



**GOVERNMENT OF INDIA**  
**Ministry of Communication**  
**Department of Telecom**

**SECOND COMPENDIUM OF REVENUE  
RELATED ORDERS & CLARIFICATIONS  
ISSUED BY DOT HQ/CGCA  
POST TELECOM REFORMS 2021  
JUNE 2023**

**Controller General of Communication**  
**Accounts Ghitorni, New Delhi-110047**











सत्यमेव जयते



# GOVERNMENT OF INDIA

Ministry of Communication

Department of Telecom

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**Dilip Padhye**

Controller General of Communication Accounts

**दिलीप पाध्ये**

महानियंत्रक संचार लेखा



भारत सरकार  
संचार मंत्रालय  
दूरसंचार विभाग  
महानियंत्रक संचार लेखा

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Ministry of Communications  
Department of Telecommunications  
Controller General of Communication Accounts

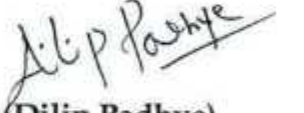


**MESSAGE**

I am happy to note that Revenue Section, O/o CGCA is publishing the second 'Compendium of Revenue related orders & clarifications issued by DOT HQ/CGCA - Post Telecom Reforms 2021'.

I hope this compendium will serve as a useful reference guide to all Pr. CCAs/ CCAs with respect to relevant orders on revenue matters and help in quick & better decision making and pursuing good governance.

I congratulate the entire team of revenue section for their splendid efforts in preparing this compendium.

  
(Dilip Padhye)



श्रीकांत पंडा

अतिरिक्त महानियंत्रक संचार लेखा

**SRIKANTA PANDA**

Additional CGCA



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## PREFACE

In our efforts to facilitate the working of our field units i.e., Pr. CCAs/ CCAs by simplifying the process and procedures, provision of timely clarification for the issues raised by CCA offices, a need was felt to prepare compendiums for all the revenue related orders issued by DOT HQ/ CGCA (post telecom reforms 2021) for easy referral.

The Compendium has been developed in a user-friendly manner. I sincerely hope that this compendium shall be beneficial to Pr. CCAs/ CCAs as well as other officers working in DOT HQ, CGCA and trainees at NICF as a ready reckoner and will enable them to take quick decisions while doing assessments and in all related matters.

I congratulate Jt. CGCA (Revenue), Dy CGCA (Revenue) and the entire revenue team at CGCA office for their effort in bringing out the 2<sup>nd</sup> Compendium within a very short time.

(Srikanta Panda)



**आशीष जोशी**

**संयुक्त महानियंत्रक संचार लेखा (राजस्व)**

**ASHISH JOSHI**

**Jt. CGCA (Revenue)**



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### **Acknowledgments**

This is the second Compendium of revenue related clarifications issued by DOT HQ/CGCA (Post Telecom Reforms 2021). It covers the period from January 2023 to May 2023.

The second compendium covers all the revenue related orders issued by DOT HQ/ CGCA for the period January 2023 to May 2023. It also includes some past orders which could not be included in the first Compendium.

The compendium has been made user friendly by arranging the orders chronologically and placing index at the starting of the compendium. Information category has also been added in the index for easy search and referral.

I would like to appreciate the entire revenue team for their effort. In particular, I would like to place on record my appreciation for Ms Pratima Singh (Dy CGCA Revenue) and Mr Debashish Kundu (Assistant Accounts Officer) for their efforts in bringing out the second compendium in a short time.

I hope this compendium along with the first Compendium will benefit & guide our Pr. CCAs/ CCAs to ensure financial compliance by the telecom operators.

Suggestions for the improvement of the compendium are welcome and may be sent through email to [dycgcarev-dot@gov.in](mailto:dycgcarev-dot@gov.in).

  
(Ashish Joshi)





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Government of India  
Ministry of Communications  
Department of Telecommunications  
Networks & Technologies (NT) Wing

No. 4-10/2015-NT

Dated: 08.02.2022

**OFFICE MEMORANDUM**

Sub: Guidelines for Registration Process of M2M Service Providers(M2MSP) & WPAN/WLAN Connectivity Provider for M2M Services- regarding

National Digital Communication Policy- 2018 aims to create a robust digital communication infrastructure, enable next generation technologies and ensure a holistic and harmonized approach for harnessing Emerging Technologies such as M2M/IoT.

2. After considering the recommendations of TRAI on "Spectrum, Roaming and QoS related requirements in Machine-to-Machine (M2M) Communications" and views of M2M industry stakeholders, the Government has decided to issue the guidelines for 'Registration process of M2M Service Providers (M2MSP) & WPAN/WLAN Connectivity Providers for M2M Services'. The guidelines are enclosed herewith.

3. In order to address concerns like interface issues with TSP, KYC, Security and encryption, all M2M service providers utilizing telecom facilities from authorized TSPs should have M2MSP registration. All the M2M industry stakeholders are advised to go through the guidelines and take necessary action accordingly. The registration process and timeline are being issued separately.

  
08.02.22

(Ajay Nain)  
Assistant Director General (NT-III)  
DoT HQ

Encl: Guidelines for Registration process of M2M Service Providers (M2MSP) & WPAN/WLAN Connectivity Providers for M2M Services.





**Government of India  
Ministry of Communications  
Department of Telecommunications  
(Networks and Technologies Wing)**

**Guidelines  
for  
Registration Process of  
M2M Service Providers(M2MSP)  
&  
WPAN/WLAN Connectivity Providers  
for M2M Services**



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Application form for Registration of M2MSP & WPAN/WLAN Connectivity Provider for M2M Services

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List of specified M2M Services to be provided by M2MSP



## CHAPTER I DEFINITIONS

The terms used in this document, unless the context otherwise requires, have the following meaning:

- a) **"Applicant"** means either M2M Service Provider (M2MSP) or WPAN/WLAN Connectivity Provider who is applying for the registration under these guidelines.
- b) **"Authority"** means Department of Telecommunications or its designated field units.
- c) **"Authorized Telecom Licensee"** means Indian Telecom Service Provider and/or Virtual Network Operator(VNO) who have been awarded License to provide service(s) authorized under the License, within the geographical boundaries of the specified Service Area.
- d) **"License"** means a License granted or having effect as if granted under section 4 of the Indian Telegraph Act 1885 and Indian Wireless Telegraphy Act 1933.
- e) **"LPWAN"**: Low Power Wide Area Networks (LPWAN) is a new type of WAN that is suited for M2M communication because of characteristics that render themselves more compatible.
- f) **"Machine to Machine (M2M) Communication"** refers to a communication between two or more entities (object/devices/things) based on existing & evolving communication technologies that do not necessarily need any direct human intervention.
- g) **"M2M Services"** means the services offered through a connected network of objects/devices, with unique identifiers, in which Machine to Machine (M2M) communication is possible with predefined back end platform(s) either directly or through some gateway.  
*Explanation: M2M services involve communication of end device/ object with predefined back end platform(s) either directly or through some gateway. Examples of M2M services include fleet management, supply chain management, agriculture automation, smart utilities including power, water, gas etc. The M2M end devices/ objects and the platform(s) collecting and analyzing information from these devices/ objects are controlled by some organization*
- h) **"M2M Service Provider" (M2MSP)** is an Indian company, registered under the Indian Companies Act, 2013 or an LLP (Limited Liability Partnership) registered under LLP Act, 2008 or a partnership firm which provides M2M services to third parties using telecom resources. Provided that
  - (a) such third parties utilising M2M services from registered M2MSP in connection with its products or as part of its offerings to its end customers as a product or service, and

(b) any organization which intends to provide M2M services for its own use (captive use) and not for commercial purpose, shall also be covered under this definition."

- i) **"Registrant"** means either M2M Service Provider (M2MSP) or WPAN/WLAN Connectivity Provider which has been granted a registration under these guidelines.
- j) **"Telecom Resource"** means Telecom facilities provided by Authorized Telecom Licensee having valid license under Indian Telegraph Act, 1885 and used by the M2MSP & WPAN/WLAN Connectivity Providers including, but not limited to Public Switched Telecom Network (PSTN), Public Land Mobile Network (PLMN), Integrated Services Digital Network (ISDN), Leased Lines or Satellite connectivity to carry traffic, the telecom bandwidth etc.
- k) **"Third Party"** means an individual or organization other than the Department of Telecommunications (or its designated field units), Applicant and the Authorized Telecom Licensee.
- l) **"WPAN"**: A Personal Area Network (PAN) is a network used for data transmission among personal devices such as computers, phones, personal digital assistants, wearables, etc. Wireless PAN or WPANs can be used for communication among the personal devices (intra-personal communication), or for connecting to a higher level network and the Internet (an uplink). Technologies used in PAN are Bluetooth, Z-Wave, ZigBee, RFID etc.
- m) **"WLAN"** means a wireless network whereby a user can connect to a local area network (LAN) through a wireless (radio) connection, as an alternative to a wired local area network. An example of a Wireless LAN is Wi-Fi.
- n) **"WPAN/WLAN Connectivity Provider"** is an Indian company, registered under the Indian Companies Act, 2013 or an LLP (Limited Liability Partnership) registered under LLP Act, 2008 or a partnership firm which uses WPAN/WLAN technologies for providing M2M connectivity for commercial purposes, operating in unlicensed spectrum. *Further, any organization which intends to use WPAN/WLAN for M2M connectivity for captive, non-commercial use, shall also be covered under this definition.*

## **CHAPTER II GENERAL TERMS & CONDITIONS**

1. M2MSP Registration may be granted to any Company registered under Indian Companies Act-2013, as amended from time to time or any LLP (Limited Liability Partnership) registered under LLP Act-2008, as amended from time to time or a partnership firm to provide M2M Services who fulfils the terms and conditions prescribed by the Authority.
2. WPAN/WLAN Connectivity Providers Registration may be granted to any Company registered under Indian Companies Act-2013, as amended from time to time OR any LLP registered under LLP Act-2008, as amended from time to time or a partnership firm to provide connectivity for M2M services who fulfils the terms and conditions prescribed by the Authority.
3. Applicant shall submit the Certificate of Incorporation at the time of registration.
4. Registrant shall not infringe upon the jurisdiction of any Authorized Telecom Licensee and they shall provide only those services for which this registration is granted to them.
5. In case any Authorized Telecom Licensee wishes to provide M2M Services to third parties, it can do so under current licensing framework without requiring to register for M2MSP or WPAN/WLAN Connectivity Providers.
6. Registrant shall provide the details of location of their IT setup/ core network at the time of registration. However, if there are any changes in location of their IT setup/ core network at a later point of time, the same shall be intimated to the Authority within 15 days of shifting the operation to the next location.
7. A non-refundable processing fee of Rs. 5,000/- shall be payable separately for M2MSP registration and WPAN/WLAN Connectivity Providers registration along with the application form for registration in the form of online payment.
8. Registrant shall inform the Authority, with supporting documents, if there is change in the name or address or contact details of the company as stated in the performa submitted at the time of registration.
9. Registrant shall intimate to the Authority within 30 days, if there is any change in the designated partners, authorized signatory and/ or Memorandum and Article of Association.
10. In case of merger/acquisition, the registration granted cease to exist and the new entity has to re-register.
11. The registration certificate shall be issued online within 15 days of the submission of the application form complete in all respects and the Applicant shall be informed accordingly by the Authority.

12. The registration certificate issued to the Registrant shall be non-transferrable.
13. The Authority reserves the right to suspend the operation of this Registration at any time, if, in the opinion of the Authority, it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the Telegraphs. The Authority shall issue a show cause notice of 21 days to the Registrant prior to such suspension. However, if situation so warrants, it shall not be necessary for the Authority to issue a notice for seeking comments of the Registrant for this purpose and the decision of the Authority shall be final and binding. The Authority shall not be responsible for any damage or loss caused or arisen out of aforesaid action.
14. Registrant may surrender the Registration, by giving notice to the Authority of at least 30 calendar days in advance.
15. Breach of non-fulfillment of Registration conditions may come to the notice of the Authority through complaints or as a result of the regular monitoring. Wherever considered appropriate, Authority may conduct an inquiry either suo-moto or on complaint to determine whether there has been any breach in compliance of the terms and conditions of the Registration by the Registrant and upon such inquiry the Registrant shall extend all reasonable facilities and shall endeavor to remove the hindrance of every type.
16. Any dispute, with regard to the provision of Service shall be a matter only between the aggrieved party and the Registrant, who shall duly notify this to all before providing the Service. And in no case, the DoT shall bear any liability or responsibility in the matter. Registrant shall keep the DoT indemnified for all claims, cost, charges or damages in the matter.



### **CHAPTER III TECHNICAL CONDITIONS**

1. M2MSP shall take the Telecom Resources from an Authorized Telecom Licensee having valid license under Indian Telegraph Act, 1885. In addition, M2MSP is authorized to use WPAN/WLAN technologies in unlicensed spectrum/frequency exempt band to provide M2M services. In case of use of WPAN/WLAN technologies in unlicensed spectrum/frequency exempt band, the network has to mandatorily connect to licensed telecom operators network for backhaul connectivity.
2. WPAN/WLAN Connectivity Providers is authorized to use WPAN/WLAN technologies in unlicensed spectrum/frequency exempt band to provide connectivity for M2M services. The WPAN/WLAN Connectivity Providers network has to mandatorily connect to licensed telecom operators network for backhaul connectivity.
3. Registrant shall adhere to Know Your Customer (KYC) and related guidelines issued by the Authority to Authorized Telecom Licensee from time to time for all Telecom resources including SIM enabled devices and numbering resources. The Authority reserves the right to call for such details as and when required.
4. The details of all the customers of M2M services i.e., physical custodian of machines fitted with SIMs, shall be maintained by M2MSP. Up-dated information regarding (a) details of M2M end device i.e. IMEI, ESN etc., (b) Make, Model, Registration number etc. of the machines (i.e. Cars, Utility Meters, POS etc.) & (c) corresponding physical custodian's name and address shall be made available to Authorized Telecom Licensee and designated Authority by M2MSP. Any changes in customers and machines details shall be updated.
5. Registrant shall provide the details of Authorized Telecom Licensee from which connectivity has been sourced for providing M2M Services. In case of modification of details of Authorized Telecom Licensee, same shall be intimated to the authority.
6. In future, Authority may identify critical services in M2M sector and instructions issued in this regard shall be binding on Registrant.
7. Any instructions regarding permanent international roaming as notified from time to time by the government shall be binding on M2MSP.
8. DoT has issued the instructions permitting the use of e-SIMs with both single and multiple profile configurations with Over the Air(OTA) subscription update facility as per prevailing Global Specifications and Standards. M2MSP shall adhere to these instructions as amended from time to time.
9. Registrant shall ensure the Quality of Service (QoS) as may be prescribed by the Authority or Telecom Regulatory Authority of India (TRAI). The Registrant shall adhere to such QoS standard and provide timely information as required therein.
10. For all devices sold in India which have SIM inside the device, the packaging/ instructions/ supporting leaflet shall include instruction that "*This device is having SIM*

*inside. At the time of re-sale/ loss/ transfer of this device, change of ownership details shall be shared with respective M2M Service provider/ Authorized Telecom Licensee."*

M2MSP shall create awareness amongst the end customers about the requirement stipulated in the clause. In case, end customer does not comply with the instructions he/she shall be liable in case of any misuse of the SIM fitted in the device.

## **CHAPTER IV SECURITY CONDITIONS**

1. Registrant shall take necessary measures to prevent objectionable, obscene, unauthorized or any other content, messages or communications infringing copyright, intellectual property etc., in any form, from being carried on the network, consistent with the established laws of the country. Once specific instances of such infringement are reported to the Registrant by the enforcement agencies, the Registrant shall ensure that the carriage of such material on the network is prevented immediately.
2. Registrant shall make available on demand to the person authorized by the Authority, full access to their equipments for technical scrutiny and for inspection, which can be visual inspection or an operational inspection.
3. Registrant shall provide necessary facilities depending upon the specific situation at the relevant time to the Government to counteract espionage, subversive act, sabotage or any other unlawful activity.
4. Registrant shall ensure protection of privacy of communication and data as per applicable law in force and as notified/amended from time to time.
5. Registrant shall ensure that their equipment installations should not become a safety hazard and is not in contravention of any statute, rule or regulation and public Policy.
6. Registrant shall provide decryption facility for the content riding on its network as and when required by the Authority or any authorized agencies. The entity who is encrypting the content shall be responsible for its decryption.
7. Registrant shall induct only those devices/equipment in the network which meet TEC standards and certifications, wherever specified as mandatory by the Authority from time to time and in the absence of mandatory TEC standard, the Registrant may deploy those devices/ equipment that meet the relevant Indian standards set by National and International standardization bodies, such as ITU, ETSI, IEEE, ISO, IEC etc. or set by International Fora, such as 3GPP, 3GPP-2, IETF, MEF, WiMAX, Wi-Fi, IPTV, IPv6, OneM2M etc. The entity who is inducting the devices/equipment in the network shall be individually responsible for complying the requirement stipulated in the clause.
8. The Indian Telegraph (Amendment) Rules, 2017, provides that telecom equipments must undergo prior mandatory testing and certification. Accordingly, the equipment/ devices used in M2M services shall comply with these instructions as issued by the Authority from time to time.
9. Registrant shall take all necessary steps so as to maintain security of the network & confidentiality of the data of the end user as per the Information Technology Act, 2000 as amended from time to time. Existing security & encryption related

regulation in IT Act as amended from time to time or any other rules framed in this regard should be adhered.

10. The services provided by Registrant should apply requisite security controls to protect sensitive information and data collected by various sensors and actuators. In this regard, Registrant shall comply with the provisions enshrined in Information Technology Act, 2000 and Information Technology (Reasonable security practices and procedures and sensitive personal data or information) Rules, 2011 as amended from time to time.
11. Registrant shall have a mechanism in place to isolate the network or part of the network(sensor(s) / Device(s) / IT Setup etc.) whenever required by Authority to maintain law and order and to protect from cascading effects of failures in the system due to malicious remote execution codes, denial of service attacks, malware/spyware attacks etc.
12. Registrant shall ensure that the data logs, event logs, system logs etc. handled by the system are tamper-proof and preserved at least for one year. The Authority reserves the right to call for these logs and also inspect them at site.
13. Registrant shall ensure that M2M devices should use only genuine IMEIs & ESNs. Non-genuine, duplicate and fake IMEIs & ESNs should not be allowed in the M2M devices. The M2M devices must be identifiable and traceable on the basis of IMEI/ ESNs in the M2MSP network. The prevailing IMEIs guidelines issued by Authority for handset will be applicable in case of M2M devices as well.
14. Registrant shall adhere to the guidelines / instructions in force and as notified/amended by the Authority from time to time in respect of security by the Government from time to time. In areas which are sensitive from security point of view, as may be notified from time to time by the Authority, installation of any equipment or execution of project shall be taken up only after the Authority's approval.
15. Registrant shall adhere to the instructions in force and as notified/amended by the Authority from time to time prescribing restrictions for provision of services in areas falling near International Border/Line of Control/Line of Actual Control of India or any other areas.

**GOVERNMENT OF INDIA  
MINISTRY OF COMMUNICATIONS  
DEPARTMENT OF TELECOMMUNICATIONS**

**APPLICATION FORM FOR REGISTRATION OF M2M SERVICE PROVIDER (M2MSP) &  
WPAN/WLAN Connectivity Provider for M2M Services**

*Note: All Fields in this form are mandatory.*

<b>1. Type of Company</b>	Company registered under Indian Companies Act-2013, as amended from time to time or LLP Act-2008, as amended from time to time or A partnership firm	
<b>2. Name of Applicant Company/LLP</b>		
<b>3. CIN/LLPIN</b>		
<b>4. Upload certificate of incorporation</b>		
<b>5. Corporate Office Address:</b>		
Telephone:		
Fax:		Website:
E-Mail:		
<b>6. Registered Office Address:</b>		
Telephone:		
Fax:		Website:
E-mail		
<b>7. Communication Address:</b>		
Telephone:		
Fax:		
E-mail:		

<b>8. Name of Authorized Signatory:</b>  Designation Full address for Communication: Mobile No. Alternate Mobile No. Telephone no.(Landline) Fax Email	
<b>9. Upload Letter of authorization</b>	

**10. Services for which authorization sought:**

☐ WPAN/WLAN
 ☐ M2M Services

S.No.	Name of the Service	Remark, if any

**11. Choose the LSA Name where Applicant want to register for processing of their application**

Note: In case of Multiple geographical area of operations, M2M Service provider may select any one LSA for registration.

**12. Location of Core Network Elements**

S.No.	Core Network Element Name	Location of Core Network Elements	Remark, if any

**13. Note on Nature of Business/ activities proposed to be undertaken by M2MSP**

--

**14. Spectrum Band in which M2M Services shall be provided:**

☐ Unlicensed Band
 ☐ Licensed Band

If Licensed Band, provide the details of media connectivity taken from Authorized Telecom Licensee of DoT:



**15. Do you intend to provide services using SIM** ☐ Yes ☐ No

If yes, Indian Telecom Service Provider SIM ☐

Foreign Telecom Service Provider SIM ☐

**If using Indian TSP SIM:**

**i) Name of Indian Telecom Service Providers:**

**ii) If using Foreign TSP SIM: Name of Foreign Telecom Service Provider**

**Name of Indian Roaming partner TSP**

- ☐ **Declaration:** I/we, hereby, declare that details of foreign SIM viz-a-viz IMEI, MSISDN and make of device, details of devices etc. have been declared at the port of entry.

