceedings under the contract would not be stalled.

Commitments of the Bidder

2 The BIDDER commits itself to take all the measures necessary to prevent corrupt practices, unfair means and illegal activities during any stage of its bid or during any pre-contract or post-contract stage in order to secure the contract or in furtherance to secure it and in particular commit itself to the following:-

2.1 The BIDDER will not offer, directly or through intermediaries, any bribe, gift, consideration, reward, favour or any material or immaterial benefit or other advantage, commission, fees, brokerage or inducement to any official of the BUYER, connected directly or indirectly with the bidding process, or to any person, organization or third party related to the contract in exchange for any advantage in the bidding, evaluation, contracting and implementation of the contract.

2.2 The BIDDER further undertakes that it has not given, offered or promised to give, directly or indirectly any bribe, gift, consideration, reward, favour, any material or immaterial benefit or other advantage, commission, fees, brokerage or inducement to any official of the BUYER or otherwise in procuring the Contract or forbearing to do or having done any act in relation to the obtaining or execution of the contract or any other contract with the Government for showing or forbearing to show favour or dis-favour to any person in relation to the contract or any other contract with the Government.

2.3 BIDDER shall disclose the payments to be made by them to agents/brokers or any other intermediary, in connection with this bid/contract.

2.4 The BIDDER further confirms and declares to the BUYER that the BIDDER has not engaged any individual or firm or company whether Indian or foreign to intercede, facilitate or in any way to recommend to the BUYER or any of its functionaries, whether officially or unofficially to the award of the contract to the BIDDER, nor has any amount been paid, promised or intended to be paid to any such individual, firm or company in respect of any such intercession, facilitation or recommendation.

2.5 The BIDDER, either while presenting the bid or during pre-contract negotiations or before signing the contract, shall disclose any payments he has made, is committed to or intends to make to officials of the BUYER or their family members, agents, brokers or any other intermediaries in connection with the contract and the details of services agreed upon for such payments.

2.6 The BIDDER will not collude with other parties interested in the contract to impair the transparency, fairness and progress of the bidding process, bid evaluation, contracting and implementation of the contract.

2.7 The BIDDER will not accept any advantage in exchange for any corrupt practice, unfair means and illegal activities.

2.8 The BIDDER shall not use improperly, for purposes of competition or personal gain, or pass on to others, any information provided by the BUYER as part of the business relationship, regarding plans, technical proposals and business details, including information contained in any electronic data carrier. The BIDDER also undertakes to exercise due and adequate care lest any such information is divulged.

2.9 The BIDDER commits to refrain from giving any complaint directly or through any other manner without supporting it with full and verifiable facts.

2.10 The BIDDER shall not instigate or cause to instigate any third person to commit any of the actions mentioned above.

2.11 If the BIDDER who is involved in the bid process or any employee of such BIDDER or any person acting on behalf of such BIDDER, either directly or indirectly, is a relative of any of the officers of the BUYER, or alternatively, if any relative of an officer of BUYER who is involved in the bid process has financial interest/stake in the BIDDER's firm, the same shall be disclosed by the BIDDER at the time of filing of tender.

2.12 The BIDDER shall not lend to or borrow any money from or enter into any monetary dealings or transactions, directly or indirectly, with any employee of the BUYER.

For the purposes of clauses 3.11 & 3.12, the listed words shall have the ascribed meanings as follows:

i) "employee of such BIDDER or any person acting on behalf of such BIDDER" means only those persons acting on behalf of such Bidder who are involved in the bid process/ Project.

ii) "officers/employee of the BUYER", means only those persons who are involved in the bid process/ Project.

iii) "financial interest/stake in the BIDDER's firm" excludes investment in securities of listed companies".

3 Previous Transgression

3.1 BIDDER declares that no previous transgression occurred in the last three years immediately before signing of this Integrity Pact, with any other company in any country in respect of any corrupt practices envisaged hereunder or with any Public Sector Enterprise in India or any Government Department in India that could justify BIDDER's exclusion from the tender process. .

3.2 The BIDDER agrees that if it makes incorrect statement on this subject, BIDDER can be disqualified from the tender process or the contract, if already awarded, can be terminated for such reason.

4 Earnest Money (EMD)

4.1 The Bidder's EMD of INR 20,00,000/- deposited along with the bid shall remain valid till the submission of performance guarantee by the BIDDER.

4.2 In case of the successful BIDDER, a clause would also be incorporated in the Performance Bank Guarantee that the provisions of Sanctions for Violation shall be applicable for forfeiture of Performance Bond in case of a decision by the BUYER to forfeit the same without assigning any reason for imposing sanction for violation of this Pact.

4.3 Within 15 days of the receipt of notification of award from the employer, the successful Bidder shall furnish the performance security equal to 10 per cent of the value of contract from a commercial bank in accordance with the conditions of the Agreement, in the proforma prescribed at Volume – III of this RFP.

4.4 Performance security should remain valid from date of execution of Contract to the expiry of 180 days after the date of completion of all contractual obligations including warranty obligations.

4.5 No interest shall be payable by the BUYER to the BIDDER on Earnest Money/Performance Security for the period of its currency.

5 Sanctions for Violations

5.1 Any breach of the aforesaid provisions by the BIDDER or any one employed by it or acting on its behalf (whether with or without the knowledge of the BIDDER) shall entitle the BUYER to take all or any one of the following actions, wherever required:

5.1.1 To immediately call off the pre contract negotiations without assigning any reason or giving any compensation to the BIDDER. However, the proceedings with the other BIDDER(s) would continue.

5.1.2 The Earnest Money Deposit (in pre-contract stage) and/or Performance Security (after the contract is signed) shall stand forfeited either fully or partially, as decided by the BUYER and the BUYER shall not be require to assign any reason therefore.

5.1.3 To immediately cancel the contract, if already signed, without giving any compensation to the BIDDER.

5.1.4 To recover all sums already paid by the BUYER, and in case of an Indian BIDDER with interest thereon at 2% higher than the prevailing prime lending rate of State Bank of India, while in case of a BIDDER from a country other than India with interest thereon at 2% higher than the LIBOR. If any outstanding payment is due to the BIDDER from the BUYER in connection with any other contract for any other stores, such outstanding payment could also be utilised to recover the aforesaid sum and interest.

5.1.5 To encash the advance bank guarantee and performance bond/warranty bond, if furnished by the BIDDER, in order to recover the payments, already made by the BUYER, along with interest.

5.1.6 To cancel all or any other Contracts with the BIDDER. The BIDDER shall be liable to pay compensation for any loss or damage to the BUYER resulting from such cancellation/rescission and the BUYER shall be entitled to deduct the amount so payable from the money(s) due to the BIDDER

5.1.7 To debar the BIDDER from participating in future bidding processes of the Government of India for a minimum period of five years, which may be further extended at the discretion of the BUYER

5.1.8 To recover all sums paid in violation of this Pact by BIDDER(s) to any middleman or agent or broker with a view to securing the contract.

5.1.9 In cases where irrevocable Letters of Credit have been received in respect of any contract signed by the BUYER with the BIDDER, the same shall not be opened.

5.1.10 Forfeiture of Performance Bond in case of a decision by the BUYER to forfeit the same without assigning any reason for imposing sanction for violation of this Pact.

5.2 The BUYER will be entitled to take all or any of the actions mentioned at para 6.1.1 to 6.1.10 of this Pact also on the Commission by the BIDDER or any one employed by it or acting on its behalf (whether with or without the knowledge of the BIDDER), of an offence as defined in Chapter IX of the Indian Penal code, 1860 or Prevention of Corruption Act, 1988 or any other statute enacted for prevention of corruption.

5.3 The decision of the BUYER to the effect that a breach of the provisions of this Pact has been committed by the BIDDER shall be final and conclusive on the BIDDER. However, the BIDDER can approach the Independent Monitor(s) appointed for the purposes of this Pact.

6 Fall Clause

The BIDDER undertakes that under similar buying conditions, it has not supplied/is not supplying similar product/systems or subsystems at a price lower than that offered in the present bid in respect of any other Ministry/Department of the Government of India or PSU and if it is found at any stage that similar product/systems or subsystems was so supplied by the BIDDER to any other Ministry/Department of the Government of India or a PSU at a lower price, then that very price, with due allowance for elapsed time, will be applicable to the present case and the difference in the cost would be refunded by the BIDDER to the BUYER, if the contract has already been concluded.

7 Independent Monitors

7.1 The task of the independent external monitor (hereinafter referred to as Monitor) for overseeing and implementation of the Pre-Contract Integrity Pact for procurement of services in the <Purchaser's entity, shall be to review independently and objectively, whether and to what extent the parties comply with the obligations under this Pact.

7.2 The Monitors shall not be subject to instructions by the representatives of the parties and perform their functions neutrally and independently.

7.3 Both the parties accept that the Monitors have the right to access all the documents relating to the project/procurement, including minutes of meetings.

7.4 As soon as the Monitor notices, or has reason to believe, a violation of this Pact, he will so inform the Authority designated by the BUYER.

7.5 The BIDDER(s) accepts that the Monitor has the right to access without restriction to all Project documentation of the BUYER including that provided by the BIDDER. The BIDDER will also grant the Monitor, upon his request and demonstration of a valid interest, unrestricted and unconditional access to his project documentation. The same is applicable to Subcontractors. The Monitor shall be under contractual obligation to treat the information and documents of the BIDDER/Subcontractor(s) with confidentiality.

7.6 The BUYER will provide to the Monitor sufficient information about all meetings among the parties related to the Project provided such meetings could have an impact on the contractual relations between the parties. The parties will offer to the Monitor the option to participate in such meetings.

7.7 The Monitor will submit a written report to the designated Authority of BUYER/ Secretary in the Department/ within 8 to 10 weeks from the date of reference or intimation to him by the BUYER/ BIDDER and, should the occasion arise, submit proposals for correcting problematic situations.

8 Facilitation of Investigation

In case of any allegation of violation of any provisions of this Pact or payment of commission, the BUYER or its agencies shall be entitled to examine all the documents including the Books of Accounts of the BIDDER and the BIDDER shall provide necessary information and documents in English and shall extend all possible help for the purpose of such examination.

9 Law and Place of Jurisdiction

This Pact is subject to Indian Law. The place of performance and jurisdiction is New Delhi.

10 Other Legal Actions

The actions stipulated in this Integrity Pact are without prejudice to any other legal action that may follow in accordance with the provisions of the extant law in force relating to any civil or criminal proceedings.

11 Validity

11.1 The validity of this Integrity Pact shall be from date of its signing and extend upto the complete execution of the contract to the satisfaction of both the BUYER and the BIDDER, including warranty period, whichever is later. In case Bidder is unsuccessful, this Integrity Pact shall expire after six months from the date of signing of the contract.

11.2 Should one or several provisions of this Pact turn out to be invalid, the remainder of this Pact shall remain valid. In this case, the parties will strive to come to an agreement to their original intentions.

12 The parties hereby sign this Integrity Pact at ____________ on ______________.

Buyer	Bidder
Name of Officer	Chief Executive Officer/ Authorized Representative of Bidder
Designation	
Dept./Ministry/PSU	

WITNESS	WITNESS

* Provisions of these clauses would need to be amended / deleted in line with the policy of the BUYER in regard to involvement of Indian agents for foreign suppliers.

ANNEXURE VI

CHECKLIST

LIST OF SELF CERTIFIED SUPPORTING DOCUMENTS:

I. Certified copy of Certificate of Registration with ICAI mentioning the name of the Partners, paid Assistants and date of inception.

II. Empanelment Letter issued by C&AG of India.

III. Certified copy of appointment letter for investigation assignments undertaken

IV. Certified copy of appointment letter of statutory auditor of limited Companies along with the certificate that turnover of companies exceeds Rs. 100cr.

V. Appointment Letter issued by Telecom Service Provider.

VI. Declaration required in Annexure IV.

VII. Integrity Pact in Annexure -V

VIII. Last 3 years Financial Statements of the firm along with ITR copies to support the turnover.

	higher than the LIBOR. If any outstanding payment is due to the BIDDER from the BUYER in connection with any other contract for any other stores, such outstanding payment could also be utilised to recover the aforesaid sum and interest.	than the LIBOR. If any outstanding payment is due to the BIDDER from the BUYER in connection with any other contract for any other stores, such outstanding payment could also be utilised to recover the aforesaid sum and interest.
6.	Integrity Pact – 6 Fall Clause The BIDDER undertakes that under similar buying conditions, it has not supplied/is not supplying similar product/systems or subsystems at a price lower than that offered in the present bid in respect of any other Ministry/Department of the Government of India or PSU and if it is found at any stage that similar product/systems or subsystems was so supplied by the BIDDER to any other Ministry/Department of the Government of India or a PSU at a lower price, then that very price, with due allowance for elapsed time, will be applicable to the present case and the difference in the cost would be refunded by the BIDDER to the BUYER, if the contract has already been concluded.	6 Fall Clause The BIDDER undertakes that under similar buying conditions, it has not supplied/is not supplying similar **services** at a price lower than that offered in the present bid in respect of any other Ministry/Department of the Government of India or PSU and if it is found at any stage that similar product/systems or subsystems was so supplied by the BIDDER to any other Ministry/Department of the Government of India or a PSU at a lower price, then that very price, with due allowance for elapsed time, will be applicable to the present case and the difference in the cost would be refunded by the BIDDER to the BUYER, if the contract has already been concluded.
7.	Integrity Pact – 11.1 The validity of this Integrity Pact shall be from date of its signing and extend upto the complete execution of the contract to the satisfaction of both the BUYER and the BIDDER including warranty period whichever is later. In case Bidder is unsuccessful, this Integrity Pact shall expire after six months from the date of signing of the contract.	Integrity Pact – 11.1 The validity of this Integrity Pact shall be from date of its signing and extend upto the complete execution of the contract to the satisfaction of both the BUYER and the BIDDER. In case Bidder is unsuccessful, this Integrity Pact shall expire after six months from the date of signing of the contract.
8.	Integrity Pact – 5.2 The BUYER will be entitled to take all or any of the actions mentioned at para 6.1.1 to 6.1.10 of this Pact	Integrity Pact – 5.2 The BUYER will be entitled to take all or any of the actions mentioned at para **5.1.1 to 5.1.10** of this Pact also

	also on the Commission by the BIDDER or any one employed by it or acting on its behalf (whether with or without the knowledge of the BIDDER), of an offence as defined in Chapter IX of the Indian Penal code, 1860 or Prevention of Corruption Act, 1988 or any other statute enacted for prevention of corruption.	on the Commission by the BIDDER or any one employed by it or acting on its behalf (whether with or without the knowledge of the BIDDER), of an offence as defined in Chapter IX of the Indian Penal code, 1860 or Prevention of Corruption Act, 1988 or any other statute enacted for prevention of corruption.
9.	Integrity Pact – For the purposes of clauses 3.11 & 3.12, the listed words shall have the ascribed meanings as follows:	Integrity Pact – For the purposes of clauses **2.11 & 2.12**, the listed words shall have the ascribed meanings as follows:
10.	Annexure IIA 7. Experience of the CA Firm: B. Details of investigation assignments performed within last 5 years by the firm (max 5 on the basis of importance) [Clause 1.8.4(d) (Certified copies of Letter of Appointment to be attached as proof)	Annexure IIA 7. Experience of the CA Firm: B. Details of **revenue audit assignments** performed within last 5 years by the firm (max 5 on the basis of importance) [Clause 1.8.4(d) (Copies of Letter of Appointment **certified by Authorised Signatory** to be attached as proof)
11.	Annexure IIA 7. Experience of the CA Firm: C. Details of experience with Telecom Service Providers/Internet Service Provider (Letter of Appointment from the Telecom Service Provider/Internet Service Provider)	Annexure IIA 7. Experience of the CA Firm: C. Details of **relevant audit/ accounting experience** with Telecom Service Providers/Internet Service Provider (Copies of Letter of Appointment **certified by Authorised Signatory** to be attached as proof)
12.	1.8.4 (a) & (b) Firm's Registration Certificate from ICAI or Form 18 filed with ICAI	1.8.4 (a) & (b) Firm's **Constitution** Certificate from ICAI **valid as on date of issue of RFP**

<table>
<tr><td>13.</td><td>1.8.5.1 Every bidder will file Financial Bid (fees per year for every auditee group inclusive of all Taxes and fees) along with their preferences for every group as per Annexure IIB attached;</td><td>1.8.5.1 Every bidder will file Financial Bid (fees per year for every auditee group exclusive of all Taxes and fees) along with their preferences for every group as per Annexure IIB attached</td></tr>
<tr><td>14.</td><td>1.8.5.3 The final selection will be done on the basis of the Financial Bids (to be made

separately for each group company inclusive of all Taxes and fees). The Audit will be allotted to the L1 Bidder for Each group of Company. No auditor/audit firm will be allotted more than one Group of Company of Telecom Service Providers for auditing. If the work cannot be awarded to the L1 bidder due to L1 has been already allotted an Auditee Company or any other reason than the audit work will be offered to next lowest bidder (L2) at L1 Rate. In the case where there are more than one L1 bidders for the particular Group of company then the firm with higher Technical Score will be allotted the audit</td><td>1.8.5.3 The final selection will be done on the basis of the Financial Bids (to be made

separately for each group company exclusive of all Taxes and fees). The Audit will be allotted to the L1 Bidder for Each group of Company. No auditor/audit firm will be allotted more than one Group of Company of Telecom Service Providers for auditing. If the work cannot be awarded to the L1 bidder due to L1 has been already allotted an Auditee Company or any other reason than the audit work will be offered to next lowest bidder (L2) at L1 Rate. In the case where there are more than one L1 bidders for the particular Group of company then the firm with higher Technical Score will be allotted the audit.

