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Department of Telecom
LFA Division

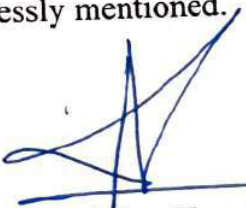
Sanchar Bhawan
20, Ashoka Road
New Delhi-110001
05/05/2022

To
O/o CGCA
All O/o Pr. CCAs/CCAs

Subject: Issue of Standard Operating Procedure for Deduction Verification

It is intimated that the Standard Operating Procedure for Deduction Verification has been approved by the Competent Authority, and is accordingly being issued to all O/o Pr. CCAs/CCAs for compliance.

This SOP shall be applicable for deduction verification process pertaining to FY 2021-22 onwards, except for the provisions where date of applicability is expressly mentioned.


(Ajay Kumar) 5/5/22
DDG (LFA)

Enclosed: SOP

Copy to
PPS to Member(F)
PS to Advisor(F)
PS to Sr. Jt. CGCA
PS to DDG(WPF)/DDG(LFP)



STANDARD OPERATING
PROCEDURE
FOR
DEDUCTION VERIFICATION



DEPARTMENT OF TELECOMMUNICATIONS

2022

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1. Introduction

- 1.1. The Department of Telecom (DoT) switched from a fixed License Fee regime to a revenue-sharing regime in 1999. The different licenses issued under the revenue sharing regime allow the licensees to claim certain deductions from their Gross Revenue to arrive at Adjusted Gross Revenue (AGR), for the purpose of levying License Fee (LF) & Spectrum Usage Charge (SUC). Further, the Hon'ble Supreme Court in its orders dated 24.10.2019 & 01.09.2020 resolved the AGR definitional dispute in favour of DoT, by clearly outlining the principles underlying the definition of AGR as well as crystallising the total past dues payable by Access Operators. Moreover, the Telecom Reforms 2021 has effected many changes in financial conditions and compliance regime, which include, amongst others, the exclusion of non-telecom revenue from Gross Revenue (GR) to arrive at Applicable Gross Revenue (ApGR), for purposes of calculation of License Fee & Spectrum Usage Charges.
- 1.2. Further, DoT has launched revenue management system from FY 2020-21 – SARAS (System for Assessment of LF Revenue & SUC) - to ease, standardise and digitise all aspects of telecom finance compliance - document submissions, payments, assessment & reporting of telecom revenue, and related ancillary processes, across the life cycle of a licensee. SARAS has digitised the deduction verification process from end to end, with digital filing of all deduction claims and related supporting documents by Licensees, as well as online verification and generation of deduction verification notices/reports.
- 1.3. The work of Deduction Verification was delegated to the field offices of DoT i.e. offices of Principal Controllers of Communication Accounts (Pr. CCA) and Controllers of Communication Accounts (CCA) in 2006-07. DoT HQ has issued various rules/order/guidelines related to deduction verification process from time to time. Although the work of Deduction Verification is being carried out effectively by these offices, with detailed procedures evolved over time, going forward, it is crucial that all aspects of deduction verification regime are codified into a single document for reference and guidance. The process of Deduction Verification is sought to be codified through this SOP, taking into account above mentioned factors. In this context, this Standard Operating Procedure (SOP) is expected to help achieve greater levels of standardisation, efficiency as well as transparency and accountability in the deduction verification process.

2. Objectives

The objectives of this SOP are to facilitate and ensure:

- a) Efficient and timely processing of deduction claims
- b) Consistency & Uniformity across verifying authorities
- c) Transparency and accountability of verifying authorities
- d) Reduction of department-industry disputes and litigation
- e) Revenue assurance by standardising admissibility/inadmissibility of claims

3. Provisions in License Agreement

- 3.1. The provisions of various License Agreements/service authorisations provide the overarching framework within which the deduction claim and verification work is carried out. Such provisions of permissible deductions, including those pertaining to Access Service (UL-AS/UASL/UASL-DT/CMTS/Basic), NLD (NLD/UL-NLD) service, ILD (ILD/UL-ILD) service and VNO (UL-VNO) service, with the recent amendments introduced vide Amendments dated 31.03.2021 & Amendments dated 25.10.2021 (in pursuance of Telecom Reforms 2021), are listed out at Annexure-A.
- 3.2. While verifying deductions claimed under different licenses, the Verifying Authority shall keep in mind the provisions contained in this SOP as well as relevant provisions of the license agreement and the relevant orders issued by DoT.

4. Instructions of DoT

- 4.1. The list of various OMs/Letters/Clarifications/Guidelines, along with the orders, issued by DoT HQ on the subject are placed at Annexure 1-52
- 4.2. In case of any contradiction between procedure prescribed through orders/clarifications issued earlier and the present SOP, the provisions of this SOP shall prevail over the order/clarification, to the extent of the inconsistency between the two. In case DVR of any past F.Y is reopened as per Para 11 of this SOP, then the procedure prevailing during the particular F.Y shall continue to be applicable.
- 4.3. Director (LFA/LFP), DoT HQ shall arrange to publish all the clarifications/guidelines issued by DoT HQ from time to time on SARAS website(saras.gov.in) and DoT website(dot.gov.in).
- 4.4. LFA/LFP Divisions of DoT HQ shall be the nodal agency to provide any further clarifications regarding the provisions of this SOP.
- 4.5. This SOP shall be applicable for deduction verification process pertaining to FY 2021-22 onwards, except the provisions where date of applicability is expressly mentioned.

5. Deduction Verification in SARAS

- 5.1 It shall be the responsibility of the Licensee as well as the Verifying authorities to ensure that the process of Deduction Verification is conducted through the DVR module of SARAS for FY 2020-21 onwards. The roles and responsibilities of the Licensee and the Verifying Authority, and various business processes/logics involved, are described in detail in User Manual for the DVR module. The business processes/logics in SARAS, as well as the User Manual, shall be updated by System Integrator (SI) for SARAS, in line with this SOP document, as well as the guidelines/clarifications issued by DoT in the future, if required.

5.2 The submission of physical documents by Licensees to Verifying Authorities, as well as Provisional/Final Deduction Verification of physical documents, shall continue along with submissions/verification in SARAS, till further orders by DoT HQ.

6. Documents for Deduction Verification

6.1. Documents Required for verification of deductions of Access License (all categories of Access license):

6.1.1. The Verifying Officer shall arrange to keep proper record of Name, Address, Contact Number, Email, etc of the Authorized Signatory of the Licensee and ensure that the same is updated in SARAS from time to time.

6.1.2. The following documents are required to be submitted by the Access Licensees in support of deductions claims:

- i. Check list of documents listed from (ii) to (xv) below.
- ii. Copy of the extract of the Board Resolution regarding delegation of attorney-powers and duly attested Special Power of Attorney, complete with specimen signatures, issued in the favour of the Authorized Signatory.
- iii. Authorization Letter issued in favour of a Responsible Officer who shall be signing the documents
- iv. Claim sheet in Formats AO, AG and IR (Annexure – B, C, D) along with Statement PP (Annexure- E) duly signed by the Authorized Signatory on quarterly basis and by the Auditor on annual basis. With regard to International Roaming claims, it may be noted that all cells of the Annexure-IR should be duly filled by the Licensee, and also the deduction claim in INR should be based on forex rate on the date of actual payment.
- v. Cost invoices/Debit notes clearly mentioning type of expenditure/Volume, rate, amount and name of service area for which expenditure pertains.
- vi. Revenue invoice/ Credit note in case netting is done while settling cost invoice.
- vii. TDS proof in Form 16 A/26Q (duly mapped) or Tax Auditor's Certificate (as detailed at para 8.5.)
- viii. If GST is claimed as deduction, then GSTR-3B along with GST payment proofs
- ix. Bank Statement (relevant pages only) duly signed and stamped by the Bank Authorities and the Authorized Signatory of the Licensee shall be submitted as proof of payment.
- x. In case the Bank Statement does not mention the name of the Recipient/Payee, a Bank Certificate (clearly stating the Name of Recipient/Payee, Date of Debit/Credit and Amount) duly mapped with AO and signed by the Bank Authorities and the Authorized Signatory shall be submitted.
- xi. In case of intra-Company/Division transactions, where no cash transaction takes place and settlement is effected through book entries, copy of Ledger Extract (in the form of Screenshots, MS Excel Sheet, Summarized document)/ Debit Note signed by the Authorized Signatory. At the end of Financial Year, the Ledger Extract duly certified by Auditors Certificate shall also be submitted. The Extract of Ledger should mention the Date of Invoice Booking, Type of

- Expenditure (IUC etc.), Invoice Number and the name of the Circle/Division/Segment which raised the Invoice.
- xii. Un-audited / Audited AGR statement.
 - xiii. Operator-wise details of PSTN/Roaming Charges paid to other operators during the quarter by the Authorized Signatory and by the Statutory Auditor at the end of the Financial Year.
 - xiv. Certificate by the Authorized Signatory every quarter that claimed invoices only pertain to deductions admissible under License Agreements/extant rules and orders of DoT. A similar certificate shall be submitted by the Statutory Auditor at the end of the Financial Year.
 - xv. Certificate by Authorized Signatory that invoices claimed in a particular quarter have not been claimed previously.
 - xvi. Certificate by Authorised Signatory for correctness of circle & transaction wise break up of Consolidated Payments settled at level of corporate offices

6.2 Documents Required for verification of deductions of UL-VNO Licensees:

6.2.1 The Verifying Officer shall arrange to keep proper record of Name, Address, Contact Number, Email, etc of the Authorized Signatory of the Licensee and ensure that the same is updated in SARAS from time to time.

6.2.2 The following documents are required to be submitted by the UL-VNO Licensees in support of deductions claims:

- i. Check list of documents listed from (ii) to (x) below.
- ii. Authorization Letter issued in favour of a Responsible Officer who shall be signing the documents.
- iii. Copy of NSO Agreement(s).
- iv. Original NSO Bills/Invoices clearly mentioning type of expenditure, amount and name of service area for which expenditure pertains.
- v. Payment Proof in the form of Bank Statement (relevant pages only)/payment receipt etc duly signed and stamped by the Authorized Signatory of the Licensee.
- vi. If GST is claimed as deduction, then GSTR-3B along with GST payment proofs.
- vii. TDS proof (if applicable) in Form 16 A/26Q (duly mapped) or Tax Auditor's Certificate (as detailed at para 8.5.)
- viii. Un-audited / Audited AGR statement.
- ix. Certificate by the Authorized Signatory every quarter that claimed invoices only pertain to deductions admissible under License Agreements/extant rules and orders of DoT. A similar certificate shall be submitted by the Statutory Auditor at the end of the Financial Year.
- x. Certificate by Authorized Signatory that invoices claimed in a particular quarter have not been claimed previously.

6.2.3 As the UL-VNO licensing regime is a fast-evolving domain, the above guidelines for UL-VNO licensees shall be revised in line with reforms from time to time.

- 6.3 Documents Required for verification of deductions of NLD/ILD/UL-NLD/UL-ILD Licensees:
- 6.3.1 The Verifying Officer shall arrange to keep proper record of Name, Address, Contact Number, Email, etc of the Authorized Signatory of the Licensee and ensure that the same is updated in SARAS from time to time.
- 6.3.2 The verification of claimed deductions for NLD/ILD/UL-NLD/UL-ILD licenses, till F.Y 2020-21, shall continue to be, as per extant orders, based on Statutory Auditor's Certificate detailing the quarter wise operator wise Call Charges (Access Charges) actually paid to other TSP's during the year, with certification that claimed invoices only pertain to deductions admissible under License Agreements/extant rules and orders of DoT.
- 6.3.3 However, from FY 2021-22 onwards, the verification of claimed deductions for NLD/ILD/UL-NLD/UL-ILD licenses shall be based on:
- i. Check list of documents listed from (ii) to (viii) below.
 - ii. Copy of the extract of the Board Resolution regarding delegation of attorney-powers and duly attested Special Power of Attorney, complete with specimen signatures, issued in the favour of the Authorized Signatory.
 - iii. Authorization Letter issued in favour of a Responsible Officer who shall be signing the documents
 - iv. Un-audited / Audited AGR statement.
 - v. Certificate detailing the quarter-wise, operator-wise and circle-wise (if applicable) Call Charges/Access Charges actually paid to other operators (including foreign operators, if applicable) during the year, signed by the Authorized Signatory after every quarter and by the Statutory Auditor at the end of the Financial Year. It should also detail the type/nature of activities of the claimed call/access charges, and amount for each type/nature of claimed call/access charges.
 - vi. For NLD/UL-NLD deduction claims, Claim sheet in Formats AO & AG (Annexure – B & C) & Statement PP (Annexure – E) duly signed by the Authorized Signatory on quarterly basis and by the Statutory Auditor on annual basis shall be submitted. For ILD/UL-ILD deduction claims, all Claim sheets formats shall be the same, except AO-ILD (as per Annexure-F).
 - vii. Certificate by the Authorized Signatory every quarter that claimed invoices only pertain to deductions admissible under License Agreements/extant rules and orders of DoT. A similar certificate shall be submitted by the Statutory Auditor at the end of the Financial Year.
 - viii. Certificate by Authorized Signatory that invoices claimed in a particular quarter have not been claimed previously
 - ix. Certificate by Authorised Signatory for correctness of circle & transaction wise break up of Consolidated Payments settled at level of corporate offices

- 6.4 The above documents, applicable to Access, VNO, NLD & ILD operators, are to be submitted by the Licensee to the respective Verifying Officer in spiral-binding, properly indexed with every page numbered. The Forwarding letter, Index page, Affidavit, Ledger extract, Claim Sheets, Bank statement/Certificates, Certificate about non-claim in previous quarter, Certificate for correctness of Consolidated payment, Certificate that claimed invoices only pertain to deductions admissible, Unaudited/Audited AGR Statement and Annexure to AGR containing Operator-wise PSTN/Roaming Charges actually passed on to other operators shall be signed and stamped by the Authorized Signatory of the Licensee. The other pages/documents may be signed by the Authorised Signatory or a Responsible officer of the licensee duly authorized by the Authorized Signatory.
- 6.4.1 Going forward, considering the ongoing stabilisation of DVR module of SARAS and smooth usage by all Licensees across India for filing deduction claims, the need for physical submission of deduction claim documents may be removed by DoT at appropriate time.
- 6.4.2 The Licensee should submit all the prescribed documents in support of its Deduction Claim within the prescribed time limit. Any document submitted after prescribed/extended date shall not be ordinarily considered for verification work. However, the Verifying Authority may consider the documents submitted after prescribed/extended date under exceptional circumstances.
- 6.5 Timeline for Submission of Documents
- 6.5.1 The Licensee is required to submit the required documents within 75 days from the end of relevant quarter.
- 6.5.2 Under normal circumstances, the above-mentioned period of 75 days is extendable by 15 days with the permission of the Verifying Authority. Under exceptional circumstances, the Verifying Authority may permit submission of supporting documents/new claims beyond these timelines, but not after the DVR based on Audited documents has been prepared and communicated to License Fee (LF) Assessment Authority. This would be treated as an exception and should only be allowed in rare occasions with compelling reasons to be recorded in writing.
- 6.5.3 The time chart for submission of documents and finalisation of deduction verification process is given at Annexure-G

7 Deduction Verification Authorities

- 7.1 The Table 1 presents the authorities competent to approve the Provisional/Final Deduction Verification Reports (DVR) in the offices of Pr. CCA and CCA.