**16. Details of payment of one time (non-refundable) processing fee (Challan Copy) to be uploaded**

#### **17. Certificates/Undertakings**

- i. I/We hereby certify that I/We have carefully read the guidelines/terms and conditions, for the registration under M2M Service Provider category/ WPAN/WLAN Connectivity Provider for M2M Services category and I/We undertake to comply with the terms and conditions therein as issued by DoT from time to time.
- ii. I/We understand that this application if found incomplete in any respect and/or if found with conditional compliance shall be summarily rejected.
- iii. I/We understand that processing fee is non-refundable irrespective of whether or not the proposal is registered.
- iv. I/We understand that if at any time any averments made or information furnished for obtaining the registration is found incorrect then my application and the registration if granted thereto on the basis of such application shall deemed to be cancelled.
- v. I/We undertake to intimate to the License Service Area in which it is registered for any change in the registration details, without delay to the concerned LSA. I/We would provide unhindered access to the premises and the system(s) to the DoT Authorities for checking compliance to the terms & conditions of the guidelines.
- vi. I understand that all matters relating to the application or registration if granted to me will be subject to jurisdiction of courts/Tribunal(s) in LSA Headquarters under which the registration has been applied.

Date

Signature and name of the

Place

Authorized Signatory with Company's/LLP's seal

**List of specified M2M Services to be provided by M2MSP**

1. Automotive
2. Fleet management
3. Supply chain management
4. Healthcare
5. Agriculture
6. Smart City
  - i) Street Lighting
  - ii) Waste Management
  - iii) Smart Parking
  - iv) Smart Water Management
  - v) Connected Charging Stations
7. Intelligent Transport System
8. Smart Home
9. Smart Building
10. Safety and Surveillance
  - i) Woman Safety
  - ii) Public Security
11. Portable Consumer Electronics
12. Wearable Devices
13. Financial/Retail
  - i) POS
  - ii) ATM
  - iii) Smart Kiosk
14. Smart Utilities
  - i) Smart Grid
  - ii) Gas
  - iii) Garbage Disposal
  - iv) Smart Metering
15. Any other (Please mention)



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

**Dated: -04-2022**

**To**  
**The Jt. Controller of Communication Accounts(LF),**  
**O/o the Principal CCA, 238, RK Mutt Road,**  
**RK Nagar Telephone Exchange,**  
**7<sup>th</sup> Floor, Mandaveli, Tamil Nadu Circle.**  
**Chennai-600028,**

**Subject:-Extension of last date of payment of License Fees(LF)/Spectrum Usage Charges(SUC) dues for Q4 of Financial year 2019-20-reg.**

Kindly refer your letter no. PCCA/TN/LF-I/LFRULINGS dated 22.04.2022 regarding the subject cited above. In this regard, the requested clarifications are furnished below: -

**i. Clarification:** Licence like M/s. BSNL is not making LF/SUC payments form Q3 of 2018-19 to till date. It is requested to clarify whether this order is applicable for such type of licensees or interest is chargeable from 25.03.2020 as usual.

**Reply:** The OM extends the due date for payment of LF/SUC dues for Q4 of FY 2019-20 for all licensees

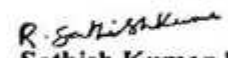
**ii. Clarification:** While preparing SUC/LF assessments, it noticed that only part payment has been made during the period from 25.03.2020 to 30.06.2020 for Q4 of 2019-20. In such cases, it is requested to clarify whether interest are to be charged from 30.06.2020 or 01.07.2020.

**iii. Clarification:** For LF/SUC payments received after 30.06.2020, whether the interest has to be calculated from 25.03.2020 or 30.06.2020 or 01.07.2020.

**Reply to ii and iii above:** As the due date for payment of 4<sup>th</sup> Quarter dues has been extended upto 30.06.2020, interest will be charged from 01.07.2020 for any payments pertaining to 4<sup>th</sup> Quarter received after 30.06.2020.

**iv. Clarification:** For LF/SUC payments received after 30.06.2020, whether the penalty cut off date has to be considered as 30.05.2020 (60 days from the end of the financial year as per license agreement) or extended to 30.06.2020 or penalty for shortfall of LF has to be removed.

**Reply:** The OM mentions that all payments pertaining to 4<sup>th</sup> quarter of FY 2019-2020 received during the period from 25.03.2020 to 30.06.2020 will be treated as payments made on 25.03.2020 for interest and penalty calculation purposes. Accordingly, penalty cut off date will remain as 60 days from the last date of the financial year as per license agreement.

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

**Copy to:-**

1. Sr. Jt.CGCA(Revenue), O/o CGCA, NICF Campus, Ghitorni, New Delhi-110047.
2. DDG(LFA)/DDG(WPF)



**No. 31-2/2015/LFP  
Govt of India  
Department of Telecom  
LFA Division**

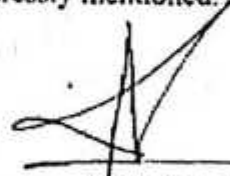
**Sanchar Bhawan  
20, Ashoka Road  
New Delhi-110001  
05/05/2022**

**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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**Annexure A: Provisions for deductions under various Licenses/Service Authorisations**

**Annexure B: Format of AO**

**Annexure C: Format of AG**

**Annexure D: Format of IR**

**Annexure E: Format of PP**

**Annexure F: Format of AO(ILD)**

**Annexure G: Time line chart for deduction claim submission and verification**

**Annexure H: List of Admissible & Inadmissible Deductions**

**Annexure I: Objection Report cum Show Cause Notice**

**Annexure J: Annual Verification Notice to Licensee**

**Annexure K: Final Deduction Verification Report**

**Annexure 1 to 52 : Previous Orders/Guidelines**

## **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 <sup>st</sup> 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.1 crore	10
D	Equal to or more than Rs.1 crore	15
	<b>Total</b>	<b>100</b>

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 31<sup>st</sup> 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.

**Annexure A**

**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
--------	---------------------	----------------

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	-----	IA. 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	-----	IB. 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

30	Remarks	
29	Quarterly Deduction Claimed	
28	S.No. of Bank Statement	
27	Deduction Claimed	
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	
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	

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

30	Remarks	
29	Quarterly Deduction Claimed	
28	S.No. of Bank Statement	
27	Deduction Claimed	
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	
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	
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 license company)	
2	Quarter	
1	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

Name of Licensee  
Service Area  
Financial Year  
Quarter

[illegible]

Statutory Auditor

Name of Licensee  
Service Area  
Financial Year  
Quarter

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

Authorized Signatory

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## Annexure F: Format for AO for ILD Licenses

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

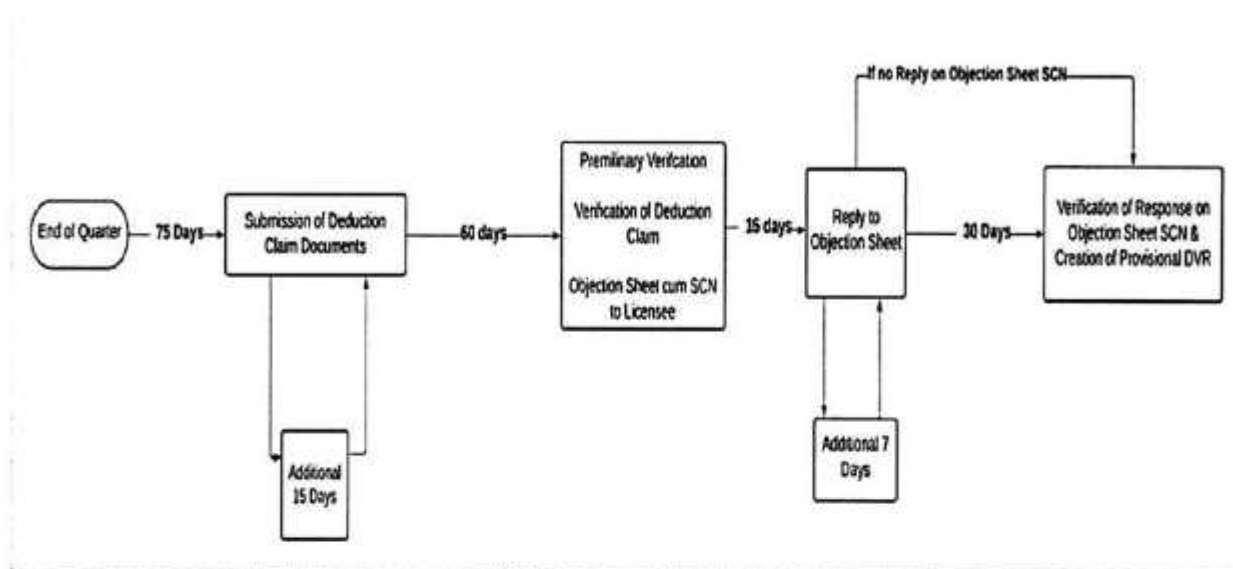
### Mapping of bank transactions with invoices – Inter Company transactions with domestic and international operators

Sl No		Qtr		Payable										Receivable								Settlement / Payment Details																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
IUC Payable to (Name of Licensee Company)		Country for which invoice related		Invoice/Debit/Credit Note Number & date		Payable S No. of invoice in mapping		IUC Cost as Per Operator (Payable)		IUC Cost passed by Operator		Fx Rate on date of settlement/payment*		Currency*		Total Service Tax		Total Cost		TDS on Cost/Claim		TDS Serial No in Form26Q for Mapping		Net Cost (Net Payable)		Receivable from (Name of Licensee Company)		Invoice/Debit/Credit Note Number & date		Receivable Sr no of invoice for Mapping		IUC Revenue Including Service Tax (Receivable)		Fx Rate*		IUC Revenue actually received (Basic)		TDS on Receivable Amount		Net Receivable		Amount Payable/ Receivable (INR)		FX Rate on date of settlement/payment*		Amount Payable/ Receivable (Currency) *		Net Amount Paid (INR)		Net Amount Paid (Currency)*		Cheque No/RTGS etc		Chq Date		Pay out Bank		Clearing Date		Actual Paid as per figures appearing in Bank Statement/Certificate		Deduction Claimed		S.no in Bank Statement		Remarks																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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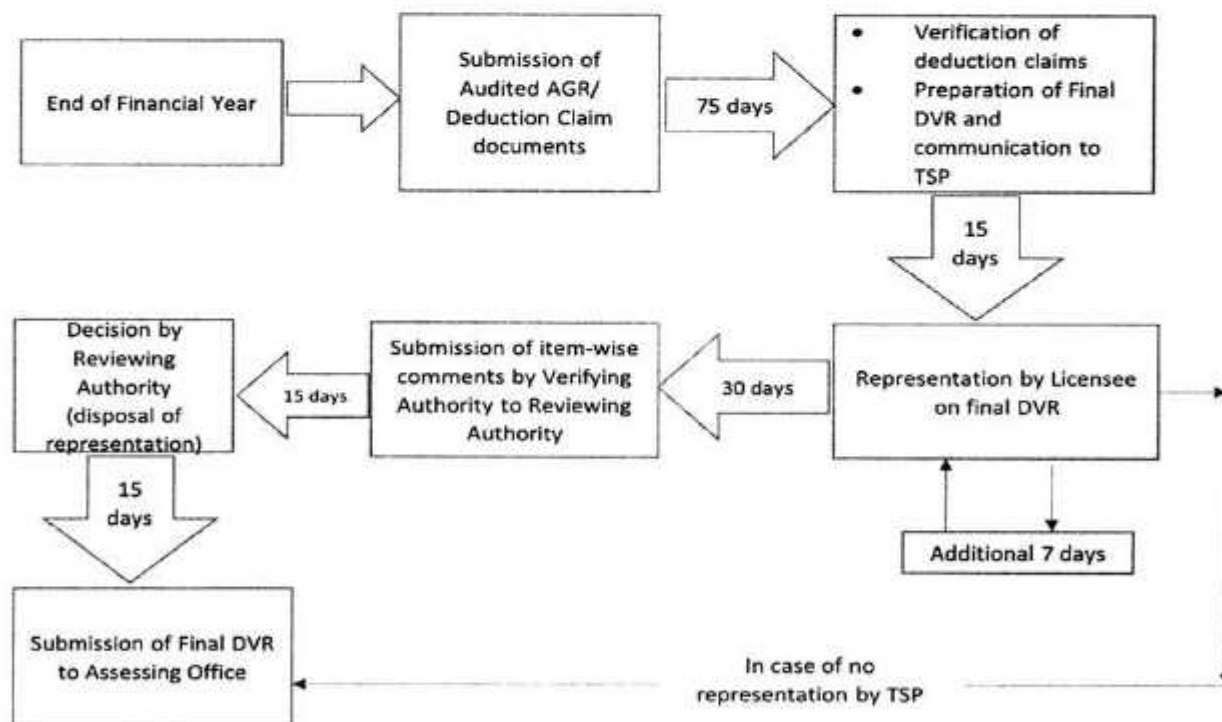
*\* Applicable in case of transaction with international operators*



**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 31<sup>st</sup> 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**

<b>Annexure No</b>	<b>Letter/OM No</b>	<b>Date</b>	<b>Brief Subject</b>
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

/3061569/2022

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

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

**Dated:** 23.09.2022

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

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

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

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

(i) In cases of expiry/surrender/termination of the license, wherever surplus License fees has been determined after the completion of no dues process by O/o CGCA, the same is to be refunded to the licensee. The accounting procedure for the same has been clarified to O/o CGCA vide 40-6/TA-II/Monthly A/cs/2022-23 vide letter No. dated 09/06/2022.

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

This issues with the approval of the competent authority.

Signed by Sathish Kumar R  
Date: 23-09-2022 16:09:04  
**Sathish Kumar R**  
**Director(LFP-II)**



**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 31<sup>st</sup> 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 31<sup>st</sup> 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:

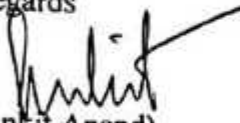
- (i) For Centralised licensees - Within 120 days of receipt of Audited AGR, Audited Annual Accounts and other prescribed documents, or by 31<sup>st</sup> January of following financial year, whichever is earlier.

- (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)

LFP-10/20/2022-LFP-II

/3066139/2022

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

**No:LFP-10/20/2022-LFP-II**

**Date: .10.2022**

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

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

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

With reference to your above letter the following is intimated

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

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

This issues with approval of Competent Authority.

Encl:- As above.

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





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

Dated: 01.11.2022

**OFFICE MEMORANDUM**

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

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

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

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

It is requested to ensure compliance of the above timelines by Pr.CCAs/CCAs/Jt.CCAs.

This issues with the approval of Competent Authority.

  
Tanvika Singh  
Director (WR)  
Ph:011-23036821

To  
Sr. Jt. CGCA (Revenue), O/o CGCA

Copy for information to:

1. PPS to Member (F)/Member (T)
2. PPS to Advisor (F)
3. CGCA
4. Addl. CGCA, O/o CGCA
5. PPS to Wireless Advisor
6. DDG (LFA)/DDG (LFP)

फाइल सं:1022/01/2021-डब्ल्यूआर  
भारत सरकार  
संचार मंत्रालय  
दूरसंचार विभाग  
(बेतार आयोजना वित्त प्रभाग- डब्ल्यूआर अनुभाग)

दिनांक: 01.11.2022

कार्यालय आपन

विषय: स्पेक्ट्रम उपयोग प्रभार के निर्धारण का कार्य पूरा करने की समय-सीमा के संबंध में।

अभिगम लाइसेंस/सेवा प्राधिकार-प्राप्त लाइसेंसधारकों के लिए स्पेक्ट्रम उपयोग प्रभार के निर्धारण को पूरा करने की समय-सीमा नीचे दी गई है:

i. अंतिम निर्धारण: संबंधित प्रधान सीसीए/सीसीए/ संयुक्त सीसीए का कार्यालय को लाइसेंसधारक से लेखापरीक्षित एजीआर प्राप्त होने के 90 दिनों के भीतर अंतिम निर्धारण का कार्य पूरा किया जाए।

ii. अंतिम निर्धारण: यह निर्णय लिया गया है कि किसी भी वित्त वर्ष के लिए अंतिम एसयूसी निर्धारण के कार्य को पूरा करने की अधिकतम समय-सीमा (अर्थात् एजीआर निर्णय में शामिल नहीं किए गए वित्त वर्षों के लिए) एलएफए विंग, दूरसंचार विभाग से अंतिम एजीआर की प्राप्ति के 30 दिनों के भीतर किया जाए।

अनुरोध है कि प्रधान सीसीए/सीसीए/संयुक्त सीसीए उपरोक्त समय-सीमा का अनुपालन सुनिश्चित करें।

इसे सक्षम प्राधिकारी के अनुमोदन से जारी किया जाता है।

तन्विका सिंह  
01/11/2022  
(तन्विका सिंह)

निदेशक (डब्ल्यूआर)

दूरभाष: 011-23036821

सेवा में

वरिष्ठ संयुक्त सीजीसीए (राजस्व), सीजीसीए का कार्यालय

प्रति सूचनार्थ:

1. सदस्य (वित्त)/सदस्य (प्रौद्योगिकी) के पीपीएस
2. सलाहकार(वित्त) के पीपीएस
3. सीजीसीए
4. अपर सीजीसीए, सीजीसीए का कार्यालय
5. बेतार सलाहकार के पीपीएस
6. डीडीजी (एलएफए)/ डीडीजी (एलएफपी)

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

**No:12-25/2019-LFP**

**Date: 10.11.2022**

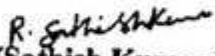
**Subject: Clarifications for Assessment of License Fee in r/o PSUs after the Hon'ble Supreme Court Judgment dated 11.06.2020 regarding.**

Reference-1: DOT letter no. 12-25/2019-LFP dated 13.07.2020 & 17.07.2020

Reference-2: O/o Pr.CCA Delhi letter no. 1-9/CCA/Revenue/PSUs/2019-20 dated 10.02.2022.

Kindly refer to letters cited under reference 1 above wherein it was instructed to withdraw the demands raised for License Fee on account of non-telecom Revenue for non-telecom PSUs (M/s PGCIL, GAIL, Oil India, DMRC, NISCI, ERNET, STPI and GIPL). In view of clarification sought by O/o Pr.CCA Delhi vide letter under reference 2, it is intimated that the assessment of these non-Telecom PSUs is to be carried out in accordance with the terms and conditions of the License Agreement, orders and directions of the Hon'ble Supreme Court in AGR case, by calculating License Fee and other applicable charges by excluding the non-telecom revenue. For the purpose of license fees assessment, the audited AGR statements, annual financial statements and reconciliation statements and other relevant documents submitted by PSUs to the assessing authorities may be duly examined.

This issues with the approval of competent authority.

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

**To,**

1. CGCA
2. Pr.CCA Delhi
3. CCA Gujarat
4. CCA Assam

**File No:100w/10/2022-WR  
Government of India  
Ministry of Communications  
Department of Telecommunications  
(Wireless Planning Finance Division – WR Section)**

Dated: 19.12.2022

**OFFICE MEMORANDUM**

**Sub: Common Queries/resolutions with SUC assessment and SUC rate calculation related illustrations – Reg.,**

Please find enclosed herewith the following documents:

- a. Common queries & Resolutions with respect to various policy issues related to SUC assessment.
  - b. Illustrations incorporating different scenarios calculating the Weighted Average SUC rate for Access and Backhaul Spectrum.
2. These clarifications are with respect to orders pertaining to SUC assessment issued from time to time. These along with the illustrations may kindly be used for SUC assessment of the Licensees and disposal of their representations received till date, if any.
3. All efforts have been made to provide resolutions to the queries received in WPF wing till date.
4. Hence, all such references may be treated as closed with issue of this letter.
5. Any query/issue not addressed in this may be sent afresh.
- This issues with the approval of Competent Authority.

  
(Tanvika Singh)  
Director (WR)  
Ph:011-23036821

To  
All Pr. CCAs/CCAs.

Copy for information to:

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

## **COMMON QUERIES & RESOLUTIONS**

### **AGR Related Queries**

**Query-1: Operator's contention that the SUC dues upto FY 2016-17 are included in Hon'ble Supreme Court AGR judgement.**

**Resolution:**

Operator wise years for which SUC dues are included in Hon'ble Supreme Court AGR judgement was communicated to all CCAs vide Lr. No.1012/07/2019-WR/Vol.II, dated 10.09.2021. Same may be referred to and the instructions issued vide Lr. No.1012/11/2021-WR, dated 29.06.2022 may be followed. The relevant para is reproduced hereunder:

"In this regard, it is informed that the following para may be added in the Show cause cum demand notices raised by the Pr.CCAs/CCAs for the years for which SUC dues are not included in Hon'ble Supreme Court Judgement:

**The dues communicated vide this Show Cause cum Demand Notice for this FY are not included in AGR dues crystallized by Hon'ble Supreme Court in its judgement dated 20.07.2020"**

**Note:** If any TSP is not mentioned in the sheets circulated vide letter dated 10.09.2021, it is clarified that the SUC dues for all the FYs of that TSP are not included in Hon'ble Supreme Court AGR judgement.