If the case, Technical Scores are also same then firm with older registration date will be allocated the Audit.</td></tr>
<tr><td>15.</td><td>Annexure IIB
(vi) The quoted fee shall be inclusive of all statutory levies and taxes as applicable on the date of submission of the bid. It may also be noted that no variation in fee shall be permitted during the currency of the contract.</td><td>Annexure IIB
(vi) The quoted fee shall be exclusive of all statutory levies and taxes as applicable on the date of submission of the bid. It may also be noted that no variation in fee shall be permitted during the currency of the contract.</td></tr>
<tr><td>16.</td><td>1.8.6. b. The minimum fee for this special audit is as follow;
<table><tr><td>Sl. No.</td><td>Group Company*</td><td>Minimum Fees prescribed by the Department (for one</td></tr></table></td><td>1.8.6. b. The minimum fee for this special audit is as follow;
<table><tr><td>Sl. No.</td><td>Group Company*</td><td>Minimum Fees prescribed by the Department (Exclusive of Applicable Taxes, for one financial</td></tr></table></td></tr>
</table>

	financial year) (Rupees)	year) (Rupees)

		financial year) (Rupees)
1.	M/s Bharti Group of Companies	671999
2.	M/s Idea Group of Companies	400000
3.	M/s Vodafone India Limited	6,50,000
4.	M/s Reliance Group of Companies.	5,00,000
5.	M/s Reliance Jio Infocomm Limited	6,85,000
6.	M/s Tata Group of Companies	4,00,000

		year) (Rupees)
1.	M/s Bharti Group of Companies	6,71,999
2.	M/s Idea Group of Companies	4,00,000
3.	M/s Vodafone India Limited	6,50,000
4.	M/s Reliance Group of Companies.	5,00,000
5.	M/s Reliance Jio Infocomm Limited	6,85,000
6.	M/s Tata Group of Companies	4,00,000
7.	**M/s BSNL**	**6,75,000**
8.	**M/s Quadrant Televenture Ltd.**	**2,50,000**
9.	**M/s MTNL**	**4,00,000**
10.	**M/s Telenor India Communication**	**3,00,000**
11.	**M/s Sistem Shyam Telecommunications Ltd.**	**3,00,000**

17.	1.5.4 The audit report will be submitted within Seven months from the date of allotment of the Audit.	1.5.4 The audit report will be submitted within **nine** months from the date of allotment of the Audit.
18.	Annexure VI III. Certified copy of appointment letter for investigation assignments undertaken	Annexure VI III. **Copies of letter of appointment certified by Authorised Signatory for revenue audit assignments undertaken**
19.	1.3.1 (iii) Have minimum 5 years experience in Accounting, Auditing and investigation of Telecom Service Providers (TSPs) and or other companies.	1.3.1 (iii) Have minimum 5 years experience in Accounting, Auditing of Telecom Service Providers (TSPs) **and/** or other companies.

<table>
<tr><td>20.</td><td>1.3.1
(v) Have minimum 5 qualified full time partners who are fellow members of ICAI, with relevant experience in the field of Accounting, Auditing and Investigation,</td><td>1.3.1
(v) Have minimum 5 qualified full time partners who are fellow members of ICAI, with relevant experience in the field of Accounting and Auditing</td></tr>
<tr><td>21</td><td>1.8.4
d. Presentation (PPT) and Interaction with DoT officials on the following points<table><tr><th>Sno</th><th>Particulars</th><th>Marks</th></tr><tr><td>1</td><td>Experience of Investigation Audit</td><td>10</td></tr><tr><td>2</td><td>Understanding of Telecom Sector</td><td>10</td></tr><tr><td>3</td><td>Understanding of License Agreement</td><td>10</td></tr><tr><td>4</td><td>Audit Plan of the Special Audit</td><td>10</td></tr><tr><td></td><td>Total</td><td>40</td></tr></table></td><td>1.8.4
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<tr><td>22.</td><td>Annexure II
5. Firm Registration Letter issued by the ICAI mentioning the Name of the Partners as well as paid assistants is mandatory</td><td>Annexure II
5. Firm Constitution Letter issued by the ICAI valid as on date of issue of RFP mentioning the Name of the Partners as well as paid assistants is mandatory</td></tr>
<tr><td>23</td><td>Annexure II
7. Experience of the CA Firm
A. Date of inception (Date of registration of the firm with ICAI): Clause 1.8.4(a) and Clause 1.8.4(b)</td><td>Annexure II
7. Experience of the CA Firm
A. Date of inception (Date of constitution of the firm with ICAI): Clause 1.8.4(a) and Clause 1.8.4(b)</td></tr>
<tr><td>24.</td><td>Annexure II<table><tr><th>S.no.</th><th>Condition</th><th>Response of Firm (Yes/No)</th><th>Documents to be submitted (all Documents must be attested by the partner of</th></tr><tr><td></td><td></td><td></td><td></td></tr></table></td><td>Annexure II<table><tr><th>S.no.</th><th>Condition</th><th>Response of Firm (Yes/No)</th><th>Documents to be submitted (all Documents must be attested by the partner of the firm)</th></tr><tr><td></td><td></td><td></td><td></td></tr></table></td></tr>
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			the firm)
1	Is Firm Registered with ICAI		ICAI Registration Certificate
2	Is the firm Empaneled with C&AG		CAG Empanelment Letter
3	Whether the firm has minimum 5 years of experience in Accounting, Auditing and investigation of TSP's or other companies.		Letter of Appointment from the auditee company
4	Whether firm has been statutory Auditor of atleast 2 limited Companies of turnover of at least Rs 100 crores in past 5 financial years		Letter of Appointment from the company along with relevant pages of financial statements to show turnover.

1	Is Firm Registered with ICAI		ICAI **Constitution** Certificate **valid as on date of issue of RFP**
2	Is the firm Empaneled with C&AG		CAG Empanelment Letter
3	Whether the firm has minimum 5 years of experience in Accounting **and** Auditing of TSP's or other companies.		Letter of Appointment from the auditee company **certified by Authorized Signatory**
4	Whether firm has been statutory Auditor of atleast 2 limited Companies of turnover of at least Rs 100 crores in past 5 financial years		Letter of Appointment from the company along with relevant pages of financial statements to show turnover.
5	Whether the firm has minimum 5 qualified full time partners who are fellow members of ICAI, with relevant experience in the field of Accounting and Auditing		ICAI **Constitution** Certificate **valid as on date of issue of RFP**

	5	Whether the firm has minimum 5 qualified full time partners who are fellow members of ICAI, with relevant experience in the field of Accounting, Auditing and Investigation		ICAI Registration Certificate	
	6	Whether the firm has at least 3 qualified Chartered Accountants (paid Assistants) and 8 semi-qualified (CA intermediate) Accountants. In absence of Paid Chartered Accountant equivalent number of partners. In addition to 5		ICAI Registration Certificate	

6	Whether the firm has at least 3 qualified Chartered Accountants (paid Assistants) and 8 semi-qualified (CA intermediate) Accountants. In absence of Paid Chartered Accountant equivalent number of partners. In addition to 5 partners		ICAI **Constitution** Certificate **valid as on date of issue of RFP**	
7	Whether one of the partner/ paid Assistant is DISA qualified?		DISA Certificate of Partner along with ICAI Firm **Constitution** Certificate **valid as on date of issue of RFP** highlighting Relevant Partners/ Paid assistants Name	
8	Whether one of the partner/ paid Assistant is FAFD/CFE qualified?		FAFD/CFE Certificate of Partner/ Paid Assistant along with ICAI Firm **Constitution** Certificate **valid as on date of issue**	

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<tr><td></td><td>partners</td><td></td><td></td></tr>
<tr><td>7</td><td>Whether one of the partner/ paid Assistant is DISA qualified?</td><td></td><td>DISA Certificate of Partner along with ICAI Firm Registration Certificate highlighting Relevant Partners/ Paid assistants Name</td></tr>
<tr><td>8</td><td>Whether one of the partner/ paid Assistant is FAFD/CFE qualified?</td><td></td><td>FAFD/CFE Certificate of Partner/ Paid Assistant along with ICAI Firm Registration Certificate highlighting Relevant Partners/ Paid assistants Name</td></tr>
<tr><td>9</td><td>Has minimum average turnover 50 lakhs or more for past 3 years</td><td></td><td>Relevant pages of Financial Statements of the firm</td></tr>
</table>
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<table>
<tr><td></td><td></td><td></td><td>of RFP highlighting Relevant Partners/ Paid assistants Name</td></tr>
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</table>
</td>
</tr>
<tr>
<td>25</td>
<td>1.13.2 The bidder shall submit Performance Bank Guarantee of 10% of its total bid amount all years taken together within 5 working days from letter of allotment.</td>
<td>1.13.2 The bidder shall submit Performance Bank Guarantee (Annexure VII) of 10% of its total bid amount all years taken together within 5 working days from letter of allotment. Non</td>
</tr>
</table>

	Non submission of this may amount to cancellation of the allotment and forfeiture of EMD. It is the responsibility of bidder to keep the BG alive and renew it at least 1 Month before the expiry till 2 (two) month after work completion certificate is issued by DoT.	submission of this may amount to cancellation of the allotment and forfeiture of EMD. It is the responsibility of bidder to keep the BG alive and renew it at least 1 Month before the expiry till **6 (six)** month after work completion certificate is issued by DoT.
26.	1.7.4, 15 months Bank Guarantee to be renewed 1 month before expiry if required.	1.7.4 **21** months Bank Guarantee to be renewed **1** month before expiry if required.
27.	Annexure VI I. Certified copy of Certificate of Registration with ICAI mentioning the name of the Partners, paid Assistants and date of inception.	Annexure VI I. Certified copy of Certificate of **Constitution valid as on date of issue of RFP** with ICAI mentioning the name of the Partners, paid Assistants and date of inception.
28.	Annexure VII Added in RFP Document	Annexure VII Format for Performance Bank Guarantee (PBG) **(PRFORMA OF BANK GUARANTEE)** **THIS DEED OF GUARANTEE** executed on this the ______day of ________ at ____________ by ________________ *(Name of the Bank)* having its Head/Registered office at ________________ hereinafter referred to as "the Guarantor" which expression shall unless it be repugnant to the subject or context thereof include successors and assigns; **In favour of** Department of Telecommunication, (hereinafter referred to as "**DoT**", which expression shall, unless repugnant to the context or meaning thereof include its administrators, successors or assigns. **WHEREAS**

		the Selected Bidder or validity of demand so made by DoT and shall pay the amount specified in the demand, notwithstanding any direction to the contrary given or any dispute whatsoever raised by the Selected Bidder or any other Person. The Guarantor's obligations hereunder shall subsist until all such demands are duly met and discharged in accordance with the provisions hereof. 4. In order to give effect to this Guarantee, DoT shall be entitled to treat the Guarantor as the principal debtor. The obligations of the Guarantor shall not be affected by any variations in the terms and conditions of the Agreement or other documents or by the extension of time for performance granted to the Selected Bidder or postponement/non exercise/delayed exercise of any of its rights by DoT or any indulgence shown by DoT to the Selected Bidder and the Guarantor shall not be relieved from its obligations under this Guarantee on account of any such variation, extension, postponement, non-exercise, delayed exercise of any of its rights by DoT or any indulgence shown by DoT, provided nothing contained herein shall enlarge the Guarantor's obligation hereunder. 5. This Guarantee shall be irrevocable and shall remain in full force and effect until__________(180 days after completion of tenure of appointment) unless discharged/ released earlier by DoT in accordance with the provisions of the Agreement. The Guarantor's liability in aggregate be limited to a sum of INR. 6. This Guarantee shall not be affected by any change in the constitution or winding up of the Selected Bidder/the Guarantor or any absorption, merger or amalgamation of the Concessionaire/the Guarantor with any other Person.

		7. The Guarantor has power to issue this guarantee and discharge the obligations contemplated herein, and the undersigned is duly authorized to execute this Guarantee pursuant to the power granted under ____________. IN WITNESS WHEREOF THE GUARANTOR HAS SET ITS HANDS HEREUNTO ON THE DAY, MONTH AND YEAR FIRST HEREINABOVE WRITTEN., SIGNED AND DELIVERED by ________________________ Bank, by the hand of Mr./Ms. ______________ its ____________ and authorized official.
29	ANNEXURE-I LIST OF TELECOM SERVICE PROVIDERS AND SERVICE AREAS (TELECOM CIRCLES/ METROS) AND THE AREAS COVERED BY THEM FOR THE PURPOSE OF THIS AUDIT 1. Reliance Group a. M/s Reliance Communications Ltd b. M/s Reliance Telecom Ltd c. M/s Reliance Internet services Ltd 2. Vodafone Group a. M/s Vodafone Essar Ltd b. Vodafone Essar Mobile Services Ltd c. Vodafone Essar East Ltd d. Vodafone Essar South Ltd including NLD/ILD and ISP	ANNEXURE-I LIST OF TELECOM SERVICE PROVIDERS AND SERVICE AREAS (TELECOM CIRCLES/ METROS) AND THE AREAS COVERED BY THEM FOR THE PURPOSE OF THIS AUDIT 1. Reliance Group a. M/s Reliance Communications Ltd b. M/s Reliance Telecom Ltd c. M/s Reliance Internet services Ltd 2. Vodafone Group a. M/s Vodafone Essar Ltd b. Vodafone Essar Mobile Services Ltd c. Vodafone Essar East Ltd d. Vodafone Essar South Ltd including NLD/ILD and ISP e. Vodafone Essar Gujrat Ltd f. Vodafone Essar Cellular Ltd

	e. Vodafone Essar Gujrat Ltd f. Vodafone Essar Cellular Ltd g. Vodafone Essar Digilink Ltd h. Vodafone Essar Spacetel Ltd 3 Tata Group a. M/s Tata Teleservices Ltd b. Tata Teleservices Ltd (Maharashtra) c. M/s Tata Net Services Ltd d. M/s Tata Internet services Ltd e. M/s Tata Power Co. Ltd 4 Idea Group a. M/s Idea Cellular Ltd including NLD / ILD and ISP 5 Bharti Group a. M/s Bharti Airtel Ltd – UASL, CMTS, NLD, ILD, Comm VSAT and ISP b. M/s Bharti Hexacom Ltd 6 M/s Reliance JioInfocomm Limited	g. Vodafone Essar Digilink Ltd h. Vodafone Essar Spacetel Ltd 3 Tata Group a. M/s Tata Teleservices Ltd b. Tata Teleservices Ltd (Maharashtra) c. M/s Tata Net Services Ltd d. M/s Tata Internet services Ltd e. M/s Tata Power Co. Ltd 4 Idea Group a. M/s Idea Cellular Ltd including NLD / ILD and ISP 5 Bharti Group a. M/s Bharti Airtel Ltd – UASL, CMTS, NLD, ILD Comm VSAT and ISP b. M/s Bharti Hexacom Ltd 6 M/s Reliance JioInfocomm Limited **7 M/s BSNL** **8 M/s Quadrant Televenture Ltd** **9 M/s MTNL** **10. M/s Telenor India Communications Ltd** **11. M/s Sistema Shyam Teleservices Ltd**
30.	Annexure IIB Details of the Group Companies:	Annexure IIB Details of the Group Companies:

	Other TSP Details stands Added	(see tables below)

Name of the Company/ Group Company	Type of Licenses	Name of Telecom Circle/Metro Service Area
M/s BSNL	Basic	All Circle
	CMTS	All Circle
	Commercial V-SAT	All India
	ILD	All India
	ISP with Telephony	All India
	NLD	All India

Name of the Company/ Group Company	Type of Licenses	Name of Telecom Circle/Metro Service Area
M/s Quadrant Televenture Ltd	UL-ISP "A"	All India
	ISP-B	Punjab
	UASL-DT	Punjab
	UL-AS	Punjab

Name of the Company/ Group Company	Type of Licenses	Name of Telecom Circle/Metro Service Area

M/s MTNL	UL-ISP "B"	Delhi, Mumbai Metro Service Area
	Basic	Delhi, Mumbai Metro Service Area
	CMTS	Delhi, Mumbai Metro Service Area
	ILD	All India
	ISP With Telephony-B	Delhi, Mumbai Metro Service Area
	NLD	All India

Name of the Company/ Group Company	Type of Licenses	Name of Telecom Circle/Metro Service Area
M/s Telenor India Communications Ltd	Ul-AS	AP, Assam, Bihar, Gujarat, Maharashtra, UP(E), UP(W)
	Ul-ILD	All India
	UL-NLD	All India

<table>
<tr>
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<table>
<tr><th>Name of the Company/ Group Company</th><th>Type of Licenses</th><th>Name of Telecom Circle/Metro Service Area</th></tr>
<tr><td rowspan="4">M/s Sistema Shyam Teleservices Ltd</td><td>UASL-DT</td><td>Rajasthan</td></tr>
<tr><td>UL-AS</td><td>Delhi, Gujrat, Karnataka, Kerala, Kolkata Metro Service Area, Tamil Nadu (incl Chennai), UP West, West Bengal</td></tr>
<tr><td>UL- ISP "A"</td><td>All India</td></tr>
<tr><td>UL-NLD</td><td>All India</td></tr>
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<td>31</td>
<td>
Annexure IIB
7. Group of company for which bid is made:
<table>
<tr><th>Sl. No.</th><th>Group Company*</th><th>Minimum Fees prescribed by DoT (INR)</th><th>Fee (In figures) for one F.Y. (INR)</th><th>Fee (In Words) (for one F.Y) (INR)</th><th>Preference*</th></tr>
<tr><td>1.</td><td>M/s Bharti Group of Companies</td><td>671999</td><td></td><td></td><td></td></tr>
<tr><td>2.</td><td>M/s Idea</td><td>400000</td><td></td><td></td><td></td></tr>
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<td>
Annexure IIB
7. Group of company for which bid [illegible] made:
<table>
<tr><th>Sl. No</th><th>Group Company*</th><th>Minimum Fees prescribed by DoT (INR)</th><th>Fee (In figure [illegible] (INR)</th><th>Fee (In Words) (for one F.Y) (INR)</th><th>Preference*</th></tr>
<tr><td>1.</td><td>M/s Bharti Group of Companies</td><td>671999</td><td>[illegible]</td><td></td><td></td></tr>
<tr><td>2.</td><td>M/s Idea Group of Companies</td><td>400000</td><td>[illegible]</td><td></td><td></td></tr>
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</table>

	Group of Companies				
3	M/s Vodafone India Limited	6,50,000			
4	M/s Reliance Group of Companies	5,00,000			
5	M/s Reliance Jio Infocomm Limited	6,85,000			
6	M/s Tata Group of Companies	4,00,000			

3	M/s Vodafone India Limited	6,50,000			
4	M/s Reliance Group of Companies	5,00,000			
5	M/s Reliance Jio Infocomm Limited	6,85,000			
6	M/s Tata Group of Companies	4,00,000			
7	**M/s BSNL**	6,75,000			
8	**M/s Quadrant Televenture Ltd**	2,50,000			
9	**M/s MTNL**	4,00,000			
10	**M/s Telenor India Communications Ltd**	3,00,000			
11	**M/s Sistema Shyam Teleservices Ltd**	3,00,000			

688740/2022/Revenue

50-2/Clarification/TamilNaduCircle

भारत सरकार/GOVERNMENT OF INDIA
संचारमंत्रालय/MINISTRY OF COMMUNICATIONS
दूरसंचारविभाग/DEPARTMENT OF TELECOMMUNICATIONS
20,अशोकरोड,संचारभवन/ASHOKA ROAD, SANCHAR BHAWAN
नईदिल्ली /NEW DELHI -110001

No. 40-6/TA-II/Monthly A/cs/2022-23/6694 Date 09/06/2022

To,

Director (LFP-II)
LF Policy Wing,
DoT (HQ), Sanchar Bhawan
New Delhi – 110001.

Sub:- Refund of surplus License Fee - reg.

Ref: Your office letter no. 14-1/2016-LFP-I dated 23.05.2022 addressed to Sr. Jt. CGCA (Revenue) and copy endorsed to this office, which was received in this office on 08.06.2022 by hand.

With reference to your office letter no, metioned above, it is intimated that if, License Fee which is to be refunded, received in current Financial Year, it would be refunded by minus (-) crediting the head of accounts under which it was origionally booked. Otherwise (pertaing to previous year(s)), it would be booked under account head 1275.00.900.00.00 – Deduct Refunds.

(Gp. Capt. Atul Pokhriyal)
Director(Accounts-I)
Ph- 011-23036614
e-Mail: dir-acs1-dot@nic.in

24-1/2016-LFP-I
Government of India
Ministry of Communications
Department of Telecommunications
(LF Policy Wing)

To

Dated:-14-06-2022

The Sr. Jt. CGCA (Revenue)
O/o CGCA
NICF Campus
Ghitorni
New Delhi-110030.

Sub: Provisional Annual Assessment of License Fee in respect of NLD No. 10-5/06-BS-1(NLD-07) dated 11.07.2006 in respect of Tikona Infinet Private Limited" for the financial year 2018-19.

Ref: - Your letter no. 50-2/LF agreements/Delhi/110 dated 01.07.2021 and email dated 06.06.2022.

With reference to your letter cited above regarding aforesaid subject, the following is intimated.

1. As per existing DOT order no. 13-32/LF (ISP-IT)/2009 dated 02.07.2010, the assessment is to be carried out at the CCA where, registered office of the licensee is located.

2. Accordingly, instructions may be issued to O/o Pr. CCA, New Delhi to forward the BG along with NLD service documents to O/o Pr. CCA Mumbai for further action.

This issues with the approval of competent authority.

R. Sathishkumar
Director(LFP-II)
Tel. 23036232

scan

45

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No:24-1/2016-LFP-I **Dated: 15.06.2022**

Subject- : Adjustment of Proceeds of Bank Guarantee encashment of M/s Unitech Wireless (Tamilnadu) Private Limited.

1.I am directed to convey the approval of Competent Authority for adjustment of Rs.176.30 Crores available as Cash Security with different CCA offices against the dues of M/s Unitech Wireless (Tamilnadu) Private Limited.

2.The following procedure will be followed for adjustment

i. Encashed amount of FBG pertaining to LF dues shall be adjusted against pending LF dues.
ii. Encashed amount of FBG pertaining to SUC dues shall be adjusted against SUC dues.
iii. Encashed PBG amount may be adjusted against LF dues by treating it as a payment.
iv. Date of adjustment would be the date of credit of each BG receipt into respective CCA office bank accounts.

3. In this regard a Copy of Letter from M/s Unitech Wireless(Tamilnadu) Private Limited dated 16.05.2022 containing the details of encashed Bank guarantees is attached as Annexure I to this letter. The details mentioned in above letter have been confirmed from O/o CGCA and the email received from O/o CGCA is also attached as Annexure II to this letter.

4.LFA wing and WPF wings are requested to take necessary action as per the procedure above.

Sathish Kumar R
Director (LFP)

To
1.DDG(LFA)
2.DDG(WPF)

Dir (USF)

pertains to Dir (LR)

16/6

16/6/22

Dir (LR)

20/6

AO(LR-I)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001

No:24-1/2021-LFP

Dated: 16.06.2022

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110047.

Sub: Regarding Procedure for rationalization of Bank Guarantees pursuant to the amendment in the License Agreement

Ref: - Letter No.50-1/2021/BG Policy/I/Airtel dated 22.03.2022.

The matter has been examined in consultation with AS wing and the following is intimated.

a) Para-7 of the AS Wing's letter no AS-25/1/2017-AS-V-Part-(1) dated 27.10.2021 (22/C) is in line with para-3 of the license amendment dated 06.10.2021 (Flagged A) which states that Bank guarantees furnished or required due to any Court order or Bank Guarantees which are subject matter of Litigation, will continue and rationalization will not be applicable for such Bank Guarantees.

b) Para 3 of LFP wing letter No.1-9/2019-LFP-1 dated 08.10.2021(21/C) specifies what amounts shall not be included in respect of the term "*other dues not otherwise securitized*" while computing PBG/FBG amounts as per license amendment dated 06.10.2021. It may be noted that there is no such term "*other dues not otherwise securitized*" in the calculation of PBG as per license agreement. Para 3(iii) of LFP wing letter also states that issue of securitization of violation of license terms and conditions is covered under PBG prescribed under clause 21.1 of UL agreement. Hence liquidated damages mentioned in para 7 of AS wing letter are to be securitized during rationalization of PBG's .

This issues with approval of Competent Authority.

R. Sathish Kumar

Sathish Kumar R
Director (LFP-II)

8 (37) 39

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No:24-1/2018-LFP-I Dated:16.06.2022

To,

Sr. Jt. CGCA(Revenue),
Dept. of Telecom Ministry of Communications,
NICF Campus, Ghitorni, New Delhi-110047.

Subject: Issue of guideline/Instruction in case of "NIL" AGR of NLD/ILD service providers.

Ref: Letter No. 50-4/Clarification & ruling/NIL AGR/Pr.CCA Delhi dated 22.02.2022.

With reference to your above letter the matter has been examined in consultation with CS wing and following is intimated

1) There is no clause for payment of minimum license fee in NLD/ILD license agreements issued prior to UL. This will apply in the case of M/s Verizon Communication Pvt. Ltd and M/s Equant Network Pvt. Ltd.

2) M/s Railtel Corporation of India Ltd holds a UL-ILD license. As per clause 18.2.1 of UL agreement, minimum license fee of 10% of entry fee from second year of the effective date of authorization is applicable.

This issue with the approval of competent authority.

R-Sathishkumar
Sathish Kumar R
Director (LFP-II)

1-22/2016-LFP-I/Part
Government of India
Ministry of Communications
Department of Telecommunications
(LF Policy Wing)

Dated:17 -06-2022

To,

The Sr. Jt. CGCA(Revenue)
O/o CGCA,
NICF Campus,
Ghitorni
New Delhi-110047.

Sub: Applicability of 'Presumptive AGR' on LF assessment of M/s RJIL.

Ref: - O/o CGCA, New Delhi email dated 09.06.2022.

With reference to your e-mail dated 09.06.2022 regarding aforesaid subject, this is to intimate that O/o CCA Madhya Pradesh had sought clarification on the applicability of Presumptive AGR for LF purpose on M/s RJIL and reply was provided vide letter no.1-22/2016-LFP-I/Part dated 12.05.2022. Copy of the letter is enclosed. It is requested to intimate all CCA offices the present status. Further updates will be provided once a decision is taken on the matter.

This issues with the approval of competent authority.

Encl:- As above.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

(35) 35

1/3046986/2022

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No. 1-35/2022-LFP-II **Dated: 23.06.2022**

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110047.

Sub: **Clarification on minimum license fee for 2nd Hub of M/s Bombay Stock Exchange Ltd- reg**

Ref: 50-4/2018-clarififcation & Ruling/Pr. CCA Mumbai/KW/4 dated 07.04.2022

With reference to your above letter, it is intimated that the matter was examined in consultation with Satellite wing. Accordingly, the below procedure may be followed during assessment of the above licensee

1.The license fee for 2nd hub is to be charged as per DoT order no. 204-1/96-PHC dated 29.08.97 (Copy enclosed) till 08.04.2021.

2.The Captive VSAT license agreement has been subsequently amended w.e.f 09.04.2021(copy enclosed) based on TRAI recommendations dated 18.07.2017 and the amendment may be applied for assessment from 09.04.2021.

This issue with the approval of competent authority.

Signed by Sathish Kumar R
Date: 23-06-2022 11:33:18
Sathish Kumar R
Director (LFP-II)

Encl: As Above

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001

No:24-1/2016/LFP-I

Dated: 13 .07.2022

To,

Sr. Jt. CGCA (revenue)
O/o CGCA, NICF Campus,
Ghitorni,
New Delhi-110047.

Sub: Release of Bank Guarantees.of M/s Hughes Communications India Pvt. Ltd.-reg

Ref: 50-1/Release of BG of Migrated licenses/2022-23.

With reference to your above letter the following is intimated

1.It is seen from the licensee's letter (enclosed with the above referred letter) that they have migrated from ISP IT to UL ISP authorisation from 01/08/2014.

2.Accordingly, PBG of old ISP IT license may be released in terms of DOT order no 24-1/2016/LFP-I dated 14.09.2016(Copy enclosed)

3.In case of FBG for ISP IT and UL ISP license, dues calculation may be done in the following manner

a) For ISP IT license, revenue from pure internet services is allowed as a deduction as per license agreement till date of migration to UL. O/o Pr. CCA Delhi may be instructed to calculate dues accordingly.
b) From date of migration to UL ISP, revenue from pure internet services is not allowed as a deduction as per license agreement. However, this is subject to outcome of CA220/2021 pending in Hon'ble SC.

4. For UL ISP license, FBG requirement may be calculated as per latest license agreement amendment issued in Oct 2021 and LFP wing order no 1-9/2019-LFP-I dated 08.10.2021.

Encl: As above.

R. Sathishkumar
Sathish Kumar R
Director (LFP-II)

1-35/2016-LF(Pt-I)
Government of India
Ministry of Communications
Department of Telecommunications
(LF Policy Wing)

To,

Dated: 13 .07.2022.

Sr. Jr. CGCA (Revenue)
O/o CGCA
NICF Campus,
New Delhi-110047.

Sub: Issue of guideline/clarification in respect of deduction claimed by ISP under the head of "Revenue from Pure Internet Service"- reg.

Ref: 50-1/2019-BG Release/Gujrat/53 dated 10.05.2022.

With reference to your above letter, it is intimated that the competent authority has desired that consultation with all CCA offices be done and feedback obtained as to what items of revenue are claimed by the licensees under the term "Revenue from Pure Internet Services".

Accordingly, you are requested to take inputs from all Pr.CCA/CCA offices as to what items of revenue are usually claimed by Licensees under the term "Revenue from Pure Internet Services".

The consolidated inputs may be submitted by 21.07.2022.

Encl: As above.

R. Sathish Kumar

Sathish Kumar R
Director (LFP-II)

Copy to:

DDG(LFA) with a request to provide inputs on above issue

O/C

(31)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001.