Table 1

Verifying Authority	Reviewing Authority
Jt.CCA *	Pr. CCA/CCA **

* In case Jt. CCA is not available in any office, CCA shall be the Verifying Authority and Pr. CCA of the Zone shall be the Reviewing Authority. In case of any office where Pr. CCA is co-located with CCA, Pr. CCA shall be the Reviewing authority

** In case of any office headed by Jt. CCA, he/she shall be the Verifying authority and the Pr. CCA of that zone shall be the reviewing authority

8 Provisional Deduction Verification Process

8.1 Verification of Documents

8.1.1 The Verifying Authority shall cause to conduct preliminary scrutiny of the documents (only those which are signed by the Authorized Signatory as mentioned in Para 6.3) submitted by the Licensee to examine whether the documents are in the formats specified by the DoT and are legible.

8.1.2 In case the documents are not in prescribed formats, illegible or any other discrepancy is noticed, the Verifying Authority shall return the same to the Authorized Signatory of the Licensee with directions to resubmit the documents in the prescribed formats within the time limit prescribed for submission of documents.

8.1.3 Normally, the grant of additional time as mentioned in para 6.5 shall not cause to exceed the time limit prescribed i.e. 75 + 15 days, for submission of documents.

8.1.4 At the time of verification of Unaudited deduction claims, Verifying Authority can mark the status of claims as below:

- a. Admissible
- b. Inadmissible
- c. Provisionally admissible
- d. Partially admissible

8.2 Admissibility of Invoices

8.2.1 While checking the Cost Invoices, the admissibility/inadmissibility of any item of deduction will be decided in terms of License Agreement and orders/clarifications issued by DoT HQ from time to time. The list of admissible and inadmissible items of deduction based on orders/clarifications issued by DoT HQ till December 2021 are compiled and presented as Annexure 1-52. A specific list of admissible and inadmissible items for NLD/ILD/ISP licenses shall be notified in due course. The Pr. CCA/ CCA offices may ensure that these lists are periodically reviewed and updated in accordance with orders/clarifications issued by DoT HQ from time to time.

8.2.2 The Cost Invoices submitted by the Licensee shall be carefully examined. The Cost Invoice should bear following details:

- i. Name of Issuer and Service Area
- ii. Name of Licensee (claimant) and Service Area
- iii. In case of the consolidated invoices (issued for more than one service area), TSP shall obtain a service area-wise break-up of the invoice from the Service Provider

that raised the invoice and submit the same to the CCA office along with the invoice.

- iv. Type of Expenditure i.e., PSTN/Roaming etc.
- v. Minutes of Usage (MOU)/Volume, TRAI approved call charges/Rates, Amount, date, period, serial number etc.
- vi. GST number of buyer/seller and amount of GST

8.2.3 It shall be verified that the Cost Invoice pertains to the concerned Circle and is for item(s) mentioned in the Admissible List of Deductions. In some cases, a consolidated invoice pertaining to many circles is raised by a Licensee against another Licensee. In such cases, the verification should be done on basis of break-up of the consolidated invoice provided by the Licensee.

8.2.4 In case the Cost Invoice (or a part of it) pertains to an inadmissible/ambiguous item then a note of same should be kept for the purpose of issuing of show cause notice.

8.2.5 In the intra-company claims (AG), the amount booked in the GL extract on basis of Provisional/Reversal invoices shall not be considered as admissible deduction.

8.3 Checking of Payable Amount / Receivable Amount

8.3.1 Gross Settlement: In case Gross Settlement has been made, the payable amount may be checked by deducting the TDS amount from Gross Amount of Cost Invoice and it may be seen that same has been correctly mentioned in the claim sheet. In some cases, the Licensee claiming deductions passes an amount lesser than the amount of cost invoice. In such cases, the deduction allowed should be restricted to the amount passed by the claimant.

8.3.2 Net settlement: In case of Netting of a Cost Invoice by a Licensee against a Revenue Invoice, the claim should be checked to see that the Payable/Receivable amount tallies with the following equation:

$$\text{Amount Payable /Receivable} = [\text{Gross (Passed) value of Cost Invoice} + \text{Service Tax or GST} - \text{TDS on Cost Invoice}] - [\text{Gross Amount of Receivable Invoice} + \text{Service Tax or GST} - \text{TDS on Receivable Invoice}]$$

8.3.3 All India Settlement: In case All India Settlement has been made it should be checked that:

- i) Detailed statement showing payable/receivable amount in respect of all the invoices for which the All India Settlement has been made has been submitted by the claimant.
- ii) Details of all the invoices for which claim has been made are available in the statement duly mapped.
- iii) Payable/receivable and/or net payable/receivable amount has been correctly worked out in the statement and is duly signed by the Authorized Signatory along with the Certificate for correctness of circle and transaction wise break up of consolidated payment

8.4 Checking of Payment Proofs

8.4.1 Since the deductions are to be claimed on paid basis as per License Agreement, the TSPs should always claim the deductions in the quarter in which the actual amount was paid, irrespective of the date of the invoice. Under exceptional circumstances, where the TSP has been unable to claim the amount in the quarter in which the amount was actually paid, the TSP may claim an already paid invoice in any subsequent quarter. However, in case the Final DVR based on Audited documents has been prepared and communicated to License Fee (LF) Assessment Authority, such consideration of the claims shall not be permitted.

8.4.2 Normally the net payable amount worked out in the claim sheet should tally with the amount of Debit shown in the Bank Statement/Bank Certificate. However, in some cases, the Debit amount may exceed the amount payable due to inclusion of Bank Charges. The amount of Bank Charges should be mentioned by the Licensee in the Remarks column of the Claim Sheets. In such case, the amount of deduction claimed shall not include Bank charges, and if so claimed by the Licensee, shall be disallowed.

8.5 Verification of TDS Deduction Claims

8.5.1 The deductions claimed on account of TDS amounts may be verified on basis of following documentary proofs of TDS deposited by the Licensee:

- i) Form 26Q: Entries duly mapped with Claim Sheet.
- ii) Copies of Challans
- iii) Circle wise break up of Challan amount
- iv) Agreement of Challans with 26Q
- v) Annual Certificate from Statutory Auditor/ Tax Auditor

8.5.2 In case, the TDS amount is not verified from above records, only the TDS amount may be disallowed. The disallowance of TDS component will not have any bearing on the admissibility of Cost Invoice which shall be admissible if verified from payment proof/Bank statement, etc.

8.5.3 Alternatively, instead of documents mentioned in para 8.5.1, the Licensee may submit a certificate issued by Tax Auditor that the quarterly TDS amounts have been correctly shown in claim sheets AO and PP and have actually been deposited into government accounts as per provisions of the Income Tax Act, 1961.

8.5.4 From F.Y 2019-20, only the afore-mentioned Tax Auditor Certificate shall be sufficient.

8.5.5 In case during comparison between TDS Tax Auditor Certificate and claim sheet, if there is some unreconciled amount, the same shall be disallowed.

8.6 Levels of Verification

8.6.1 The Deduction Verification process shall consist of two stages of verification. In the first level, 100% of the invoices are to be verified by the official mentioned below. In the next level, a lower percentage on test check basis is prescribed as mentioned below in Table 2

Table 2

Value of Individual Cost Invoice *	1 st Level of Verification		Next Level of Verification	
	By	Minimum Percentage	By	Minimum Percentage
All Invoices	JA/SA	100%	AAO	100%
Above Rs. 10 lakhs	AAO	100%	AO/Sr. AO	25%
Above Rs. 50 lakhs	AO/Sr. AO	100%	ACCA/Dy. CCA	10%
Above Rs. 1 crore	ACCA/Dy. CCA	100%		

* Value = Basic amount of Cost Invoice

The above is illustrated through the following example. Assuming that the Licensee has claimed invoices in the manner tabulated below-

Table 3

Category	Amount of Invoice	Number of Invoices
A	Less than Rs. 10 Lakhs	65
B	Equal to or more than Rs.10 Lakhs but less than Rs.50 lakhs	10
C	Equal to or more than Rs.50 Lakhs but less than Rs.1crore	10
D	Equal to or more than Rs.1 crore	15
	Total	100

In the above case, for example, the Dy. CCA, shall verify 16 invoices in all, which will include 1 randomly selected invoice of Category C (10% of 10), and all the 15 invoices of Category D (100% of 15). The number of invoices to be checked at each level can be decided accordingly.

8.6.2 In case a particular level of officer is not available in any office, the next higher officer shall also conduct the verification up to the percentage indicated for lower level of officer.

8.6.3 The Verifying Authority shall keep a record of invoices being allowed/ disallowed in a particular quarter with proper referencing; in a manner that facilitates future review.

8.7 Issue of Objection Report cum Show-cause Notice:

- 8.8 After verification of deduction claims as per para 8.1 to 8.5, an Objection Report cum Show-cause Notice as in Annexure I, with the approval of Verifying Authority, will be issued to the Licensee through SARAS, Email as well as Registered Post/Speed Post (till further orders) to the Authorized Signatory mentioning the details of claims under objection and proposed to be disallowed on account of incomplete documentation or inadmissibility in terms of License Agreement. The Objection Report cum Show-cause Notice will be ordinarily issued within 60 days of the last date of submission of documents as mentioned in Para 6.5.
- 8.8.1 The Licensee will be given an opportunity to submit additional documents/justification only in respect of objected/proposed disallowed claim to the Verifying Authority within 15 days of date of issue of Objection Report cum Show-cause Notice. No new/additional claim, other than that submitted in AO/AG/PP Format earlier, shall be considered in the TSPs representation against the Show Cause Notice.
- 8.8.2 On written request of the Licensee, final extension of another 7 days for submission of justification/additional documents may be provided by the Verifying Authority by recording the reasons in writing.
- 8.8.3 No further extension will be provided and in case the Licensee fails to submit additional documents/justification within permissible time, objected/proposed to be disallowed claim shall be settled (allowed/disallowed) without providing any further opportunity/notice.
- 8.9 Examination of Additional Documents/Justification
- 8.9.1 If the Licensee submits a reply within the permitted time period, the same will be examined as per procedure described in para 8.1 to 8.6 and the claim will be allowed/disallowed by the Verifying Authority based on merits.
- 8.10 Preparation of Provisional Quarterly Deduction Verification Report
- 8.10.1 The process of preparation of Provisional/ Quarterly DVR is based on three figures obtained from three sets of documents:
- a) Unaudited AGR statement in which deductions figures are reported on paid basis
 - b) Unaudited Claim Sheets containing item wise details of deductions claimed (AO/AG/IR)
 - c) Verification of supporting documents by the Verifying Authority (Invoice/Payment proof etc)
- 8.10.2 The admissible amount should be least of the figures obtained from the three set of docs i.e from AGR Statement, Claim Sheets and Verified Supporting documents.
- 8.10.3 After completing the verification process as per Para 8.1 to 8.8, a Provisional Quarterly Deduction Verification Report (DVR) will be prepared by the Verifying Authority. The Verifying Authority may ordinarily complete the process of preparing the Provisional

Quarterly DVR within 30 days of receipt of reply of TSP to Objection Report cum Show Cause Notice.

8.10.4 While preparing the DVR, the relevant order for Negative AGR shall be kept in mind.

8.10.5 The Provisional Quarterly DVR would be subject to review on receipt of Audited AGR and Auditors Certificate.

9 Final Deduction Verification Process

9.1 On receipt of the Audited AGR along with Auditors Certificate and related deduction claim documents in terms of relevant provisions of respective License Agreements, the Provisional Quarterly Deduction Verification already carried out will be reviewed and admissible claim will be regularized by the Verifying Authority with reference to deductions claimed in the Audited AGR and related documents.