**Query-2: TSPs requesting to provide year wise bifurcation of payments made centrally at DoT (Hq) in connection with Hon'ble SC AGR judgement**

**Resolution:**

The clarification is issued vide Lr. No.1022/01/ 2021-WR, dated 08.03.2022.

- The current payments of AGR dues and future payments shall be made at DoT Hq. As these will be paid and settled as per Cabinet decision made in SEP-2021, Circle wise settlement need not be done. Monitoring of these payments will be done centrally.

**Query-3: Action to be taken in case of non-payment of SUC dues which are not included in Hon'ble SC AGR judgement subject to litigation, CIRP and extended Moratorium offered by DoT & accepted by Licensee.**

**Resolution:**

The terms & conditions of license agreement may be followed for realizing the outstanding SUC dues.

*Janika Singh*

**Query-4: Whether SUC re-assessment can be done for the Financial years which are included in Hon'ble Supreme Court AGR judgement**

**Resolution:**

The SUC re-assessments should not be carried out on any account, for the financial Years/LSAs included in the Hon'ble Supreme Court AGR judgement.

**SUC Rate Related Queries**

**Query-5: Rate to be considered in cases of Spectrum sharing.**

**Resolution:**

Spectrum Sharing guidelines issued vide OM No.L-14006/04/2015/-NTG, dated 24.09.2015 may please be referred for cases of Spectrum Sharing between operators. As per clause-13, "the Spectrum Usage Charges (SUC) rate of each of the licensees post sharing increases by 0.5% of Adjusted Gross Revenue (AGR)". Same is reiterated vide OM No.1000/01/2020-WR, dated 11.10.2022.

**Query-6: Rate to be considered in cases of Spectrum sharing as where SUC Weighted Average Rate is less than 3%.**

**Resolution:**

Illustration: If for TSP-A, SUC Weighted Average Rate is 2.7% and if there is no sharing, SUC rate is taken as 3% (as minimum 3 % is prescribed as per SUC charging order-dated 12.08.2016).

Vide Clause-13 of sharing guidelines "the Spectrum Usage Charges (SUC) rate of each of the licensees post sharing increases by 0.5% of Adjusted Gross Revenue (AGR)". Accordingly, post sharing, SUC rate shall be 3% + 0.5% = 3.5%.

The minimum 3% of WAR has been removed vide SUC charging order dated 21.06.2022.

**Query-7: SUC Rate to be charged in cases of Spectrum Trading.**

**Resolution:**

Scenario-1: TSP-A has acquired through trading 5 MHz in 1800 MHz (2012 auction spectrum) from another operator TSP-B w.e.f 18.05.2016.

- In this case, the applicable SUC rate for TSP-A for 1800 MHz band will be 5%, as the latest auction was held in 2015.

*Vanish Singh*

Scenario-2: W.e.f 12.12.2016 TSP-A has acquired through trading 20 MHz in 2300 MHz from TSP-B who had acquired it in 2010 auction wherein the rate is 1%.

- In this case, the applicable SUC rates will be 3%, as the latest auction was held in 2016.

(Trading Guidelines issued vide Lr. No.L-14006/05/2015-NTG, dated 12.10.2015 and clarifications issued vide Lr. No. L-14006/02/2016-NTG, dated 12.05.2016 may referred for the applicable SUC rate in trading cases between operators).

#### **Query-8: SUC Rate to be charged in cases of Merger.**

##### **Resolution:**

Scenario-1: TSP-X (having spectrum of 5 MHz in 2100 MHz acquired in 2015 auction) has merged with TSP-Y w.e.f 01.07.2019.

- In this case, the SUC rates shall be charged as 5% from merged entity for such spectrum, as the rate of the above band in 2015 auction is 5%.

Scenario-2: TSP-1 (having spectrum of 5 MHz in 1800 MHz acquired in 2012 auction, SUC rate being 4%) has merged with TSP-2 w.e.f 14.05.2018. TSP-2 has administratively allotted spectrum of 9.2MHz in 900 MHz/1800 MHz bands (SUC rate being 6% as per the slab).

- During 2012 auction, SUC rates are applicable on slab basis. The existing administratively allotted spectrum to be added to define the SUC rate.
- In this case both the quantum of 9.2 MHz & 5 MHz to be added for arriving the SUC rate. If so, the total quantum will be 14.2 MHz and the new SUC rate will be 8% for merged entity.

Scenario-3: TSP-A (having spectrum of 5 MHz in 1800 MHz acquired in 2012 auction. SUC rate being 4%) has merged with TSP-B w.e.f 18.02.2017. TSP-B doesn't have any administratively allotted spectrum.

- In this case, the SUC rates shall be charged as 4% to merged entity, as the rate charged for TSP-A before merger is 4%.

Scenario-4: TSP-A (having spectrum of 20 MHz in 2300 MHz acquired in 2010 auction. SUC rate is 1%) has merged with TSP-B w.e.f 18.02.2017.

- In this case, the SUC rates shall be charged as 1% for merged entity, as the rate charged for TSP-A before merger is 1%.

*Jamil Singh*



**Query-9: Charging of SUC rate at 5% of AGR for the spectrum allotted in 2100 MHz band under 2010 auction in r/o expired licensees**

**Resolution:**

- Clarification issued by WPF wing vide email dated 25.02.2022 that *Himachal Pradesh & Kolkata Circles shall follow the calculations at pages 76 & 78 respectively and the other CCAs to follow the SUC order dated 12.08.2016 may be referred in this case.*

**Query-10: Charging of MWA/MWB at 2002/2006/2008 rates on raising SUC demands in r/o the dues which are not included in Hon'ble Supreme Court AGR judgement.**

**Resolution:**

Clarifications issued vide Lr. No.1000/06/2019-WR (Vol.II), dated 07.03.2022 with respect to the rates to be charged for MWA/MWB carriers may be referred to. The clarification is reproduced hereunder for ready reference:

Issue	Clarification
Raising of SUC demands of MWA/MWB rates at 2006/2008/2009 rates in r/o the dues which are not included in Hon'ble Supreme Court AGR judgement	WPC wing has stated that as Hon'ble Supreme Court vide C.A No.8232 of 2019 in order dated 08.11.2019 stayed the operation of TDSAT order dated 13.03.2019 in TP No.38 of 2017, approval was obtained from Hon'ble MoC for charging 2006 rates on MW carriers pending for re-assignment.

**Query-11: TSP's requesting to provide detailed SUC rate calculation done by the CCA offices.**

**Resolution:**

The detailed Weighted Average SUC rate calculation should be provided to the TSPs along with every SCCDN.

*Y. Vanish Singh*

### Other Queries Related to SUC assessment

**Query-12:** TSP's represents that the "revenue shown under Sl. No.8 of the Statement of Revenue and License Fee should now be part of Sl. No.1A of the same statement"

**Resolution:**

Guidelines as in OM No.1000-56/2004-WFD, dated 11.11.2014 (Procedure of Assessment of Spectrum Usage Charges), Clarifications issued vide Lr. No. 1000-56/2004-WFD, dated 02.01.2015 and the conditions given in license agreement should be adhered for disposal of the above representation.

**Query-13:** TSP's representations regarding inclusion of surrendered MWA/MWB carriers in SUC assessments.

**Resolution:**

Surrender spectrum (MWA/MWB or otherwise) should only be accounted for once the surrender request is taken on record by WPC Wing, DoT and letter issued accordingly. Relevant orders are uploaded in Knowledge Bank of SARAS as and when the surrenders are taken on record.

**Query-14:** Clarification regarding imposition of penalty and interest on penalty for SUC

**Resolution:**

a. For the UL Access Licensees, the provisions of Unified License agreement will be applicable for calculation of penalty and interest on penalty for SUC.

b. For the UASL Licensees, the provisions of UASL License Agreement will be applicable for calculation of penalty and interest on penalty for SUC.

c. Penalty clause stands deleted w.e.f 01.10.2021 as per the amendment in UASL vide Order No.20-271/2010-AS-I (Vol-IV), dated 01.10.2021 & as per the amendment in UL vide Order No.20-271/2010-AS-I (Vol-IV), dated 01.10.2021.

*Sanjay Singh*

**Query-15: Floor amounts in SUC assessments will vary across the quarters or it will be an annual amount.**

**Resolution:**

It is clarified that the Floor amount as mentioned in SUC order dated 12.08.2016, is an annual amount. The floor amount is calculated comparing annual AGR of 2015-16 against annual AGR of assessing years beginning from 2016-17 onwards.

Thus, when comparing the SUC (based on actual/presumptive AGR) with the floor amount every quarter to arrive at SUC payable, it is clarified that the annual floor amount should be equally distributed across the quarters.

**Example:**

**Calculation of Annual Floor Amount of SUC**

(a)	AGR (excluding the revenue from wireline services) in 2015-16 (in Rs.)	<b>Rs.A</b>	AGR of 2015-16 is fixed	Rs.610 crores	Rs.610 crores
(b)	Weighted Average of rate of SUC for 2016-17 after taking into consideration the spectrum acquired in the coming auction but excluding spectrum held in 2300 MHz/2500 MHz prior to 2016 Auction	<b>B%</b>	WAR of 2016-17 excluding spectrum held in 2300 MHz/2500 MHz prior to 2016 Auction is fixed	4.82%	4.82%
(c)	AGR (excluding the revenue from wireline services)	<b>Rs.C</b>	AGR of 2016-17 & subsequent years	Rs.580 crores	Rs.650 crores
(d)	Floor amount of SUC (only in case C is less than A)	<b><math>[(C/A) \times (A \times B / 100)]</math></b>		Rs.27.96 crores	NA
(e)	Floor amount of SUC in case C is equal to or greater than A	<b><math>(A \times B / 100)</math></b>		NA	Rs 29.40 crores

Note: Clause (iii) of the SUC Order 12.08.2016 (referred in Para-3 in order No.L-14010/01/2021-NTG, dated 21.06.2022) regarding floor amount of SUC, for the SUC assessment for financial years up to and including FY 2021-22, will be subject to stand of the Government to be taken in respect of TDSAT Order dated 27.12.2021 in TP-9 of 2017.

*Janil Singh*

**Query-16: Applicability Floor issue in SUC Assessment of M/s.Vodafone Idea Ltd for from FY 2018-19 onwards.**

**Resolution:**

Clarification issued vide Lr. No.1034/2/2018-WR(Vol.III), dated 01.08.2022 may be referred to. The clarification is reproduced hereunder for ready reference:

"The floor amount calculation for M/s.Vodafone India, M/s.Idea & M/s.Vodafone Idea Ltd. (merged entity) may taken as given below:

Query	Clarification
What is the applicable Floor AGR for FY 2015-16 (excluding wireline revenue) for M/s.Vodafone Idea Ltd.?	Floor AGR for FY 2015-16 = AGR of FY 2015-16 of M/s.Vodafone India Ltd + AGR of FY 2015-16 of M/s.Idea Cellular Ltd
What is the method of floor amount calculation for FY 2018-19 Pre-Merger?	The floor amount calculation may be done proportionately for the periods for which AGRs are submitted separately for the FY 2018-19 (for M/s.Vodafone India & M/s.Idea)
What is the method of floor amount calculation for FY 2018-19 Post-Merger?	The floor amount calculation may be done proportionately for the period for which AGR is submitted for the FY 2018-19 by M/s.Vodafone Idea Ltd.

**Query-17: Whether revenue and deductions of Item No.9 "Revenue from other Operators on account of pass through call charges (provide operator-wise details)" & Item BB-Deduct "1-Charges actually paid to other Service Provider(s) (Operator-wise) [Item in amended Format of Statement of Revenue & LF as per Telecom Reforms: DD-Deduct "1.PSTN/PLMN/ GMPCS related call charges (Access Charges) paid to other eligible/ entitled Telecommunication service providers within India]" respectively, are to be considered separately on actual basis as provided by the operator or as consolidated amounts which are to be apportioned proportionately as given in SUC order dated 11.11.2014.**

**Resolution:**

If both the items are provided by operator/licensee separately for wireline & wireless in audited AGR or annexed audited statements, then both the items are to be considered on actual basis. If any one of the item is not provided separately, then both the items are to be considered on consolidated basis and to be apportioned proportionately as given in SUC assessment procedure dated 11.11.2014.

*Y. Vanish Singh*

**ILLUSTRATION-1:** TSP-X has acquired spectrum administratively and through different auctions in different bands from 2010 to 2021 and the details of the spectrum acquired are assumed as given below:

1. Administrative spectrum of 8 MHz in 900 MHz & 2 MHz 1800 MHz band
2. Acquired 5 MHz in 2100 MHz & 20 MHz in 2300 MHz band in 2010 auction
3. Acquired 5 MHz in 1800 MHz band in 2012 auction
4. Acquired 8.8 MHz in 1800 MHz band in 2014 auction
5. Acquired 1.2 MHz in 900 MHz & 5 MHz in 2100 MHz band in 2015 auction
6. Acquired 5 MHz in 1800 MHz & 5 MHz in 2300 MHz band in 2016 auction
7. Acquired 2.5 MHz in 800 MHz & 5 MHz in 2300 MHz band in 2021 auction

Type of Allotment	Band	Quantum of Spectrum allotted in MHz	Total Quantum of Spectrum allotted in MHz	Rate %	Product	Details of Supporting orders w.r.to SUC rate
Administrative Spectrum	900 MHz	8				Slab rates: w.e.f 01.04.2010 based on SUC order dated 25.02.2010 (combined admin & 2012 auction spectrum, then slab rates were applied)
	1800 MHz	2				
	Total Admin	10	20	8%	160%	
Auction'2010-3G	2100 MHz	5	10	8%	80%	As per NIA-2010
Auction'2010-BWA	2300 MHz	20	20	1%	20%	1% Flat on BWA Revenue, as per NIA-2010
Auction NOV-2012	1800 MHz	5	10	8%	80%	Slab rates as per NIA-2012 (Combined admin & auction spectrum, then slab rates were applied)
Auction FEB-2014	900 MHz					5% Flat as per NIA-2014. SUC charging Order dt. 31.10.2014
	1800 MHz	8.8	17.6	5%	88%	
Auction MAR-2015	800 MHz					5% Flat as per NIA-2015. SUC charging Order dt.05.02.2015
	900 MHz	1.2	2.4	5%	12%	
	1800 MHz					
	2100 MHz	5	10	5%	50%	
Auction OCT-2016	800 MHz					3% Flat as per NIA-2016. SUC charging Order dt.12.08.2016
	900 MHz					
	1800 MHz	5	10	3%	30%	
	2100 MHz					
	2300 MHz	5	5	3%	15%	
Auction MAR-2021	800 MHz	2.5	5	3%	15%	3% Flat as per NIA-2021. SUC charging Order dt.26.02.2021
	900 MHz					
	1800 MHz					
	2100 MHz					

*Janitesigh*

	2300 MHz	5	5	3%	15%	
			115		565%	
Weighting Average SUC Rate for Access Spectrum					4.92%	WA 4.9130% is rounded up as 4.92%
	Sharing, if any					
	MWA (No. of Carriers)		3		0.55%	Rates applicable as order dated 03.11.2006 order
	MWB (No. of Carriers)		2		0.35%	

*Janish Singh*



**ILLUSTRATION-2:** TSP-X has acquired spectrum administratively and through different auctions in different bands from 2010 to 2021 and the details of the spectrum acquired are assumed as given below:

1. Administrative spectrum of 8 MHz in 900 MHz & 2 MHz 1800 MHz band
2. Acquired 5 MHz in 2100 MHz & 20 MHz in 2300 MHz band in 2010 auction
3. Acquired 5 MHz in 1800 MHz band in 2012 auction
4. Acquired 8.8 MHz in 1800 MHz band in 2014 auction
5. Acquired 1.2 MHz in 900 MHz & 5 MHz in 2100 MHz band in 2015 auction
6. Acquired 5 MHz in 1800 MHz & 5 MHz in 2300 MHz band in 2016 auction
7. Acquired 2.5 MHz in 800 MHz & 5 MHz in 2300 MHz band in 2021 auction

- \* TSP-X has shared spectrum in 2100 MHz band with TSP-Y w.e.f 21.04.2016.

Type of Allotment	Band	Quantum of Spectrum allotted in MHz	Total Quantum of Spectrum allotted in MHz	Rate %	Product	Details of Supporting orders w.r.to SUC rate
Administrative Spectrum	900 MHz	8				Slab rates: w.e.f 01.04.2010 based on SUC order dated 25.02.2010 (combined admin & 2012 auction spectrum, then slab rates were applied)
	1800 MHz	2				
	Total Admin	10	20	8%	160%	
Auction'2010 - 3G	2100 MHz	5	10	8%	80%	As per NIA-2010
Auction'2010- BWA	2300 MHz	20	20	1%	20%	1% Flat on BWA Revenue, as per NIA-2010
Auction NOV-2012	1800 MHz	5	10	8%	80%	Slab rates as per NIA-2012 (Combined admin & auction spectrum in 1800 MHz band where slab rates were applicable)
Auction FEB-2014	900 MHz					5% Flat as per NIA-2014. SUC charging Order dt.31.10.2014
	1800 MHz	8.8	17.6	5%	88%	
Auction MAR-2015	800 MHz					5% Flat as per NIA-2015. SUC charging Order dt.05.02.2015
	900 MHz	1.2	2.4	5%	12%	
	1800 MHz					
Auction OCT-2016	2100 MHz	5	10	5%	50%	3% Flat as per NIA-2016. SUC charging Order dt.12.08.2016
	800 MHz					
	900 MHz					
	1800 MHz	5	10	3%	30%	
Auction MAR-2021	2100 MHz					3% Flat as per NIA-2016. SUC charging Order dt.12.08.2016
	2300 MHz	5	5	3%	15%	
	800 MHz	2.5	5	3%	15%	
Auction MAR-2021	800 MHz	2.5	5	3%	15%	3% Flat as per NIA-2021. SUC charging Order dt.26.02.2021
	900 MHz					

*Y. Anil Singh*



	1800 MHz				
	2100 MHz				
	2300 MHz	5	5	3%	15%
		72.5	115		565%
Weighting Average SUC Rate for Access Spectrum				4.92%	WA 4.9130% is rounded up as 4.92%
	Sharing, if any*			0.50%	
	SUC rate post sharing			5.42%	
	MWA (No. of Carriers)	3		0.55%	Rates applicable as order dated 03.11.2006 order
	MWB (No. of Carriers)	2		0.35%	

*Jarvin Singh*

**ILLUSTRATION-3:** TSP-X has acquired spectrum administratively and through different auctions in different bands from 2010 to 2021 and the details of the spectrum acquired are assumed as given below:

1. Administrative spectrum of 8 MHz in 900 MHz & 2 MHz 1800 MHz band (now liberalized)
2. Acquired 5 MHz in 2100 MHz & 20 MHz in 2300 MHz band in 2010 auction
3. Acquired 5 MHz in 1800 MHz band in 2012 auction
4. Acquired 8.8 MHz in 1800 MHz band in 2014 auction
5. Acquired 1.2 MHz in 900 MHz & 5 MHz in 2100 MHz band in 2015 auction
6. Acquired 5 MHz in 1800 MHz & 5 MHz in 2300 MHz band in 2016 auction
7. Acquired 2.5 MHz in 800 MHz & 5 MHz in 2300 MHz band in 2021 auction

- \* TSP-X has shared spectrum in 2100 MHz band with TSP-Y w.e.f 21.04.2016,
- TSP has liberalized administrative spectrum in 900MHz & 1800MHz w.e.f. 01.06.2016

Type of Allotment	Band	Quantum of Spectrum allotted in MHz	Total Quantum of Spectrum allotted in MHz	Rate %	Product	Details of Supporting orders w.r.to SUC rate
Auction'2010-3G	2100 MHz	5	10	5%	50%	As per SUC order dated 12.08.2016, for whose licenses has expired, the SUC shall be 5% of AGR subject to final outcome of court case (TP-28 of 2016)
Auction'2010-BWA	2300 MHz	20	20	1%	20%	1% Flat on BWA Revenue, as per NIA-2010
Auction NOV-2012	1800 MHz	5	10	4%	40%	As per NIA-2012, slab rates applicable
Auction FEB-2014	900 MHz					5% Flat as per NIA-2014. SUC charging Order dt.31.10.2014
	1800 MHz	8.8	17.6	5%	88%	
Auction MAR-2015	800 MHz					5% Flat as per NIA-2015. SUC charging Order dt.05.02.2015
	900 MHz	1.2	2.4	5%	12%	
	1800 MHz					
	2100 MHz	5	10	5%	50%	
Auction OCT-2016	800 MHz					3% Flat as per NIA-2016. SUC charging Order dt.12.08.2016
	900 MHz					
	1800 MHz	5	10	3%	30%	
	2100 MHz					
Auction MAR-2021	2300 MHz	5	5	3%	15%	3% Flat as per NIA-2021. SUC charging Order dt.26.02.2021
	800 MHz	2.5	5	3%	15%	
	900 MHz					
	1800 MHz					