No: 12-40/2021-LFP-I (Part-I)

Dated: 14 .07.2022

Sub: Moratorium scheme to TSPs for all dues not tabulated in the Hon'ble Supreme Court order in the Adjusted Gross Revenue (AGR) matter regarding.

I am directed to convey the following on the above subject matter:

1.With the approval of competent authority, all TSP's were given a one-time opportunity to opt for deferment of AGR-related dues up to financial year 2018-19 and not tabulated in the Hon'ble Supreme Court order dated 1.9.2020. Interest at 8% p.a., at par with the dues finalized in the Hon'ble SC judgement dated 1.09.2020, however, will be applied so that NPV of the payable amount is protected.

2.The following TSPS's have opted for the above moratorium

Sl. No	TSP Name
1	Bharti Airtel Ltd. (BAL)
2	Bharti Hexacom Limited(BHL)
3	Vodafone Idea Ltd. (VIL)
4	Tata Tele Service Ltd. (TTSL)
5	Tata Teleservices (Maharashtra) Ltd. (TTML)
6	Quadrant Televentures Ltd.

3. Detailed breakup of the dues (Circle wise/Financial year wise) covered under the moratorium may be provided at the earliest by LFA and WPF wings to O/o CGCA and TSP's listed above. This will enable Pr.CCA/CCA offices to take necessary action to dispose representations received from TSPs pertaining to deduction verification, license fee and SUC assessments for the period covered in above moratorium option.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

To

1. DDG(LFA) ✓

2. DDG(WPF) ✓

14/7/22

5.55 pm
13.07.22

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001.

No: 12-40/2021-LFP-I (Part-I)

Dated: 18.07.2022

To,
Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni, New Delhi-110047.

Sub: Details of Moratorium scheme to TSPs for all dues not tabulated in the Hon'ble Supreme Court order in the Adjusted Gross Revenue (AGR) matter regarding.

I am directed to convey the following on the above subject matter:

1. With the approval of competent authority, all TSP's were given a one-time opportunity to opt for deferment of AGR-related dues up to financial year 2018-19 and not tabulated in the Hon'ble Supreme Court order dated 1.9.2020. Interest at 8% p.a., at par with the dues finalized in the Hon'ble SC judgement dated 1.09.2020, however, will be applied so that NPV of the payable amount is protected. Since the Hon'ble Supreme Court had allowed payment to be made in yearly instalments over ten years from 01.4.2021 to 31.3.2031 payable by 31st March of every succeeding financial year, the balance revised amounts of instalments will be paid in Six yearly installments from 01.04.2025 to 31.03.2031 with first payment payable by 31.03.2026.

2. The dues for the said period are subject to change on account of following:
    a) Disposal of representations received from TSPs pertaining to deduction verification, license fee and SUC assessments
    b) Additional demands on account of Special Audit/CAG Audit
    c) Outcome of pending litigation

3. The following TSPS's have opted for the above moratorium

Sl. No	TSP Name
1	Bharti Airtel Ltd. (BAL)
2	Bharti Hexacom Limited(BHL)
3	Vodafone Idea Ltd. (VIL)
4	Tata Tele Service Ltd. (TTSL)
5	Tata Teleservices (Maharashtra) Ltd. (TTML)
6	Quadrant Televentures Ltd.

4. Detailed breakup of the dues covered under the moratorium will be provided by LFA wing and WPF wing to O/o CGCA.

5. On receipt of breakup of dues, all Pr.CCA/CCA offices may be intimated to take necessary action to dispose representations received from TSPs pertaining to deduction verification, license fee and SUC assessments for the period covered in above moratorium option.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

Copy to :

1. DDG(LFA)/DDG(WPF)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:1-5/2021-LFP-I

Dated: 25 .07.2022

To,

Jt.CCA(Revenue)
O/o Pr.CCA Telengana,
Kavadiguda Telephone exchange compound,
Bholakpur, Hyderabad-500080

Sub: Clarification on effective date of license - Case of M/s VOIP Office Telecommunications Pvt. Ltd.

Ref: Pr.CCA/TS/Revenue Section/VOIP/18-19 dated 28/06/2022

With reference to your office letter referred above, it is intimated that the matter was consulted with DS wing and matter is clarified as below

i. All the existing ISP-category "C" Authorizations granted under Unified License No. 821-253/2014-DS dated 24.03.2015 shall stand cancelled from date of signing of this category-"A" ISP Authorization under Unified License.
ii. Assessment is to be done as UL ISP Category C authorization from 24.3.2015 to 18.8.2016.
iii. Assessment is to be done as UL ISP Category A authorization from 19.8.2016.
iv. In case no dues exist for the UL ISP Category C license and sufficient quantum of Bank Guarantees as per latest amendments to License agreements are maintained by the licensee for UL ISP category A authorization, the Bank Guarantees pertaining to UL ISP Category C authorization may be returned to the licensee.

Signed by Sathish Kumar R
Date: 25-07-2022 15:58:21
Sathish Kumar R
Director (LFP-II)

Copy to:

Sr. Jt. CGCA (Revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110047.

27

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:12-3/2020/LFP-I

Dated:26.07.2022

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni.
New Delhi-110047.

Sub: Release of Performance Bank Guarantees ("PBGs") submitted by M/s. Tata Teleservices Limited ("TTSL") under it's UAS Licenses for Delhi Metro, Gujarat, Karnataka and Tamil Nadu LSAs. -reg

Ref: 50-1/BG Release/2021/TTSL dated 31.05.2022.

With reference to your above letter the following is intimated:

i. As per AS Wing, Rs.44.45 crores, the amount under litigation, is to be securitised while releasing the PBG's.

ii. Rest of the PBG's may be released as per DOT letter No 24-1/2016/LFP-I dated 14.09.2016.

iii. With regard to the unsecuritised LF and SUC dues intimated in your above referred letter, it is intimated that TTSL in its letter dated 21/06/2022(copy given to O/o CGCA also) has stated that representations are pending against these demands. Hence these demands may be examined in light of DOT instructions in letter no 1-9/2019-LFP-I dated 08.10.2021 for inclusion in FBG calculation. Besides, TTSL has availed the option of moratorium for AGR dues up to FY 2018-19 not tabulated in the Hon'ble SC judgment in AGR case and the same has also been communicated to O/o CGCA vide letter No 12-40/2021-LFP-I(Part-I) dated 18-07-2022.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:24-1/2016/LFP-I (pt.-II)

Dated: 26 .07.2022.

To,
O/o CCA Rajasthan.
Sanchar Lekha Bhawan,
JhalanaDoongari Institutional Area,
Jaipur-302004.

Sub: - Issue of guideline/clarification on the revenue generated from Telecom activities prior to issuance of license-reg.

Ref: 50-4/2019-Clarification & Rulings/CCA Rajasthan dated: 01.07.2022.

With reference to above letter forwarded by O/o CGCA, I am directed to inform the following

1) Note# 18 enclosed with audited financial statements, shows Rs. 1,32,30,578 under 'Internet Service' for the financial year 2016-17. However, in the explanation below there is no entry against the 'Internet Service' head for 2016-17. The total breakup for Rs. 1,32,30,578 is also not available in table below note for FY 2016-17.

2. The issue of whether the revenue shown under "Internet Services" for FY 2016-17 is from offering services which require a license can be concluded only on getting further details from the licensee.

3. Accordingly, O/o CCA Rajasthan is instructed to hold a meeting (physical/online) with the licensee within 30 days and ascertain the details .

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

Copy to:
Sr. Jt. CGCA (Revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110047.

(26) 26

'3054292/2022

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:LFP-10/01/2022-LFP-II

Dated: 05.08.2022

To,
Sr. Jt. CGCA (Revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110047.

Subject: Renewal/Invocation of Performance Bank Guarantees in respect of M/s Nextgen Communications Limited-Reg.

Ref: O/o Pr.CCA Delhi Letter No.1-9/CCA/Delhi/Nextgen/BG/2019 dated 24/06/2022
With reference to above letter the following is intimated

i)The licensee falls under the category of ISP license issued under 1998 guidelines.The license has expired on 11.02.2014 as per DS wing U No. 821-93/2014-DS dated 20.03.2020 . These ISP licenses were not required to pay any license fee till Nov 2003. From November 2003 a token license fee of Rs.1 Per annum was payable.

ii)Point 12 and 18 of DOT letter No 24-1/2016/LFP dated 01.06.2016 dated may also be seen. Extract of the letter is reproduced below .

"12. FBG for pure ISPs: Since. As of now, there is no AGR definition is available on the basis of which licensee fee demand could be ascertained, therefore the question of FBG may not arise in cases of pure ISPs.

18. Applicability of Uniform license fee on the Pure ISPs: It is a fact that the para 2 of the letter dated 29.06.2012 of the DoT on the application of uniform license fee had been struck down by the TDSAT. The decision of the TDSAT had been accepted by the department and accordingly the DoT headquarter is in the process of taking a final decision on the applicability of Uniform Licensee fee on the Pure ISPs. However, till the time of final decision in the matter, the status quo may be maintained by the O/o CCA regarding the calculation of license fee for the pure ISPs."

It can be concluded from above that the license was not required to pay any AGR based LF until expiry on 11.02.2014.

iii) The matter of deduction of revenue from Pure Internet Services is not applicable to pure ISP licensees as AGR based license fees is not applicable on them.

iv) Necessary action may be taken on priority to release the PBG of the licensee after ensuring no dues.

v) Further review of all pending cases of release of Performance Bank guarantees of Pure ISPs ,whose license has expired ,may also be done immediately.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

Copy to:
O/o Principal Controller of Communication Accounts. Delhi

Email

Pratima Singh

[WARNING: ATTACHMENT UNSCANNED]Re: Clarification and guidelines regarding supporting documents required to allow deduction as per new amendments of unified licenses.

From : Sathish Kumar R <sathishkumar.r.dot@nic.in> Mon, Aug 22, 2022 02:03 PM

Subject : [WARNING: ATTACHMENT UNSCANNED]Re: Clarification and guidelines regarding supporting documents required to allow deduction as per new amendments of unified licenses. 1 attachment

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

Madam,

Regarding the clarification on pass through charges it may be noted that the clause regarding pass through charges has been deleted from deductions of UL ISP license by amendment dated 19.5.2022. Copy of the amendment is enclosed

Regards
R.Sathish Kumar
Director (LFP II)
DOT Hq
011-23036232

From: "AMIT KATOCH" <amit.katoch@nic.in>
To: "Sathish Kumar R" <sathishkumar.r.dot@nic.in>
Sent: Monday, August 22, 2022 1:54:29 PM
Subject: Fwd: Clarification and guidelines regarding supporting documents required to allow deduction as per new amendments of unified licenses.

Sent from my iPhone

Begin forwarded message:

> **From:** Pratima Singh <dycgcarev-dot@gov.in>
> **Date:** 22 August 2022 at 1:20:16 PM IST
> **To:** AMIT KATOCH <amit.katoch@nic.in>
> **Cc:** Manoj Anand <jtcgcarev-dot@gov.in>, PRATIMA SINGH <pratima.singh88@gov.in>, CCA CHHATISGARH <cca.cg-dot@nic.in>
> **Subject: Clarification and guidelines regarding supporting documents required to allow deduction as per new amendments of unified licenses.**

Government of India
Ministry of Communications
Department of Telecommunications
(Licensing Finance Policy Wing)

No. 1-9/2019-LFP-I)Part-I

Dated:25.08.2022.

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110030.

Sub: - Issue of guideline/clarification for Rationalisation of Bank Guarantees.

Ref: 50-1/2022/Decentralized/Clarification/Rationalization of BGs/2022 dated 18.08.2022.

With reference to your above letter seeking clarification on rationalisation of bank Guarantees of decentralised licensees the following is intimated

1. Para 3 of DOT OM No.1-9/2019-LFP-I dated 08.10.2021 states the following

> *"3.Regarding calculation of Bank Guarantee requirements in respect of the term "other dues not otherwise securitized", following amount shall not be included while computing of PBG/FBG amounts:*
>
> *(i). AGR Dues determined as payable by the Hon'ble Supreme Court Judgement dated 1.9.2020;*
>
> *(ii) License Fee and SUC dues for prior and current periods, not included in Hon'ble Supreme Court judgment which are the subject of dispute/litigation of assessments/wherein TSPs have submitted representations which are pending. In these cases, the demands will become due (payable) on settlement of outstanding issues;*
>
> *(iii). CAF and EMF penalties (violations of license) and demands of Liquidated Damages. The issues of securitization for violation of license terms and conditions is covered under PBG prescribed under clause 21.1 of UL Agreement."*

2.The legal dispute regarding matter of inclusion of revenue from Pure internet services is covered under the scope of para 3(ii) of above order dated 08.10.2021 and these dues are not to be included while computing FBG amounts for rationalisation purposes.

3.Further it may be noted that CA 220/2021 pending in the Hon'ble Supreme Court is related to inclusion of revenue from pure internet services in AGR for all UL ISP licensees and ISP licensees which have migrated to UL regime. For ISP IT licensees, Revenue from pure internet service is allowed as a deduction as per the license agreement till amendment dated 31.03.2021 was issued. The amendment removed Revenue from Pure internet services as a deduction for these licensees with effect from 31.03.2021.

4.In case of cable TV revenue and Other income, in case the dues are subject of litigation or representation of the licensee on the demand notice is pending then the same will be covered under the scope of para 3(ii) of above order dated 08.10.2021.

This issues with approval of Competent Authority.

R. Sathish Kumar

Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:24-1/2016/LFP-I

Dated:25.08.2022.

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110030.

Sub: Release of BG on expiry of LoI (Letter of Intent)-reg.

Ref: Letter No 50-1/BG-Release/LOI/2022-23 dated 5/6/2022.

With reference to your above letter, the following modification may be made in the proposed procedure of release of Bank guarantees in cases where LoI has expired.

(i) As License agreement has not been signed in these cases it would not be proper to link the release of the Bank guarantees submitted for dues of any other license held by the same company. For non-payment of dues of other licenses of same company, necessary action is to be taken as per those license agreements.

(ii) Necessary action may also be taken to release the Bank Guarantees of these cases expeditiously.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No: 1-35/2016-LF(Pt-1)

Dated: 25.08.2022.

To,

Sr. Jt. CGCA (revenue)
O/o CGCA, NICF Campus,
Ghitorni,
New Delhi-110030.

Sub: Clarification regarding extension of due of payment of LF/SUC for Q4 of FY 2020-21.
Ref: Letter No 50-4/Clarification&Rulings/Pr.CCA Delhi/Fusionnet Web

With reference to your above letter the following is intimated

1.No order regarding extension of due date of payment for FY 2020-21 has been issued by DOT.

2. In the present case, it is seen that the licensee has taken a Demand Draft on 29.05.2021 and deposited the same to O/o Pr.CCA Delhi on 31.05.2021. The licensee has mentioned in his representation that 30.05.2021 being a Sunday the demand draft could be submitted to O/o Pr.CCA Delhi on 31.05.2021 only. It may be noted that the licensee has an option to make the payment online through SARAS portal and these payments can be made on holidays also. Documents could have very well been submitted by email within due date or next working day in the office and has no linkage to penalty calculation. Since the licensee has opted for the option of making payment through demand draft no relaxation can be considered.

3.It is also requested to instruct all CCA offices to educate all decentralised licensees about the electronic payment options available in SARAS to avoid such representations in future.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:24-1/2016/LFP-I

Dated:25.08.2022.

Sub: Forwarding of Bank guarantees before signing of license agreements -reg.

Please find enclosed Letter No 50-1/BG-Release/LOI/2022-23 dated 5/6/2022 from O/o CGCA in which they have requested that LSAs and other authorities signing license agreements may be instructed to send the bank guarantees to Concerned CCA offices only after the license agreement is signed and not at LoI stage.

You are requested to ensure the same and instruct all concerned accordingly.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

To,
1.DDG(AS)
2.DDG(CS)
~~3.DDG(DS)~~
4. WA

Copy to:

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110030.