9.2 Here again, as per Para 8.10.2, the final admissible amount for each quarter should be least of the figures obtained from the three set of documents i.e from Audited AGR Statement on paid basis, Audited Claim Sheets and Verified Supporting documents.

9.3 In no case the licensee may be allowed to submit two distinct Audited AGRs i.e. one with deductions on accrual basis and another with deductions on actual payment basis, as there is no provision in UL Agreement for submission of multiple AGR Statements.

9.4 At the time of verification of audited deduction claims, verifying authority mark the status of claims as below:

- a. Admissible
- b. Inadmissible
- c. Partially admissible

9.5 Submission of Final Deduction Verification Report (DVR) to License Fee (LF) Assessment Authority:

9.5.1 The Final DVR will be submitted to License Fee (LF) Assessment Authority by the Verifying Authority in the format given in Annexure K, within 90 days of receipt of Audited AGR and deduction claim documents, or by 31st December, whichever is earlier, through SARAS/E-mail and hard copy (if required), provided that no representation for review is pending with the Reviewing Authority.

9.5.2 In case a representation is pending for order with Reviewing Authority, the Final DVR will be submitted to License Fee (LF) Assessment Authority within 15 working days of disposal by the Reviewing Authority, through SARAS/E-mail and hard copy (if required), as per Para 10.2 below.

9.6 However, in case due to administrative reasons, where work of verification is in arrear and quarter-wise provisional verification has not been carried out, the deduction

verification will be carried out for all the quarters as per procedure outlined in Para 8 and 9.1 to 9.4.

- 9.7 The details of disallowed claims along with detailed item-wise reasons for disallowance of thereof will be provided to the Licensee by the Verifying Authority in form of Annual Verification Notice to Licensee (Annexure J), through SARAS/E-mail and hard copy (if required), within 75 days of receipt of Audited AGR and deduction claim documents, with an opportunity to represent against disallowance within 15 days of date of receipt of communication of disallowance details, subject to conditions mentioned in Para 10.1.1. However, if no communication/representation is received within 15 days, the DVR shall be treated as final and submitted to License Fee (LF) Assessment Authority
- 9.8 The Reviewing Authority may further extend the time period for submitting representation by another 7 days on written request of the Licensee duly supported by reasons.

10 Review of Final Deduction Verification Report (DVR)

- 10.1 The review of the Final DVR may be preferred within the permissible time limit/extended time limit as mentioned in Para 9.7 and 9.8.
- 10.1.1 However, the liability of licensee for payment of interest on account of short payment of LF will continue till all dues as per reviewed Final DVR and assessments are paid.
- 10.2 Disposal of Representation by Reviewing Authority
- 10.2.1 The Reviewing Authority shall not consider any new claim as part of the representation. However, new supporting documents (payment proofs, invoices, bank statement/certificates, statutory auditor's certificates etc) submitted in support of earlier disallowed claim may be accepted for consideration
- 10.2.2 On receipt of representation, the Verifying Authority shall be heard by the Reviewing Authority on the issues raised by the Licensee within 10 days of receipt of representation, and shall submit item-wise comments to the Reviewing Authority within 20 days of receipt of representation
- 10.2.3 On receipt of comments from Verifying Authority, the representation will be decided by the Reviewing Authority within 15 days.
- 10.2.4 Based on the disposal of representation by the Reviewing Authority, the DVR may be revised and submitted to the License Fee (LF) Assessment Authority within 15 days of the disposal of the representation, as per Para 9.5 above.

11 Reopening of Deduction Verification Cases

- 11.1 After submission of Final DVR to License Fee (LF) Assessment Authority, Deduction Verification report (Final DVR) shall be reopened only on written instructions of the LF Assessment Authority.
- 11.2 Reopening would be treated as an exception and should only be allowed on rare occasions with compelling reasons. In such cases, new claims/supporting documents in respect of previous claims shall also be considered by Verifying authority, if submitted by the licensee within the time-period specified by the License Fee (LF) Assessment Authority, in the order for reopening.
- 11.3 The License Fee (LF) Assessment Authority may not generally allow any opportunity to represent against the Final DVR through the License Fee Assessment Order, as adequate opportunity for representation and review has already been provided in the regular course.

Previous provisions and Amended provisions
(vide Amendments dated 31.03.2021 & 25.10.2021)
for deductions prescribed under various License/Service Authorisation types

1. UL ACCESS SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to other Service Provider(s) (Operator-wise)	PSTN/PLMN/GMPCS related call charges (Access Charges) paid to other eligible/entitled Telecommunication service providers within India
2	Roaming revenue actually paid to other CMSPs And GMPCS service providers (operator- wise)	Roaming revenues passed on to other eligible/entitled telecommunication service provider
3	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government

2. UL ISP A/B/C SERVICE

S. No.	Previous Provisions	Amended Clause
1	-----	Revenue of pass through nature passed on to other Service Providers. (Operator wise details)
2	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government
3	Roaming revenue actually passed on to other eligible/entitled telecom service provider	Roaming revenue passed on to other eligible/entitled telecom service provider

3. UL NLD SERVICE

S. No.	Previous Provisions	Amended Clause
1	Revenue of pass through nature actually passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.	Revenue of pass through nature passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.
1(A)	Revenue of pass thru nature actually passed on to other telecom service providers for usage of Calling cards at the originating point (Operator-wise detail)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling cards at the originating point (Operator-wise detail)
1(B)	Revenue of pass thru nature actually passed on to other telecom service providers for usage of Calling Cards at the terminating Point (operator-wise detail)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling Cards at the terminating Point (operator-wise detail)
2	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government

4. UL ILD SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges passed on to other service provider(s) (Operator Wise) (Copy of agreement to be provided in the first quarter)	Charges passed on to other service provider(s) (Operator Wise) (Copy of agreement to be provided in the first quarter).
1(A)	Revenue of pass thru nature actually passed on to other telecom service providers for usage of Calling cards at the originating point (operator-wise details)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling cards at the originating point (operator-wise details)
1(B)	Revenue of pass thru nature actually passed on to other telecom service providers for usage of Calling cards at the terminating point (operator-wise detail)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling cards at the terminating point (operator-wise detail)
2	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government

5. UL GMPCS SERVICE

S. No.	Previous Provisions	Amended Clause
1	PSTN related Call charges passed on to basic, cellular and long distance service provider(s) (operator-wise)	PSTN related Call charges passed on to basic, cellular and long distance service provider(s) (operator-wise)
2	Roaming revenues actually passed on to CMSPs and other GMPCS service providers. (operator-wise)	Roaming revenues passed on to CMSPs and other GMPCS service providers. (operator-wise)
3	Service Tax paid to the Government.	Goods and Service Tax (GST) paid to the Government.

6. UL PMRTS SERVICE

S. No.	Previous Provisions	Amended Clause
1	PSTN related Call charges actually paid on to other Access telecom service provider	PSTN related Call charges paid on to other Access telecom service provider
2	Goods and Service Tax paid to the Government.	Goods and Service Tax (GST) paid to the Government.

7. UL Commercial VSAT SERVICE

S. No.	Previous Provisions	Amended Clause
1	Revenue of pass through nature actually passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.	Revenue of pass through nature passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.
2	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government

8. UL INSAT MSSR SERVICE

S. No.	Previous Provisions	Amended Clause
1	Revenue of pass thru nature actually passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.	Revenue of pass thru nature actually passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.
2	Goods and Service Tax paid to the Government.	Goods and Service Tax (GST) paid to the Government.

9. UL Resale of IPLC SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to other telecom service providers for procurement of bandwidth, last mile connectivity used for provision of end to end IPLC; (Note: Any charges paid for multiplexing, de-multiplexing, billing system and related customer management are not to be deducted.) (Operatorwise) (Copy of agreement to be provided in the first quarter.)	Charges actually paid to other telecom service providers for procurement of bandwidth, last mile connectivity used for provision of end to end IPLC; (Note: Any charges paid for multiplexing, de-multiplexing, billing system and related customer management are not to be deducted.) (Operatorwise) (Copy of agreement to be provided in the first quarter.)
2	Service Tax paid to the Government.	Goods and Service Tax paid to the Government.

10. UL VNO Access SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges
2	Charges actually paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs.	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs.
3	Goods and Service Tax paid to the Government.	Goods and Service Tax paid to the Government

11. UL VNO ISP A/B/C SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
2	Charges actually paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs.	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

12. UL VNO NLD SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s)(NLD). towards applicable access charges such as carriage charges, termination charges and roaming charges.	Charges paid to parent NSO(s)(NLD) toward applicable access charges such as carriage charges, termination charges and roaming charges.
2	Charges actually paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

13. UL VNO ILD SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carnage charges, termination charges and roaming charges	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges
2	Charges actually paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

14. UL VNO GMPCS SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
2	Charges actually paid to NSO towards Minutes and SMSs.	Charges paid to NSO towards Minutes and SMSs.
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

15. UL VNO PMRTS SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
2	Charges actually paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges and minutes.	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges and minutes.
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

16. UL VNO Commercial VSAT SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
2	Charges actually paid to Bulk/ wholesale bandwidth, leased line and bandwidth charges.	Charges paid to Bulk/ wholesale bandwidth, leased line and bandwidth charges.
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

17. UL VNO INSAT SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.
2	Charges actually paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs.	Charges paid to NSO towards Bulk/ wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs.
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

18. UL VNO Resale of IPLC SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to other telecom service providers for procurement of bandwidth, last mile connectivity used for provision of end to end IPLC; (Note: Any charges paid for multiplexing, de-multiplexing, billing system and related customer management are not to be deducted.) (Operatorwise) (Copy of agreement to be provided in the first quarter.)	Charges paid to other telecom service providers for procurement of bandwidth, last mile connectivity used for provision of end to end IPLC; (Note: Any charges paid for multiplexing, de-multiplexing, billing system and related customer management are not to be deducted.) (Operatorwise) (Copy of agreement to be provided in the first quarter.)
2	Charges actually paid to NSO towards Build wholesale bandwidth, leased line and bandwidth charges.	Charges actually paid to NSO towards Build wholesale bandwidth, leased line and bandwidth charges.
3	Goods and Service Tax paid to the Government	Goods and Service Tax paid to the Government

19. UL VNO Access Category B SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.	Charges paid to parent NSO(s) towards applicable access charges such as carriage charges, termination charges and roaming charges.

2	Charges actually paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs	Charges paid to NSOs towards Bulk/Wholesale bandwidth, leased line and bandwidth charges, minutes and SMSs
3	Goods and Service Tax paid to the Government.	Goods and Service Tax paid to the Government.

20. UASL SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to other Service Provider(s) (Operator-wise)	Charges paid to other Service Provider(s) (Operator-wise)
2	Roaming revenue actually paid to other CMSPs And GMPCS service providers (operator- wise)	Roaming revenue actually paid to other CMSPs And GMPCS service providers (operator- wise)
3	Goods and Service Tax paid to the Government	GST paid to the Government.

21. UASL-DT SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to other Service Provider(s) (Operator-wise)	Charges paid to other Service Provider(s) (Operator-wise)
2	Roaming revenue actually paid to other CMSPs And GMPCS service providers (operator- wise)	Roaming revenue actually paid to other CMSPs And GMPCS service providers (operator- wise)
3	Goods and Service Tax paid to the Government	GST paid to the Government.

22. NLD SERVICE

S. No.	Previous Provisions	Amended Clause
1	Revenue of pass through nature actually passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.	Revenue of pass through nature passed on to other service providers.(operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.
2	-----	1A. Revenue of pass through nature passed on to other telecom service providers for usage of Calling cards at the originating point (Operator-wise detail)
3	-----	1B. Revenue of pass through nature passed on to other telecom service providers for usage of Calling Cards at the terminating Point (operator-wise detail)
4	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government.

23. ILD SERVICE

S. No.	Previous Provisions	Amended Clause
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1	Charges passed on to other service provider(s) (Operator Wise) (PSTN) (Copy of agreement to be provided in the first quarter)	Charges passed on to other SERVICE PROVIDER(s) (OPERATOR-wise) (Copy of agreement to be provided in the first quarter).
2	-----	1A. Revenue of pass through nature passed on to other telecom service providers for usage of Calling cards at the originating point (operator-wise details)
3	-----	1B. Revenue of pass through nature passed on to other telecom service providers for usage of Calling Cards at the terminating Point (operator-wise detail)
4	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government.

24. ISP A/B/C SERVICE

S. No.	Previous Provisions	Amended Clause
1	Pure Internet Revenue/Internet Access and Content charges * *(removed vide Amendment dated 31.03.21)	Revenue of pass through nature passed on to other service providers. (operator-wise details)
2	Roaming revenue actually passed on to other eligible/entitled telecom service provider	Roaming revenue passed on to other eligible/entitled telecom service provider.
3	Goods and Service Tax (GST) paid to the Government	Goods and Service Tax (GST) paid to the Government

25. Commercial VSAT SERVICE

S. No.	Previous Provisions	Amended Clause
1	Revenue of pass through nature actually passed on to other service providers. (Operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.	Revenue of pass through nature passed on to other service providers. (operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.
2	Goods and Service Tax paid to the Government	Goods and Service Tax (GST) paid to the Government.