*Vanik Singh*

	2100 MHz					
	2300 MHz	5	5	3%	15%	
Spectrum Liberalised	900 MHz	8	16	5%	80%	SUC charges to be levied will be defined in the letter issued by WPC confirming the liberalization of spectrum. Rate will be as per the last auction.
Spectrum Liberalised	1800 MHz	2	4	5%	20%	
			115		435%	
Weighting Average SUC Rate for Access Spectrum					3.79%	WA 3.7826% is rounded up as 3.79%
	Sharing, if any*				0.50%	
	SUC rate post sharing				4.29%	
	MWA (No. of Carriers)		3		0.55%	Rates applicable as order dated 03.11.2006 order
	MWB (No. of Carriers)		2		0.35%	

*Janik Singh*

**ILLUSTRATION-4:** TSP-X has acquired spectrum administratively and through different auctions in different bands from 2010 to 2021 and the details of the spectrum acquired are assumed as given below:

1. Administrative spectrum of 8 MHz in 900 MHz & 2 MHz 1800 MHz band (now liberalized)
2. Acquired 5 MHz in 2100 MHz & 20 MHz in 2300 MHz band in 2010 auction
3. Acquired 5 MHz in 1800 MHz band in 2012 auction
4. Acquired 8.8 MHz in 1800 MHz band in 2014 auction
5. Acquired 1.2 MHz in 900 MHz & 5 MHz in 2100 MHz band in 2015 auction
6. Acquired 5 MHz in 1800 MHz & 5 MHz in 2300 MHz band in 2016 auction
7. Acquired 2.5 MHz in 800 MHz & 5 MHz in 2300 MHz band in 2021 auction

- \* TSP-X has shared spectrum in 2100 MHz band with TSP-Y w.e.f 21.04.2016.
- TSP has liberalized administrative spectrum in 900MHz & 1800MHz w.e.f. 01.12.2016
- Acquired Spectrum through trading from TSP-A, of 10 MHz in 2300 MHz band (in DEC-2016) & 5 MHz in 1800 MHz band (in MAY-2016)

Type of Allotment	Band	Quantum of Spectrum allotted in MHz	Total Quantum of Spectrum allotted in MHz	Rate %	Product	Details of Supporting orders w.r.to SUC rate
Auction'2010 - 3G	2100 MHz	5	10	5%	50%	As per SUC order dated 12.08.2016, for whose licenses has expired, the SUC shall be 5% of AGR subject to final outcome of court case (TP-28 of 2016)
Auction'2010-BWA	2300 MHz	20	20	1%	20%	1% Flat on BWA Revenue, as per NIA-2010
Auction NOV-2012	1800 MHz	5	10	4%	40%	As per NIA-2012, slab rates applicable
Auction FEB-2014	900 MHz					5% Flat as per NIA-2014. SUC charging Order dt.31.10.2014
	1800 MHz	8.8	17.6	5%	88%	
Auction MAR-2015	800 MHz					5% Flat as per NIA-2015. SUC charging Order dt.05.02.2015
	900 MHz	1.2	2.4	5%	12%	
	1800 MHz					
	2100 MHz	5	10	5%	50%	
Auction OCT-2016	800 MHz					3% Flat as per NIA-2016. SUC charging Order dt.12.08.2016
	900 MHz					
	1800 MHz	5	10	3%	30%	
	2100 MHz					
	2300 MHz	5	5	3%	15%	

*Janisheigh*

<b>Auction MAR-2021</b>	800 MHz	2.5	5	3%	15%	3% Flat as per NIA-2021. SUC charging Order dt.26.02.2021
	900 MHz					
	1800 MHz					
	2100 MHz					
	2300 MHz	5	5	3%	15%	
Spectrum Liberalised	900 MHz	8	16	3%	48%	SUC charges to be levied will be defined in the letter issued by WPC confirming the liberalization of spectrum. Rate will be as per the last auction.
Spectrum Liberalised	1800 MHz	2	4	3%	12%	
Spectrum acquired through Trading	1800 MHz	5	10	5%	50%	As per trading guidelines dated 12.10.2015 & clarification dated 12.05.2016. Latest Auction SUC rates are applicable
Spectrum acquired through Trading	2300 MHz	10	10	3%	30%	
			135		475%	
<b>Weighting Average SUC Rate for Access Spectrum</b>					3.52%	WA 3.5185% is rounded up as 3.52%
	<b>Sharing, if any*</b>				0.50%	
	SUC rate post sharing				4.02%	
	MWA (No. of Carriers)		3		0.55%	Rates applicable as order dated 03.11.2006 order
	MWB (No. of Carriers)		2		0.35%	

*Vanithalingam*

**ILLUSTRATION-5:** TSP-X has acquired spectrum administratively and through different auctions in different bands from 2010 to 2021 and the details of the spectrum acquired are assumed as given below:

1. Administrative spectrum of 8 MHz in 900 MHz & 2 MHz 1800 MHz band (now liberalized)
2. Acquired 5 MHz in 2100 MHz & 20 MHz in 2300 MHz band in 2010 auction
3. Acquired 5 MHz in 1800 MHz band in 2012 auction
4. Acquired 8.8 MHz in 1800 MHz band in 2014 auction
5. Acquired 1.2 MHz in 900 MHz & 5 MHz in 2100 MHz band in 2015 auction
6. Acquired 5 MHz in 1800 MHz & 5 MHz in 2300 MHz band in 2016 auction
7. Acquired 2.5 MHz in 800 MHz & 5 MHz in 2300 MHz band in 2021 auction

- TSP-X has liberalized administrative spectrum in 900MHz & 1800MHz w.e.f. 01.06.2016
- Acquired Spectrum through trading from TSP-A, of 10 MHz in 2300 MHz band (in DEC-2016) & 5 MHz in 1800 MHz band (in MAY-2016)
- Spectrum held by TSP-Z in 2100 MHz is 5 MHz which was acquired in Auction-2015. TSP-Z Merged w.e.f 01.07.2019 with TSP-X.

Type of Allotment	Band	Quantum of Spectrum allotted in MHz	Total Quantum of Spectrum allotted in MHz	Rate %	Product	Details of Supporting orders w.r.to SUC rate
Auction'2010 - 3G	2100 MHz	5	10	5%	50%	As per SUC order dated 12.08.2016, for whose licenses has expired, the SUC shall be 5% of AGR subject to final outcome of court case (TP-28 of 2016)
Auction'2010-BWA	2300 MHz	20	20	1%	20%	1% Flat on BWA Revenue, as per NIA-2010
Auction NOV-2012	1800 MHz	5	10	4%	40%	As per NIA-2012, slab rates applicable
Auction FEB-2014	900 MHz					5% Flat as per NIA-2014. SUC charging Order dt. 31.10.2014
	1800 MHz	8.8	17.6	5%	88%	
Auction MAR-2015	800 MHz					5% Flat as per NIA-2015. SUC charging Order dt. 05.02.2015
	900 MHz	1.2	2.4	5%	12%	
	1800 MHz					
	2100 MHz	5	10	5%	50%	
Auction OCT-2016	800 MHz					3% Flat as per NIA-2016. SUC charging Order dt. 12.08.2016
	900 MHz					
	1800 MHz	5	10	3%	30%	
	2100 MHz					
	2300 MHz	5	5	3%	15%	
Auction	800 MHz	2.5	5	3%	15%	3% Flat as per NIA-2021. SUC charging

*Janiksingh*

MAR-2021	900 MHz					Order dt.26.02.2021
	1800 MHz					
	2100 MHz					
	2300 MHz	5	5	3%	15%	
Spectrum Liberalised	900 MHz	8	16	5%	80%	SUC charges to be levied will be defined in the letter issued by WPC confirming the liberalization of spectrum. Rate will be as per the last auction.
Spectrum Liberalised	1800 MHz	2	4	5%	20%	
Spectrum acquired through Trading	1800 MHz	5	10	5%	50%	As per trading guidelines dated 12.10.2015 & clarification dated 12.05.2016. Latest Auction SUC rates are applicable
Spectrum acquired through Trading	2300 MHz	10	10	3%	30%	
Spectrum acquired due to Merger of Entity	2100 MHz	5	10	5%	50%	
			145		565%	
Weighting Average SUC Rate for Access Spectrum					3.90%	WA 3.8966% is rounded up as 3.90%
	Sharing, if any					
	MWA (No. of Carriers)	3			0.55%	Rates applicable as order dated 03.11.2006 order
	MWB (No. of Carriers)	2			0.35%	

*Janak Singh*



**ILLUSTRATION-6:** TSP-X has acquired spectrum administratively and through different auctions in different bands from 2010 to 2022 and the details of the spectrum acquired are assumed as given below:

1. Administrative spectrum of 8 MHz in 900 MHz & 2 MHz 1800 MHz band (now liberalized)
2. Acquired 5 MHz in 2100 MHz & 20 MHz in 2300 MHz band in 2010 auction
3. Acquired 5 MHz in 1800 MHz band in 2012 auction
4. Acquired 8.8 MHz in 1800 MHz band in 2014 auction
5. Acquired 1.2 MHz in 900 MHz & 5 MHz in 2100 MHz band in 2015 auction
6. Acquired 5 MHz in 1800 MHz & 5 MHz in 2300 MHz band in 2016 auction
7. Acquired 2.5 MHz in 800 MHz & 5 MHz in 2300 MHz band in 2021 auction
8. Acquired 5 MHz in 1800 MHz, 5 MHz in 2100 MHz & 100 MHz in 3300 MHz band in 2022 auction

- TSP-X has liberalized administrative spectrum in 900MHz & 1800MHz w.e.f. 01.06.2016
- Acquired Spectrum through trading from TSP-A, of 10 MHz in 2300 MHz band (in DEC-2016) & 5 MHz in 1800 MHz band (in MAY-2016)
- Spectrum held by TSP-Z in 2100 MHz is 5 MHz which was acquired in Auction-2015. TSP-Z Merged w.e.f 01.07.2019 with TSP-X.

Type of Allotment	Band	Quantum of Spectrum allotted in MHz	Total Quantum of Spectrum allotted in MHz	Rate %	Product	Details of Supporting orders w.r.to SUC rate
Auction'2010 - 3G	2100 MHz	5	10	5%	50%	As per SUC order dated 12.08.2016, for whose licenses has expired, the SUC shall be 5% of AGR subject to final outcome of court case (TP-28 of 2016)
Auction'2010-BWA	2300 MHz	20	20	1%	20%	1% Flat on BWA Revenue, as per NIA-2010
Auction NOV-2012	1800 MHz	5	10	4%	40%	As per NIA-2012, slab rates applicable
Auction FEB-2014	900 MHz					5% Flat as per NIA-2014. SUC charging Order dt.31.10.2014
	1800 MHz	8.8	17.6	5%	88%	
Auction MAR-2015	800 MHz					5% Flat as per NIA-2015. SUC charging Order dt.05.02.2015
	900 MHz	1.2	2.4	5%	12%	
	1800 MHz					
	2100 MHz	5	10	5%	50%	
Auction OCT-2016	800 MHz					3% Flat as per NIA-2016. SUC charging Order dt.12.08.2016
	900 MHz					
	1800 MHz	5	10	3%	30%	
	2100 MHz					

*Yaniv Singh*

	2300 MHz	5	5	3%	15%	
Auction MAR-2021	800 MHz	2.5	5	3%	15%	3% Flat as per NIA-2021. SUC charging Order dt.26.02.2021
	900 MHz					
	1800 MHz					
	2100 MHz					
	2300 MHz	5	5	3%	15%	
Auction AUG- 2022	600 MHz					0% as per NIA-2022. SUC charging Order dt.21.06.2022
	700 MHz					
	800 MHz					
	900 MHz					
	1800 MHz	5	10	0%	0%	
	2100 MHz	5	10	0%	0%	
	2300 MHz					
	2500 MHz					
	3300 MHz	100	100	0%	0%	
	26 GHz					
Spectrum Liberalised	900 MHz	8	16	5%	80%	SUC charges to be levied will be defined in the letter issued by WPC confirming the liberalization of spectrum. Rate will be as per the last auction.
Spectrum Liberalised	1800 MHz	2	4	5%	20%	
Spectrum acquired through Trading	1800 MHz	5	10	5%	50%	As per trading guidelines dated 12.10.2015 & clarification dated 12.05.2016. Latest Auction SUC rates are applicable
Spectrum acquired through Trading	2300 MHz	10	10	3%	30%	
Spectrum acquired due to Merger of Entity	2100 MHz	5	10	5%	50%	
			265		565%	
Weighting Average SUC Rate for Access Spectrum				2.14%	WA 2.1321% is rounded up as 2.14%**	
	Sharing, if any					
	MWA (No. of Carriers)	3		0.55%	Rates applicable as order dated 03.11.2006 order	
	MWB (No. of Carriers)	2		0.35%		

**\*\* Floor rate of 3% abolished w.e.f 21.06.2022 vide SUC charging Order  
dt.21.06.2022**

*Sanjiv Singh*



**No. L-14010/01/2021-NTG**  
Government of India  
Ministry of Communications  
Department of Telecommunications  
WPC Wing, 6<sup>th</sup> floor, Sanchar Bhawan, New Delhi


**Dated the 26<sup>th</sup> December, 2022**

**Subject: Clarification on Spectrum Usage Charges (SUC) order dated 21<sup>st</sup> June, 2022.**

With reference to the SUC order dated 21<sup>st</sup> June, 2022, it is clarified that for calculating the total SUC amount payable with the weighted average method, the actual AGR will be taken after excluding the revenue from wireline services.

2. The other terms and conditions shall remain unchanged.

To,  
All Concerned

  
26/12/2022  
(Avneesh Kumar)  
Assistant Wireless Adviser  
to the Government of India

(अवनीश कुमार)  
(AVNEESH KUMAR)  
सहायक बेतार सलाहकार  
Assistant Wireless Adviser  
दूरसंचार विभाग, भारत सरकार  
Deptt. of Telecom, Govt. of India  
नई दिल्ली/New Delhi

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

**No: LFP-10/24/2022-LFP-II**

**Dated: 09.01.2023**

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

**Sub: Regarding amendment to FBGs issued by M/s Vodafone Idea Limited**  
**Ref: Your office letter No 50-1/Centralised BGs/Litigation BGs/VIL dated 28.12.2022**

Kindly refer to your office letter cited under reference above. M/s Vodafone Idea Limited may be intimated to extend the validity period of already submitted bank guarantees by six months to be in compliance with terms and conditions of license agreement.

This issues with approval of competent authority.

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

/3078629/2023

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

**No: LFP-10/23/2022-LFP-II**

**Date: 09.01.2023**

To,  
Director (Enterprise)  
BSNL, Bharat Sanchar Bhawan,  
H. C. Mathur Lane, Janpath  
New Delhi-110001.

**Sub: Request from BSNL regarding for exemption from submission of Financial Bank Guarantees – regarding .**

Ref: DO letter BSNLCO-RGLN/27/2/2020-REGLN/E-1168 dated 15.11.2022.

Kindly refer to your DO letter BSNLCO-RGLN/27/2/2020-REGLN/E-1168 dated 15.11.2022 on the above subject. Your request for exemption from submission of Financial Bank Guarantees (FBGs) has been examined and I am directed to convey the following:

- (i) FBGs of all telecom licenses of BSNL shall be returned immediately.
- (ii) BSNL shall submit FBG as per the applicable license agreement six months before the end of the period (i.e 31.03.2027 ) covered under Union Cabinet decision on the settlement of AGR dues of BSNL.

This is issued with the approval of the competent authority.

Signed by Sathish Kumar R  
Date: 09-01-2023 18:10:29

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

Copy to:  
CGCA, NICF Campus, Ghitorni, New Delhi-110030 for necessary action

LFP-10/26/2022-LFP-II

I/3078891/2023

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

**No.LFP-10/26/2022-LFP-II**

**Date: 10 .01.2023**

To,

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

**Sub: Issue of guidelines in respect of further course of action where representation/appeal received against appeal disposed off by Appellate Authority i.e. CGCA-reg**

Ref:- 50-4/2018 Clarification & Rulings/CCA Karnataka dated 07.12.2022

With reference to your above letter it is intimated that clarification issued vide point b of letter no. LFP-10/11/2022-LFP-II dated 15.09.2022 regarding Levy of LF on Revenue Earned from Non-Telecom Activities holds good in this case also. No further clarification is required in this case.

This is issued with the approval of competent authority.

**Signed by Sathish Kumar R  
Date: 10-01-2023 17:34:31  
Sathish Kumar R  
Director (LFP-II)**



File No:1000/10/2022-WR  
Government of India  
Ministry of Communications  
Department of Telecommunications  
(Wireless Planning Finance Division – WR Section)

Dated: 13.01.2023

OFFICE MEMORANDUM

**Sub: Common Queries/resolutions with SUC assessment and SUC rate calculation related illustrations – Reg.,**

Please refer to OM No.1000/10/2022-WR, dated 19.12.2022 wherein the Common queries & Resolutions with respect to various policy issues related to SUC assessment was circulated.

2. It is to intimate that the Query No.17 & its response given in the OM No.1000/10/2022-WR, dated 19.12.2022 is hereby withdrawn.

This issues with the approval of Competent Authority.

  
(Tanvika Singh)  
Director (WR)  
Ph:011-23036821

To  
All Pr. CCAs/CCAs.

Copy for information to:

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



Email

Pratima Singh

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**Adjustment of proceeds of Invoked BG against LF dues-Case of Deco Media Communications Pvt. Ltd-UL-ISP-B-reg.**

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**From :** Pratima Singh <dycgcarev-dot@gov.in> Wed, Jan 18, 2023 12:09 PM  
**Subject :** Adjustment of proceeds of Invoked BG against LF dues- Case of Deco Media Communications Pvt. Ltd-UL-ISP-B-reg. 1 attachment  
**To :** LF and SUC Section O/o CCA ,West Bengal <lfcac.wb-dot@nic.in>  
**Cc :** Manish Sinha <memberf-dot@nic.in>, cgca dot <cgca.dot@gmail.com>, SHAILENDRA KUMAR MISHRA <advisorf-dot@nic.in>, SK Mishra <addcgca-dot@gov.in>, Manoj Anand <jtcgcarev-dot@gov.in>, SHAHNAWAZ ALAM <ddg.lfp-dot@gov.in>, Sathish Kumar R <sathishkumar.r.dot@nic.in>, PRATIMA SINGH <pratima.singh88@gov.in>, K SAJAL <k.sajal92@gov.in>

Sir

Kindly refer to your office letter no. CCA/WBC/3-32/Deco-Media.Com/Assessment/2019-20/2980 dated 09.01.23 on the subject cited above.


In this regard, LFP wing vide letter no. LFP-10/25/2022-LFP-II dated 19.12.22 has informed that ***"Issues raised in the letter are already covered under the existing clauses of license agreement and earlier clarifications issued by LFP wing."*** (Copy enclosed)

Therefore, it is to intimate that cases may be examined in terms of license agreement and clarifications issued by DoT HQ from time to time.

With regards

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

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 **LFP reply dtd 19.12.22.pdf**  
50 KB

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LFP-10/25/2022-LFP-II

I/3074944/2022

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

**No.LFP-10/25/2022-LFP-II**

**Date: 19.12.2022.**

To,  
Dy. CGCA (Revenue)  
O/o CGCA. NICF Campus,  
Ghitorni,  
New Delhi-110030.

**Sub: Issue of guidelines in respect of adjustment/refund proceeds of enhanced BGs; case of M/s S.S. Netcom Pvt. Ltd. (UL-ISP-B) and M/s Sanketik Telenet Pvt. Ltd. (Audiotech)-reg.**

Ref:50-4/2018 Clarification&rulings/NE-I/S.S.Netcom

With reference to your above letter , it is intimated that the issues raised in the letter are covered under the existing clauses of license agreement and earlier clarifications issued by LFP wing. It is requested that such cases may be examined in terms of license agreement and clarifications issued by DOT HQ from time to time. For decision on any issues that require clarification, the matter may be first put up to senior officers in O/o CGCA for a decision.

This issues with approval of competent authority

Signed by Sathish Kumar R  
Sathish Kumar R  
Director (LFP-II)

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

**No. LFP-10/29/2022-LFP-II**

**Date: 09.02.2023**

To  
CGCA  
All Pr. CCAs/CCAs  
DDF (LFA)/DDG (WPF)

**Subject: Monitoring of Telecom licensees proceeding under liquidation/CIRP proceedings.**

When pursuing realization of outstanding dues of License Fees and Spectrum related dues (SUC, Auction related dues, One Time Spectrum Charges etc.) from licensees, it is important to ensure that the dues are duly filed with the Resolution Professional/ Official Liquidator etc. in case of insolvency/ liquidation or related relevant processes. The following guidelines in addition to earlier instructions regarding pursuit of outstanding dues may be followed by all concerned offices for pursuit of outstanding dues in such cases:

- (i) All assessing authorities in DoT HQ /Field offices who are responsible for raising demands of License Fees and Spectrum related dues (SUC, Auction related dues, One Time Spectrum Charges etc.) against a licensee are required to raise all demands in a time bound manner. Regular follow up after issue of demand notices must be done by the assessing authorities who are also required to ensure timely filing of dues as per public announcements under Insolvency and Bankruptcy Code 2016 or other relevant laws/ rules.
  - (ii) In case of non-payment of dues, penal action must be taken as per license agreement including but not limited to encashment of BGs, issuing show cause notice etc. without delay.
  - (iii) All public announcements of commencement of Corporate insolvency resolution /liquidation process may be checked regularly in the offices concerned with resolution/liquidation. One example where such checks can be made is IBBI website (<https://ibbi.gov.in/en/public-announcement>). Registration for regular intimation may also be available and may be made use of. Regular monitoring by all Pr.CCA/CCA offices is to be done for all licensees coming under their jurisdiction.
  - (iv) In case a licensee with outstanding dues is found to be in insolvency/ liquidation or related relevant process, the assessing authority may immediately file the dues with the concerned Resolution Professional/ Official Liquidator etc. within the prescribed timeline.
- This issues with approval of Competent Authority.