Pl. examine.

Kumar
26/8/22

DIR DS-III

Pl. put up if required draft letter to LSAs.

ADG (DS) → JP.
29/8/22

Letter has already been issued to DGT/LSA on 22.2.22 (encl) wherein the applicant has to bring corrected physical BG on date of signing itself. Hence the BGs can be forwarded only after signing of license agreement.

29/8/22

Dir ~~DS-III~~)
Dir (LFP)

30/8/22

(१४) ११

I/3056823/2022

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:LFP-10/03/2022-LFP-II

Dated: 26.08.2022.

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110030.

Sub: Inclusion of revenue from PM WANI registration in AGR – C/o of M/s Falconet Internet Pvt. Ltd.

Ref: 50-2/Clarification/CCA Haryana Circle dated 08.08.2022

With reference to your above letter, the matter was consulted with DS wing and the following is intimated:

The revenue earned by the licensee under PM WANI registration would fall under revenue earned from telecom services and will be included in AGR.

This issues with approval of competent authority

Signed by Sathish Kumar R
Date: 26-08-2022 09:27:32
Sathish Kumar R
Director (LFP-II)

(17) 19

I/3057763/2022

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhavan, 20, Ashoka Road, New Delhi-110001.
(Carrier Service Cell)

No: 311-250/2018–CS-I **Dated: 01.09.2022**

To,

Deputy Establishment Officer
BARC, Trombay, Mumbai-400085

Subject: Payment of license fee in respect of CMRTS license to Bhabha Atomic Research Centre (BARC), Trombay Mumbai.

Ref: Your letter No. 15/01/2018-Comm/62738/OPA/ 2618 dated 18.03.2021.

Please refer your letter dated 18.03.2021 addressed to CCA, DOT Mumbai office requesting for exemption from payment of CMRTS License fees. You have also referred to Condition 13.1 (a) under Part-III of the CMRTS license Agreement.

2. Your case has been examined and it is intimated that CMRTS license has also been granted to a number of Govt. Departments and Govt. PSUs and they are also paying the CMRTS service license fees except if exempted under the Condition 13.1 (a).

3. Based on the justification given in your above referred letter, in the opinion of this office Bhabha Atomic Research Centre, Trombay, Mumbai does not fall under agencies exempted from paying the License fee. It is, therefore, requested to kindly pay the CMRTS license fees as specified in the CMRTS license agreement by coordinating with CCA, DOT Mumbai office.

(Rahul Yadav)
Assistant Director General (CS-IB)
Ph: 011-23036489, rahul.yadav80@nic.in

Copy to:

1. Pr.CCA, DOT, Mumbai
2. Director (LFP-II), DOT, New Delhi

Signed by Rahul Yadav
Date: 01-09-2022 17:54:14

(16) 18

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:24-1/2016/LFP-I(pt-II) Dated: 08.09.2022.

Sub: Clarification in respect of assessment of UL-VNO authorizations-regarding

Ref: 24-1/2016/LFP-I dated 30.09.2021.

The following modification is made in respect of order No.24-1/2016/LFP-I dated 30.09.2021 related to assessment of UL VNO authorisations

(i) The assessment of licensees who have UL Access Service authorisation and whose assessment is done by LFA wing of DOT Hq will be continue to be assessed by LFA wing in case they have UL VNO Access service authorisation also.

(ii) In all other cases assessment of UL VNO Access Service authorisations shall take place at the particular CCA under whose jurisdiction the registered office of the company falls irrespective of service area of operation of the license. All the FBG(s) in such cases will be maintained under the same CCA office.

(iii) LFA wing and O/o CGCA shall take necessary action to transfer the records and bank guarantees to concerned CCA offices in such cases.

This issues with the approval of competent authority.

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

To,
1. CGCA
2. All PrCsCA./CsCA
3. DDG LFA/ DDG WPF
4. VNOAI, COAI, ISPAI, ACTO

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No: 1-35/2022-LFP-II

Dated: 09.09.2022.

To,
Sr. Jt. CGCA (Revenue)
NICF Campus,
Ghitorni, M.G. Road
New Delhi-110030.

Subject: Issue of clarification on the type of licenses which are authorised to operate as NSO -reg

Ref: O/o CGCA letter No 50-4/Clarification Ruling/CCA UK dated 19.07.2022

With reference to your above letter the matter was consulted with AS wing and it is intimated that all UL/UASL/ Standalone licensees (licenses issued prior to UL for ISP, NLD, ILD, etc.) issued under Section 4 of Indian Telegraph Act, 1885 are eligible to provide NSO services.

Signed by Sathish Kumar R
Date: 09-09-2022 09:25:55

Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No: LFP-10/08/2022-LFP-II **Date: 09.09.2022.**

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110030.

Sub: Release of Bank Guarantee of expired ISP of M/s Shyam Internet services Ltd.

Ref: Email dated 05.08.2022.

1. From the copy of the license agreement received from O/o CCA Rajasthan, it is observed that the licensee holds a ISP B category license. The license agreement says that a nominal license fee of one rupee per annum will become payable from 01.11.2003.

2. Further DS wing in their letter dated No: 820-01/2015(Expiry) dated 27/08/2021 have already communicated to O/o CGCA that the license has expired on 17-12-2018.

3. Accordingly the following action may be immediately taken

(i) O/o CCA Rajasthan may be instructed to recalculate the dues as only license fee of Rs.1 per Annum is payable by the licensee from 1.11.2003 and the excess paid license fees is to be refunded to the licensee. Accounting procedure for refund of surplus license fee has already been communicated to O/o CGCA on 09.06.2022.

(ii) O/o CGCA may take necessary action to release PBG after ensuring no dues.

Signed by Sathish Kumar R
Date: 09-09-2022 16:45:06
Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001

No. LFP-10/05/2022-LFP-II Dated:
13.09.2022

To

The Sr. Jt. CGCA (Revenue)
O/o CGCA,
T.E Building
Karol Bagh,New Delhi-110005.

Sub: Case of Assessment of Decentralised licenses- Regarding
Ref: Your office letter No 50-2/23/2019/LF Misc dated 24.06.2022

With reference to your above letter the following is intimated
a. All Pr CCA/CCA offices may be instructed to clearly communicate the DVR SOP to all decentralised licensees by email/letter and during telecom resolution meetings so that they are aware of the timelines for submission of documents supporting deductions.

b: The SOP for DVR issued in May 2022. In case of delayed submission of document by UL VNO licensees for deductions claimed up to FY 2021-22 and 1st Quarter of FY 2022-23 , based on grounds of delayed submission and given that SOP has been issued in May 2022, decision on case to case basis, on the merit of the case, may be taken by concerned Pr.CCA/CCA office.

c. The letter also mentions about TDSAT judgment dated 14-10-2019 in TP 169/2014 which is related to exclusion of revenue from pure internet services from AGR and not linked to the matter of UL VNO licensees . In case of UL ISP licensees ,while they can claim deductions on revenue from pure internet services citing the TDSAT judgment in TP 169/2014 ,they cannot cite the judgment for non submission of documents/audited AGR/audited accounts. In such cases O/o CCA Haryana may be instructed to write to concerned licensing wing of DOT proposing issue show cause notice citing violation off license conditions.

This issues with the approval of Competent Authority

Signed by Sathish Kumar R
Date: 13-09-2022 18:57:12
Sathish Kumar R
Director(LFP-II)

Government of India

Ministry of Communications

Department of Telecommunication

(Licensing Finance Policy Wing)

Sanchar Bhavan, Ashoka Road, New Delhi 110001

No. 1-2/2019/LFP

Dated: 15.09.2022.

To

The Sr. Jt. CGCA (Revenue)
O/o CGCA,
T.E Building
Karol Bagh, New Delhi-110005.

Sub: Assessment of UL ISP licensees who are claiming deductions on Pure internet services – Reg

1.The Hon'ble TDSAT vide judgment dated 18th October 2019 in TP No. 169/2014, 108/2017, 87/2017, 195/2018, 94/2017, 119/2017, 200/2018 has inter alia ordered that "*As a result the decision to include revenue from pure internet services for levy of license fee on the ISPs under Unified Licence regime is set aside on the grounds already considered and decided in favour of the petitioners. Accordingly, the impugned demands of license fee are set aside with a direction to raise revised demand for license fee on the basis of the same concept of AGR as is being done in respect of ISPs holding licenses under the old regime.*"

2. Department has already challenged the aforesaid judgment of Hon'ble TDSAT dated 18th October 2019 before Hon'ble Supreme Court through CA No. 220/2021 [Union of India vs ISPAI]

3. Hon'ble Supreme court in its order dated 5/1/2021 in CA No.220/2021 has given the following directions.

> "*In the meantime, we issue the following directions:*
> *(i) The appellant shall not be required to refund any amounts in pursuance of the impugned order of the TDSAT dated 18 October 2019;and*
> *(ii) The respondents shall, in the event the appeal succeeds, be subject to such final directions as may be passed by the court in its judgment*"

4. It is intimated that TDSAT in its order dated 24.12.2021 in T.P. no. 55/2021 has delivered the following:

> *"This Tribunal is of the considered view that the judgment in TP No. 169 of 2014 to which ISP Association of India was a party, is a judgment settling the law with respect to particular license and its terms and conditions and the same must be treated as a judgment inrem to cover similar case where the licensee holds similar license wherein revenue from Pure Internet Services has been directed to be deducted under orders of this Tribunal. Membership of a particular Association is not a relevant material for application of the said judgment to the other similar licensees who were represented by the Association in TP No. 169 of 2014. Even a non-member licensee will be entitled to the benefit of the said judgment after scrutiny of other relevant materials.*
>
> *With this clarification, which is necessary to prevent multiplicity of litigation, this petition is disposed of."*

5. O/o CGCA and many CCA offices have sought directions regarding raising the demand for UL ISP licenses in view of the TDSAT order referred in para 1.

6. The matter has been examined and It has been decided that LF assessment for all UL ISP licenses will be carried out in the following manner for licensees claiming deduction of revenue from Pure Internet Services

Demand notice for UL ISP licensees will be made into two parts

I. Part A – The LF dues will be calculated by allowing the deductions claimed on revenue from pure internet services and the same will become payable.

II. Part B – The LF dues will be calculated by disallowing the deductions claimed on revenue from pure internet services. Realization of this demand is subject to the outcome of CA No. 220/2021 pending in Hon'ble Supreme court.

7. Further the assessment orders shall also mention that Hon'ble Supreme court in its order dated 5/1/2021 in CA No.220/2021 has stated that " *The respondents shall, in the event the appeal succeeds, be subject to such final directions as may be passed by the court in its judgment*". Copy of the order shall also be enclosed with the assessment order.

(12)

8.All Pr.CCA/CCA offices may be instructed to follow the above instructions and issue assessment orders of UL ISP category licensees accordingly.

This issues with the approval of Competent Authority.

R. Sathish Kumar
Director(LFP-II)
Sathish Kumar R

Copy to:-

1. DDG (LFA).

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No: LFP-10/11/2022-LFP-II **Dated:** **15.09.2022.**

To,
Sr. Jt. CGCA (Revenue)
NICF Campus,
Ghitorni, M.G. Road
New Delhi-110030.

Subject: Clarifications awaited from DoT on issues related to LF Assessment-reg

Ref: O/o CGCA letter No 50-2/Clarification /Tamilnadu Circle dated 02.09.2022

With reference to your above letter, the following is intimated

a. Levy of LF on Revenue Earned from Pure Internet Service.

The procedure to be followed in case of assessment of UL ISP licenses until final judgment is received in CA 220/2021 has been issued separately.

b. Levy of LF on Revenue Earned from Non-Telecom Activities.

LF wing has already issued order no 31-01/2013-LF I dated 09-05-2013 in which 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.

c. Refund of excess amount of LF paid by the licensee after the release of Bank Guarantees.

On this matter, a separate clarification is being issued as similar queries are being received from multiple CCA offices.

d. Amalgamation of M/s Limras Eronet Broadband Service Pvt. Ltd. With M/s Blue Lotus Support Service Pvt. Ltd.

The matter has been taken up with the DS wing to provide a reply to the query at the earliest.

e. 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

Decentralised 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 the competent authority

Sathish Kumar R
Director(LFP II)

Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001

No:LFP-10/12/2022-LFP-II **Dated:**
22.09.2022

To,

Sr. Jt. CGCA (revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110030.

Subject : Clarification of applicability of Minimum License fee under ISP IT guidelines 2007 to the licenses(ISP -IT) issued in the year 2002-03-reg

Ref: 50-4/2018-Clarification & Rulings /CCA Maharashtra dated 15.09.2022.

With reference to your above letter the matter was consulted with DS wing and they have intimated the following

"As per available record M/s BT Global Communications India Pvt. Ltd was issued old ISP License No. 820-666/2002-LR , Dated dated 05.02.2003 w.e.f. 20.12.2002 for category "A" All India Service area for validity period of 15 years. The company has not migrated to 2007 Guidelines.

Subsequently, M/s BT Global Communications India Pvt. Ltd. was also issued ISP category A , Authorization under Unified License (VNO) No. DS-11/83/2017-DS-III, Dated 12.02.2018 for service area All India for validity period of 10 years."

In view of the above, assessment is to be carried out as per terms and conditions of the license agreement of the licensee.

Signed by Sathish Kumar R
Date: 22-09-2022 12:03:19
Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No: LFP-10/11/2022-LFP-II **Dated: 23.09.2022**

To,
Sr. Jt. CGCA (Revenue)
NICF Campus,
Ghitorni, M.G. Road
New Delhi-110030.

Subject: Refund of Surplus LF after receipt of No dues/release of Bank Guarantees

Ref: O/o CGCA letter No 50-2/Clarification /Tamilnadu Circle dated 02.09.2022

With reference to para 4 of the letter referred above the following is intimated

(i) 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.

(ii) As clarifications on this issue are being sought by many Pr.CCA/ CCA offices, it is requested that the above instructions may be communicated to all offices.

This issues with the approval of the competent authority.

Sathish Kumar R
Director(LFP-II)

I/3062062/2022

Government of India
Department of Telecommunications
Licensing Finance Policy Wing
Sanchar Bhawan, Ashoka Road, New Delhi.

No. 31-2/2015-LFP

Date: 27/09/2022

To
CGCA
All Pr. CCAs/CCAs

Sub: Regarding action to be taken for violation of Financial conditions of license agreement

In view of the decision of government to rationalize bank guarantees in Sept 2021, the Operating CCAs & Bank Guarantee Management Offices are required to take following action to ensure timely payment of LF and SUC dues by of the licensee as per license agreement

(i) Ensure that licensees are intimated of the provisions of license agreement regarding payment and submission of prescribed documents well in advance during Telecom Resolution meets. Licensees are also to be intimated by email/SMS before the due dates.

(ii) In case of non-receipt of payment by the due date prescribed in the license agreement, the licensee shall be immediately intimated of his default and instructions be issued to make payment within 7 days failing which necessary action shall be taken to encash Financial Bank Guarantee.

(iii) In case the licensee does not comply with the instructions, further process as prescribed in the license agreement including encashment of Performance Bank Guarantee and recommendation to the licensing wing for issue of show cause notice to the licensee for violation of license conditions, shall be completed by the assessing authority within 60 days of the due date of payment of the particular quarter.

This issues with approval of Competent Authority

Signed by Sathish Kumar R
Date: 27-09-2022 17:23:56
Sathish Kumar R
Director (LFP-II)

Copy to:
PPS to Member(F)
PPS to Advisor(F)
DDG(LFA)/DDG(WPF)

I/2062118/2022

46

Government of India
Department of Telecommunications
(Licensing Finance Policy Wing)
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No: LFP-10/16/2022-LFP-II Date: 28.09.2022

To,

Sr. Jt. CGCA (Revenue)
NICF Campus,
Ghitorni, M.G. Road
New Delhi-110030.