26. INSAT MSSR SERVICE

S. No.	Previous Provisions	Amended Clause
1	Revenue of pass thru nature actually passed on to other service providers. (operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.	Revenue of pass thru nature actually passed on to other service providers. (operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.
2	Goods and Service Tax (GST) paid to the Government.	Goods and Service Tax (GST) paid to the Government.

27. GMPCS SERVICE

S. No.	Previous Provisions	Amended Clause
1	PSTN related Call charges passed on to basic, cellular and long distance service provider(s) (operator-wise)	PSTN related Call charges passed on to basic, cellular and long distance service provider(s) (operator-wise)
2	Roaming revenues actually passed on to CMSPs and other GMPCS service providers. (operator-wise)	Roaming revenues actually passed on to CMSPs and other GMPCS service providers. (operator-wise)
3	Goods and Service Tax (GST) paid to the Government.	Goods and Service Tax (GST) paid to the Government.

28. Resale of IPLC SERVICE

S. No.	Previous Provisions	Amended Clause
1	Charges actually paid to other telecom service providers for procurement of bandwidth, last mile connectivity used for provision of end to end IPLC; (Note: Any charges paid for multiplexing, de-multiplexing, billing system and related customer management are not to be deducted.) (Operator-wise) (Copy of agreement to be provided in the first quarter.)	Charges actually paid to other telecom service providers for procurement of bandwidth, last mile connectivity used for provision of end to end IPLC; (Note: Any charges paid for multiplexing, de-multiplexing, billing system and related customer management are not to be deducted.) (Operator-wise) (Copy of agreement to be provided in the first quarter.)
2	Goods and Service Tax (GST) paid to the Government.	Goods and Service Tax (GST) paid to the Government.

29. MNP SERVICE

S. No.	Previous Provisions	Amended Clause
1	Goods and Service Tax (GST) paid to the Government.	Goods and Service Tax (GST) paid to the Government.

30. PMRTS SERVICE

S. No.	Previous Provisions	Amended Clause
1.	PSTN related Call charges actually paid on to other Access telecom service provider	PSTN related Call charges actually paid on to other Access telecom service provider
2	Goods and Service Tax (GST) paid to the Government.	Goods and Service Tax (GST) paid to the Government.

Annexure B: Format for AO

Name of Licensee
 Service Area
 Financial Year
 Quarter

Mapping of Bank Transactions with Invoices – Inter-company Transactions

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Serial Number	Quarter	IUC Payable to (Name of Licensee Company)	Service Area for which Invoice Raised	Invoice Number	Payable Serial No of Invoice in mapping	Invoice Month and Year	IUC cost as per Operator (payable)	IUC cost passed by operator	Total Service Tax	Total cost	TDS on Cost/Claim	Net cost(Net payable)	Receiveable from (Name of Licensee Company)	Invoice Month and Year	Receiveable Serial No of invoice in mapping	IUC Revenue including service tax (Receiveable)	IUC Cost actually received	TDS on receiveable amount	Net Receiveable	Amount Payable/Receiveable	Net Amount Paid	Cheque No./RTGS etc.	Cheque Date	Pay out bank	Clearing date	Deduction Claimed	S.No. of Bank Statement	Quarterly Deduction Claimed	Remarks

In case invoice generation is not possible then number of debit or credit note (as the case may be) shall be mentioned in above number.

Authorized Signatory

Statutory Auditor

Annexure C: Format of AG

Name of Licensee
 Service Area
 Financial Year
 Quarter

Mapping of Bank Transactions with Invoices – Intra-company Transactions

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
																														Remarks
																														Quarterly Deduction Claimed
																														S.No. of Bank Statement
																														Deduction Claimed
																														Clearing Date
																														Pay out Bank
																														Cheque Date
																														Cheque No. /RTGS etc
																														Net amount Paid
																														Amount Payable/Receivable
																														Net Receivable
																														TDS on receivable amount
																														TDS on IUC Cost actually received
																														IUC Revenue including Service Tax
																														Receivable Serial No of Invoice in mapping
																														Invoice Month and Year
																														Receivable from (Name of Licensee Company)
																														Net Cost (Net payable)
																														TDS on Cost/ Claim
																														Total Cost
																														Total Service Tax
																														IUC Cost Passed by operator
																														IUC Cost as per operator (Payable)
																														Invoice Month and Year
																														Payable serial no of invoice in mapping
																														Invoice Number
																														Service Area for which Invoice Raised
																														IUC Payable to (name of license company)
																														Quarter
																														Serial Number

In case invoice generation is not possible then number of debit or credit note (as the case may be) shall be mentioned in above number.

Authorized Signatory

Statutory Auditor

Annexure D: Format of IR

Name of Licensee
 Service Area
 Financial Year
 Quarter

Proforma for claiming the Pass through charges pertaining to International Roaming during the Current Quarter

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
	Operator Detail			Payable invoice detail											Receivable invoice detail											Netting Position			Payment	1/Receipt Detail								
	Serial Number			Invoice no. / Credit note No.											Invoice Date											Net Amount actually Payable(-) / Receivable (+) in INR			Date of Payment / Settlement		Name of Bank		Quarterly deduction claimed		Remarks			
	Name of the other operator to whom payment made			Payable S. No. of Invoice in mapping											Invoice amount in INR											Actual Amount Paid / Received in INR			DD/ Cheque /Swift Code /Bank Detail		SI No. in Bank Statement / Certificate							
	Name of the Country / Service Area			SDR to INR Rate											Invoice amount in (Foreign Currency)											Bank Charges in (INR)												
	Tadig Code			Invoice Period											Invoice amount actually passed (INR)											Actual Amount Paid / Received in (Foreign Currency)												
				Invoice Date											Receivable S. No. of Invoice in mapping											Net Amount actually Receivable(INR)												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											Revenue Invoice SDR												
				SDR to Foreign currency Rate											Invoice amount in (Foreign Currency)											Foreign Currency to INR Rate												
				SDR to INR Rate											Invoice amount in INR											Invoice Currency Type												
				Invoice Period											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												
				Payable S. No. of Invoice in mapping											Invoice amount in INR											SDR to INR Rate												
				SDR to INR Rate											Invoice amount in INR											SDR to Foreign currency Rate												
				Invoice Period											Invoice amount in INR											SDR to INR Rate												
				Invoice Date											Invoice amount in INR											SDR to INR Rate												

Authorized Signatory

Statutory Auditor

Annexure E: Format of PP

Name of Licensee
 Service Area
 Financial Year
 Quarter

Details of Partly Paid Invoices During the Current Quarter

30	Remarks	
29	Quarterly Deduction Claimed	
28	S.No. of Bank Statement.	
27	Deduction Claimed	
26A	Date of balance payment	
26	Clearing date	
25	Pay out bank	
24	Cheque Date	
23	Cheque No./RTGS etc	
22	Net Amount paid	
21	Amount Payable/Receivable	
20	Net Receivable	
19	TDS on receivable amount	
18	IUC Cost actually received	
17	IUC Revenue including service tax (Receivable)	
16	Receivable Serial No of invoice in mapping	
15	Invoice Month and Year	
14	Receivable from (Name of Licensee Company)	
13	Net cost (Net payable)	
12	TDS on Cost/Claim	
11	Total cost	
10	Total Service Tax	
9A	Disputed/Withheld balance amount of the invoice	
9	IUC cost passed by operator	
8	IUC cost as per Operator (payable)	
7	Invoice Month and Year	
6	Payable Serial No of Invoice in mapping	
5	Invoice Number	
4	Service Area for which Invoice Raised	
3	IUC Payable to (Name of Licensee Company)	
2	Quarter	
1	Serial Number	

Certified that the above details are regarding partly paid invoices, deductions for the balance payment will be claimed in the quarter in which balance payment is made.

Authorized Signatory

Statutory Auditor

Annexure F: Format for AO for ILD Licenses

Name of the Licensee:
 Service Area / License:
 Financial Year:
 Quarter:

Mapping of bank transactions with invoices – Inter Company transactions with domestic and international operators

Sl.No.		Payable											Receivable						Settlement / Payment Details							
1	2	IUC Payable to (Name of Licensee Company) Country for which invoice related											Receivable from (Name of Licensee Company)						Actual Paid as per figures appearing in Bank Statement/Certificate							
3	4	Invoice/Debit/Credit Note Number & date											Invoice/Debit/Credit Note Number & date						Cheque No/RTGS etc							
5A	5B	Payable S No. of invoice in mapping											Receivable Sr no of invoice for Mapping						Pay out Bank							
6	7	IUC Cost as Per Operator (Payable)											IUC Revenue Including Service Tax (Receivable)						Clearing Date							
8A	8B	IUC Cost passed by Operator											IUC Revenue actually received (Basic)						Deduction Claimed							
8C	9	Fx Rate on date of settlement/payment* Currency*											Fx Rate*						S.no in Bank Statement							
10	11	Total Service Tax											TDS on Receivable Amount						Remarks							
12	13	Total Cost											TDS on Receivable Amount													
14	15A	TDS on Cost/Claim											Net Receivable													
15B	16	TDS Serial No in Form26Q for Mapping											Amount Payable/ Receivable (INR)													
17A	17B	Net Cost (Net Payable)											Amount Payable/ Receivable (Currency) *													
18	19	Receivable from (Name of Licensee Company)											Net Amount Paid (INR)													
20A	20B	Invoice/Debit/Credit Note Number & date											Net Amount Paid (Currency)*													
21A	21B	Receivable Sr no of invoice for Mapping											Cheque No/RTGS etc													
22A	22B	IUC Revenue Including Service Tax (Receivable)											Chq Date													
23A	23B	Fx Rate*											Pay out Bank													
24A	24B	IUC Revenue actually received (Basic)											Clearing Date													
25A	25B	TDS on Receivable Amount											Actual Paid as per figures appearing in Bank Statement/Certificate													
26A	26B	Net Receivable											Deduction Claimed													
27A	27B	Amount Payable/ Receivable (INR)											S.no in Bank Statement													
28A	28B	Amount Payable/ Receivable (Currency) *											Remarks													
29A	29B	Net Amount Paid (INR)																								
30A	30B	Net Amount Paid (Currency)*																								
31A	31B	Cheque No/RTGS etc																								
32A	32B	Chq Date																								
33A	33B	Pay out Bank																								
34A	34B	Clearing Date																								
35A	35B	Actual Paid as per figures appearing in Bank Statement/Certificate																								
36A	36B	Deduction Claimed																								
37A	37B	S.no in Bank Statement																								
38A	38B	Remarks																								

* Applicable in case of transaction with international operators

Annexure G: Timelines for submission of documents and process of deduction verification

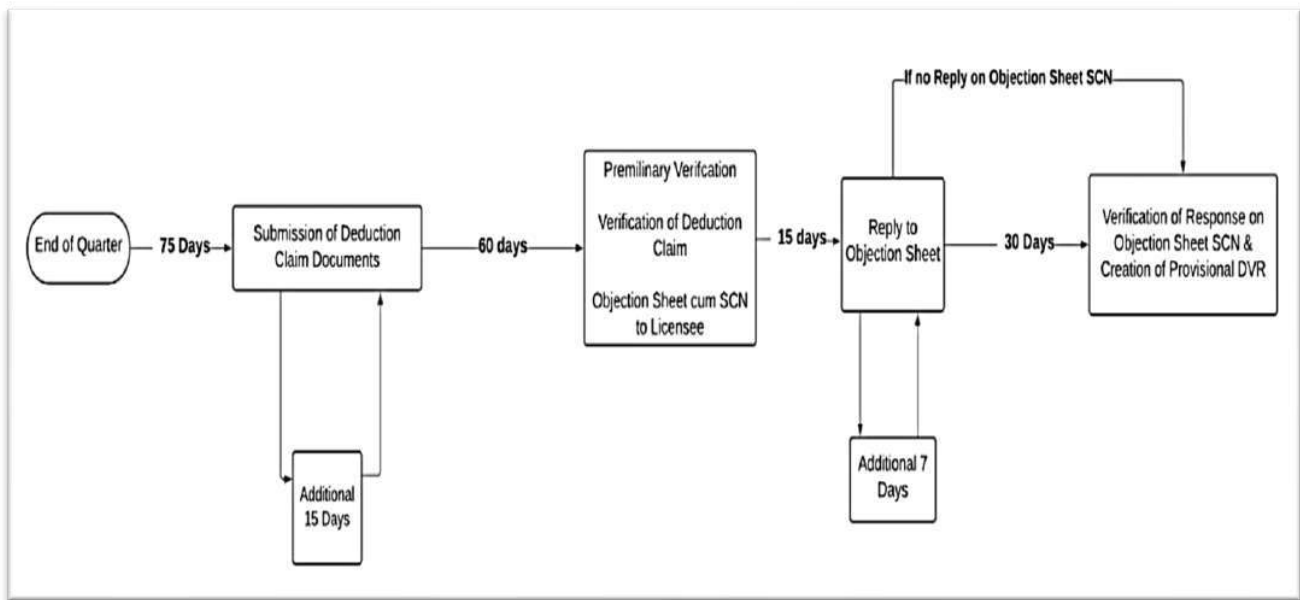
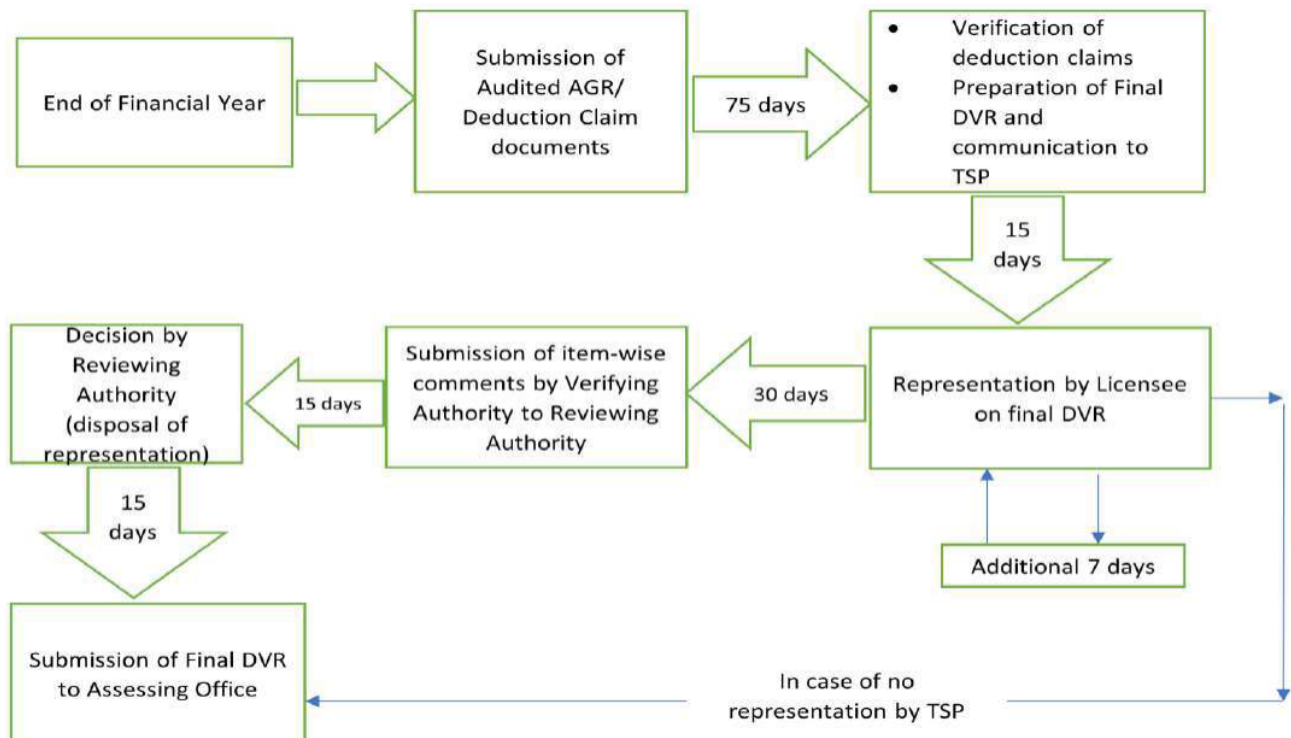