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

**Copy to:**

- 1.PPS to Member (F)
- 2.PPS to Advisor (F)

Government of India  
Ministry of Communications  
Department of Telecom  
Licensing Finance Policy wing  
Sanchar Bhavan, 20, Ashoka Road, New Delhi

No. 12-55/2022-LFP

Dated: 10.02.2023

To  
Jt. CCA (Revenue)  
O/o the CCA  
Sanchar Lekha Bhawan,  
Jhalana Doongari Institutional area  
Jaipur-302004

**Sub: Seeking current status of TP No 253/2014, 254/2014, 255/2014 and 131/2015 in respect of M/s Data Ingenious Global Limited-reg.**

**Ref: Your No: CCA/4-8/ISP/Data Ingenious/2020-21 dated 10.01.2023.**

The undersigned is directed to inform that TP No 138/2015 (HCL Comnet System & Services Ltd) along with other batch cases of TP No 253/2014, 254/2015, 255/2014 and 131 of 2015 was disposed off by Hon'ble TDSAT on 11.03.2022. Copy of the order is enclosed.

2. It is also informed that, Civil Appeal No 9012/2022 (Diary No 32481/2022) has been filed before Hon'ble Supreme Court against the impugned order of TDSAT in RA 7 of 2020 dated 28.02.2022 and the matter is subjudice.

This issues with the approval of competent authority.

*D. S. Jomea* 10/2/23  
Accounts Officer (LFP-I)

**Copy to:**

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

**TELECOM DISPUTES SETTLEMENT & APPELLATE TRIBUNAL  
NEW DELHI**

**Dated: 11/03/2022**

**TELECOM PETITION/138/2015**

WITH

**MISC APPLICATION/95/2015**

Petitioner Name: Hcl Comnet Systems & Services Ltd.

Versus

Respondent Name: Union Of India

**BEFORE**

**HON'BLE MR. JUSTICE SHIVA KIRTI SINGH ,CHAIRPERSON**

**HON'BLE MR. SUBODH KUMAR GUPTA ,MEMBER**

**For Applicants/Appellants/**

**Petitioners Advocate**

Ms. Shally Bhasin, Adv. Mr. Prateek Gupta,  
Adv. Ms. Anwesha Padhi, Adv.

In Tp 138 Of 2015

Mr. Basava Prabhu Patil, Sr Adv And Ankit  
Anandraj Shah, Adv

In Tp 253 Of 2014 And Other Batch Cases

**For Respondents Advocate**

Mr Dhruv Tamta

**Amicus Curiae:**

**For Impleader(Pet.):**

**For Impleader(Res.):**

**ORDER**

Heard learned counsel for the petitioners and learned counsel for the respondent, Mr. Dhruv Tamta. It appears that counsels for both the parties are ad-idem that matters are covered by a recent judgment dated 28.2.2022 passed by this Tribunal in RA No. 7 of 2020 arising from TP No. 56 of 2020 (Netmagic Solution Pvt. Ltd. Vs Union of India) and other connected matters.

In view of the above factual and legal position, the petitions are allowed and disposed of to the extent relief has been granted in the case of Netmagic Solution Pvt. Ltd. As a result, the impugned demand of license fees etc. raised upon the petitioner by the DoT by including revenue from non license activities in AGR on the basis of judgment dated 19.11.2020, are set aside.

The Respondent will have the liberty to raise revised demand by treating the petitioners at par with the other PSUs having license to provide internet services.

The Petitions are allowed to the aforesaid extent but there shall be no order as to

costs.

**( S.K.SINGH )  
CHAIRPERSON**

**(SUBODH KUMAR GUPTA)  
MEMBER**

Email

Pratima Singh

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**Re: Adding back of revenue earned from non-license activity -- case of M/s. Vellore Online Systems (P) Ltd - reg**

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**From :** R Sathish Kumar <sathishkumar.r.dot@nic.in>

Mon, Feb 27, 2023 06:26 PM

**Subject :** Re: Adding back of revenue earned from non-license activity -- case of M/s. Vellore Online Systems (P) Ltd - reg

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

**Cc :** pradeep mahlawat <pradeep.mahlawat@gov.in>, Dilip Padhye <cgca-dot@gov.in>, SHAILENDRA KUMAR MISHRA <advisorf-dot@nic.in>, Anuradha Joshi Durgapal <addcgca-dot@gov.in>, Manoj Anand <jtcgcarev-dot@gov.in>, Ajay Kumar <ddglfa-dot@gov.in>, Shankara Nand <div.lfa3-dot@gov.in>, Pratima Singh <pratima.singh88@gov.in>

Madam,

The matter regarding assessment of M/s Vellore Online Systems(P) limited has already been clarified vide letter dated 15.09.2022( issued after TDSAT judgment dated 28.02.2022) .Assessment may be done accordingly in this case.

The letter dated 16.01.2023 is being processed by LFP legal section.

Regards  
R.Sathish Kumar  
Director (LFP II)  
DOT Hq  
011-23372162

---

**From:** "Pratima Singh" <dycgcarev-dot@gov.in>

**To:** "R Sathish Kumar" <sathishkumar.r.dot@nic.in>, "pradeep mahlawat" <pradeep.mahlawat@gov.in>

**Cc:** "Dilip Padhye" <cgca-dot@gov.in>, "SHAILENDRA KUMAR MISHRA" <advisorf-dot@nic.in>, "Anuradha Joshi Durgapal" <addcgca-dot@gov.in>, "Manoj Anand" <jtcgcarev-dot@gov.in>, "Ajay Kumar" <ddglfa-dot@gov.in>, "Shankara Nand" <div.lfa3-dot@gov.in>, "Pratima Singh" <pratima.singh88@gov.in>

**Sent:** Monday, February 27, 2023 4:29:09 PM

**Subject:** Fwd: Adding back of revenue earned from non-license activity -- case of M/s. Vellore Online Systems (P) Ltd - reg

Sir,



Kindly find the letter received from Pr.CCA,Tamilnadu regarding clarification on inclusion of Non telecom revenue in AGR.

This office has already asked clarification regarding inclusion of non-telecom revenue in respect of Data Ingenious and LFP intimated that the inclusion of non telecom revenue for the above mentioned cases is sub-judice.(Email received from LFP is also enclosed herewith).The clarification was given w.r.t Data Ingenious Global Limited only.

Further,vide this section office letter no.50-4/Clarification & Appeals/DoT HQ dated 16.1.23 has requested to clarify whether the clarification for data Ingenious pertains to all other ISPs and can it be circulated to all Pr.CCAs/CCAs for necessary action.(letter is enclosed for reference)

It is requested to submit the further action to be taken by Pr.CCAs/CCAs in this regard.

With Regards

**Pratima Singh**  
**Dy.CGCA**  
**O/o CGCA**  
**New Delhi-110 047**

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**From:** "Dy. CCA(LF & USO), CCA-TN" <dycalfuso.ccatn@nic.in>

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

**Sent:** Monday, February 27, 2023 12:59:49 PM

**Subject:** Adding back of revenue earned from non-license activity -- case of M/s. Vellore Online Systems (P) Ltd - reg

Respected Sir/Madam,

This is with reference to the mentioned subject. In this regard, clarification sought by this office is attached herewith.

Regards,  
Jt.CCA(LF),  
O/o.Pr.CCA,TNC,Ch-28

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**Fwd: Clarification regarding treatment of revenue earned under IP-I post reforms-reg.**

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**From :** Pratima Singh <dycgcarev-dot@gov.in> Tue, Feb 28, 2023 05:42 PM  
**Subject :** Fwd: Clarification regarding treatment of revenue earned under IP-I post reforms-reg. 📎 1 attachment

**To :** HARI GOVIND SINGH DHAKAD <cca.mp-dot@nic.in>, CCA HARYANA <cca.amb-dot@gov.in>

**Cc :** CCA, AP <cca-ap@nic.in>, CCA Assam <ccaassam@nic.in>, CCA Bihar <cca-bih@nic.in>, CCA CHHATISGARH <cca.cg-dot@nic.in>, CCA DELHI DOT <cca.dl-dot@nic.in>, CCA Gujarat <cca.guj-dot@nic.in>, CCA HARYANA <cca.amb-dot@gov.in>, MAYANK NEGI <cca-telecom-hp@nic.in>, CCA J&K Circle <ccajk@nic.in>, Rajesh Kachhap <cca.jh-dot@nic.in>, MADHAVI DAS <cca.ka-dot@nic.in>, Ranganath Shyam <ccatrivandrum@nic.in>, PR CCA KOLKATA <pccakolkata@gmail.com>, Tamalika Podder <tamalika.podder@gov.in>, HARI GOVIND SINGH DHAKAD <cca.mp-dot@nic.in>, CCA MH Goa <cca.mhgoa-dot@gov.in>, Controller of Communication Accounts NE Circle <cca-necircle@gov.in>, Mali Ramraja <pr.cca@cca.maharashtra.nic.in>, Harshvardhan Singh <ccane2-dot@gov.in>, CCA ODISHA <ccaodisha.dot@nic.in>, ccapb-dot@nic.in, CCA Rajasthan <cca-jaip-rj-dot@nic.in>, CCA Tamilnadu <ccatn.tn@nic.in>, Dy CCA Admin <dyccaad.ccatn@nic.in>, Pr CCA, TN <pccatn.ccatn@nic.in>, DBACCA-TS <dbacca.ts-dot@gov.in>, CCA Telangana <ccahyd.ts-dot@gov.in>, Sangeet Kumar <cca.upeast@gov.in>, Nirdosh Kumar Yadav <ccaupwest.me-up@nic.in>, CCA WB <ccawbc-dot@nic.in>, Dilip KumarSinha <dilip.kumar83@gov.in>, Veerraju Sade <veerraju.sade@gov.in>, Hardik Patel <hardik.patel89@gov.in>, Mukesh Kumar <kumar.mukesh1982@gov.in>, Lekh Raj <lekhraj.19@gov.in>, Sudip Debnath <sudip.debnath@gov.in>, Geethanjali HC <geethanjali.hc@gov.in>, Bhama R <bhama.r97@gov.in>, Chandrappa NHegdal <chandrappa.hegadal@gov.in>, CCA Punjab <cca.pb-dot@nic.in>, CCA Delhi <ccadelhi@gmail.com>, R Sathish Kumar <sathishkumar.r.dot@nic.in>, Pratima Singh <pratima.singh88@gov.in>

Sir/Madam

Kindly find the trailing mail received from LFP wing regarding clarification on treatment of revenue earned under IP-I post reforms and it is requested to kindly follow the instructions issued by DoT HQ. This is for kind information and taking necessary action at your end.

Regards

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

---

**From:** "R Sathish Kumar" <sathishkumar.r.dot@nic.in>  
**To:** "Pratima Singh" <dycgcarev-dot@gov.in>  
**Cc:** "Manoj Anand" <jtcgcarev-dot@gov.in>, "Pratima Singh" <pratima.singh88@gov.in>, "Shankara Nand" <div.lfa3-dot@gov.in>  
**Sent:** Tuesday, February 28, 2023 2:10:28 PM  
**Subject:** Re: Clarification regarding treatment of revenue earned under IP-I post reforms-reg.

Madam,

The issue has already been clarified in another case vide letter dated 21.10.2022. Copy is attached

Regards  
R.Sathish Kumar  
Director (LFP II)  
DOT Hq  
011-23372162

---

**From:** "Pratima Singh" <dycgcarev-dot@gov.in>  
**To:** "SHAHNAWAZ ALAM" <ddg.lfp-dot@gov.in>  
**Cc:** "Manish Sinha" <memberf-dot@nic.in>, "Dilip Padhye" <cgca-dot@gov.in>, "SHAIENDRA KUMAR MISHRA" <advisorf-dot@nic.in>, "Anuradha Joshi Durgapal" <addcgca-dot@gov.in>, "Manoj Anand" <jtcgcarev-dot@gov.in>, "R Sathish Kumar" <sathishkumar.r.dot@nic.in>, "Pratima Singh" <pratima.singh88@gov.in>  
**Sent:** Friday, February 10, 2023 12:47:43 PM  
**Subject:** Clarification regarding treatment of revenue earned under IP-I post reforms-reg.

Respected Sir

Kindly find the attached letters received from CCA, MP and Haryana circle regarding treatment of revenue earned under IP-I registration (post telecom reforms) and issue necessary clarification/guidelines in this regard.

Regards

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

LFP-10/20/2022-LFP-II

I/3066139/2022

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

**No:LFP-10/20/2022-LFP-II**

**Date: .10.2022**

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

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

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

With reference to your above letter the following is intimated

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

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

This issues with approval of Competent Authority.

Encl:- As above.

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

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

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

**Date: 14.03.2023**

**Sub: Payment of Additional License fee (LF) by ISPs due to license amendment no. 20-271/2010 AS-I (Vol.V) dated 19.05.22 & 820-01/206-LR(Vol.II) Pt-2 dated 27/05/2022-reg.**

Representations have been received from multiple ISP licensees regarding payment of interest on additional LF required to be paid due to retrospective implementation of following license amendments w.e.f 01/10/2021:

(i) License amendment no 20-271/2010-AS-I(Vol-V) dated 19/05/2022

(ii) License amendment no 820-01/206-LR(Vol.II) Pt-2 dated 27/05/2022

2. The matter has been examined and it has been decided that all ISP Licensees (Pre-UL and UL), who have claimed deductions under "Charges of Pass through nature paid to other telecom service providers" in Q3 and Q4 of FY 2021-22 in the unaudited AGR statements submitted and paid LF dues within dues dates for Q3 and Q4 of FY 2021-22, may be given time up to 30-04-2023 to make payment of additional LF for Q3 and Q4 of FY 2021-22 arising due to amendment dated 19.05.2022(UL ISP) & 27.05.2022(pre-UL ISP) having retrospective effect from 01.10.2021.

This issues with the approval of competent authority.

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

To,

1. CGCA
2. All Pr.CCA /CCA
3. DDG LFA

Copy to :

ISPAI

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

**No: LFP-10/24/2022-LFP-II**

**Date: 14.03.2023**

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

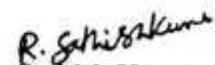
**Sub: Regarding clarification in respect of securitization of dues while issuing orders for release of FBGs (SUC): Case of TTSL & TTML.**

Ref : O/o CGCA letter No 50-1/2021/BG Policy/TTSL dated 28.02.2023.

With reference to your above letter, the following is intimated

- (i) The instant case relates to only release of SUC FBGs of M/s TTSL/ITML. These companies are still active licensees and they are maintaining FBG for LF and PBG as per license agreement.
- (ii) AS division was consulted regarding the orders dated 12.12.2011 & 11.01.2012 referred in your letter and they have intimated that these orders were issued at the time when UASL agreement was prevailing based on detailed examination of the terms & conditions of UASL agreement.
- (iii) To avoid further delay in this case, O/o CGCA may securitise the amount which is not covered under any litigation/representation as mentioned in O/o DG(T) letter dated 15.02.2023. Subsequently action may be taken as per O/o CGCA letter No 50-1/2021/BG Policy/TTSL dated 23/12/2022.

This issues with approval of competent authority.

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

## Common queries and solutions for SUC assessment in SARAS

**From :** HITHENDRA CHARY <wpf.wr-dot@gov.in>  
**Subject :** Common queries and solutions for SUC assessment in SARAS

Wed, Mar 15, 2023 05:10 PM

1 attachment

**To :** CCA, AP <cca-ap@nic.in>, CCA Assam <ccaassam@nic.in>, Bilawal Shafiq <jtccajk@nic.in>, CCA CHHATISGARH <cca.cg-dot@nic.in>, ccadelhi@gmail.com, CCA Gujarat <cca.guj-dot@nic.in>, ccahariyana@gmail.com, cca hp <cca\_hp@yahoo.co.in>, CCA J&K Circle <ccajk@nic.in>, Joint CCA Jharkhand <jcca-jhr@nic.in>, CCA Cakol <cca@ccakolkata.gov.in>, Jt CCA Karnataka <jtcca2.ka-dot@gov.in>, Ranganath Shyam <ccatrivandrum@nic.in>, CCA MH Goa <cca.mhgoa-dot@gov.in>, ccamumbai@gmail.com, HARI GOVIND SINGH DHAKAD <cca.mp-dot@nic.in>, Controller of Communication Accounts NE Circle <cca-necircle@gov.in>, K Sajal <ccane2-dot@gov.in>, CCA ODISHA <ccaodisha.dot@nic.in>, CCA Punjab <cca.pb-dot@nic.in>, CCA Rajasthan <cca-jaip-rj-dot@nic.in>, CCA Tamilnadu <ccatn.tn@nic.in>, CCA Telangana <ccahyd.ts-dot@gov.in>, JT.CCA TELANGANA <jtcca.ts-dot@gov.in>, ccanortheast@gmail.com, ccaupwest@gmail.com, BB Joshi <jtcca.ddn-dot@nic.in>, ccadehradun@rediffmail.com, CCA WB <ccawbc-dot@nic.in>

**Cc :** Ajay Kumar <ddglfa-dot@gov.in>, Shivendu Gupta <shivendu.gupta@gov.in>, Shankara Nand Mishra <sn.mishra88@gov.in>, Shankara Nand <div.lfa3-dot@gov.in>, Tanvika Singh <singh.tanvika@gov.in>, Pratima Singh <dycgcarev-dot@gov.in>, Gangaimuthu Nellaiappan <aaorev.cgca-dot@gov.in>, SanjayW@proteantech.in, Genie AkshayJ <Genie\_AkshayJ@proteantech.in>, ranjitJ@proteantech.in

Sir/Madam,

Please find enclosed herewith the document titled "Common queries & solutions for SUC assessment in SARAS" for information.

Regards,

AO (WR-I),  
**WPF Wing - WR Section,**  
 Department of Telecommunications,  
 Room No.800,  
 Sanchar Bhawan, New Delhi-110001  
 Tel: 011-23036821



Common Queries in SARAS-15.03.2023.pdf  
 777 KB



## **COMMON QUERIES & SOLUTIONS FOR SUC ASSESSMENT IN SARAS**

1. **SARAS is not calculating interest on penalty while doing LF or SUC assessment in case of UL-License.**

**SOLUTION:** Interest on penalty is calculated in case of UL-License from 15 days after the date of issue of 1<sup>st</sup> demand notice. It is possible that 1<sup>st</sup> demand notice of LF or SUC has not been issued through SARAS. So, in such a scenario, send the date of issue of 1<sup>st</sup> demand notice to helpdesk for updation mentioning the name of licensees, LF/SUC, FY and other related details. After this is updated, interest on penalty will be correctly calculated.

2. **SARAS is calculating wrong SUC rate and I am unable to edit.**

**SOLUTION:** SARAS provides for several provisions to edit the SUC rate:

- a. Minimum SUC applied can be enabled/disabled.
- b. Individual auction wise rate can be updated
- c. Slab based rate as calculated by SARAS can be updated

By these features, the rate of SUC can be updated.

However, there may be certain scenarios where final SUC rate cannot be updated to satisfaction of authority. To address such cases, upgrade is under development where Weighted Average SUC rate as arrived at finally can be edited/corrected. Users will be updated when the build is rolled out. Till then for such cases manual assessment may be issued.

3. **I have updated payment data via data entry utility, but the same is not displaying in SARAS SUC assessment.**

**SOLUTION:** This issue was being faced till 10.03.2023, after which it was resolved. For any case, where payment data has been entered in SARAS via Data entry after 10.03.2023, same shall get reflected in SUC assessment. However, data entered prior to 10.03.2023 will not be displayed as they were not saved. Same may be entered again. Users should also check revenue collection date wise MIS to see and weed out any duplicate entry.

4. **The GR data is getting wrongly reflected.**

**SOLUTION:** The GR data as reflected in SUC assessment module is coming out incorrect in certain cases. This issue is expected to be resolved soon (i.e. by 23.03.2023). Once, resolved same shall be informed. Till that time, assessment may be carried out manually.

80/15/3/2023

5. The spectrum data was showing wrongly. It was noticed and same had been corrected but it is still displaying as incorrect in the SUC assessment.

**SOLUTION:** Once SUC assessment is initiated the spectrum data gets frozen. Any update/correction in such data will not get reflected till assessment is completed. To resolve this request, request may be sent to Helpdesk wherein SUC assessment shall be re-initiated following which the issue shall get resolved.

6. What are the current additions being developed in SUC module in SARAS:


- a. The issue related to minimum SUC rate non-applicability from 21.06.2022 is being developed.
- b. Provision to add the add-backs/adjustments in SUC is under development. Post this development users can add the add-backs related to lease-line or any other desired adjustments in AGR.
- c. Provision to edit the final SUC rate is also under development
- d. The GR data's wrong reflection is also being resolved.