Subject: Regarding Release of Bank Guarantee- Case of M/s Kanpur Fertilisers and Chemicals ltd-reg

Ref: O/o CGCA letter No 50-1/CMRTS/Kanpur Fertilizers Chemical Ltd/2022-23 dated 27.09.2022

With reference to your above letter the following is intimated

1. License fees paid in advance at the time of signing license agreement is normally adjusted against the dues during assessment process. If during assessment for a financial year, it is determined that license fees paid is in surplus ,the surplus amount will be carried forward until the same is adjusted . This has already been permitted as per LFP wing order 1-9/2019-LFP-I dated 09.10.2019.
2. In case surplus license fee is existing even after adjustment of all dues then the same is to be refunded to the licensee. The procedure for same has been already been communicated vide letter No LFP-10/11/2022-LFP-II dated 23.09.2022 and the same may be followed in this case

This issues with approval of competent authority.

Signed by Sathish Kumar R
Date: 28-09-2022 09:58:18
Sathish Kumar R
Director (LFP-II)

Government of India
Ministry of Communications
Department of Telecommunication
Licensing Finance Policy Wing
Sanchar Bhavan, Ashoka Road, New Delhi 110001

No:LFP-10/13/2022-LFP-II **Date: 28.09.2022**

To,

Pr.CCA Telengana,
Kavadiguda Telephone exchange compound,
Bholakpur,Hyderbad - 500080

Subject : Request for carrying out Special Audit of M/s Pioneer Elabs Ltd

Ref: Letter No Pr.CCA/LF/Pioneer/2017-18/430 dated 29/07/2022

1.With reference to your above letter, approval of the competent authority is conveyed for conducting special audit of the licensee M/s Pioneer Elabs Ltd for FY 2015-16 to FY 2017-18 as per relevant clauses of the license agreement.

2.It may also be noted that the terms of reference of special audit and other related documents connected with the matter obtained from LFA wing has already been communicated to O/o CGCA vide letter no 19-1/2019-LFP-I dated 21.06.2020 .The same may be obtained from them.

Signed by Sathish Kumar R
Date: 28-09-2022 17:23:59
Sathish Kumar R
Director (LFP-II)

Copy To:
Sr. Jt. CGCA (Revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110030.

Government of India
Ministry of Communications
Department of Telecommunication
Licensing Finance Policy Wing
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No:24-1/2016/LFP-I (pt.-II) **Dated: 29 .09.2022.**

To,
CCA Rajasthan,
Sanchar Lekha Bhawan,
Jhalana Doongari Institutional Area,
Jaipur-302004.

Sub: - Issue of guideline/clarification on the revenue generated from Telecom activities prior to issuance of license-reg.

Ref: CCA/4-8/ISP/SS Fiber/2017-18 dated 28.09.2022.

With reference to above letter in view of the submission of auditor certificate by the licensee which shows that the total revenue earned in FY 2016-17 is from non licensed activities, the Demand for license fee is to be raised only from date of signing of license agreement.

This issues with approval of competent authority

R. Sathish Kumar
Sathish Kumar R
Director (LFP-II)

Copy to:
Sr. Jt. CGCA (Revenue)
O/o CGCA. NICF Campus,
Ghitorni,
New Delhi-110047.

File No:1000/01/2020-WR
Government of India
Ministry of Communications
Department of Telecommunications
(Wireless Planning Finance Division – WR Section)

Dated: 11.10.2022

OFFICE MEMORANDUM

Sub: Methodology of applying Spectrum Usage Charges (SUC) in cases of Spectrum Sharing – Reg.,

The Competent Authority has approved the following Methodology for arriving at SUC rate in cases of Spectrum Sharing:

"Spectrum Usage Charges (SUC) rate of each of the licensees post-sharing shall increase by 0.5% of Adjusted Gross Revenue (AGR)"

2. The SUC rate in cases of sharing of spectrum between operators shall be applicable as per the illustration given in the Annexure. Other conditions as detailed in Sharing Guidelines issued vide Lr.No.L-14006/04/2015-NTG, dated 24.09.2015 shall continue to be applicable.

3. W.e.f 01.10.2021, the Sharing Guidelines issued vide Lr.No.L-14006/04/2015-NTG, dated 11.10.2021 will be applicable [i.e. Spectrum Sharing shall not attract any increase in rate of Spectrum Usage Charge (SUC), w.e.f 01.10.2021].

Tanvika Singh 11/10/2022
(Tanvika Singh)
Director (WR)
Ph:011-23036821

To
All Pr. CCAs/CCAs.

Copy for information to:
1. PPS to Secretary (T)
2. PPS to Member (F)/Member (T)
3. PPS to Advisor (F)
4. Addl. CGCA, O/o CGCA
5. The Sr. Jt. CGCA (Revenue), O/o CGCA
6. PPS to Wireless Advisor
7. DDG (LFA)/DDG (LFP)

Annexure

Illustration on applicability of Sharing Rate till 30.09.2021

Assumptions:

1. TSP-1 & TSP-2 both hold spectrum in the 800 MHz band in Delhi LSA.
2. TSP-1 & TSP-2 entered into a spectrum sharing agreement in the 800 MHz band in Delhi LSA.
3. The present holdings and applicable SUC rates in Delhi LSA for the two TSPs, before spectrum sharing, are as follows:

TSP-1			TSP-2		
Band	**Quantum of spectrum**	**Rate**	**Band**	**Quantum of spectrum**	**Rate**
800 MHz (As per NIA 2016)	4	3%	800 MHz (As per NIA 2015)	5	5%
900 MHz (Admin spectrum)	5	4%	1800 MHz (As per NIA 2015)	3	5%
1800 MHz (As per NIA 2015)	6	5%	2100 MHz (As per NIA 2016)	3	3%
Weighted Average SUC Rate (WAR) **before Spectrum Sharing:** WAR (TSP-1) = $\frac{2*4*3\%+2*5*4\%+2*6*5\%}{(2*4+2*5+2*6)}$ = **4.14%**			Weighted Average SUC Rate (WAR) **before Spectrum Sharing:** WAR (TSP-2) = $\frac{2*5*5\%+2*3*5\%+2*3*3\%}{(2*5+2*3+2*3)}$ = **4.46%**		
SUC Rate **after Spectrum Sharing** (TSP-1): = 4.14% + 0.5% = **4.64%**			SUC Rate **after Spectrum Sharing** (TSP-2): = 4.46% + 0.5% = **4.96%**		

Note: 800 MHz, 900 MHz, 1800 MHz & 2100 MHz are paired bands.

219

Email **Manoj Anand**

Adjustment of Surplus License Fee and Spectrum Usage Charges

From : Sathish Kumar R <sathishkumar.r.dot@nic.in> Tue, Oct 18, 2022 12:25 PM

Subject : Adjustment of Surplus License Fee and Spectrum Usage Charges 3 attachments

To : dbacca-ap@nic.in, CCA Assam <ccaassam@nic.in>, ccaasm@gmail.com, CCA Bihar <cca-bih@nic.in>, Sangeet Kumar <jtcca-bih@nic.in>, CCA CHHATISGARH <cca.cg-dot@nic.in>, jtcca cg <jtcca.cg@gmail.com>, ccadelhi@gmail.com, ccadelhirevenue@gmail.com, Dr Kamal Kapoor <cca.guj-dot@nic.in>, ccagujaratcircle@gmail.com, ccaharyana@gmail.com, MAYANK NEGI <cca-telecom-hp@nic.in>, CCA J&K Circle <ccajk@nic.in>, Rajesh Kachhap <cca.jh-dot@nic.in>, Geethanjali H.C <aolf.ccakar-dot@gov.in>, Ranganath Shyam <ccatrivandrum@nic.in>, pccakolkata@gmail.com, Satish Kumar CCA MP <cca.mp-dot@nic.in>, cca mhgoa <cca.mhgoa@gmail.com>, ccamumbai@gmail.com, ccanortheast@gmail.com, ccane1 lfsuc <ccane1.lfsuc@gmail.com>, ccane2dimapur@gmail.com, CCA ODISHA <ccaodisha.dot@nic.in>, CCA Punjab <cca.pb-dot@nic.in>, CCA Rajasthan <cca-jaip-rj-dot@nic.in>, CCA Tamilnadu <ccatn.tn@nic.in>, Dy. CCA(LF & USO), CCA-TN <dyccalfuso.ccatn@nic.in>, ccalfhyd@gmail.com, Sangeet Kumar <cca.upeast@gov.in>, caolfccaupe@gmail.com, ccaupwest@gmail.com, CCA Dehradun <ccaddn-dot@nic.in>, ccadehradun@rediffmail.com, CCA WB <ccawbc-dot@nic.in>, ccagujaratcore@gmail.com, Shivendu Gupta <shivendu.gupta@gov.in>, Pr atima Singh <dycgcarev-dot@gov.in>, Manoj Anand <jtcgcarev-dot@gov.in>, ANKIT ANAND <ankit.anand@gov.in>, Shankara Nand <div.lfa3-dot@gov.in>, Tanvika Singh <singh.tanvika@gov.in>, SHRUTI KAMBOJ <shruti.kamboj@gov.in>, Pardeep Mahlawat <pardeep.mahlawat@gov.in>, Anita Verma <anita.verma91@gov.in>

Alam pl put in file

Dy CGCA (F) R/P

Please put in file for info. of CGCA & then notifi to CCAs.

25/10

Cc : Manish Sinha <memberf-dot@nic.in>, SHAILENDRA KUMAR MISHRA <advisorf-dot@nic.in>, Ajay Kumar <ddglfa-dot@gov.in>

Sir/Madam,

Please find attached OM with enclosures on above subject

Regards
R.Sathish Kumar
Director (LFP II)
DOT Hq
011-23036232

SOP for Surplus adjustment.pdf
90 KB

Annexure1 sop.pdf
39 KB

Surplus OM.pdf
50 KB

I/30653365/2022

Government of India
Department of Telecommunications
Licensing Finance Policy Wing
Sanchar Bhawan, Ashoka Road, New Delhi 110001

No. 1-9/2019-LFP-I **Date:18.10.2022**

Office Memorandum

Sub: Adjustment of Surplus License Fee (LF) and Spectrum Usage Charges (SUC)

Kindly refer to the OM no 1-9/2019-LFP-I dated 09.10.2019 on the aforesaid subject.

2. The undersigned is directed to inform that

i. The Hon'ble Supreme Court has now pronounced the judgment in AGR matter on 24.10.2019, setting the questions of law involved therein.

ii. The competent authority has decided to allow surplus adjustment of LF/ SUC in the same circle/same license authorization and also across circles.

iii. The detailed Standard Operating Procedure to be followed by licensees and assessing authorities for surplus adjustment is enclosed as Annexure- A to this OM.

This issues with the approval of competent authority.

Signed by Sathish Kumar R
Date: 18-10-2022 12:17:44
Sathish Kumar R
Director (LFP-II)

Encl: As Above

To,
1. CGCA /Pr.CCAs / CCAs
2. DDG (LFP)/ DDG (LFA)/ DDG (WPF)

Copy to:
1. Sr. PPS to Secretary (T), Sr. PPS to Member (F), Sr.PPS to Advisor (F)
2. COAI/ISPAI/VNOAI

Standard Operating Procedure (SOP) for surplus adjustment in License Fee and Spectrum Usage Charges :

1. This SOP is issued for Surplus adjustment of License Fee (LF) and Spectrum Usage Charges (SUC). This SOP will come into effect from date of issue of this order i.e. any surplus arising during the assessment of FY 2021-22 or onwards shall be covered by this SOP.

2. The Term Surplus for the purpose of this SOP, would denote the amount that is paid by the licensee over & above the LF/SUC dues calculated by DOT on the basis of Adjusted Gross Revenue (AGR) finalized by Assessing authority (LFA wing or Pr.CCA /CCA offices) for a financial year.

3. All surplus for previous period shall be adjusted as per LFP OM no 1-9/2019-LFP-I dated 09.10.2019 and considering below additional criteria:

a) Surplus adjustments for the financial years and circles for which AGR dues are already finalized in Hon'ble Supreme Court order dated 1.9.2020 will not be permitted.

b) Surplus adjustments will not be permitted for licensees under insolvency proceedings.

4) Representations if any received on the method of adjustment for previous period will be dealt with on a case to case basis.

5. The following procedure will be adopted for adjustment of surplus amount in License Fee and Spectrum Usage Charges

a) Adjustment of LF surplus against LF demands and SUC surplus against SUC demands will be permitted in the same circle and also across circles. Surplus SUC amounts of access spectrum can be adjusted against MWA/MWB/E Band carrier SUC & vice-versa.

b) The surplus amount once adjusted as per this SOP shall be final and no longer be available for re-adjustment or revision. Also, the LF/SUC assessment for the Financial Year (in which surplus had arisen) is subject to revision of LF/SUC dues as per the outcome of special audit/ CAG audit. In case re-assessment due to special audit/CAG audit results in a shortfall, the dues shall be treated as fresh dues payable by the licensee along with interest, penalty and interest on penalty as applicable. In case of above reassessment resulting in additional surplus amount, such amount shall be treated as per this SOP.

Competent Authority

c) In case of centralized licensees, where LF assessment is carried out by LFA, wing DOT HQ, DDG(LFA) shall be the authority to allow License fee surplus adjustment for intra-circle as well as inter circle adjustments.

d) In case of decentralized licensees, where LF assessment is carried out by Pr.CCA/CCA offices, Pr.CCA of the concerned zone under which the CCA office falls, shall be the authority to allow License fee surplus adjustment for intra- circle as well as inter circle adjustments.

e) For cases pertaining to adjustment of Surplus SUC, Pr CCA of the concerned zone under which the CCA office falls, shall be the authority to allow intra circle SUC adjustments.

f) JtCGCA (Revenue) shall be the authority to permit surplus adjustment in case of inter circle SUC adjustments.

g) A centralized MIS (in form of a sub ledger) will be maintained for reconciliation purposes and to monitor surplus adjustments. This MIS will be made available in SARAS. The indicative format of the MIS is provided in Annexure I of this SOP.

h) Surplus amount shall be adjusted against past dues of previous financial years, with date of payment of surplus amount as date of surplus. In case of adjustment for a succeeding financial year, the date of surplus amount shall be 1st April of the FY or date of surplus payment whichever is later.

Annexure I

LF Surplus Adjustment Details

										Surplus Adjustment Details				
Company name	License Authorisation	Financial year	Name of Circle	Total LF Payable as per assessment order including interest,penalty, interst on penalty	Total LF payment Received against dues for FY	Whether Surplus Exists after assessment(Y or N)	Amount of Surplus	Date of surplus(can be multiple dates)	Whether surplus has been adjusted (Y or N)	License Authorisation	Name of Circle	Financial year	Amount of Surplus Adjusted	Remarks

SUC Surplus Adjustment Details

										Surplus Adjustment Details					
Company name	License Authorisation	Financial year	Name of Circle	Total SUC Payable as per assessment order(including interest,penalty, interst on penalty	Total SUC payment Received against dues for FY	Whether Surplus Exists after assessment (Y or N)	Amount of Surplus	Date of surplus(can be multiple dates)	Whether surplus has been adjusted (Y or N)	License Authorisation	Name of Circle	Financial year	Band in which Surplus adjusted (Access, MWA,MWB,E Band)	Amount of Surplus Adjusted	Remarks

251

No: 1-9/2019-LFP-I
Government of India
Ministry of Communications
Department of Telecommunication
(Licensing Finance Policy Wing)
Sanchar Bhavan, Ashoka Road, New Delhi 110001

....

Office Memorandum

Dated 09.10.2019

Sub: Clarification regarding Surplus Adjustment

License Agreements (CMTS, UASL and UL) mandate payment of annual License Fee and Spectrum Usage Charges as a percentage of Adjusted Gross Revenue. LF and SUC dues are payable by TSPs quarterly based on self-assessment. However they attain finality after a detailed assessment by the Licensor. Different TSPs, their associations as well as CsCA have submitted representations to Department of Telecom regarding clarity on adjustment of surplus lying with DoT.