Fig (above): Timeline for preparation of Provisional (Quarterly) DVR



**Fig (above): Timeline for preparation of Final DVR
(In case of no representation, Final DVR to be submitted to Assessing Office within 90 days of receipt of Audited Annual documents or 31st December, whichever is earlier)**

Annexure H: List of Admissible & Inadmissible Deductions

A: Admissible Deductions:

S.L.	Description of Item	Clarification	Date	Deduction type
1	ADC	1-28/2006/LF	05-07-2007	PSTN
2	Intra Circle Roaming	1-28/2006/LF	15-03-2012	Roaming
3	SMS charges	1-28/3/2013/LF-II(Part-II)	21-10-2013	PSTN
4	SCCP charges	1-28/3/2013/LF-II(Part-II)	04-03-2014	PSTN
5	Toll Free No. charges	1-28/3/2013/LF-II(Part-II)	04-03-2014	PSTN
6	Data Roaming	F.17-20/SSTL/CC/LF-II	21-03-2016	Roaming
7.	Emergency Calls	1-28/2013/LFA-II(Pt.)	24.03.2021	PSTN
8.	Admissibility of payments made by one division of a Licensee to another division of the Company	1-28/2006/LF	05-07-2007	PSTN
9.	3G Intra Circle Roaming Pass Through charges	1-28/2006/LF	01.02.2017	Roaming
10.	ACS (Audio Conference Service) Intra Company Transaction	1-28/2013/LFA-II(Pt.)	23.03.2021	PSTN

The items mentioned above are in addition to items specifically mentioned in the License Agreement i.e. PSTN Charges/Roaming Revenues actually passed on to other operators and Service Tax/Sales Tax/GST actually paid to the Government

B: Inadmissible Deductions:

S.L.	Description of Item	Clarification	Date	Deduction type
1.	Lease Line/Port Charges, Infrastructure sharing charges or any other type of set off (items of expenditure against revenue)	1-28/2006/LF	05-07-2007	PSTN/Roaming
2	Calling Card	1-28/3/2013/LF-II(Part-II)	21-10-2013	PSTN
3	Annual charges for decreasing call rate	1-28/2013/CCAs/LF-II	07-11-2014	PSTN

Annexure I: Format of Objection Report cum Show Cause cum Notice

To
 Authorized Signatory
 -----(Name of Licensee)

No. Dated-

Subject- Discrepancies in deduction claim for the Quarter--- for F.Y.-----

1. I am directed to refer to deduction claim submitted by your Company for above mentioned period vide your letter no. dated.
2. The details of Claims submitted and objected are mentioned below:

Qtr	Documents submitted			Claim as per Audited/Unaudited AGR			Objected		
	IUC	Roaming	Total	IUC	Roaming	Total	IUC	Roaming	Total

(Details of AO and AG Claim be mentioned separately)

3. The details of objected amount with reasons of objections are as under:

Details of objected amounts in respect of PSTN charges / Roaming Charges (to be prepared separately)

S.L. of claim sheet (AO, AG)	Name of operator	Claim amount	Objected amount	Objected TDS amount	Reasons for Objection

4. (Please mention here any other objection)
5. You are therefore served herewith a Notice and are provided an opportunity to submit additional documents/justification/clarification in respect of objected amount latest by -----(15 days from date of issue of notice) failing which it will be presumed that you have nothing to say in respect of objected amount and the same will be disallowed without any more notice and opportunity.
6. Please acknowledge receipt of this Notice immediately.

Deputy Controller of Communication Accounts
 -----Circle-----

Annexure J: Format of Annual Verification Notice to Licensee

To
 Authorized Signatory
 -----(Name of Licensee)

No.

Dated—

Subject- Information regarding final verification of deduction claim for Financial Year _____

1. The Deduction Verification Report for above mentioned Year has been finalized by the competent authority based on following documents—

- A. Claim submitted vide your letter dated---- ,----, ----, ----
- B. Show cause & Objection Statement notice(s) issued by this office vide notice dated- ---,----,---,---
- C. Reply submitted vide your letter Number dated ---,----,----,---

2. The additional documents/justification/clarification submitted by you have been scrutinized on merit and details of items/amount which have been finally disallowed are mentioned in the enclosed Annexure- ---, ---,---,---,--- along with reasons of disallowance.

3. In case you are not satisfied with any item of disallowance, you may prefer a representation to the Reviewing Authority (Pr. CCA/CCA) within 15 days of the issue of this letter, otherwise in case of no representation to the Reviewing Authority within prescribed period, the Final DVR will be sent to the License Fee (LF) Assessment Authority: -

.....

Enclosed: As above

Deputy Controller of Communication Accounts
 -----Circle-----

(Format of Annexure for Details of Disallowed items/amounts)

Final Disallowed details in respect of PSTN charges / Roaming Charges
 (to be prepared separately for PSTN &Roaming and AO & AG)

S.L. of claim sheet (AO/AG)	Name of operator	Claim amount	Disallowed amount	TDS disallowed	Reasons for disallowance

Note- Total of disallowed amount + TDS should not be more than the claim amount.

Annexure K: Format of Final Deduction Verification Report (DVR)

Report on verification of deduction claimed by licensee through Statement of Revenue and License Fee

Name of Licensee	
License No. and Date	
Service Area	
Rate of License Fees	
Quarter	
Financial Year	

Part I- Summary of Statement of Revenue and License Fee

Sl	Item	Previous Quarter	Current Quarter	Cumulative up to Current Qtr.
1	Gross Revenue (Item NO. AA)			
2	Deductions (item No. B)			
(i)	PSTN related call charges paid to other operators			
(ii)	Roaming revenue actually passed on to other operators			
(iii)	Service Tax paid to the Govt.			
(iv)	Sales Tax paid to the Govt.			
3	Total deductions (Item no. BB)			
4	Adjusted Gross Revenue (Item No. CC)			
5	Revenue share payable			
6	Revenue share paid			
7	Date of payment			

Part II- Revenue Calculation of Revenue Share on the basis of verification of deductions claimed in the Statement of Revenue and License Fee

Sl	Item		Amount
1	Gross Revenue (Item No. AA)		
2	Deduction claimed in Statement of Revenue & License Fee (Item No. BB)	a	PSTN
		b	Roaming
		c	Service Tax
		d	Sales Tax
		e	Other
3	Deduction claimed as per Claim Sheets (AO/AG/PP/IR)	a	PSTN
		b	Roaming
		c	Service Tax
		d	Sales Tax
		e	Other
4	Deduction verified as per Supporting Documents	a	PSTN
		b	Roaming
		c	Service Tax
		d	Sales Tax
		e	Other
5	Deductions Allowed (Minimum of 2/3/4)	a	PSTN
		b	Roaming
		c	Service Tax
		d	Sales Tax
		e	Other
6	Deductions Disallowed (2-5)	a	PSTN
		b	Roaming
		c	Service Tax
		d	Sales Tax
		e	Other
7	Revised Adjusted Gross Revenue		(1-5)
8	Revenue Share/LF Payable for the quarter		
9	Revenue Share/LF paid for the quarter		
10	Short payment of Revenue Share/LF		(8-9)

Annexure 1 to 52

Annexure No	Letter/OM No	Date	Brief Subject
1	1-28/2006/LF	5-Jul-07	Clarification on Verification of deduction claim
2	1-27/2005/LF	1-Jul-08	Submission of details of deduction claim through quarterly AGR for 2006-07
3	1-28/2006/LF	16-Jul-08	Verification of deduction claim through Quarterly AGR
4	1-27/2005/LF	16-Jul-08	Verification of deduction claim through Quarterly AGR for 2006-07
5	1-28/2006/LF	18-Aug-08	Submission of details of deduction claim
6	1-28/2006/LF	8-Dec-08	Submission of details of deduction claim for 2006-07
7	1-28/2006/LF	6-Aug-09	Verification of deduction claim for 2006-07
8	1-28/2006/LF	22-Apr-10	Verification of deduction claim through Quarterly AGR
9	1-28/2006/LF	13-Aug-10	Non-submission of documents
10	1-28/2006/LF	30-Nov-11	Submission of details of deduction claim along with proof of payment
11	1-28/2006/LF	10-Jan-12	Minutes of meeting Eastern Region
12	1-28/2006-LF-II	15-Mar-12	ICR clarification
13	1-28/2006-LF-II	19-Apr-12	submission of consolidate summary
14	1-28/2006-LF-II	1-Nov-12	Verification deduction claim through Gross Revenue Show Cause Notice
15	1-28/2006-LF-II(Part-II)	8-Jan-13	Providing operator wise details
16	1-28/2006/LF	17-Jan-13	Verification of deduction of PSTN & Roaming charges Role of CCAS
17	1-28/2006-LF-II	2-May-13	Submission of documents for Deduction claim for ILD
18	1-28/2006-LF-II	15-May-13	Submission of details of deduction claim through quarterly AGR
19	1-28/2006-LF-II	24-Jun-13	Submission of details of deduction claim through quarterly AGR
20	1-28/2006-LF-II(Part-II)	28-Jun-13	Clarification on deduction verification
21	1-28/2006/LF-II/NLD	13-Aug-13	Deduction Verification of NLD Operators
22	1-28/2006-LF-II	26-Sep-13	Additional time for submission of documents
23	1-7/2013-LF-II	1-Oct-13	Gross Revenue/AGR
24	17-94/2013/AP/LF-II	21-Oct-13	Clarification of queries by CCA Hyderabad
25	1-28/3/2013/LF-II(Part II)	21-Oct-13	Clarification on SMS/calling card/Emergency Calls/Toll free charges
26	1-28/2006-LF-II	10-Dec-13	Submission of documents in support of deduction claim

27	1-28/3/2013/LF-II(Part II)	4-Mar-14	Clarification on SCCP/Toll charges
28	1-28/2006-LF-II	11-Aug-14	Providing operator wise details
29	1-28/2013/CCAs/LF-II	20-Aug-14	ADC charges
30	1-28/2013/CCAs/LF-II	22-Aug-14	Demand cum show cause notice verification by CCAs
31	1-28/2013/CCAs/LF-II	31-Oct-14	Guidelines for Verification of Deduction Claims by TSPs
32	1-28/2013/CCAs/LF-II	7-Nov-14	Clarification on deduction verification
33	1-28/2006/LF-II/ILD	29-Jun-15	Deduction Verification of ILD Operators
34	1-28/2006/LF-II/NLD	30-Jun-15	Deduction Verification of NLD Operators
35	1-28/2013/CCAs/LF-II	9-Mar-15	Clarification on deduction verification
36	1-28/2006-LF-II	14-Dec-15	Standardization of format for disallowance details
37	F.17-20/SSTL/CC/LF-II	21-Mar-16	Treatment of Data Roaming
38	24-1/2016/LFP-I	1-Jun-16	Clarification on AGR/BG
39	1-28/2013/CCAs/LF-II	26-Jul-16	Signature by authorized signatory
40	1-28/2013/CCAs/LF-II	26-Jul-16	Submission of documents in support of deduction claim
41	24-1/2016/LFP I	27-Jul-16	Allowing deductions claimed under different F.Y
42	19-2/2015-LFA	1-Sep-16	Clarification on IR
43	1-28/2013/CCAs/LF-II	28-Sep-16	Representation against Demand-cum show cause notice
44	24-1/2016/LFP I (Pt)	6-Apr-17	Verification of deductions claimed by NLD operators
45	24-1/2016/LFP I (Pt)	21-Apr-17	Submission of Bank Certificates
46	17-3/2014-15/LFA-Videocon	2-Jun-17	ICR Pass thru Charges Interpretation
47	19-2/2015/	10-Jan-18	Clarification for International Roaming
48	1-28/2006/LF-II	17-Dec-18	Deduction Verification of NLD Operators
49	1-28/2006/LF-II	25-Apr-19	Deduction Verification of ILD Operators

50	1-28/2013/CCAs/ LF-II	18-Jul-19	Instructions on Submissions of Deduction Verification Reports by CCA office
51	1-28/2013/LFA-II(Pt.)	23-Mar-21	Guidelines/clarifications towards the deduction verification process
52	1-28/2013/CCA/LFA-I(Pt.)	24-Nov-21	Implementation of DoT guidelines/Clarification dated 23.03.2021

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan
20-Ashoka Road, New Delhi – 110001

No. 37-3/2022/LFA-I/SARAS New Dev.