80/  
15/3/2023

## SOP FOR SARAS HELPDESK

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1. Dedicated revamped SARAS helpdesk has been put in place at DoT HQ w.e.f. 3.4 2023(Copy enclosed).
2. The helpdesk personnel on receipt on issue on the helpdesk/helpline shall examine the matter.
3. Any mail received should contain detail of licensee, license, details of issue faced and screenshot, as applicable.Further all mails should mention contact no. of the user raising the matter.
4. Helpdesk personnel shall examine the issue and if any essential information is incomplete, then seek the full details. The helpdesk shall be proactive in seeking such necessary information.
5. On receipt of complete information, the matter shall be resolved by the helpdesk team itself or sent to PROTEAN E GOV TECHNOLOGIES LTD for resolution. Following above, the detail shall be updated in the format at Annexure A.
6. In case, issue is sent directly to PROTEAN E GOV TECHNOLOGIES LTD by user other than helpdesks, same shall be forwarded to helpdesk for completing steps above.
7. Once Ticket number is raised by service provider, same shall be entered in the Annexure A. Ticket number shall be intimated by the service provider to SARAS helpdesk team with cc to user raising the matter.
8. After resolution of the matter, the confirmation shall be sought from the user as well.
9. List of issues pending shall be shared in user group on daily basis and shall be reviewed by suitable authority from time to time.
10. The issue sheet shall be used to identify areas where upgrades in SARAS may be desired as well as training requirements.

  
3/4/2023  
(शंकरा नंद मिश्रा)  
(SHANKARA NAND MISHRA)  
निदेशक (एल.एफ.ए.-III)  
Director (LFA-III)  
दूरसंचार विभाग, भारत सरकार  
Deptt. of Telecom, Govt. of India  
नई दिल्ली/New Delhi

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



No.20-405/2013 AS-I (Vol.-V) (Pt.2)

Dated: 18<sup>th</sup> April, 2023

To

All Unified License (Virtual Network Operators) {UL(VNO)}

**Subject: Amendment in Unified License (Virtual Network Operators) {UL(VNO)} for rationalization of application processing fee.**

As per the Condition 5.1 of Chapter-I of Unified License (Virtual Network Operators) {UL(VNO)} Agreement, the Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/appends the following in the UL(VNO) Agreement:

**Existing Annexure-II of Unified License (Virtual Network Operators) {UL(VNO)}**

Details of Minimum Equity, Minimum Network and Entry Fee for various service authorizations

Sl. No.	Service Authorization(s) (VNO)	Minimum Equity (Rs. Cr.)	Minimum Network (Rs. Cr.)	Entry Fee (Rs. Cr.)	FBGs (Rs. Cr.)	Application processing Fee (Rs. Cr.)
1	UL(VNO-All services)	10.0	10.0	7.5	4.400	0.010
2	Access Service (Telecom Circle / Metro Area)	1.0	1.0	0.5 (0.25 for NE & J&K)	0.200	0.005
3	NLD (National Area)	1.000	1.000	1.250	0.500	0.005
	ILD (National Area)	1.000	1.000	1.250	0.500	0.005
5	VSAT (National Area)	Nil	Nil	0.150	0.030	0.005
6	PMRTS (Telecom circle/Metro)	Nil	Nil	0.0025	0.001	0.0015
7	GMPCS (National Area)	1.000	1.000	0.500	0.100	0.005
8	ISP "A" (National Area)	Nil	Nil	0.150	0.010	0.005
9	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.010	0.001	0.0015
10	ISP "C" (SSA)	Nil	Nil	0.001	0.0001	0.001

11	Resale of IPLC	1.250	1.250	0.500	0.100	0.005
12.	Access Service Cat B	-	0.050	0.0165	0.002	0.001
13	Machine to Machine 'A' (National Area)	Not prescribed	Not prescribed	0.150	0.010	0.005
14	Machine to Machine 'B' (Telecom circle/ Metro Area)	Not prescribed	Not prescribed	0.010	0.001	0.0015
15	Machine to Machine 'C' (SSA)	Not prescribed	Not prescribed	0.001	0.0001	0.001


#### **Amended Annexure-II of Unified License (Virtual Network Operators) {UL(VNO)}**

Details of Minimum required Equity, Minimum Networth, Entry Fee, FBG and Application Processing Fee for various service authorizations

Sl. No.	Service Authorization(s) (VNO)	Minimum Equity (Rs. Cr.)	Minimum Networth (Rs. Cr.)	Entry Fee (Rs. Cr.)	FBGs (Rs. Cr.)	Application processing Fee (Rs. Cr.)
1	UL(VNO-All services)	10.0	10.0	7.5	4.400	0.010
2	Access Service (Telecom Circle / Metro Area)	1.0	1.0	0.5 (0.25 for NE & J&K)	0.200	0.001
3	NLD (National Area)	1.000	1.000	1.250	0.500	0.001
	ILD (National Area)	1.000	1.000	1.250	0.500	0.001
5	VSAT (National Area)	Nil	Nil	0.150	0.030	0.001
6	PMRTS (Telecom circle/Metro)	Nil	Nil	0.0025	0.001	0.001
7	GMPCS (National Area)	1.000	1.000	0.500	0.100	0.001
8	ISP "A" (National Area)	Nil	Nil	0.150	0.010	0.001
9	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.010	0.001	0.001
10	ISP "C" (SSA)	Nil	Nil	0.001	0.0001	0.001
11	Resale of IPLC	1.250	1.250	0.500	0.100	0.001
12.	Access Service Cat B	-	0.050	0.0165	0.002	0.001
13	Machine to Machine 'A' (National Area)	Not prescribed	Not prescribed	0.150	0.010	0.001

14	Machine to Machine 'B' (Telecom circle/ Metro Area)	Not prescribed	Not prescribed	0.010	0.001	0.001
15	Machine to Machine 'C' (SSA)	Not prescribed	Not prescribed	0.001	0.0001	0.001

2. This amendment shall be part and parcel of the Unified License (Virtual Network Operators) {UL(VNO)} and other Terms & Conditions remain unchanged.

  
**(Ashok Kumar)**  
**Director (AS-I)**  
**Ph. No. 23036864**

**Copy to:**

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



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



No.20-405/2013 AS-I (Vol.-V) (Pt.2)

Dated: 18<sup>th</sup> April, 2023

To

**All Unified License (Virtual Network Operators) {UL(VNO)}**

**Subject: Amendment in Guidelines for grant of Unified License (Virtual Network Operators) {UL(VNO)} for rationalization of Application Processing Fee.**

As per the Condition no. 6 of Guidelines for grant of Unified License (Virtual Network Operators) {UL(VNO)}, the Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/appends the following in the guidelines for UL(VNO) license:

**Existing Annexure-I of Guidelines for grant of Unified License (Virtual Network Operators) {UL(VNO)}**

Details of Minimum required Equity, Minimum Network, Entry Fee and Application Processing Fee for various service authorizations

Sl. No.	Service Authorization(s) (VNO)	Minimum Equity (Rs. Cr.)	Minimum Network (Rs. Cr.)	Entry Fee (Rs. Cr.)	FBGs (Rs. Cr.)	Application processing Fee (Rs. Cr.)
1	UL(VNO-All services)	10.0	10.0	7.5	4.400	0.010
2	Access Service (Telecom Circle / Metro Area)	1.0	1.0	0.5 (0.25 for NE & J&K)	0.200	0.005
3	NLD (National Area)	1.000	1.000	1.250	0.500	0.005
4	ILD (National Area)	1.000	1.000	1.250	0.500	0.005
5	VSAT (National Area)	Nil	Nil	0.150	0.030	0.005
6	PMRTS (Telecom circle/Metro)	Nil	Nil	0.0025	0.001	0.0015
7	GMPCS (National Area)	1.000	1.000	0.500	0.100	0.005
8	ISP "A" (National Area)	Nil	Nil	0.150	0.010	0.005
9	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.010	0.001	0.0015



10	ISP "C" (SSA)	Nil	Nil	0.001	0.0001	0.001
11	Resale of IPLC	1.250	1.250	0.500	0.100	0.005
12.	Access Service Cat B	-	0.050	0.0165	0.002	0.001
13	Machine to Machine 'A' (National Area)	Not prescribed	Not prescribed	0.150	0.010	0.005
14	Machine to Machine 'B' (Telecom circle/ Metro Area)	Not prescribed	Not prescribed	0.010	0.001	0.0015
15	Machine to Machine 'C' (SSA)	Not prescribed	Not prescribed	0.001	0.0001	0.001


**Amended Annexure-I of Guidelines for grant of Unified License (Virtual Network Operators) {UL(VNO)}**

Details of Minimum required Equity, Minimum Networth, Entry Fee, FBG and Application Processing Fee for various service authorizations

Sl. No.	Service Authorization(s) (VNO)	Minimum Equity (Rs. Cr.)	Minimum Networth (Rs. Cr.)	Entry Fee (Rs. Cr.)	FBGs (Rs. Cr.)	Application processing Fee (Rs. Cr.)
1	UL(VNO-All services)	10.0	10.0	7.5	4.400	0.010
2	Access Service (Telecom Circle / Metro Area)	1.0	1.0	0.5 (0.25 for NE & J&K)	0.200	0.001
3	NLD (National Area)	1.000	1.000	1.250	0.500	0.001
	ILD (National Area)	1.000	1.000	1.250	0.500	0.001
5	VSAT (National Area)	Nil	Nil	0.150	0.030	0.001
6	PMRTS (Telecom circle/Metro)	Nil	Nil	0.0025	0.001	0.001
7	GMPCS (National Area)	1.000	1.000	0.500	0.100	0.001
8	ISP "A" (National Area)	Nil	Nil	0.150	0.010	0.001
9	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.010	0.001	0.001
10	ISP "C" (SSA)	Nil	Nil	0.001	0.0001	0.001
11	Resale of IPLC	1.250	1.250	0.500	0.100	0.001
12.	Access Service Cat B	-	0.050	0.0165	0.002	0.001

13	Machine to Machine 'A' (National Area)	NIL	NIL	0.150	0.010	0.001
14	Machine to Machine 'B' (Telecom circle/ Metro Area)	NIL	NIL	0.010	0.001	0.001
15	Machine to Machine 'C' (SSA)	NIL	NIL	0.001	0.0001	0.001

2. This amendment shall be part and parcel of the Guidelines for grant of Unified License (Virtual Network Operators) {UL(VNO)} and other Terms & Conditions remain unchanged.

  
(Ashok Kumar)  
Director (AS-I)  
Ph. No. 23036864

**Copy to:**

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

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



No.20-405/2013 AS-I (Vol.-V) (Pt.2)

Dated: 18<sup>th</sup> April, 2023

To

All Unified Licensees

**Subject: Amendment in Unified License Agreement for rationalization of application processing fee.**

As per the Condition 5.1 of Chapter-I of Unified License (UL) Agreement, the Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/appends the following in the UL Agreement:

**Existing Annexure-II of Unified License Agreement**

Details of Minimum Equity, Minimum Network, Entry Fee, PBG, FBG and Application Processing Fee for various service authorizations

Sl No.	Service	Minimum Equity (Rs. Cr.)	Minimum Network (Rs. Cr.)	Entry Fee (Rs. Cr.)	PBG (Rs. Cr.)	FBG (Rs. Cr.)	Application Processing Fee (Rs. Cr.)
1	UL(All services)	25.000	25.000	15.000	44.000	8.800	0.010
<b>Service Authorisation wise requirements</b>							
1	Access Service (Telecom Circle / Metro Area)	2.500	2.500	1.000 (0.5 for NE & J&K)	2.000	0.400	0.005
2	NLD (National Area)	2.500	2.500	2.500	0.500	1.000	0.005
3	ILD (National Area)	2.500	2.500	2.500	0.500	1.000	0.005
4	VSAT (National Area)	Nil	Nil	0.300	0.100	0.060	0.005
5	PMRTS (Telecom circle/Metro)	Nil	Nil	0.005	0.002	0.002	0.0015
6	GMPCS (National Area)	2.500	2.500	1.000	0.500	0.200	0.005
7	ISP "A" (National Area)	Nil	Nil	0.300	0.400	0.020	0.005

8	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.020	0.020	0.002	0.0015
9	ISP "C" (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001
10	Audio Conferencing/ Audiotex/ Voice mail service	Nil	Nil	0.100	0.02	0.002	0.0015
11	Machine to Machine 'A' (National Area)	Nil	Nil	0.30	0.400	0.020	0.005
12	Machine to Machine 'B' (Telecom circle/ Metro Area)	Nil	Nil	0.020	0.020	0.002	0.0015
13	Machine to Machine 'C' (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001

#### **Amended Annexure-II of Unified License Agreement**

Details of Minimum required Equity, Minimum Networth, Entry Fee, PBG, FBG and Application Processing Fee for various service authorizations

Sl No.	Service	Minimum Equity (Rs. Cr.)	Minimum Networth (Rs. Cr.)	Entry Fee (Rs. Cr.)	PBG (Rs. Cr.)	FBG (Rs. Cr.)	Application Processing Fee (Rs. Cr.)
1	UL(All services)	25.000	25.000	15.000	44.000	8.800	0.010
<b>Service Authorisation wise requirements</b>							
1	Access Service (Telecom Circle / Metro Area)	2.500	2.500	1.000 (0.5 for NE & J&K)	2.000	0.400	0.001
2	NLD (National Area)	2.500	2.500	2.500	0.500	1.000	0.001
3	ILD (National Area)	2.500	2.500	2.500	0.500	1.000	0.001
4	VSAT (National Area)	Nil	Nil	0.300	0.100	0.060	0.001
5	PMRTS (Telecom circle/Metro)	Nil	Nil	0.005	0.002	0.002	0.001
6	GMPCS (National Area)	2.500	2.500	1.000	0.500	0.200	0.001
7	ISP "A" (National Area)	Nil	Nil	0.300	0.400	0.020	0.001
8	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.020	0.020	0.002	0.001

9	ISP "C" (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001
10	Audio Conferencing/ Audiotex/ Voice mail service	Nil	Nil	0.100	0.02	0.002	0.001
11	Machine to Machine 'A' (National Area)	Nil	Nil	0.30	0.400	0.020	0.001
12	Machine to Machine 'B' (Telecom circle/ Metro Area)	Nil	Nil	0.020	0.020	0.002	0.001
13	Machine to Machine 'C' (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001

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

  
**(Ashok Kumar)**  
**Director (AS-I)**  
**Ph. No. 23036864**

**Copy to:**

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

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



No.20-405/2013 AS-I (Vol.-V) (Pt.2)

Dated: 18<sup>th</sup> April, 2023

To

All Unified Licensees

**Subject: Amendment in Guidelines for grant of Unified License for rationalization of application processing fee.**

As per the Condition 11 of guidelines for grant of Unified License (UL) Agreement, the Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/appends the following in the guidelines for grant of Unified License:

**Existing Annexure-I of Guidelines for grant of Unified License**

Details of Minimum required Equity, Minimum Network, Entry Fee, PBG, FBG and Application Processing Fee for various service authorizations

Sl No.	Service	Minimum Equity (Rs. Cr.)	Minimum Network (Rs. Cr.)	Entry Fee (Rs. Cr.)	PBG (Rs. Cr.)	FBG (Rs. Cr.)	Application Processing Fee (Rs. Cr.)
1	UL(All services)	25.000	25.000	15.000	44.000	8.800	0.010
<b>Service Authorisation wise requirements</b>							
1	Access Service (Telecom Circle / Metro Area)	2.500	2.500	1.000 (0.5 for NE & J&K)	2.000	0.400	0.005
2	NLD (National Area)	2.500	2.500	2.500	0.500	1.000	0.005
3	ILD (National Area)	2.500	2.500	2.500	0.500	1.000	0.005
4	VSAT (National Area)	Nil	Nil	0.300	0.100	0.060	0.005
5	PMRTS (Telecom circle/Metro)	Nil	Nil	0.005	0.002	0.002	0.0015
6	GMPCS (National Area)	2.500	2.500	1.000	0.500	0.200	0.005
7	ISP "A" (National Area)	Nil	Nil	0.300	0.400	0.020	0.005

8	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.020	0.020	0.002	0.0015
9	ISP "C" (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001
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11	Machine to Machine 'A' (National Area)	Nil	Nil	0.30	0.400	0.020	0.005
12	Machine to Machine 'B' (Telecom circle/ Metro Area)	Nil	Nil	0.020	0.020	0.002	0.0015
13	Machine to Machine 'C' (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001

#### Amended Annexure-I of Guidelines for grant of Unified License

Details of Minimum required Equity, Minimum Network, Entry Fee, PBG, FBG and Application Processing Fee for various service authorizations

Sl No.	Service	Minimum Equity (Rs. Cr.)	Minimum Network (Rs. Cr.)	Entry Fee (Rs. Cr.)	PBG (Rs. Cr.)	FBG (Rs. Cr.)	Application Processing Fee (Rs. Cr.)
1	UL(All services)	25.000	25.000	15.000	44.000	8.800	0.010
<b>Service Authorisation wise requirements</b>							
1	Access Service (Telecom Circle / Metro Area)	2.500	2.500	1.000 (0.5 for NE & J&K)	2.000	0.400	0.001
2	NLD (National Area)	2.500	2.500	2.500	0.500	1.000	0.001
3	ILD (National Area)	2.500	2.500	2.500	0.500	1.000	0.001
4	VSAT (National Area)	Nil	Nil	0.300	0.100	0.060	0.001
5	PMRTS (Telecom circle/Metro)	Nil	Nil	0.005	0.002	0.002	0.001
6	GMPCS (National Area)	2.500	2.500	1.000	0.500	0.200	0.001
7	ISP "A" (National Area)	Nil	Nil	0.300	0.400	0.020	0.001
8	ISP "B" (Telecom circle/Metro Area)	Nil	Nil	0.020	0.020	0.002	0.001
9	ISP "C" (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001



10	Audio Conferencing/ Audiotex/ Voice mail service	Nil	Nil	0.100	0.02	0.002	0.001
11	Machine to Machine 'A' (National Area)	Nil	Nil	0.30	0.400	0.020	0.001
12	Machine to Machine 'B' (Telecom circle/ Metro Area)	Nil	Nil	0.020	0.020	0.002	0.001
13	Machine to Machine 'C' (SSA)	Nil	Nil	0.002	0.001	0.0002	0.001

2. This amendment shall be part and parcel of the Guidelines for grant of Unified License and other Terms & Conditions remain unchanged.

  
**(Ashok Kumar)**  
**Director (AS-I)**  
**Ph. No. 23036864**

**Copy to:**

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

Email

Pratima Singh

**Re: Clarification on release of BG of M/s Sawan Online Broadband Pvt. Ltd.**

**From :** R Sathish Kumar <sathishkumar.r.dot@nic.in> Thu, Apr 20, 2023 11:14 AM  
**Subject :** Re: Clarification on release of BG of M/s Sawan Online Broadband Pvt. Ltd.  
**To :** Pratima Singh <dycgcarev-dot@gov.in>  
**Cc :** Ajay Kumar <ddglfa-dot@gov.in>

Madam,

Kindly refer to Section 248(6) of Indian Companies Act 2013 which deals with the Power of Registrar to remove name of company from register of companies.

"6) The Registrar, before passing an order under sub-section (5), shall satisfy himself that sufficient provision has been made for the realisation of all amount due to the company and for the payment or discharge of its liabilities and obligations by the company within a reasonable time and, if necessary, obtain necessary undertakings from the managing director, director or other persons in charge of the management of the company:

Provided that notwithstanding the undertakings referred to in this sub-section, the assets of the company shall be made available for the payment or discharge of all its liabilities and obligations even after the date of the order removing the name of the company from the register of companies."

O/o CCA Haryana may be instructed to take up the matter with the Registrar of Companies under whom the company was registered seeking clarification on the matter.

Regards  
R.Sathish Kumar  
Director (LFP II)  
DOT Hq  
011-23372162

**From:** "Pratima Singh" <dycgcarev-dot@gov.in>  
**To:** "R Sathish Kumar" <sathishkumar.r.dot@nic.in>  
**Cc:** "Pratima Singh" <pratima.singh88@gov.in>  
**Sent:** Thursday, April 20, 2023 10:29:18 AM  
**Subject:** Re: Clarification on release of BG of M/s Sawan Online Broadband Pvt. Ltd.

Sir,

With reference to the trailing mail, kindly see the attachment received from CCA Haryana. The director of M/s Sawan Online Broadband Services Pvt Ltd informed that he has no certificate regarding acceptance of surrender of the firm by the Registrar of Companies. But he has submitted documents downloaded from the MCA website showing the status of the firm as struck off. All the papers forwarded by CCA is forwarded for necessary action.

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

---

**From:** "R Sathish Kumar" <sathishkumar.r.dot@nic.in>  
**To:** "Pratima Singh" <dycgcarev-dot@gov.in>  
**Sent:** Tuesday, March 28, 2023 9:46:48 AM  
**Subject:** Re: clarification on release of BG of M/s Sawan Online Broadband Pvt. Ltd.

Madam,

The status of the company shows as Strike Off in MCA website.