2. The relevant aspects are:

- **a.** There is long standing dispute before the Supreme Court over the definition of AGR. Department of Telecom has submitted before the Court that it will continue to raise the demands for LF and SUC however the same will not be enforced. Therefore, the TSPs and DoT continue to calculate LF/SUC as per their own understanding, which have a significant variation.
- **b.** The Assessments carried out by CsCA/LFA Wing keep getting reopened due to updated DVR reports, CAG reports, Special Audit reports and so on. Thus, the demand notices pertaining to LF/SUC dues keep getting revised.
- **c.** In the absence of finality of the assessment and non-uniformity of the principle to arrive at AGR, it is not possible to conclusively establish the existence of 'Surplus/Excess' as claimed by the TSPs.
- **d.** The TSPs may be allowed to submit their claims for adjustment of surplus in keeping with the principles of natural justice.

3. The following course of action has been approved to deal with the subject claims:

- **a.** The Licensee may submit the claim for the adjustment of surplus. The date of adjustment of surplus, if any, shall be the date of the actual payment of the claimed surplus amount.

b. The Licensor shall examine the claim and make determination of surplus amount admissible, if any, as per the license conditions with a caveat that the entire LF/SUC due amount is subject to re-assessment as per the outcome of Court cases or as determined by Special Audit/C&AG audit and finalization of accounts. In case of re-assessment, such adjustments may result in shortfalls for subsequent quarters, and the Licensee shall be liable to pay interest, penalty and interest on penalty, as applicable.

CCA will be the authority to allow surplus adjustments of SUC/LF in all cases. However, only in the cases of centralized assessments which are being done at DoT HQ; DDG (LFA) will be the authority to allow surplus LF.

d. Any adjustment based on the requests of TSPs shall however be limited to the same License and in the same Circle across subsequent quarters/financial years. Inter-License and Inter-Circle adjustments shall not be permitted.

e. Surplus License Fee, if any, can be adjusted only against LF demands; and surplus Spectrum Usage Charge, if any, can be adjusted only against SUC demands.

This is in supercession of all the previous orders on the issue of surplus adjustment and issues with approval of Hon'ble Minister of Communications.

Mandar 09/10/19

(Mandar Deshpande)
Director (LFP-II)

To,

1. CGCA and all CsCA,
2. DDG (LFP)/DDG (LFA)/DDG (WPF)

Copy to:

1. PPS to Secretary (T), PPS to Member (F), PPS to Advisor (F)
2. COAI/ISPAI/VNOAI
3. All TSPs.

Email **Pratima Singh**

Re: Clarification on applicability of LF on UL ISPs who are submitting NIL AGR-reg.

From : Sathish Kumar R <sathishkumar.r.dot@nic.in> Tue, Oct 18, 2022 04:46 PM

Subject : Re: Clarification on applicability of LF on UL ISPs who are submitting NIL AGR-reg. 1 attachment

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

Cc : Ajay Kumar <ddglfa-dot@gov.in>, Manoj Anand <jtcgcarev-dot@gov.in>, Geethanjali HC <geethanjali.hc@gov.in>, MADHAVI DAS <cca.ka-dot@nic.in>, SHAILENDRA KUMAR MISHRA <advisorf-dot@nic.in>

Madam,

The letter NO 24-1/2018-LFP-I dated 16.06.2022 was issued in the specific context of clarification sought by O/o Pr. CCA Delhi on applicability of Minimum LF for Pre UL NLD/ILD licensees and UL ILD/NLD Licensees.

Levy of LF on Non Telecom activities of the licensee has already been clarified vide letter no LFP-10/11/2022-LFP-II dated 15.09.2022. The same may be followed in this case.

Regards
R.Sathish Kumar
Director (LFP II)
DOT Hq
011-23036232

From: "Sathish Kumar R" <sathishkumar.r.dot@nic.in>
To: "Pratima Singh" <dycgcarev-dot@gov.in>
Cc: "Ajay Kumar" <ddglfa-dot@gov.in>, "Manish Sinha" <memberf-dot@nic.in>, "cgca dot" <cgca.dot@gmail.com>, "SHAILENDRA KUMAR MISHRA" <advisorf-dot@nic.in>, "SK Mishra" <addcgca-dot@gov.in>, "Manoj Anand" <jtcgcarev-dot@gov.in>, "Manoj Anand" <manoj.anand63@nic.in>, "PRATIMA SINGH" <pratima.singh88@gov.in>, ccakar-dot@gov.in, "Geethanjali HC" <geethanjali.hc@gov.in>
Sent: Tuesday, October 18, 2022 4:31:41 PM
Subject: Re: Clarification on applicability of LF on UL ISPs who are submitting NIL AGR-reg.

Madam,

The Letter

Regards
R.Sathish Kumar
Director (LFP II)
DOT Hq

I/3066139/2022

Government of India
Ministry of Communications
Department of Telecommunication
Licensing Finance Policy Wing
Sanchar Bhavan, Ashoka Road, New Delhi 110001

No:LFP-10/20/2022-LFP-II **Date: .10.2022**

To,
Sr. Jt. CGCA(Revenue)
O/o CGCA,
NICF Campus,
Ghitorni
New Delhi-110047.

Sub: Issue of guideline/clarification in respect of deduction claimed by ISP under the head of "Revenue from Pure Internet Services"- reg.

Ref:- 50-1/2019-BG Release/Gujrat/53 dated 10.05.2022.

With reference to your above letter the following is intimated

(i) Revenue from IP-I registration: Kindly refer to para 174 of Hon'ble Supreme Court judgment in AGR case.It is clearly been stated that revenue under IP-I registration will be included in AGR. Copy of the Judgement is enclosed.

(ii) Network Setup Charges: Matter was consulted with DS wing and it is intimated that "Network Setup charges" should be added back to AGR. Network Setup Charges is a one time charge like installation charges. It has already been clarified vide DOT letter No 13-32/LF-II(ISP-IT)2009/Part I dated 27.02.2012 that Installation charges are to be added back to AGR .

This issues with approval of Competent Authority.

Encl:- As above.

Signed by Sathish Kumar R
Date: 21-10-2022 14:11:45
Sathish Kumar R
Director (LFP-II)

सत्यमेव जयते

File No:1022/01/2021-WR
Government of India
Ministry of Communications
Department of Telecommunications
(Wireless Planning Finance Division – WR Section)

Dated: 01.11.2022

OFFICE MEMORANDUM

Sub: Timelines for completion of assessment of Spectrum Usage Charges – Reg.,

For Licensees having Access licenses/service authorization, following are the time lines for completion of assessment of Spectrum Usage Charges (SUC):

i. Provisional Assessment: Provisional assessment shall be completed within 90 days of the receipt of Audited AGR from the Licensee to the concerned O/o Pr.CCA/CCA/Jt.CCA.

ii. Final Assessment: It is decided that the maximum timeline for completing final SUC assessment for any financial year (i.e., for the financial years not included in the AGR judgement) shall be within 30 days of the receipt of the finalized AGR from the LFA Wing, DoT.

It is requested to ensure compliance of the above timelines by Pr.CCAs/CCAs/Jt.CCAs.

This issues with the approval of Competent Authority.

Tanvika Singh 1/11/2022

(Tanvika Singh)
Director (WR)
Ph:011-23036821

To
Sr. Jt. CGCA (Revenue), O/o CGCA

Copy for information to:
1. PPS to Member (F)/Member (T)
2. PPS to Advisor (F)
3. CGCA
4. Addl. CGCA, O/o CGCA
5. PPS to Wireless Advisor
6. DDG (LFA)/DDG (LFP)

फाइल सं:1022/01/2021-डब्ल्यूआर
भारत सरकार
संचार मंत्रालय
दूरसंचार विभाग
(बेतार आयोजना वित्त प्रभाग- डब्ल्यूआर अनुभाग)

दिनांक: 01.11.2022

<u>कार्यालय ज्ञापन</u>

विषय: स्पेक्ट्रम उपयोग प्रभार के निर्धारण का कार्य पूरा करने की समय-सीमा के संबंध में।

अभिगम लाइसेंस/सेवा प्राधिकार-प्राप्त लाइसेंसधारकों के लिए स्पेक्ट्रम उपयोग प्रभार के निर्धारण को पूरा करने की समय-सीमा नीचे दी गई है:

i. अनंतिम निर्धारण: संबंधित प्रधान सीसीए/सीसीए/ संयुक्त सीसीए का कार्यालय को लाइसेंसधारक से लेखापरीक्षित एजीआर प्राप्त होने के 90 दिनों के भीतर अनंतिम निर्धारण का कार्य पूरा किया जाए।

ii. अंतिम निर्धारण: यह निर्णय लिया गया है कि किसी भी वित्त वर्ष के लिए अंतिम एसयूसी निर्धारण के कार्य को पूरा करने की अधिकतम समय-सीमा (अर्थात एजीआर निर्णय में शामिल नहीं किए गए वित्त वर्षों के लिए) एलएफए विंग, दूरसंचार विभाग से अंतिम एजीआर की प्राप्ति के 30 दिनों के भीतर किया जाए।

अनुरोध है कि प्रधान सीसीए/सीसीए/संयुक्त सीसीए उपरोक्त समय-सीमा का अनुपालन सुनिश्चित करें।

इसे सक्षम प्राधिकारी के अनुमोदन से जारी किया जाता है।

तन्विका सिंह
01/11/2022
(तन्विका सिंह)
निदेशक (डब्ल्यूआर)
दूरभाष: 011-23036821

सेवा में
वरिष्ठ संयुक्त सीजीसीए (राजस्व), सीजीसीए का कार्यालय

प्रति सूचनार्थ:
1. सदस्य (वित्त)/सदस्य (प्रौद्योगिकी) के पीपीएस
2. सलाहकार(वित्त) के पीपीएस
3. सीजीसीए
4. अपर सीजीसीए, सीजीसीए का कार्यालय
5. बेतार सलाहकार के पीपीएस
6. डीडीजी (एलएफए)/ डीडीजी (एलएफपी)

606267/2022/CR Section
I/3067169/2022

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20-Ashoka Road, New Delhi-110001
(DS Cell)

No. 820-982/07-LR (Vol-II) **Dated: 01-11-2022**

To,

M/s Blue Lotus Support Services Pvt. Ltd.
No. 156, Doshi Towers, Poonamalle High Road, Kilapauk,
Chennai-600010, Tamilnadu

Sub:- Merger/Amalgamation of M/s Limras Eronet Broadband Service Pvt. Ltd. ("Transferor Company") with M/s Blue Lotus Support Services Pvt. Ltd. ("Transferee Company") under section 391-394 of the Companies Act, 1956 and thereafter change of Registered office address.

Ref: Your letter dated 17.01.2017, 07.06.2017, 06.07.2017, 10.05.2018 & dated 25.05.2022 on above mentioned subject.

Consequent to the sanction of the Composite Scheme of Arrangement and Amalgamation of M/s Limras Eronet Broadband Service Pvt. Ltd. ("Transferor Company"), with M/s Blue Lotus Support Services Pvt. Ltd. ("Transferee Company") and their respective shareholders and creditors (hereinafter referred to as "Scheme") under section 391-394 of the Companies Act, 1956 by the Hon'ble High Court of Madras vide their order dated 15.10.2015, the approval of competent authority is hereby accorded to take on record the transfer/ Amalgamation of M/s Limras Eronet Broadband Service Pvt. Ltd. (Transferor Company), with M/s Blue Lotus Support Services Pvt. Ltd. ("Transferee Company") and their respective shareholders and creditors.

2. Pursuant to fulfilment of terms & condition stipulated in*"Guidelines for Transfer/Merger of various categories of Telecommunication Service licenses / authorization under Unified License (UL) on compromises , arrangements and amalgamation of the company , dated 20.02.2014"* and condition 6 (Part-I) of *ISP License Agreement*, the approval of competent authority is accorded for transfer of ISP License No. 820-982/07-LR Dated 08.02.2008 for Category "A" for All India service Area, from M/s Limras Eronet Broadband Service Pvt. Ltd. ("Transferor Company") to M/s Blue Lotus Support Services Pvt. Ltd. ("Transferee Company") and thereafter change of registered office address of the company from No. 18/7,First Floor, Postal Colony, III Street, West Mambalam, Chennai-600033, Tamilnadu to No. 156, Doshi Towers, Poonamalle High Road, Kilapauk, Chennai-600010, Tamilnadu has been taken on record.

3. Further, all assets, resources, approval and existing liabilities under the ISP License No. 820-982/07-LR Dated 08.02.2008, held by M/s Limras Eronet Broadband Service Pvt. Ltd. ("Transferor Company") including any payment due/ arising at a later date stands transferred to M/s Blue Lotus Support Services Pvt.

Ltd. ("Transferee Company").

Signed by Jai Prakash
Date: 01-11-2022 10:40:49
Reason: Approved

(Jai Prakash)
ADG(DS)
Ph. No. 011-23036482

Copy to:-

1. **Secretary, (TRAI)**
2. **DGT, DOT(Hq)**
3. **CGCA**
4. **Wireless Advisor, WPC**
5. **DDG(AS)/DDG(CS)/DDG(Satellite)**
6. **DDG(LFP), DOT**
7. **Director(DS-II)**

Government of India
Ministry of Communications
Department of Telecommunication
Licensing Finance Policy Wing
Sanchar Bhavan, Ashoka Road, New Delhi 110001

No:12-25/2019-LFP

Date: 10.11.2022

Subject: Clarifications for Assessment of License Fee in r/o PSUs after the Hon'ble Supreme Court Judgment dated 11.06.2020 regarding.

Reference-1: DOT letter no. 12-25/2019-LFP dated 13.07.2020 & 17.07.2020

Reference-2: O/o Pr.CCA Delhi letter no. 1-9/CCA/Revenue/PSUs/2019-20 dated 10.02.2022.

Kindly refer to letters cited under reference 1 above wherein it was instructed to withdraw the demands raised for License Fee on account of non-telecom Revenue for non-telecom PSUs (M/s PGCIL, GAIL, Oil India, DMRC, NICSI, ERNET, STPI and GIPL). In view of clarification sought by O/o Pr.CCA Delhi vide letter under reference 2, it is intimated that the assessment of these non-Telecom PSUs is be carried out in accordance with the terms and conditions of the License Agreement, orders and directions of the Hon'ble Supreme Court in AGR case, by calculating License Fee and other applicable charges by excluding the non-telecom revenue. For the purpose of license fees assessment, the audited AGR statements, annual financial statements and reconciliation statements and other relevant documents submitted by PSUs to the assessing authorities may be duly examined.

This issues with the approval of competent authority.

R. Sathish Kumar

(Sathish Kumar R)
Director (LFP-II)

To,

1.CGCA
2. Pr.CCA Delhi
3. CCA Gujarat
4. CCA Assam

File No:1000/11/2022-WR
Government of India
Ministry of Communications
Department of Telecommunications
(Wireless Planning Finance Division – WR Section)

Dated: 17.11.2022

OFFICE MEMORANDUM

Sub: Decentralization of Assessment of Spectrum Usage Charges to CCA offices & Assessment of SUC & Redressal of Grievances of TSPs – Reg.,

Kindly refer to this office OM No.1000-56/2004-WFD, dated 06.02.2013 & 17.05.2017.

2. This is in suppression of OM No.1000-56/2004-WFD, dated 17.05.2017.

3. The Competent Authority has approved the amendment in Para-5 of the above OM dated 06.02.2013 that may be read now as under:

i) Assessment shall be done by the following officers till further orders:

a) Where the office is headed by Jt. CCA:

Annual SUC dues	Assessing authority
Up to 50 Cr	Jt. CCA
> 50 Cr	Pr. CCA of the region

b) Where the office is headed by CCA:

Annual SUC dues	Assessing authority
Up to 50 Cr	Jt. CCA
> 50 Cr	CCA

c) Where the office is headed by Pr. CCA:

Annual SUC dues	Assessing authority
Up to 50 Cr	Jt. CCA
> 50 Cr < 100 Cr	CCA
> 100 Cr	Pr. CCA

ii) In case the Jt. CCA post is vacant in the office headed by CCA/Pr.CCA, the assessment shall be done by the concerned CCA.

iii) Any issue against the demand raised shall be represented before the next higher authority as mentioned below:

a) Where the office is headed by Jt. CCA:

Assessing authority	Appellate authority
Jt. CCA	Pr. CCA of the region
Pr. CCA	Advisor (F)

b) Where the office is headed by CCA:

Assessing authority	Appellate authority
Jt. CCA	CCA of the concerned office
CCA	Pr. CCA of the region

c) Where the office is headed by Pr. CCA:

Assessing authority	Appellate authority
Jt. CCA	CCA of the concerned office
CCA	Pr. CCA
Pr. CCA	Advisor (F)

Tanvika Singh 17/11/2021

(Tanvika Singh)
Director (WR)
Ph:011-23036821

To
All Pr. CCAs/CCAs.