Date:04.07.2022

To,
Sr Jt CGCA
O/o CGCA
NICF Campus Ghitorni
New Delhi

Sub: Monitoring of implementation of SARAS- Licensee master and LF assessment

This is regarding monitoring of implementation of SARAS. It is to bring to your kind attention that upgrades in MIS under SARAS has been rolled out recently vide letter dated 17.6.2022 which includes MIS report- Valid Licenses Master. In this MIS, the list of licensees valid as on date (Say 1.4.2022) can be obtained by the MIS user assessing office wise. So, CCA offices by using this MIS may take following action: -

- (i) The licenses which have already expired or have been surrendered/terminated/cancelled may be updated in the system by using **"Manage License" Module**.
- (ii) The licensees whose profile is not yet created may be created using **"setting up licensee"** module.

The list of licenses which have expired and have been surrendered/terminated/cancelled will be shared via SARAS and in the transition period physically from time to time. Necessary action may be taken by CCA offices to ensure that only live licences as on 1st April of the Financial year are properly reflected in SARAS. It is to mention while making any such updation that CCA offices may take action for only those licencees for which it is an assessing office(i.e. carries out the assessment of LF for the licensee). To avail such a list while obtaining the report from MIS, CCA offices may select the filter of assessing office and data as on 1st April of the on-going financial year. Action taken report, in this regard may be submitted by CCA offices to O/o CGCA in the following formats on quarterly basis by 10th of the month following quarter ending:-



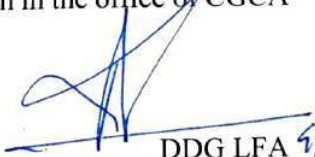
S.No.	Name of Licensee	License type	Creation Category (Via SANCHAR/Manual Feeding)	SARAL	Reason/ Remark

S.No.	Name of Licensee	License type	Inactivation Category (termination/cancellation/ Surrender/Expired)	Reason/ Remark

Also, given that LF assessment module is functional, in order to monitor the Assessment of LF not done via SARAS, an exception report for all LF assessment which are carried out outside SARAS (indicating the reason, so that further action can be taken by LFA wing, if required) may be submitted by CCA offices to O/o CGCA in the following format on quarterly basis by 10th of the month following quarter ending:-

S.No.	Name of licensee	Type of License	FY	Reason for Processing Assessment outside SARAS

Based on above, consolidated reports may be sent by the Revenue Division in the office of CGCA on half yearly basis to LFA wing, DOT HQ.


 DDG LFA 6/7/22

Copy to:

1. PSO to Member F
2. PS to CGCA
3. PSO to Advisor F
4. PS to Addl CGCA



31-2/2015-LFP
Govt of India
Department of Telecom
LFA Division

Sanchar Bhawan
20, Ashoka Road
New Delhi-110001
27/09/2022

To
O/o Pr. CCAs/CCAs
O/o CGCA

Sub: Regarding timelines for License Fee Assessment

1. Keeping in mind the timelines prescribed in the License Agreement(s) for submission of Audited Statements of Revenue and License Fee, Audited Annual Accounts and Reconciliation Statements, as well as the timelines for completion of deduction verification prescribed in the Standard Operating Procedure for Deduction Verification process (SOP for DVR) issued on 05.05.2022, the following has been directed by the Competent Authority regarding timelines for License Fee Assessment:

- (i) For Centralised Licensees, having Access licenses/service authorisation, for which there exists provisions for detailed verification of supporting documents such as invoices, payment proofs etc as per the DVR SOP, it is decided that the maximum timeline for issue of demand notices for License Fee Assessment of any financial year shall be 31st March of following financial year.
- (ii) For Decentralised Licensees, not having any Access License/Service Authorisation, with such License types for which deduction verification process is not applicable or there is a minimal deduction verification process as per the DVR SOP, such as NLD/ILD/ISP/UL-VNOs etc, it is decided that the issue of demand notices for License Fee assessment of any financial year shall be completed within 90 days of receipt of Audited AGR, Audited Annual Accounts and other prescribed documents, or by 31st December of following financial year, whichever is earlier.

2. In case of operators/licensees, whose license(s) has been surrendered or terminated, the assessment of the last financial year (till the date up to which the license(s) was active) shall be completed on priority within timelines as below:

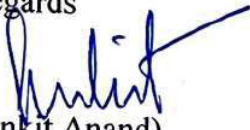
- (i) For Centralised licensees - Within 120 days of receipt of Audited AGR, Audited Annual Accounts and other prescribed documents, or by 31st January of following financial year, whichever is earlier.

- (ii) For Decentralised licensees- Within 45 days of receipt of Audited AGR, Audited Annual Accounts and other prescribed documents, or by 30th November of following financial year whichever is earlier.

It is also directed that adherence to the above timelines for License Fee Assessment shall be one of the key performance indicators for evaluation of the Assessing Authorities/Heads of Office of Assessing Offices during processing of APARs. Details regarding the same shall be notified soon.

This issues with approval of Competent Authority

Regards



(Ankit Anand)

Director (LFA-I)

Copy to:

PPS to Member(F)

PPS to Advisor(F)

Addl. CGCA

Sr. Jt. CGCA(Revenue)

DDG(LFA)/DDG(LFP)/DDG(WPF)



No. 37-3/2022/LFA-I/SARAS NEW
Govt of India
Department of Telecom
LFA Division

Sanchar Bhawan
20, Ashoka Road
New Delhi-110001
27/09/2022

To

All Pr CCAs/CCAs
All Licensees

Subject: Regarding submission of Unaudited/Audited AGR documents and related documents in SARAS

1. It is informed that SARAS has been operational since FY 2020-21 and Licensees, including Access operators (centralized licensees) as well as standalone operators (decentralized licensees) across India, have now become a stakeholder in the new system, with facility to make online payments, digitally file deduction claims, submit AGR statements, Audited Annual Accounts and related documents, submit bank guarantee details, submit online grievances/representations as well as receive digital Deduction Verification notices/ Assessment Orders/ BG related notices from the Department and respond to all departmental notices regarding financial compliance matters.

2. As per demands of the industry, and for realization of potential of the system for ease of business for Licensees, it had been planned that the need for parallel physical submissions of financial compliance documents, such as Unaudited/Audited AGR Statements, Audited Annual Accounts, Deduction claim documents (including Claim Sheets, bank statements, invoices, TDS certificates etc) would be removed in a phase wise manner.

3. Accordingly, it has now been decided by the Competent Authority, that the physical submissions of the following documents would not be required for Q3 of FY 2022-23 and onwards:

- a. Unaudited/ Audited AGR Statements (Statement of Revenue and License Fee)
- b. Audited Reconciliation Statement
- c. Audited Annual Accounts
- d. Payment Proofs including GAR-6/GAR-7 and Affidavit

4. The physical version of the above documents may be called for by the Deduction Verification/ LF Assessing Authorities as an exceptional recourse for verification, in case of any confusion regarding documents submitted in SARAS, or in case a licensee has not been onboarded/registered onto SARAS.

5. The regular mode of submission shall only be through the designated module of SARAS and as per the current processes being followed in SARAS during self-assessment/payments by Licensees, including filling of Unaudited/Audited AGR Statements as well as uploading the signed copy of the same and related

I/3062036/2022

documents mentioned above.

6. The same may be duly intimated to all Licensees by the Verifying/Assessing Authorities and adherence to this order may be strictly ensured. For implementing the same, expedited onboarding/registration of licensees (including new licensees) in SARAS may be ensured as well as emphasis and capacity building for online submissions of financial compliance documents may be made an agenda item for the Telecom Resolution Meets/Outreach Programs being conducted by O/o Pr. CCAs/CCAs on a quarterly basis

Regards

(Ankit Anand)
Director(LFA-I)

Copy to:

PPS to Member(F)
PPS to Advisor(F)
O/o CGCA
DDG(LFA)/DDG(LFP)/DDG(WPF)



Government of India
Ministry of Communications
Department of Telecommunications
License Finance Assessment Wing

No. 17-53/2019/LFA/UL-VNO/PART/2

Dated: 29 .09.2022
30

To
CCAs Delhi/Tamil Nadu/Gujarat/Kerala/ Punjab/ Mumbai/ Karnataka

Sub: Assessment status of UL-VNO Licenses as on date.

Ref : DoT Letter No-24-1/2016/LFP-I (pt-II) dated 08.09.2022

Kindly refer to DoT letter under reference above, vide which modification in respect of order No. 24-1/2016/LFP-I dated 30.09.2021 related to assessment of UL VNO authorization has been made as below:-

"..... (i) The assessment of Licenses who have UL Access Service authorization 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 authorization 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....."

Since the assessing office for the UL- VNO Access Services assessment shall be CCA office, in view of above modification, the assessment status of UL (VNO) Access Service is attached in Annexure I, indicating the status of the assessment processed by the LFA wing as per LFP order No. 24-1/2016/LFP-I dated 30.09.2021. This is for the necessary action at the respective Pr. CCA/ CCA offices.

This issues with the approval of the competent authority.

Director (LFA-IF)
DoT HQ

Enclosure : Annexure I

Copy to : (i) Sr. J.CCA (Revenue), NICF Campus, Ghitorni, New Delhi – 110047, for information.
(ii) DDO (LFP), for information.

43/c

ASSESSMENT STATUS OF U/(VNO) ACCESS SERVICE

Annexure-1

Sl. No	Name of Licensee & Address	Registered CCA office	Effective Date of license	2016-17	2017-18	2018-19	2019-20	2020-21
1	Plimton India Pvt Ltd, Espee IT Park, 3rd Floor No-5, J N Road, Ekkaduthangal, Chennai-600032	Tamil Nadu	2017-18	completed	completed	completed	completed	completed
2	Adpay Mobile Payment India Pvt Ltd, Sussummi IT Park, 1ST Floor, 290, 4TH Main Road, Banna Colony, Perungudi, Chennai-600096	Tamil Nadu	2016-17	completed	completed	completed	completed	completed
3	Orange Waves Networks Pvt Ltd, Room No.909, 9th Floor, Rabeja Centre, Nariman Point, Mumbai-400026	Mumbai	24.12.2020					(i) DVTR not received (ii) Payment not confirmed and not updated in SRSAS
4	Orange Business Services India Networks, 4th Floor, Block A, Building No 8, DLF Cyber City, Phase II, Sector 25, Gurgaon-122022	Delhi	16.09.2020					Completed
5	Bombay Gas Company Proprietary Pvt Ltd, Empire House, A K Nayak Marg, Fort, Mumbai-400001	Mumbai	19.02.2018			(i) No Documents submitted		
6	Ishan Netcol Pvt Ltd, Nakshtra-IV, 2nd Floor, DR. Radhakrishnan Road, NR, Kathiyawar Gymkhana, Rajko-360001	Gujarat	27.12.2018			completed	completed	Assessment completed except for ISP license
7	Kerala Vision Broadband Pvt Ltd, 1ST FLOOR, 272A, South Thoravu, Uzhaloor Temple Road, Pudukkad, Thiruvur-680301	Kerala	21.07.2020					Completed except for ISP
8	Netplus Broadband Services Pvt Ltd, 4th floor, Grand Walk Mall, Ferozeshpur Road, Ludhiana-141002	Punjab	08.10.2018			(i) DVR waiting (ii) Payment not confirmed and not updated in SRSAS		
9	Netco Converge Pvt Ltd, Global Vision, Electronic Sadan-II, MILDC, TTC Industrial Area, Mahape Navi Mumbai, Mumbai-400710	Mumbai	15.09.2017			(i) Audited AGR not submitted (ii) Payment not confirmed and not updated in SRS (iii) DVR waiting.		
10	Intrado EC India Private Limited No. 135, RMZ Titanium Old Airport Road, Kodihalli, Bangalore Urban-560017	Karnataka	2019-20					(i) Documents received after 08.09.2021. 1.7P order
11	SHV TECHNOLOGIES LTD, 2ND Floor, Tidel Park, NO.4, Rajeev Gandhi Salai, Taramani, Chennai-600113	Tamil Nadu	2018-19					
12	Cloud Connect Communications Pvt Ltd S-35, Panchsheel Park, South Delhi, Delhi-110020	Delhi	16.08.2019			(i) Operator has not submitted any Assessment status documents		
13	Tata Sky Broadband Pvt Ltd Unit 306, 3rd Floor, Windsor, OF CST road Kalina, Santacruz East, Mumbai City, Maharashtra-400098	Mumbai	25.02.2020			(i) Payment not confirmed and not updated in SRS (ii) DVR waiting		(i) AGR not submitted by OPERATOR (ii) Payment not confirmed and not received

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20, Ashoka Road,
New Delhi – 110001

No. 19-2/2022/LFA/Outstanding Dues

Date 3.11.2022

To,
 Addl. CGCA,
 O/o CGCA

Sub: LF and SUC – Outstanding dues of Access Licensees**Ref:19-2/2022/LFA/Outstanding Dues dated 20.10.2022**

Vide letter dated 20.10.2022, data is being collected for Access operators' LF and SUC dues other than dues which are crystallized in the Supreme Court judgment dated 1.9.2020 by your kind office.