The details like date of acceptance of surrender of company by Registrar of Companies, document from Registrar of companies showing the company is struck off may be provided

Regards  
R.Sathish Kumar  
Director (LFP II)  
DOT Hq  
011-23372162

---

**From:** "Pratima Singh" <dycgcarev-dot@gov.in>  
**To:** "Ajay Kumar" <ddglfa-dot@gov.in>  
**Cc:** "Dilip Padhye" <cgca-dot@gov.in>, "SHAILENDRA KUMAR MISHRA" <advisorf-dot@nic.in>, "Anuradha Joshi Durgapal" <addcgca-dot@gov.in>, "add cgca-dot" <add.cgca-dot@gov.in>, "Manoj Anand" <jtcgcarev-dot@gov.in>, "R Sathish Kumar" <sathishkumar.r.dot@nic.in>  
**Sent:** Friday, March 24, 2023 11:21:46 AM  
**Subject:** clarification on release of BG of M/s Sawan Online Broadband Pvt. Ltd.

Respected Sir,

Kindly find the attachment on the above mentioned subject wherein clarification is sought for the following points:

1. 1. Whether DD can be issued in the name of the Directors of the firm when the bank account has become dormant.
2. 2. Further, whether DD can be issued in the name of both directors or single director on obtaining a joint declaration in Judicial Stamp Paper.

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

Email

Pratima Singh

---

**Procedure to Login to MCA Portal**

---

**From :** R Sathish Kumar <sathishkumar.r.dot@nic.in>

Fri, Apr 28, 2023 11:56 AM

**Subject :** Procedure to Login to MCA Portal

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

**Cc :** Ajay Kumar <ddglfa-dot@gov.in>

Madam,

Please find below the steps to be followed in activation of user id in MCA portal.

It is requested to confirm the status of login/access from all Pr.CCA/CCA offices and provide a consolidated report.

Steps:

1. Go to following link

- <https://www.mca.gov.in/content/mca/global/en/foportal/fologin.html>

2. Click on Login for V2 filing

3. Login using the user id and password received in the email from noreply@mca.gov.in

4. After logging in it will ask you register the DSC. Ensure the DSC is of the same officer in whose name the user id has been created.

5. Please ensure that browser/system requirements as mentioned in the website is followed and DSC web socket installer as required in the website is downloaded and installed.

6. After successful registration of DSC, for subsequent logins after entering the user name the checkbox "External Agency/Bank/Nodal officials/Business users" may be ticked and DSC may be used for logging in..( password is not required)

Regards

R.Sathish Kumar

Director (LFP II)

DOT Hq

011-23372162

/3098904/2023

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

**No: LFP-10/35/2022-LFP-II**

**Date: 01.05.2023**

To,

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

**Sub: Holding of Telecom Resolution Meets by Pr.CCA/CCA offices – regarding**

During review of legal cases filed by licensees it has been noticed that many disputes are rising due to licensee being unaware of the provisions of license conditions . Accordingly the Pr.CCA/ CCA offices may be instructed to do the following activities as part of holding Telecom Resoulution meets.

(i) In some cases the licensees are unaware of internal appellate mechanism available in DoT and challenge the demand notices/assessment orders directly in TDSAT .It may be ensured that all licensees are made aware of the appellate mechanism available and demand notices issued may also clearly mention the same.

(ii) Many licensees are also not aware of the procedure for surrender of license and the details of the documents to be submitted for the same .This results in surrender application not reaching the licensing wings in time or reaching with incomplete documentation and leads to disputes regarding date of surrender. The relevant clauses of the license agreement may be explained to the licensees.

(iii) On receipt of a new license agreement, all Pr.CCA/CCA offices are also instructed to immediately intimate the summary of the financial conditions of the license agreement to the licensee so that the company is aware of the required compliances to be submitted well in advance.

(iv) The outcome of Telecom Resolution meets be recorded and summary of the issues raised/resolved and pending may be intimated to O/o CGCA . O/o CGCA may monitor the same on regular basis .

This issues with the approval of competent authority

Signed by Sathish Kumar R

Date: 01-05-2023 09:58:06

Sathish Kumar R

Director (LFP-II)

3095472/2023

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

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

**Date: 02.05.2023**

To,

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

**Sub: Clarification on demand of additional FBGs on AGR based on Half Yearly Review (HYR) of BGs -reg.**

**Ref: 50-4/Clarification & guidelines/CCA MP dated 28.04.2023**

With reference to the proposal mentioned in the letter referred above the following comments are intimated :

(i) Letter No 1-2/2019/LFP dated 15.09.2022 was issued to ensure that the dues which are not under dispute i.e Part A is clearly provided to the licensee in the demand notice and the same is enforceable also. Part B of the demand notice is subject to the outcome of CA No 220/2021 pending in Hon'ble Supreme Court.

(ii) Further in Para 3 of letter dated 15.09.2022 the interim order dated 5/1/2021 of Hon'ble Supreme Court which states that the respondents shall be subject to such final directions as may be passed by the court in its judgement has been mentioned.

(iii). Para 3 of LFP wing order no 1-9/2019-LFP-I dated 08.10.2021 also mentions that LF dues which are the subject of dispute/litigation shall not be included in the term "Other dues not otherwise Securitized" during FBG calculation.

(iv). Further assessing authorities also may note that a Separate item 1A - "Revenue from Pure Internet Services (Internet Access and content Service)" is provided in the statement of Revenue format and the Revenue declared under this item 1A is the subject matter of dispute in CA 220/2021. If the licensee is offering any other services covered under the scope of the license then the same is to be declared in the different items available in the statement of Revenue and assessment done accordingly. For instance, Revenue from Internet Telephony services is to be declared in item 1B.

(v). DOT has amended Pre- UL ISP licenses to include Revenue from Pure Internet Services in AGR with effect from 31.3.2021. Subsequent to

/3099272/2023

the amendment some UL ISP licensees have also started paying LF on self assessment basis on the Revenue from pure internet Services without prejudice to their rights in civil appeal pending in Hon'ble Supreme court.

This issues with the approval of competent authority

Signed by Sathish Kumar R

Date: 02-05-2023 16:58:22

**Sathish Kumar R**

**Director (LFP-II)**

**Copy to :**  
DDG(LFA)



I/3100079/2023

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

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

**Dated: .05.2023**

To,

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

**Subject: Clarification on acceptance of Revised AGR claiming deduction of Revenue from Pure Internet Services (PIS).**

Ref: 50-4/Clarification & guidelines/CCA, NE-I dated 24.04.2023

With reference to your office letter referred above the following is intimated

(i) There was a standstill in many circles in doing assessment of UL ISP licensees due to pending legal cases on the matter. LFP wing letter no1-2/2019/LFP dated 15.09.2022 was issued to ensure that assessments are done in a timely manner and dues not under dispute are realized timely.

(ii) Matters regarding assessment and representations related to it are to be handled by the assessing authority. Assessing authorities may be advised to take a decision on these matter in terms of the relevant conditions of license agreement, orders of DoT HQ and Court orders on the subject.

This issues with the approval of competent authority

Signed by Sathish Kumar R

Date: 04-05-2023 18:13:54

Sathish Kumar R

Director (LFP-II)

**Copy To:**  
**Sr.PPS to Member(F)**  
**PPS to Advisor(F)**

/3100887/2023

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

**No: LFP-10/22/2022-LFP-II**

**Date: 10.05.2023**

To,

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

**Sub: Clarification in respect of items of Revenue coming under the head  
"Revenue from Pure Internet Services - reg.**

**Ref: 50-4/Clarification & guidelines/CCA Punjab dated 02.11.2022**

With reference to your office letter referred above the following is intimated

(i). Pure Internet Services is defined in ISP License issued under guidelines dated 24.08.2007 . The relevant clause is reproduced below:

"18.2 For the purpose of arriving at the "Adjusted Gross Revenue (AGR)" the following shall be excluded from the Gross Revenue to arrive at the AGR:

(i) Charges from pure Internet service, activation charges from pure internet subscribers. Pure Internet Services shall mean any method / device / technology to provide access to Internet unless explicitly prohibited and all content available including web-hosting, web-colocation which is available on internet without access restriction."

(ii).It may also be noted that in UL ISP license also a Separate item 1A - "Revenue from Pure Internet Services (Internet Access and content Service)" is provided in the statement of Revenue format. If the licensee is offering any other services covered under the scope of the license then the same is to be declared in the different items available in the statement of Revenue and assessment done accordingly. For instance, Revenue from Internet Telephony services is to be declared in item 1B and Revenue from Sale/lease of bandwidth is to be declared under item 7.

(iii). Assessing authorities may be advised to complete the assessments in terms of the relevant conditions of license agreement, orders of DoT HQ and Court orders on the subject.

This issues with the approval of competent authority

Signed by Sathish Kumar R  
Date: 10-05-2023 16:17:20  
Sathish Kumar R  
Director (LFP-II)



**File No:1017/03/2022-WR**  
**Government of India**  
**Ministry of Communications**  
**Department of Telecommunications**  
**(Wireless Planning Finance Division – WR Section)**

**To**  
**CGCA**

**Dated:** .05.2023

**All Pr. CCAs/CCAs**

**Sub: Clarification on Calculation of SUC Weighted Average Rate – Rounding off second decimal – Reg.,**

Please refer to the existing provision with respect to the rounding off of SUC weighted average rate in the SUC charging orders issued from time to time as below:

*"The weighted average rate shall be kept to two decimal points by rounding off the second decimal figure to the next higher digit. The rounding off shall be made to next higher digit at two decimal points even if the third decimal point is less than 5"*

2. For implementation of the above para, following clarification may be considered while calculating the weighted average SUC rate:

"While calculating weighted average SUC rate, if there is remainder left after arriving at 2nd digit after decimal, second digit after decimal shall be rounded upwards. In case, after arriving at 2nd digit after decimal, there is no remainder left, there shall be no rounding off of 2nd digit after decimal.

**Illustration:** In case of 9.46/3, there is remainder of 1 after arriving at 2nd digit after decimal i.e. 3.15. In such case, weighted average shall be rounded as 3.16. Whereas, in case of 9.45/3, there is no remainder left after arriving at 2nd digit after decimal i.e. 3.15. In such case, weighted average shall be 3.15."

3. All the assessing authorities are requested to follow the SUC charging orders along with the above clarification in Para-2 for arriving at SUC weighed average rate.

This issues with the approval of competent authority.

**Signed by Tanvika Singh**  
**Date: 12-05-2023 17:30:07**  
**Reason Approved**  
Director (WR)  
Ph:011-23036821

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

F. No: 50-4/2018-Clarification & rulings/NE-I/S. S. Netcom

Dated : 06.01.2023

To

1. Pr. CCA Delhi  
DTO Building,  
Prasad Nagar,  
New Delhi-110 005
2. CCA, NE-I  
2nd Floor  
CTO Building  
Shillong-793 001

**Sub: Issue of guidelines in respect of adjustment/refund proceeds of encashed BGs-reg.**

**Ref: 1. LFP wing, DoT HQ letter no. LFP-10/25/2022-LFP-II dated 19.12.22**  
**2. Pr. CCA, Delhi letter no. 1-9/CCA-Rev/Audiotex/Sanketik/11556-58 dated 17.11.22**  
**3. CCA, NE-I letter no. CCA/NE-I/LF-166/SSNPL/2020-21/684 dated 18.11.22**

With reference to the above letters 2 & 3, kindly find the LFP wing letter dated 19.12.22 wherein it is intimated that *"Issues raised in the letters are already covered under the existing clauses of license agreement and earlier clarifications issued by LFP wing. Therefore, it is requested that cases may be examined in terms of license agreement and clarifications issued by DoT HQ from time to time."*

This is for kind information and necessary action at your end.

This issues with the approval of CGCA.

**Encl: As above**

  
ACAO(Revenue)

Copy to (through email):

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl.CGCA
5. PS to Sr. Jt.CGCA
6. PS to DDG(LFP), DoT HQ for kind information.

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

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

Dated: 18.01.2023

To

Pr. CCA Tamilnadu  
238, RK Mutt Road  
RK Nagar Telephone Exchange  
7<sup>th</sup> Floor, Mandaveli  
Chennai-600 028

**Sub: Representation of licensee against levy of interest due to delayd payment of licence fees on disallowed pass through charges-reg**  
**Ref: Pr. CCA, Tamil Nadu letter no. PCCA/TN/LF-I/2022-23/Assmt/8537 dated 10.01.23**

Kindly refer to the letter cited under reference wherein necessary guidelines have been sought regarding levy of interest on delayed payment in connection with AS wing Amendment letter dated 19.05.22.

In this regard, the undersigned is directed to inform the following:

1. This office has sought clarification from LFP wing, DoT HQ on the above-mentioned issue and the same will be communicated on receipt of clarification in due course.
2. In the meanwhile, the licensee may be advised to pay the difference of due amount as per their AGR statement submitted in accordance with AS wing letter dated 25.10.2021 i.e prior to AS wing amendment letter dated 19.05.22 in order to avoid accumulation of interest.
3. The details of payment and LF dues (if any) may be communicated to this office.

This issues with the approval of Competent Authority.

*Devi*  
18/1/23  
**Dy. CGCA  
(Revenue)**

Copy to:

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

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

No. 50-1/Half Yearly Review/Centralized Licenses/2023

Dated: 07.02.2023

To,

Reliance Jio Infocomm Ltd (on email)

Subject: Enhancement of Financial Bank Guarantee LF,

In accordance with the Amendment to clause 21.2 of the License Agreement, all Licenses have to maintain FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2 and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly review Q3 & Q4 (2021-22) & Q1 & Q2 OF 2022-23 of FBG for LF for the last four quarter carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of LF needs to be enhanced from the existing value as per details below:-

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	All Services Except GMPCS	7483131327	6850000000	633131327
	Total				

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to Rs. 633131327/- (Rs Sixty Three Crore Thirty one Lakh Thirtyone Thousand Three Hundred and Twenty Seven only) in respect of FBG-LF in 15 days from the date of issue of letter.

This issues with the approval of Competent authority.

*(Signature)*  
07/02/23  
Dy. CGCA (Revenue)

Copy for information (on email)

1. Sr. PPS to Member(Finance), DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

No. 50-1/Half Yearly Review/Centralized Licenses/2023

Dated: 07.02.2023

To,

Bharti Hexacon Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF,**

In accordance with the Amendment to clause 21.2 of the License Agreement, all Licenses have to maintain FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2 and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly review Q3 & Q4 (2021-22) & Q1 & Q2 OF 2022-23 of FBG for LF for the last four quarter carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of LF needs to be enhanced from the existing value as per details below:-

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	UL-Access	444696682	384649656	60047026
	Total				

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to Rs. 60047026/- (Rs Six Crore and Forty Seven Thousand and Twenty Six only) in respect of FBG-LF (UL -Access) in 15 days from the date of issue of letter.

This issues with the approval of Competent authority.

  
07/02/23  
Dy. CGCA (Revenue)

Copy for information (on email)

1. Sr. PPS to Member(Finance), DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA



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

No. 50-1/Half Yearly Review/Centralized Licenses/2023

Dated: 07.02.2023

To,

Tata Teleservices Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF,**

In accordance with the Amendment to **clause 21.2 of the License Agreement**, all Licenses have to maintain **FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2** and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly review Q3 & Q4 (2021-22) & Q1 & Q2 OF 2022-23 of FBG for LF for the last four quarter carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of **LF needs to be enhanced from the existing value as per details below:-**

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	NLD	23053687	22500000	553687

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 553687/-**(Rs Five Lakh Fifty Three Thousand Six Hundred and Eighty Seven only) in respect of **FBG-NLD** in **15 days from the date of issue of letter.**

This issues with the approval of Competent authority.

  
07/02/23  
Dy. CGCA (Revenue)

**Copy for information (on email)**

1. Sr. PPS to Member(Finance),DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

Email

Pratima Singh

**Fwd: Clarification regarding the applicability of LF on non-telecom revenue in respect of ISPs-reg.**

---

**From :** Pratima Singh <dycgcarev-dot@gov.in> Fri, Feb 10, 2023 03:10 PM  
**Subject :** Fwd: Clarification regarding the applicability of LF on non-telecom revenue in respect of ISPs-reg. 📎 1 attachment  
**To :** MADHAVI DAS <cca.ka-dot@nic.in>  
**Cc :** Manish Sinha <memberf-dot@nic.in>, Dilip Padhye <cgca-dot@gov.in>, SHAILENDRA KUMAR MISHRA <advisorf-dot@nic.in>, Anuradha Joshi Durgapal <addcgca-dot@gov.in>, Manoj Anand <jtcgcarev-dot@gov.in>, R Sathish Kumar <sathishkumar.r.dot@nic.in>, Jt CCA Karnataka <jtcca2.ka-dot@gov.in>, Pratima Singh <pratima.singh88@gov.in>, Geethanjali HC <geethanjali.hc@gov.in>

Respected Madam,

With reference to your office letter dated 01.12.22 in connection with representation dated 07.11.22 of M/s Unitel Media Pvt. Ltd.(received from LFP wing through email on 11.11.22), kindly find the trailing mail wherein LFP wing has intimated that the matter of inclusion of other income is subjudice.

Regards

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

---

**From:** "Sathish Kumar R" <sathishkumar.r.dot@nic.in>  
**To:** "Pratima Singh" <dycgcarev-dot@gov.in>  
**Cc:** "SHAHNAWAZ ALAM" <ddg.lfp-dot@gov.in>, "Pardeep Mahlawat" <pardeep.mahlawat@gov.in>  
**Sent:** Wednesday, January 11, 2023 11:33:23 AM  
**Subject:** Re: Clarification regarding the applicability of LF on non-telecom revenue in respect of ISPs-reg.

Madam,

It is intimated that appeal against TDSAT order in RA 7/2020 has been filed in Hon'ble Supreme Court vide Civil Appeal 9012/2022.  
Copy of the Hon'ble SC order dated 01-12-2022 is attached. The case is likely to be next listed on 17-01-2023

Regards  
R.Sathish Kumar  
Director (LFP II)  
DOT Hq  
011-23372162

---

**From:** "Pratima Singh" <dycgcarev-dot@gov.in>  
**To:** "SHAHNAWAZ ALAM" <ddg.lfp-dot@gov.in>  
**Cc:** "Manish Sinha" <memberf-dot@nic.in>, "cgca dot" <cgca.dot@gmail.com>, "SHAIENDRA KUMAR MISHRA" <advisorf-dot@nic.in>, "SK Mishra" <addcgca-dot@gov.in>, "Manoj Anand" <jtcgcarev-dot@gov.in>, "Sathish Kumar R" <sathishkumar.r.dot@nic.in>, "PRATIMA SINGH" <pratima.singh88@gov.in>, "MADHAVI DAS" <cca.ka-dot@nic.in>, "Geethanjali HC" <geethanjali.hc@gov.in>  
**Sent:** Monday, December 26, 2022 3:04:58 PM  
**Subject:** Clarification regarding the applicability of LF on non-telecom revenue in respect of ISPs-reg.

Respected Sir

Kindly find the attached letter dated 23.12.22 in connection with representation dated 07.11.22 of M/s Unitel Media Pvt. Ltd.(received from LFP wing through email on 11.11.22) for issuing necessary clarification.

In this regard, it is to intimate that **various representations by referring TDSAT judgment dated 28.02.22** are being received in CCA offices against demand notices which included revenue from Non-Telecom Activities and the same is being forwarded to this office. Therefore, it is also requested **to intimate further course of action in pursuant to TDSAT judgment dated 28.02.22 in RA 07/2020 so the same may be communicated to CCA offices for taking necessary action accordingly.**

Apart from the above, the classification of revenue FY wise into two parts i.e. Telecom Revenue and Non-Telecom Revenue given by CCA, Karnataka is also attached herewith.

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

ITEM NO.23

COURT NO.4

SECTION XVII

**S U P R E M E C O U R T O F I N D I A**  
**RECORD OF PROCEEDINGS**

CIVIL APPEAL Diary No(s). 32481/2022

(Arising out of impugned final judgment and order dated 28-02-2022 in RA No. 7/2020 passed by the Telecom Disputes Settlement And Appellate Tribunal)

UNION OF INDIA

Petitioner(s)

VERSUS

M/S NETMAGIC SOLUTIONS PVT. LTD.

Respondent(s)

( IA No.168031/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.168030/2022-EX-PARTE STAY and IA No.168027/2022-CONDONATION OF DELAY IN FILING APPEAL )

Date : 01-12-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH  
HON'BLE MR. JUSTICE SUDHANSHU DHULIA

For Petitioner(s) Mr. Vikramjit Banerjee, ASG  
Mr. Digvijay Dam, Adv.  
Mr. A. Kurup, Adv.  
Ms. Swati Ghildiyal, Adv.  
Mr. Bhuvan Mishra, Adv.  
Mr. Navanjay Mahapatra, Adv.  
Mr. Digvijay Dam, Adv.  
Mr. Prashant Singh, Adv.  
Mr. Tathagat Sharma, Adv.  
Mr. Raman Yadav, Adv.  
Mr. Gurmeet Singh Makker, AOR

For Respondent(s) Mr. Mukul Rohatgi, Sr. Adv.  
Mr. V. Giri, Sr. Adv.  
Mr. Aditya Vaibhav Singh, AOR

UPON hearing the counsel the Court made the following  
**O R D E R**

Signature Not Verified  
Digitally signed by  
Sudhanshu Dhulia  
Date: 2023.02.02  
17:06:03 IST  
Reason:

Delay condoned.