Copy for information to:
1. PSO to Secretary (T)
2. PSO to Member (F)
3. PSO to Advisor (F)
4. PPS to CGCA
4. PPS to Addl. CGCA, O/o CGCA
5. The Sr. Jt. CGCA (Revenue), O/o CGCA
6. PPS to Wireless Advisor
7. DDG (LFA)/DDG (LFP)

No. 1000-56/2004-WFD
Department of Telecommunications
Wireless Planning Finance Wing

To

All Pr. CsCA / CsCA
.... Telecom Circle

Dated 17.05.2017

Subject—Decentralization of Assessment of spectrum Usage Charges to CCA offices & Assessment of SUC & Redressal of Grievances of TSPs.

Kindly refer to this office OM of even No dated 06.02.2013 on the above subject.

The competent authority has approved the amendment in para 5 of the above OM that may be read now as under:

i) **Assessment shall be done by the following officers till further orders**

a) Where the office is headed by CCA

Annual SUC dues	Assessing authority
Up to 50 Cr	Jt CCA
>50 Cr	CCA

b) Where the office is headed by Pr CCA

Annual SUC dues	Assessing authority
Up to 50 Cr	Jt CCA
>50 Cr <100 Cr	CCA
>100 Cr	Pr CCA

ii) In case the Jt CCA post is vacant, the assessment shall be done by the concerned CCA.

iii) Any issue against the demand raised shall be represented before the next higher authority as mentioned below.

a) Where the office is headed by CCA

Assessing authority	Appellate authority
Jt CCA	CCA of the concerned office
CCA	Pr CCA of the region

b) Where the office is headed by Pr CCA

Assessing authority	Appellate authority
Jt CCA	CCA of the concerned office
CCA	Pr CCA
Pr CCA	Advisor (F)

This issues with the approval of competent authority.

(Gp Capt Ashok Nigam)
Director (WR)
Tel No 011-2303-6770

No.1000-56/2004-WFD
Government of India
Ministry of Communications and IT
Department of Telecommunication
(WPF Wing)

Dated - 6th February , 2012

OFFICE MEMORANDUM

Sub:- Decentralization of Assessment of Spectrum Usage Charges (SUC) to CCA Offices

The approval of the competent authority is hereby conveyed for decentralization of Assessment of Spectrum Usage Charges (SUC) to CCA Offices. The following guidelines are hereby issued in this regard;-

1. **Date of Decentralization**- The work of assessment of spectrum usage charges is delegated to the CCA Offices with effect from FY 2012-13.

2. **AGR for the purpose of SUC** :- The AGR as defined in the license agreement may be considered for the assessment of SUC which is quoted below:

" The Licensee shall pay spectrum charges in addition to the License Fees on revenue share basis as notified separately from time to time by the WPC Wing. However, while calculating " AGR" for limited purpose of levying spectrum charges based on revenue share, revenue from wire line subscribers shall not be taken into account."

The AGR amended from time to time by DoT shall be considered for assessment of SUC.

3. **Methodology/procedure**- The following procedure for completion of the assessment of spectrum usage charges may be followed -

i) AGR will be finalized by LF wing of DoT till further order. Copy of Finalized AGR along with calculation sheet shall be sent by LF wing of DoT directly to the O/o concerned CCA with a copy to WPF Wing.

ii) Considering the finalized AGR, final assessment for SUC will be done considering all aspect in respect of SUC payable as per orders issued from time to time.

iii) Annual assessment shall be done as per License agreement and orders issued from time to time in this regard.

iv) Assessment of SUC shall be done separately for Main Radio Spectrum and Backhaul (MWA & MWB), since the rate of spectrum and allocation of spectrum are done separately. Licensees have been requested vide this office letter No.1018/2007-08/WFD-Vol-III dt 21-03-2011 to submit the detail of quantum of Main Radio spectrum and Back haul along with quarterly AGR statement at the time of quarterly payment of SUC .

v) In case of quarterly short payment/delayed payment, demand shall be raised immediately along with interest /penalty applicable.

4. **Verification of documents**:- The o/o CCA shall verify the documents submitted by the Licensees or call for any document from the Licensees to establish the correctness of the due spectrum usage charges from the Licensees as per License agreement.

5. **Assessing Authority and Grievance redressal-**

I) Assessment shall be done by the following officers till further order in this regard.

Annual SUC due	Assessing Authority
Upto 50 Cr	Jt CCA
Above 50 Cr	CCA

ii) Any issue against the demand raised shall be represented before the next higher authority as mentioned below-

Assessing Authority	Representation before
Jt CCA	CCA of the concerned office
CCA	Sr DDG (WPF), DoT HQ

6. **Time limit for completion of Assessment of SUC-**

i) Provisional Assessment shall be completed within 3 month from date of submission of Audited AGR by the Licensee to the Concerned O/o CCA.

ii) Final Assessment shall be completed Within 3 Month from date of receiving of Finalized AGR from LF Wing.

7. Quantum of spectrum allocated to the service providers and the rate for Spectrum usage charges prescribed by WPC Wing have already been communicated to all the CCAs vide this office letter No. No.1000-56/2004-WFDdt 11-02-2011.Change in quantum of spectrum allocated to the Licensees and the rates applicable for spectrum usage charges shall be

communicated by this wing from time to time. Information in this regard will also be available onlineon WPF Module @ http://www.dotrevenue.gov.in .

The receipt of this O .M. may kindly be acknowledged.

06/02/13
(Sanjay Kumar)
Director (WR)
T.No. 23036770

To

All PCs C A/ Cs CA

Copy for information to:-

1. PPs to Secretary, DoT,
2. PPs to All Members of Telecom. Commission, DoT.
3. Wireless Advisor.
4. Chief Vigilance Officer, DoT.
5. DGP&T, Audit, Delhi.
6. DG, NICF.
7. DDG (TPF & Accounts)
8. DDG (LF-I)
9. DDG (LF-II)
10. Director (IT) for uploading the order.

Please place the order on DoT website
7/2/13

20/Dir(IT)/13
7/2/13

ADG (IT-2)

Government of India
Ministry of Communications
Licensing Finance Policy Wing
Sanchar Bhawan, Ashoka Road, New Delhi.
*****

No: LFP-10/21/2022-LFP-II Date:
18.11.2022

To,

Sr. Jt. CGCA (Revenue)
NICF Campus,
Ghitorni, M.G. Road
New Delhi-110030.

Subject: Audit of the accounts of M/s Symbios Creations Private Ltd (SCPL), UL (ISP C)-reg

Ref: 50-4/Clarification&Ruling/CCA NE-II/2022-23 dated 02.11.2022

I am directed to refer to your above letter and convey the approval of competent authority for conducting special audit of accounts of M/s Symbios Creations Private Ltd (SCPL) for the financial years 2019-20 & 2020-21 as per relevant clauses of license agreement.

2.It may also be noted that the terms of reference of special audit and other related documents connected with the matter obtained from LFA wing has already been communicated to O/o CGCA vide letter no 19-1/2019-LFP-I dated 21.06.2022.

This issues with the approval of competent authority

Signed by Sathish Kumar R
Date: 18-11-2022 18:57:04
Reason: Approved
Sathish Kumar R
Director (LFP-II)

सत्यमेव जयते

File No:1024/02/2022-WR
Government of India
Ministry of Communications
Department of Telecommunications
(Wireless Planning Finance Division – WR Section)

To
The Sr. Jt. CGCA (Revenue),
O/o CGCA, NICF Campus,
Ghitorni, New Delhi – 110047

Dated: 21.11.2022

Sub: SUC assessment in r/o UL VNO Licensees – Reg.,

This is regarding assessment of Spectrum Usage Charges (SUC) in r/o UL VNO [Unified License (Virtual Network Operators)] Licensees.

2. The relevant clauses as per UL VNO License agreement which stipulates SUC is reproduced hereunder:

a. Clause-18.2 of Chapter-III: ....SUC shall be applicable as per rates applicable for NSO and can be amended from time to time

b. Clause-40.1.1 of Chapter-VII: VNO would take backhaul Spectrum & Access Spectrum from parent NSO(s).

3. Hence, all the Pr.CCAs/CCAs may be requested to carry SUC assessments for UL VNO Licensees, if applicable, as per the terms and conditions of License Agreement.

This issues with the approval of the competent authority.

Tanvika Singh 21/11/2022

(Tanvika Singh)
Director (WR)
Ph:011-23036821

Enclosed: As above

Copy to:
1. DDG (LFA)
2. DDG (LFP)

Email **Pratima Singh**

CMRTS license fees - Case of M/s Eastern Coal fields Ltd

From : Sathish Kumar R <sathishkumar.r.dot@nic.in> Tue, Nov 29, 2022 01:31 PM
Subject : CMRTS license fees - Case of M/s Eastern Coal fields Ltd 1 attachment
To : CCA WB <ccawbc-dot@nic.in>
Cc : Pratima Singh <dycgcarev-dot@gov.in>

Madam,

W.r.t to your letter dated 17/11/2022 on the matter of payment of LF in case of M/s Eastern Coalfields Ltd holding CMRTS license the following is intimated

1. License fee for the CMRTS license is to be paid as per clause 13.1 and 14 of the CMRTS License agreement.

2. The total spectrum charges per annum(including fixed mobile license fee/fixed mobile royalty fees) is per WPC letter dated 22/03/2012 (copy enclosed). This payment is covered under clause 13.2 of the license agreement.

Necessary action may be taken accordingly

Regards
R.Sathish Kumar
Director (LFP II)
DOT Hq
011-23372162

Azadi Ka Amrit Mahotsav

WPC-Lt.No.P-11014-34-2009-PP(1)dt.220320121.pdf
134 KB

Government of India
Ministry of Communications & IT
Department of Telecommunication
Wireless Planning & Co-ordination (WPC) Wing

Sanchar Bhavan,
20, Ashoka Road,
New Delhi-110 001

No. P-11014/34/2009-PP (IV)

Date: 22nd March, 2012

ORDER

Subject: Licence fee and other fees, Surcharge/ late fee and Charging Methodologies for Royalty / licence fees for 'Captive Users' (users being charged on formula basis) including all Government Users.

In pursuance of Power conferred by section 4 of the Indian Telegraph Act, 1885(13 of 1885) and in supersession of this Ministry's Orders No. R-11014/28/2004-LR dated 23.03.2005, and No. R-11014/4/87-LR dated 20.07.1995 the Central Government has decided the following rates of Licensee fees, and other fees, Surcharge/ late fee and Charging Methodologies for Royalty / licence fees for different types of Assignments of Frequencies to 'Captive Users' (users being charged on formula basis) including all Government Users. :-

2. License Fees

Sl. No.	Type of License	Annual License Fee, Rs.	Remarks
i.	Fixed/ Land Station	500	Per station
ii.	Land Mobile Station	250	Per station
iii.	Captive paging (Hub)	2000	Per Hub
iv.	Maritime Mobile Station (fishing trawlers)	500	Per trawler
v.	Maritime Mobile Station (Ships)	5000	Per ship
vi.	Aero-mobile Station	5000	Per aircraft
vii.	USR (short range)	250	Per station
viii.	Fixed station of Microwave links/ Radar Station/NLD station/BTS	1000	Per station
ix.	CMRTS fixed station	500	Per fixed station
x.	CMRTS Mobile Station	250	Per mobile station; vehicle mounted or hand-held
xi.	Fixed station in Satellite Network, e.g., DTH/ Teleport/ DSNG/ NLD/ ILD/ DCP/ IP-II	1000	Per Fixed Station
xii.	Captive V-SAT	500	Per Hub or Terminal
xiii.	INMARSAT	250	For Mobile terminal
xiv.	INMARSAT	500	For Fixed terminal

NOTE: License Fee for standby sets shall also be charged at the same rates.

3. **Fees for issuing duplicate copies and License Modification**

Sl. No.	Type	Fee in Rupees
i.	Duplicate copy of License (Without Schedule)	500
ii.	Duplicate copy of Schedule(s) of a License	500
iii.	Duplicate copy of Renewal Certificate	250
iv.	License Modification	1000

4. **Charging Methodologies** for Royalty / licence fees:

i. No radio frequency be assigned, reserved, or blocked through a Decision Letter, Agreement-in-Principle, or any other instrument of like nature *unless* the applicant pays, in advance, all applicable license fees and royalty charges for the full duration of authorization/ assignment of the radio frequency, or minimum of one year, whichever is less.

ii. Upon successful processing of an application requesting for an assignment of radio frequency (RF), the applicant be informed about the License Fees and Royalty required to be deposited by him. These shall be calculated for the full period of the requested assignment. Where the period is greater than one year, the wireless user/ applicant has to pay the license fee and royalty in annual installments in advance every year.

iii. Immediately thereafter, but in no case later than thirty (30) days from the date of issue of the said letter, the applicant shall pay the charges for issue of License/ DL/AIP, if otherwise permissible. If, on the other hand, the payment is not received within this period of 30 days, the application will be treated as *cancelled* and the frequencies shall be freed for being assigned to others. If the same applicant wants to subsequently pursue the application, he shall be required to submit a *fresh* application.

iv. The amounts due for different periods may be determined as follows.

License Period	License Fee payable	Royalty payable from the date of DL/AIP/WOL as the case may be	Method of payment
One month or less	At specified flat rate.	Annual royalty divided by 12.	Full license fee & royalty to be paid in advance at the time of issue of DL/AIP/ license.
More than one month but up to one year	At specified flat rate.	On pro-rata basis. However, part of a month shall be taken as one month.	-- do --
More than one year	At specified flat rate.	On pro-rata basis. However, part of a month shall be taken as one month.	Pay the L/fee plus Royalty for the entire duration in advance at issue of DL/AIP/ license, OR pay it in annual advance instalments.

v. In case the licensee defaults on one of the annual installment payments, all the remaining installments shall become immediately payable.

vi. A Licensee shall be responsible to apply for the renewal of his/ her existing frequency authorization or wireless operating license (WOL), within a period of thirty (30) days *before* the expiry of the said WOL/AIP/DL.

vii. **Surrender of a License/ AIP/ DL:** Spectrum charges are payable minimum for one month and thus on surrender of licenses the Royalty charges in excess of one month can be adjusted. However, any monetary refund can only be made if the payments have been received for more than one year and surrender results the Royalty charges in excess of 1 year. The word "surrender" in this paragraph shall mean surrender of a complete License/ AIP/ DL with all its frequency assignments.

5. **Surcharge/Late Fee for Late Renewal of Wireless Station Licenses:** Surcharge/ Late fee for delayed renewal of various licenses shall be levied on the total amount due (i.e. license fee *plus* royalty charges) @ 2% per month or part thereof, subject to the minimum of Rs. 250/- per license. In case the delay is more than one year the said late fee shall be applied in an *annually compounded* manner.

6. This issues with the concurrence of the Wireless Finance Division, vide this Dy. No.482/Sr.DDG(WPF), dated 19/3/12.

7. This Order shall come into force from 1st April 2012.

(Viresh Goel)
Deputy Wireless Advisor
to the Government of India

Copy to:

1. All concerned
2. Wireless Finance Division
3. Wireless Monitoring Organisation
4. Director, IT DoT for uploading on DoT website
5. DWA(ASMS) for uploading on WPC Wing website