In this regard, it may be noted that for the access operators listed below, LF and SUC dues, till FY 2018-19 other than dues which are crystallized in the Supreme Court judgment dated 1.9.2020, are covered under moratorium under which interest rate (based on key rate as on 1st April of FY) shall be applicable till 31.10.2019 with NPV protected thereafter at rate of 8% p.a.

S No	Licensees
1	Bharti Airtel Limited including erstwhile Telenor Group
2	Vodafone Idea Limited
3	Quadrant Televentures Limited
4	TTSL and TTML

Calculation of their dues may be carried out accordingly to arrive at the dues as on 31.3.2022 (sample calculation as under):

LF/SUC dues of TSP ABC	Cell No	LF/SUC (Rs)	Description
Dues with interest till 31.10.2019	D4	1899100000	
Payable on 31.01.2020 with Interest for Nov'19 to Jan'20	D5	1935992955	=D4*((1+0.08)^(3/12))
Payment made on 23.1.2020	D6	7000000	
Remaining Payable on 31.01.2020	D7	1928992955	=D5-D6

/861/2022

Payable on 31.03.2022 with interest from Feb 2020 till March 2022	D8	2279023369	=D7*((1.08)^(26/12))
---	----	------------	----------------------

LF/SUC dues of TSP ABC	Cell No	LF/ SUC (Rs)	Description
Dues with interest till 31.10.2019	D4	1899100000	
Payable on 31.03.2022 with Interest for Nov'19 to March '22	D5	2287293572	=D4*((1+0.08)^(29/12))

For the remaining access operators, dues will be arrived at the rate of interest (based on key rate as on 1st April of the FY) till 31.3.2022.

The data being collected may follow the principle as indicated above .

Signed by Shankara Nand Mishra

Date: 04-11-2022 11:43:44

Reason: Approved

Dir(LFA III)

Copy to:

1. Member(F), DOT
2. CGCA, O/o CGCA
3. Advisor(F), DOT
4. DDG(LFA)/DDG(WPF)

**Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20, Ashoka Road,
New Delhi – 110001**

No. 19-2/2022/LFA/Outstanding Dues**Date 20.10.2022**

To,
Addl. CGCA
O/o CGCA

Sub: LF and SUC – Outstanding dues of Access Licensees

It is to bring to your kind attention that maintaining information regarding outstanding dues of License Fees (LF) and Spectrum Usage Charges(SUC) cannot be overemphasized. Such data are critical from the perspective of monitoring the recovery of dues and policy decision decisions.

Currently, the CGCA office is involved in collating outstanding dues in respect of LF for decentralized licensees and Spectrum Usage charges periodically. However, such aggregated data have not been found to be fully exhaustive and consistent. In order to bring the statement of outstanding dues to finality, it is desired that the following action be taken, firstly, for Access licensees:

For the dues not crystallized in the Supreme Court judgment,

- a. The comprehensive outstanding dues of SUC for Access operators including dues of operators under liquidation-related proceedings may be collated from CCAs
- b. The comprehensive outstanding dues of LF for Access operators including dues of operators under liquidation-related proceedings shall be provided by the LFA wing

The format for data collection along with the illustration is given in Annexure A. Based on the data collated, the final output may be given in format in Annexure B to Member(F). While obtaining data from CCAs, a certificate regarding the correctness and exhaustiveness of the data may be taken from the respective head of the offices mandatorily. It may be ensured that there is uniformity in the fields of CCA, LSA/Circle, License, and Spectrum Type. Accordingly, a sample master has been provided in Annexure C.

It is also to emphasize that this exercise has to be completed in a mission-mode and time-bound manner with the aim to complete it by 25th Nov 2022.

Signed by Ajay Kumar
DDG(LFA)
Date: 20-10-2022 18:22:56

Copy to:

1. Member(F), DOT
2. CGCA, O/o CGCA
3. Advisor(F), DOT

Annexure-A

Name of Licensee	Financial year (YYY Y-ZZ)	CCA	LSA/ Circle	License	Demand notice number	LF/SUC	Spectrum type (Only for SUC)	Dues payable ✓	Dues paid ✓	Outstanding as on 31.3.2022 ✓	Out Stand as on 31.03.2022 ✓
		Delhi	Delhi	Access		LF		40 ✓	32 ✓	80 ✓	✓
		Delhi	All India	NLD		LF		40	32	80	
		Delhi	Delhi	Access		SUC	MWA	2.5	2	10	

Illustration:

AGR stated by licensee = Rs 400 Cr

AGR finalized for LF/SUC = Rs 500 Cr ✓

Dues payable(LF) = 8% of Rs 500 Cr = Rs 40 Cr ✓

Dues paid by licensee, assuming it has been paid on self-assessment basis(LF) = 8% of Rs 400 Cr = Rs 32 Cr

Outstanding dues is dues with principal, interest and penalty/interest on penalty as applicable.

Dues payable for SUC(MWA) = 0.5%(Say) of Rs 500 Cr = Rs 2.5 Cr

Dues paid for SUC (MWA)(say) = Rs 2 Cr

Annexure B

Name of Licensee	LF/SUC	Dues payable	Dues paid	Outstanding as on 31.3.2022
	LF	40	32	80
	SUC	40	32	80

REL
RTL
Jio
QTL
SSTL

AIR
TEL
VIDECON

Etisalat
SSTL
AIRCEL

Annexure C

CCA	LSA/Circle	License	Spectrum Type
ANDHRA PRADESH	ANDHRA PRADESH	ILD	GSM
ASSAM	ASSAM	NLD	CDMA
BIHAR	BIHAR	VSAT	GSM-MWA
CHHATISGARH	DELHI	ISP	GSM-MWB
DELHI	GUJARAT	PMRTS	CDMA-MWA
GUJARAT	HARYANA	RESALE of IPLC	CDMA-MWB
HARYANA	HIMACHAL PRADESH	Access	
HIMACHAL PRADESH	JAMMU & KASHMIR		
JAMMU & KASHMIR	KARNATAKA		
JHARKHAND	KERALA		
KARNATAKA	KOLKATA		
KERALA	MADHYA PRADESH		
KOLKATA	MAHARASHTRA		
MADHYA PRADESH	MUMBAI		
MAHARASHTRA	NORTH EAST I		
MUMBAI	ORISSA		
NORTH EAST I	PUNJAB		
NORTH EAST II	RAJASTHAN		
ORISSA	TAMILNADU		
PUNJAB	UTTAR PRADESH (EAST)		
RAJASTHAN	UTTAR PRADESH (WEST)		
TAMILNADU	WEST BENGAL		
TELANGANA	All INDIA		
UTTARAKHAND			
UTTAR PRADESH (EAST)			
UTTAR PRADESH (WEST)			
WEST BENGAL			

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Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20-Ashoka Road, New Delhi – 110001**

No. 36-2/2022/LFA/SARAS**Date:29.11.2022**

To
All Pr CCAs/CCAs/Jt CCAs

Sub: Setting up Telecom Facilitation Centre for licensees-reg

May kindly refer to the letter dated 16.8.2022 in which directions to all CCA offices were given for holding quarterly Telecom Resolution Meet with all licensees in their circle for which they are the assessing office/operating office, with the aim to

- Receive their grievances and resolve them
- Improve and facilitate compliance related to financial conditions which will ensure ease of doing business
- Take feedback from licensees for further reforms by using the forum creatively
- Providing updates regarding SARAS and changes in the financial condition of licenses from time to time to the licensees

Given that LF/SUC payments are made by licensees on 15 July, 15th October, 15th January, and 25th March/15th April, in order to ensure that licensees do not fail to pay timely LF/SUC dues -which will ensure timely revenue for GOI and save interest payment on behalf of the licensees as well – these telecom resolution meets are to be scheduled generally in the month of June, September, December and February, preferably before the due date of payments.

Report on the above, highlighting the outcome and sharing the best practices is to be submitted by CCA offices to O/o CGCA for consolidation on a quarterly basis.

To further facilitate the licensees and resolve their issues, all CCA offices are hereby directed to set up Telecom Facilitation Centre in their premises with adequate facilities like an IT system, one official to assist the licensee, etc so that licensees' issues are resolved therein. The centre is to be used for onboarding all the licensees on regular basis and assisting in submission of licensees' documents and payments on SARAS to eliminate any overhead cost of telecom life cycle license compliance. Further, leveraging the IT system, online sessions for licensees to resolve their issues may also be held, if required. The outcome and impact of the facilitation centre may be monitored in terms of issues resolved, visitors attended, etc. by the concerned offices and made part of the report being given to CGCA offices on a quarterly basis.

**Signed by Shankara Nand
Mishra**

Date: 30-11-2022 12:40:29
Director (LFA-III)

Reason: Approved

Copy to:

1. PSO to Member(F)
2. PS to CGCA
3. PSO to Advisor(F)
4. PS to Addl CGCA, O/o CGCA
5. PS to DDG (LFA)/DDG(WPF)/DDG(LFP)

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20-Ashoka Road, New Delhi – 110001.

F. No. 19-3/2022/LFA/Misc.Corr.CCA

Dated:18.01.2023

To
All Pr. CCA/CCA offices

Subject: Outstanding dues of Decentralized licensees-Reg

This is in respect of License Fee dues for decentralized licensees. Their assessment is carried out by CCA offices and the data on their outstanding dues had been collected with interest till 31.3.2022 in June-Aug 2022. (Excel attached for reference). Thereafter, LFP order 1-2/2019/LFP dated 15.09.2022 was issued in which it was mentioned that calculation sheets are to be prepared in two parts for UL ISP licensees. It is desired that these dues should be updated with interest till 31.3.2022. Further, these dues should be re-assessed keeping in mind the representations pending in the circles and said LFP order dated 15.9.2022.

2. It has also been noticed that in certain cases, instead of standalone financial statements (standalone P&L) as applicable in that case, consolidated financial statements have been used to arrive at the under reported revenue and this was also raised in the representation submitted by the licensee. Such and other matters in the representation should be addressed at the earliest. Also, efforts should be made by all offices to ensure that all outstanding LF and SUC dues should be realized unless on account of specific reasons.

3. In the light of the above, I am directed to convey that following action may be taken at the CCA offices:

- i. Review and settlement of the representations against LF assessment for decentralized licensees pending in offices.
- ii. To complete the reassessment in view of LFP order 1-2/2019/LFP dated 15.09.2022 and realize the amount arrived at on allowance of deductions claimed on revenue of pure internet services.
- iii. Further, as an interim measure, communicate the total number of representations pending against LF demands for decentralized licensees in CCA offices as on 31.12.2022 to CGCA office by not later than 06.02.2023 with suitable details.
- iv. Further, the data of outstanding dues of licensees may be maintained in format in Annexure A for ready reference which shall also contain reason for non-realization of such dues.

This issues with the approval of competent Authority.


(Shankara Nand Mishra)

080312/2023


18/1/2023
Director(LFA-III)

Copy to:

- i. PS to Member (F)
- ii. PS to Advisor (F)
- iii. PS to Sr. Jt. CGCA(Revenue)
- iv. DDG(LFA)/ DDG(WPF)/ DDG(LFP)

Government of India
Ministry of Communications
Department of Telecommunications
Sanchar Bhawan, 20, Ashoka Road,
New Delhi – 110001.

No. 19-3/2022/LFA/Misc. Corr. CCA

Date 6-2-2023

To,
 All Pr CCAs/CCAs

Subject: Minutes of the 3rd review meeting by LFA wing held on 27.01.2023

In light of Letter No 19-2/2022/LFA/Outstanding Dues dated 03.01.2023, 3rd review meeting was held on 27.01.2023 chaired by Advisor (F) via online mode. All CCA offices were represented by officers/officials as nominated. Further Dy CGCA (Revenue) and Director (LFA-II) were also present. Based on the discussion in the meeting, Action points are as under:

LF Assessment- In General

1. In continuation to 2nd review meeting, it was once again emphasized that all CCA offices were to issue demand notice outside SARAS only in exception situation. This should be brought out in respective MIS report to CGCA. Also, if it is on account of any technical issue, same may be brought to notice of SARAS helpdesk.
2. It was shared that NE-I, NE-II, Haryana & Odisha have not issued any Demand Notice since first review meeting. All CCA offices were asked to review the pending assessment for FY 2020-21 and FY 2021-22 and same were desired to be expedited. Order dated 31-2/2015-LFP 27.9.2022 which sets the timeline for LF assessment was highlighted and all offices were asked to plan the pending assessment to avoid breach of the said deadlines.
3. For cases where demand notices were not being issued through SARAS as licensee had not submitted the document online, it was again informed that that SARAS has provision available for issuance of demand notice of LF, even when licensee had not filled the data, by using the module LF Assessment>>Data Entry. CCAs were advised to increase compliance on part of licensee in respect of not only payment via SARAS but also uploading of quarterly documents and Annual documents via SARAS.
4. Offices with pending DVR for FY 2021-22 were asked to expedite, failing which target deadline of 31.3.2022 for issuance of LF demand for centralized licensees would be breached.

Action by: All Pr CCA/CCA offices

5. Certain CCAs reported issues in operation of Data Entry Module for FY 2021-22 and issues being faced by licensees in uploading data from licensees end as well. Same may be looked into by SARAS team.
6. CCA Himachal Pradesh, Madhya Pradesh & UP(East) have reported that they are facing issues while updating/deleting double entries of Licensee Data and matter is already taken up with SARAS Helpdesk.

Action by: Dir(LFA -I)

LF Assessment- ISP licenses

7. The assessment process in respect of recent order of LFP wing regarding assessment of UL-ISP license as issued in 2nd review meeting was once again reiterated. It was once again informed that all offices may generate the calculation sheet after disallowing pure internet revenue at level 1 and save it. Then case may be reprocessed from initiate assessment after allowing the pure internet

I/3083524/2023

revenue and issued with e-signing. It was further clarified in the meeting that e-signing may be done for calculation sheet with pure internet revenue allowed as deduction. As far as demand notice is concerned, both the amounts (allowing and disallowing pure internet revenue) may be mentioned and it may be indicated that differential amount is subject to outcome of CA No 220/2021 pending in Hon'ble Supreme Court. This will fasten the assessment process and enable calculation sheet generation for both cases from SARAS. It was added that such assessment shall be carried out for UL ISP licensees for all period including past period under UL licensee when licensee is claiming deduction under pure internet revenue citing TDSAT judgment.

8. It was informed that for non-UL ISP operators for whom FY 2021-22 and onwards, the revenue under pure internet revenue cannot be claimed as deduction., assessment may be carried out only by one method i.e., by disallowing the deduction claimed under pure internet revenue, if any.

Action by: All Pr CCA/CCA offices

LF-USO Appropriation

9. It was highlighted to all CCA offices that LF receipt as per license agreement has to be appropriated into LF and USOF receipts. In this regard, it was mentioned that LF receipt from CMRTS license, Captive VSAT license and MNP license do not require appropriation to USOF heads as per their license agreement.
10. Offices having receipt in heads of Radio paging (12750010404), Others (12750010403) were advised to check the receipt as to whether they pertain to License fee or not. In case of latter, they may be moved to 127500800-other receipts or appropriate head.
11. All offices were asked to carry out correct TEs for receipts from NLD and ILD licensees, ISP licenses and VNO licensees. It was pointed out that the VNO's USOF amount has to be accounted in head of accounts under 12750010515. Further, Circles having receipt from Licensee which does not have USO component (CMRTS license, Captive VSAT license and MNP license) may share the detail of payment received with A/c and LFA III, so that same can be reconciled.
12. CCA offices pointed out inconsistency in the account head for Audiotex licensees between LFA and A/c I. Same has been looked into and in partial modification to earlier references, Circles receiving receipt from Audiotex licenses are informed that LF coming for these licenses were coming in RAT account, same may be moved to 12750010405 and 1275010505 for LF and USOF amount respectively. The Circle-wise head wise issue is listed in Annexure A. -

Action by- All Pr CCA/CCA offices

SARAS - E Lekha Reconciliation

13. It was informed that most of the circles had reported that no LF/SUC receipts have been taken outside SARAS. In this regard, it was pointed out that there is need for reconciliation between SARAS and E-Lekha/PFMS receipts done in circle level as well. It was noted that reconciliation between NTRP/PFMS and E-lekha is already being done by the CCA offices. To enable SARAS – E-lekha Reconciliation, the list of licensees/Spectrum mapped to head for LF and SUC were shared with CCA offices. Same is placed at Annexure B.
14. It was further noted that in certain conditions, there may be difference between e-Lekha and SARAS as under:
 - a. **In case of BG encashment:** In SARAS, BG once encashed and adjusted into LF or SUC, payment is reflected in respective year in which BG is encashed. However, in Elekha, after BG encashment, amount is reflected in Security deposit head(Public Account) and only when TE is done into respective LF and SUC head, amount will reflect in those heads.
 - b. **Payment received via Cheque/DD or Bharatkosh.**
 - c. **Late entry of UTR.** In certain cases, UTR is fed by the licensee after expiry of FY. In such cases, payment remains lying in Bank account in suspense and once UTR is fed and matched, the amounts gets reflected in year in which suspense is cleared.

S.N.M

1/3083524/2023 For the gap between e lekha and SARAS, such statement and detail of gap may be prepared.

Action by- All Pr CCA/CCA offices

15. It was noted that Circle who are receiving amount in 1275001030204 and 1275001030210 may share detail of payees so that the onboarding on SARAS may be expedited. Action may be taken by WPF Wing and SARAS Team in Coordination with such CCAs.

Action by- All Pr. CCA/CCA offices, Dir(WR), Dir(LFA-I)

BG Matters

16. It was also discussed that in respect of BGs encashed by O/o CCA Chhattisgarh and O/o CCA MP, amount pertaining to LF (Rs 42,27,46,000/- (Rs 25,00,00,000 Cr (CCA Chhattisgarh) and Rs 17,24,46,000 (CCA MP)) has been adjusted in LF assessment for FY 2020-21 by LFA wing. The amount pertaining to SUC (Rs 13.4139 Cr (CCA Chhattisgarh)) has to be adjusted to SUC assessing office for FY 2020-21. Same may be completed by O/o CCA MP. The completion report for TE from security deposit into LF/SUC Heads may be shared by both CCA offices with undersigned and CGCA office. (Ref: LFA order dated 19.7.2022)

Action by: O/o CCA MP and O/o CCA Chhattisgarh

17. It was noted that VIL's BG had been encashed and all CCAs were asked to complete the desired transfer entry.

Action by- All Pr. CCA/CCA offices

Non-Compliant Licensees

18. It was informed to the CCAs that action as per existing instructions (No 31-2/2015-LFP 27.9.2022) should be taken against licensees who are not paying License Fee or not submitting documents. In such case, detailed orders by LFP and CGCA have been issued under which action for encashment of bank guarantee and cancellation has to be taken. Further, CGCA has recently circulated a list of over 300 ISP licensees who have not been paying LF. Further action on priority should be taken in such cases.
19. In light of recent order (No. 19-3/2022/Misc. Corr. CCA dated 18.1.2023) in which CCAs were asked to maintain MIS on outstanding dues, CCAs were asked to
- Complete the assessment process in light of recent LFP clarification as mentioned above on ISP matter, and representations submitted if any
 - Maintain Dues status with details of reason for which licensee is not paying LF
 - In case licensee is under liquidation proceeding or its license is terminated/cancelled, such dues shall be maintained separately. Further, for all non-compliant licensees, the public announcement of commencement of Corporate Insolvency Resolution/Liquidation Process may be checked regularly (e.g. IBBI Website). Further, the filing of dues in time as per IBC 2016 may be carried out.
 - Any non-payment of dues unless on account of specific permissible reason (e.g., moratorium, stay by any court judgment) shall be treated as violation of license condition in which case action may be taken as per para 18.

Action by- All Pr CCA/CCA offices

Miscellaneous Matters

20. It was informed to all users that in respect of Assessment entry Utility and Licensee data addition as desired, Circle wise update shall be shared.
21. It was noted that some of the offices while reporting to CGCA or DOT HQ, mention the dues as a negative amount. In this regard, it was once again emphasized that Surplus amount should be adjusted and once adjusted the demand should be shown as Nil rather than negative to avoid confusion. Further, generally negative amount in past years should not exist as it would get adjusted in the subsequent years.

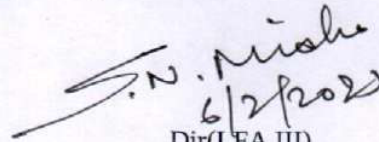
S.N.M.

1/3083524/2023 It was informed that payment in respect of dues finalized in supreme Court judgement has been done by licensees in consolidated manner in DOT HQ. And same shall be accounted and adjusted at DOT HQ level only. In this regard, consolidated reply shall be sent to Audit as well by LFA wing.

Action by- Dir(LFA I)

23. All concerned offices are requested to complete pending actions and furnish compliance report in this regard to this office at div.lfa3-dot@gov.in and gauri.10086604@gov.in by 15.2.2023

This issues with the approval of competent authority.


6/2/2023

Dir(LFA III)

Div.lfa3-dot@gov.in

011-23036231

Copy to :

1. PS to Member(F) for kind information.
2. PS to Advisor(F) for kind information.
3. PS to Sr. Jt. CGCA(Revenue) for kind information
4. DDG(LFP)/DDG(LFA)/DDG(WPF)
5. Dir(LFA-I)/Dir (LFA II)

I/3083524/2023

ANNEXURE – A

Circles where further TE is desired or details sharing with HQ*	Head
None (Assam and Gujarat Circle may make a TE between these two heads)	12750010401 and 12750010402
Punjab, Himachal Pradesh, New Delhi	Radio Paging (Others)12750010403*
Mumbai & Tamil Nadu	Radio Paging 12750010404*
Telangana, Mumbai, Gujarat, Karnataka, MP, NE I, Rajasthan, Tamil Nadu, Haryana, New Delhi	PMRTS/CMRTS 12750010407*
Telangana, Mumbai, J&K, Karnataka, MP, NE I, Odisha, UP(East) and UP(West), Jharkhand	ISP 12750010408
Karnataka, New Delhi & Telangana	CUG-VSAT 12750010409*
Assam & New Delhi	NLD 12750010411
Telangana, Mumbai, Assam, Karnataka, MP, NE I , Punjab, HP and New Delhi	VNO 12750010415

*All LF receipts to be apportioned except in VSAT, MNP and CMRTS corresponding to Captive licenses whose details may be shared with A/c and LFA. Details of receipt IP II license receipt (DMRC Delhi) and in head of 12750010403 and 12750010404 may be shared

S.N. Nish

1/3083524/2023

ANNEXURE - B

Head	License Type for which LF gets booked in these Head
12750010401/402	Access License (by manual TE from RAT) (UL Access, UASL, UASL-DT), INSAT MSSR
12750010403	IPLC, MNP, OFC Links
12750010404	Radio Paging
12750010405	Audiotex (by manual TE from RAT)
12750010407	PMRTS, CMRTS
12750010408	ISP, ISP IT, UL ISP and Resale of IPLC
12750010409	VSAT (CUG VSAT, Captive VSAT and Commercial VSAT)
12750010411	NLD, UL NLD
12750010413	IP II
12750010414	ILD, UL ILD
12750010415	ALL VNO receipts including VNO Access

Heads	Spectrum type for which SUC gets booked in these Head
1275001030101	CDMA and CDMA-MWA/MWB
1275001030102	GSM and GSM-MWA/MWB
1275001030204	VSAT*(Not coming via SARAS)
1275001030210	BWA*(Not Coming via SARAS)

S. N. Mishra

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

No. 37-3/2022/LFA-I/SARAS New development

Dated 27.03.2023

Sub: Revamped SARAS (www.saras.gov.in) helpdesk -Reg.

Based on review of SARAS helpdesk and in order to further improve its efficiency, I am directed to convey that following revamped SARAS helpdesks are being launched w.e.f. 3.4.2023.

S No	Helpdesk ID	Users
1	support.saras-dot@gov.in	Dedicated help desk for all licensees
2	saras.licfin-dot@gov.in	Dedicated helpdesk for O/o Pr CCAs/CCAs, CGCA Office, WPF, LFP and LFA wings of DOT HQ.
3	saras.lictec-dot@gov.in	Dedicated helpdesk for LSA offices, DG(T) Office and Other wings of DOT HQ.

Once mail received on these helpdesks is examined and sent to Service provider for further resolution, then unique Ticket No. shall be generated by Service Provider with intimation to helpdesk as well as User.

Also, a SARAS Helpline No. **011-23372044** is also being launched for ease of access for licensees and other users. This helpdesk shall be operational during working hours on working days.

This may be circulated widely among licensees and other users of the SARAS portal.

S. N. Mishra
27/3/2023
(Shankara Nand Mishra)
Director (LFA-III)
Tel.No.011-23036231
Email ID: Div.lfa3-dot@gov.in

To,

1. COAI/ISPAI/VNOAI for further circulation
2. All Pr CCA/CCA offices, All LSA offices for further circulation
3. DDG(AS/DS/CS/SAT/LFP/LFA/WPF), DOT HQ
4. Protean eGov Technologies Limited for hosting on SARAS website
5. Director (IT) for hosting on DoT website and DoT e-office
6. DDG(Social Media) for further action.

Copy for kind information to:

1. PPS to Secretary(T)
2. PPS to Member(F)/Member(T)/Member(S)
3. PPS to CGCA
4. PPS to DG(T)
5. PS to Advisor(F)