Issue notice, returnable on 17.01.2023.

CIVIL APPEAL Diary No(s). 32481/2022

Learned advocate Mr. Aditya Vaibhav Singh which is on caveat accepts notice on behalf of the respondent.

Counter affidavit, if any, be filed within a period of four weeks from today.

Rejoinder affidavit, if any, may be filed on or before the next date of hearing.

(SONIA BHASIN)  
COURT MASTER (SH)

(NISHA TRIPATHI)  
ASSISTANT REGISTRAR

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

No. 50-1/Centralized BG/ VIL/Enhancement Dated: 24.02.2023

To,

Vodafone Idea Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF.**

In continuation of this office letter of even no. dated 07.06.2023 wherein it is requested to submit additional FBG's of Rs. 97,56,20,143/-. It is hereby intimated that after considering few BGs which were in CCA's and BGs which pertains to services other than Access, a revised calculation in respect of half yearly Review of FBG(LF) is as under

Name of TSP	Service	BG with CGCA/CCA	After the calculation of HYR	Additional BG Required
Vodafone Idea Limited	UL(Access)	240,37,29,166	251,56,55,169	11,19,26,003
	ILD	11,01,00,000	9,99,57,430	-1,01,42,570
	NLD	81,00,00,000	75,15,28,903	-5,84,71,097
	ISP	2,10,00,000	3,45,671	-2,06,54,329
	UL(Access)/ILF/NLD/ISP	334,48,29,166	336,74,87,173	2,26,58,007

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to Rs. 2,26,58,007/-(Rs. Two crores, twenty-six lakh, fifty-eight thousand seven only) in respect of FBG in 15 days from the date of issue of letter.

This issues with the approval of Competent authority.

  
24/02/23  
Dy. CGCA (Revenue)

Copy for information (on email)

1. Sr. PPS to Member(Finance), DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

**No. 50-1/Half Yearly Review/Centralized Licenses/2023 Dated: 24.02.23**

To,

Reliance Jio Infocomm Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee SUC,**

In accordance with the Amendment to clause 21.2 of the License Agreement, all Licenses have to maintain **FBG** equal estimated sum payable of SUC for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2 and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly review Q3 & Q4 (2021-22) & Q1 & Q2 OF 2022-23 of FBG for SUC for the last four quarter carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of SUC needs to be enhanced from the existing value as per details below:-

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-SUC	All Services Except GMPCS	3195138438	3080000000	115138438

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to Rs. 11,51,38,438 /-( Rs. Eleven crore, fifty one lakh, thirty eight thousand four hundred thirty eight only) in respect of FBG-SUC in 15 days from the date of issue of letter.

This issues with the approval of Competent authority.

  
24/02/23  
Dy. CGCA (Revenue)

Copy for information (on email)

1. Sr. PPS to Member(Finance),DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA



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

No. 50-1/Half Yearly Review/Centralized Licenses/2023

Dated: 24 .02.2023

To,

Bharti Hexacon Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee SUC,**

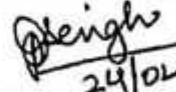
In accordance with the Amendment to clause 21.2 of the License Agreement, all Licenses have to maintain **FBG equal estimated sum payable of SUC for two quarters will be arrived by taking the arithmetic mean of the quarterly SUC payable by the operator during last 4 quarters multiplied by 2.2** and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly review Q3 & Q4 (2021-22) & Q1 & Q2 OF 2022-23 of FBG for SUC for the last four quarter carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of **SUC needs to be enhanced from the existing value as per details below:-**

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-SUC	UL- Access	261176091	244655409	16520682

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs.1,65,20,682/-** (Rs. One crore sixty five lakh twenty thousand six hundred eighty two only) **in respect of FBG-SUC in 15 days from the date of issue of letter.**

This issues with the approval of Competent authority.

  
24/02/23  
Dy. CGCA (Revenue)

**Copy for information (on email)**

1. Sr. PPS to Member(Finance), DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

24.2.23  
11.31

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

**No. 50-1/Half Yearly Review/Centralized Licenses/2023**      **Dated: 24.02.2023**

To,

Bharti Airtel Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee SUC.**

In accordance with the Amendment to **clause 21.2 of the License Agreement**, all Licenses have to maintain **FBG equal estimated sum payable of SUC for two quarters will be arrived by taking the arithmetic mean of the quarterly SUC payable by the operator during last 4 quarters multiplied by 2.2** and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly review Q3 & Q4 (2021-22) & Q1 & Q2 OF 2022-23 of FBG for SUC for the last four quarter carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of SUC **needs to be enhanced from the existing value as per details below:-**

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-SUC	UL(Access), Delhi, Kolkata, AP, HP, Punjab, Karnataka, Tamil Nadu, Gujarat, Haryana, Kerala, MP, MH, Mumbai, UP(W), NLD,ILD,ISP,VSAT UASL UP(E), Bihar, J&K, , Orissa, WB, Assam NLD, ILD	2982038896	2795662659	186376237

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 18,63,76,237/-** (Rs Eighteen crore, sixty three lakh, seventy six thousand two hundred thirty seven only) **in respect of FBG-SUC in 15 days from the date of issue of letter.**

This issues with the approval of Competent authority.

*psingh*  
24/02/23  
Dy. CGCA (Revenue)

Copy for information (on email)

1. Sr. PPS to Member(Finance), DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

**No. 50-1/Half Yearly Review/Centralized Licenses/2023**

**Dated: 09.03.2023**

To,

Bharti Airtel Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF,**

In continuation of this office letter of even no. dated 07.02.2023 wherein it is requested to submit additional FBGs of Rs.73,72,77,197/-. It is hereby intimated that after considering audit AGR figures of Q3& Q4(2021-22) & DoT HQ AS Wing letter dated AS-21/1/2020-Office of Dir (AS-V)- Part-I dated 14.01.2022 wherein it is stated that transfer/Merger of VSAT CUG service authorization under Unified License held by M/s. BAL to M/s. Hughes Communication India Pvt Ltd w.e.f 04.01.2022.

Revised calculation in respect of half yearly review of FBG(LF) is as under:

Name of TSP	Services	BGs under Possession with O/o CGCA	BGs as per Calculation of Half yearly review	Additional Requirement
Bharti Airtel Ltd	UL(Access), Delhi, Kolkata, AP, HP, Punjab , Karnataka, Tamil Nadu, Gujarat, Haryana, Kerala, MP, MH, Mumbai, UP(W), NLD,ILD,ISP, UASL UP(E), Bihar, J&K , Orissa, WB, Assam NLD, ILD	623,38,16,483/-	681,55,58,988/-	58,17,42,505/-

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 58,17,42,505/-** (Rs Fifty Eight Crore seventeen Lakh forty two Thousand five Hundred five only) in respect of FBG-LF in 15 days from the date of issue of letter.

This issues with the approval of Competent authority.

  
**Accounts Officer (Revenue)**

Copy for information (on email)

1. Sr. PPS to Member(Finance),DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

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F.No. 50-6/ESWR/REVENUE/2022-23

Dated 16.03.23

To

All Pr.CCAs/CCAs

**Sub:- Analysis of e-SWR for January 2023( Quarter ending December 2022)-reg.**

CGCA office has already issued instructions regarding filling up of e-SWR in respect of Revenue section. The consolidated report for January, 2023 is enclosed herewith for kind reference.

After compiling and analyzing the e- SWR submitted by all Pr.CCAs/CCAs, the following have been observed:

1. There has been delay in filling up of e-SWR by all CCAs and also it has been noticed that the modules have been partially filled by most of the CCAs. It is thus requested that all Pr.CCAs/CCAs should adhere to the timeline i.e. 10th of month after quarter ends and also fill all the modules completely.
2. All Pr.CCAs/CCAs to make efforts to finalize the SUC Assessment for all those years for which assessment is pending even after receiving Finalized AGR from LFA Wing, DOT HQ
3. It has been observed that in case of half yearly review of bank guarantees to be done by CCAs for decentralized licenses, it seems that many CCAs are not doing half yearly review. This is a very serious concern and hence, it is requested that all Pr.CCAs/ CCAs to complete the half yearly review in the month of March 2023 and the same may be reflected in the e- SWR to be filled up in the month of April.
4. It was observed that the CCAs have started making efforts regarding action to be taken for violation of financial conditions of license agreement as per LFP Wing, DOT HQ letter No 31-2/2015-LFP dated 27.09.2022. As per the above mentioned letter the sequence of action to be taken is – firstly, encashment of FBG within 7 days of default in payment, then encashment of PBG and last step to be taken is the recommendation to the licensing wing for issue of show cause notice to the license for violation of license conditions. The action on all these steps needs to be completed by the assessing authority within 60 days of the due date of payment of the particular quarter. CCAs may take up this task on priority and even set up a task force in this regard if required so that any leakage in revenue to the department may be plugged. In this case also, 100% compliance is solicited from all the CCAs by 30.04.2023
5. The concerned CCAs may make efforts for timely completion of assessment for decentralized licenses for which all requisite documents have been submitted.

Further, for those licenses which are not submitting the documents due to which assessment could not be done the following steps may be taken:

1. The Telecom Facilitation Centers being set up in CCA may be utilized for the purpose of educating such operators regarding submission of documents/ BGs through SARAS only.
2. Refer to the requisite documents in MCA 21 site for which the access shall be provided in near future to Pr. CCAs/ CCAs.
3. If the default in submission is for a long time (may be assessed by the assessing authority), action as per DOT HQ Wing letter No 31-2/2015-LFP dated 27.09.2022 may be taken.

It has also been decided that Revenue section will conduct a VC on 29.03.2023 with all Pr.CCAs/CCAs so that queries of all Pr.CCAs/CCAs regarding e- SWR may be sorted.

This issues with the approval of competent authority.

**Encl: As above**

  
16/3/23  
**Dy.CGCA(Revenue)**

**Copy to:**

1. Sr.PPS to Member(F)
2. Sr.PPS to CGCA
3. Sr.PPS to Advisor(F)
4. Sr.PPS to Addl.CGCA
5. PS to Sr.Jt.CGCA(Revenue)
6. PS to Jt.CGCA(BA&IT)

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

F.No: 50-2/SARAS/Revenue-Part(2)

Dated- 03.04.2023

To

All Pr.CCAs/CCAs

**Sub:- Updation of KYL in respect of all licenses-reg**

**Ref:- This office letter no. 50-2/Saras/Revenue dated 14.7.22**


Kindly refer to the letter cited above wherein SOP for SUL module in SARAS and KYL proforma have been circulated to all Pr.CCAs/CCAs

It has come to the notice of this office that the updated details of licensee are not available in Pr.CCAs/CCAs and CCAs are facing problems during release of BG as the updated details like address, contact number are not available with CCA office. In this regard, it has been decided by the competent authority that the updated details of all the licensees should be available with CCAs and the same should be updated in SARAS every year.

In this regard, it is requested to get the KYL form updated yearly once from all the operators in the month of April (in line with the KYC formality in banks). Compliance for the same may be submitted to CGCA in the month of May in the attached proforma.

This issues with the approval of competent authority.

Encl: As Above

  
03/04/23  
Dy. CGCA (Revenue)

Copy to: for information please

1. Sr. PPS to Member (F)
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F)
4. PS to Addl.CGCA
5. PS to Sr.Jt.CGCA (Revenue)
6. Members of PIU

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

F No: 50-2/SARAS/Revenue

Dated 05.04.2023

To

All Pr. CCAs/CCAs

**Sub: Action taken against licenses for violation of License Agreement-reg.**

**Ref: 1. LFP Wing, DOT HQ letter No 31-2/2015-LFP dated 27.09.2022**

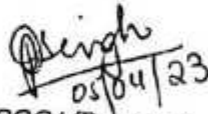
**2. DS Wing vide letter No.813-12/2020-DS-II dated 10.11.2020**

With reference to LFP letter dated 27.09.2022, this office had circulated the list of licenses who have violated the conditions of license agreement i.e., non-payment of LF for Q3 of FY 2022-23. As per the list provided, there are 1365 licenses who have not paid LF for Q3. This office has consolidated the comments/ action taken by CCAs for violation of license agreement in such cases.

Out of 1365 licenses, it has been observed that action as per letter under Reference 1 has not been taken in respect of 925 licenses. The categories of such licenses are enclosed in Annexure-I. It is requested to take following actions in this regard:

- i. Action may be taken as per letter under reference 1 against those licenses who have not paid LF for Q3 of FY 2022-23 (licenses who have not paid LF in Q4 FY 2022-23 also may be taken into consideration and action may be initiated accordingly).
- ii. Follow the guidelines provided by DS Wing vide letter No.813-12/2020-DS-II dated 10/11/2020 (Reference 2) detailing the process for reporting violation cases of ISP licensees for termination by CCA offices.
- iii. For those licenses wherein the details of expiry/ surrender/ termination have not been updated, CCAs should take action to update the same at the earliest.
- iv. Submit compliance for the above to O/o CGCA by 30.04.2023.

**Encl: letter under reference, Annexure I**

  
05/04/23  
Dy.CGCA(Revenue)

Copy for information to:

1. Sr.PPS to Member(F)
2. Sr.PPS to CGCA
3. Sr.PPS to Advisor(F)
4. Sr.PPS to Addl.CGCA
5. PS to Sr.Jt.CGCA(Revenue)
6. DDG(LFP), DoT HQ
7. DDG(LFA), DoT HQ
8. Director(LFP), DoT HQ
9. Director(LFA), DoT HQ



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

**F. No: 50-4/Clarification & Ruling/Pr. CCA, Telangana/2022-23**

**Dated 24.04.2023**

To

Pr. CCA, Telangana  
Kavadiguda Telephone Exchange Compound,  
Bholakpur  
Hyderabad-500 080

**Sub: Representation of M/s City Online Services Ltd-reg.**

**Ref: Your office letter no. Pr.CCA/TS/Revenue section/City Corres, dated 12.04.2023**

Kindly refer to the letter mentioned under reference wherein instructions on representation of M/s City Online Services Ltd in connection with implementation of TDSAT order dated 14.08.2020 in TP No. 177/2018 have been sought.

In this regard, it is to intimate that this office, vide its letter no. 50-4/Clarification on deduction of revenue from PIS/UL ISP/2022-23 dated 19.09.22, consequent to LFP wing letter no. 1-2/2019/LFP dated 15.09.2022, has already clarified that **as per the direction at point no. 5 (i) of Hon'ble Supreme Court order dated 05.01.2021, "The appellant shall not be required to refund any amounts in pursuance of the impugned order of the TDSAT dated 18 October 2019."**

As such, it is requested to take necessary action as per instructions contained in LFP wing letter dated 15.09.22.

This issues with the approval of Competent Authority.

**Encl: As above.**

  
24/04/23  
**Dy. CGCA (Revenue)**

**Copy to (through email) for information:**

1. Sr. PPS to Advisor (F)
2. Sr. PPS to CGCA
3. PS to Addl. CGCA
4. PS to Sr. Jt. CGCA
5. PS to Jt. CGCA (Rev)
6. PS to DDG (LFP), DoT HQ

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

F. No: 50-4/ Clarification & guidelines/Pr. CCA, Kolkata

Dated 04/05/23

To

All Pr.CCAs/CCAs/Jt.CCAs

**Sub:- Discrepancies noticed in the revenue reported in the documents submitted with your offices and revenue reported in the UDIN submitted with ICAI-reg.**

This is to inform that an observation regarding under-reporting of revenue reported in the documents submitted with CCA offices by ISPs and revenue reported in the UDIN (Unique Document Identification Number) submitted with ICAI has been brought to the notice of O/o CGCA with a copy to LFA wing of DoT HQ.

There is possibility of such cases being there in other CCA offices also. As such, it is requested to conduct a complete verification of documents submitted by ISPs to ensure no under-reporting of revenue in the documents submitted with CCA offices.

URL to verify the authenticity of the documents through UDIN is <https://udin.icaai.org/>

In case of finding such observations, Pr.CCAs/CCAs may seek explanation from the concerned ISPs and a consolidated report may be sent to this office so that this office may take up the matter with LFP wing of DoT HQ, if required.

Further, the audited documents submitted by the operators may also be cross checked with the audited documents accessible through MCA 21 website. The process of accessibility for MCA 21 website has already been initiated for all CCAs.

Copy to (through email): for information please

1. Sr. PPS to Member (F)
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA (Revenue)
6. PS to Jt. CGCA (Revenue)
7. PS to DDG (LFP), DoT HQ

*Deigh*  
04/05/23  
Dy. CGCA (Revenue)

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

No. 50-1/Centralized BG/ VIL/Enhancement

Dated: 08.05.2023

To,

Vodafone Idea Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF.**

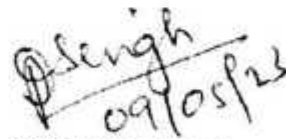
In accordance with the Amendment to clause 21.2 of the License Agreement, all Licenses have to maintain **FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2** and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly reviews Q1 to Q4(F.y 2022-23) of FBG for LF for the last four quarters carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of LF needs to be enhanced from the existing value as per details below

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	UL-Access	258,49,67,920	240,37,29,166	18,12,38,754

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 18,12,38,754/-** (Rs. Eighteen crores, twelve lakhs, thirty-eight thousand seven hundred fifty-four only) **in respect of FBG in 15 days from the date of issue of letter.**

This issues with the approval of Competent authority.

  
Dy. CGCA (Revenue)

Copy for information (on email)

1. Sr. PPS to Member(Finance), DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

No. 50-1/Half Yearly Review/Centralized Licenses/2023

Dated: 09.05.2023

To,

Tata Communications Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF**


In accordance with the Amendment to clause 21.2 of the License Agreement, all Licenses have to maintain FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during the last 4 quarters multiplied by 2.2 and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly reviews Q1 to Q4(F.y 2022-23) of FBG for LF for the last four quarters carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of LF needs to be enhanced from the existing value as per details below:-

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	UL NLD	24,60,09,148	23,85,57,000	74,52,148
		UL ISP	16,38,06,377	15,44,34,000	93,72,377

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 74,52,148/-**(Rs. Seventy Four lakh, fifty-two thousand, one hundred forty-eight only) and **Rs.93,72,377/-**(Rs. Ninety-three Lakh seventy-two thousand three hundred seventy-seven only) in respect of FBG-LF (NLD) and UL(ISP) respectively in 15 days from the date of issue of letter.

This issues with the approval of Competent authority.

  
09/05/23  
Dy. CGCA (Revenue)

Copy for information (on email)

1. Sr. PPS to Member(Finance),DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

**No. 50-1/Half Yearly Review/Centralized Licenses /2023 Dated: 09.05.2023**

To,

Reliance Jio Infocomm Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF,**

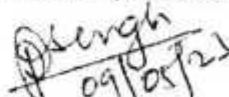
In accordance with the Amendment to **clause 21.2 of the License Agreement**, all Licenses have to maintain **FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2** and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly reviews Q1 to Q4(F.y 2022-23) of FBG for LF for the last four quarters carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of **LF needs to be enhanced from the existing value as per details below:-**

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	All Services Except GMPCS	806,30,89,423	748,32,00,000	57,98,89,423

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 57,98,89,423/-**(Rs Fifty Seven Crore Ninety Eight Lakh Eighty Nine Thousand Four Hundred and Twenty-three only) **in respect of FBG-LF in 15 days from the date of issue of the letter.**

This issues with the approval of Competent authority.

  
**Dy. CGCA (Revenue)**

Copy for information (on email)

1. Sr. PPS to Member(Finance),DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PS to Addl CGCA
5. PS to Sr. Jt. CGCA

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

**No. 50-1/Half Yearly Review/Centralized Licenses/2023 Dated 09.05.2023**

To,

Bharti Hexacon Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF,**

In accordance with the Amendment to **clause 21.2 of the License Agreement**, all Licenses have to maintain **FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during last 4 quarters multiplied by 2.2** and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly reviews Q1 to Q4(F.y 2022-23) of FBG for LF for the last four quarters carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of **LF needs to be enhanced from the existing value as per details below:-**

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	UL-Access	49,90,34,292	44,46,96,682	5,43,37,610

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 5,43,37,610/-**(Rs Five Crore and Forty-three Lakh thirty-seven Thousand six hundred ten only) **in respect of FBG-LF (UL -Access) in 15 days from the date of issue of letter.**

This issues with the approval of Competent authority.

  
**Dy. CGCA (Revenue)**

**Copy for information (on email)**

1. Sr. PPS to Member(Finance),DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

No. 50-1/Half Yearly Review/Centralized Licenses/2023 Dated 09.05.23

To,

Bharti Airtel Ltd (on email)

**Subject: Enhancement of Financial Bank Guarantee LF,**

In accordance with the Amendment to clause 21.2 of the License Agreement, all Licenses have to maintain **FBG equal estimated sum payable of LF for two quarters will be arrived by taking the arithmetic mean of the quarterly LF payable by the operator during the last 4 quarters multiplied by 2.2** and other dues not otherwise securitized.

2. I am directed to inform you that on the basis of six monthly reviews Q1 to Q4(F.y 2022-23) of FBG for LF for the last four quarters carried out on the availability of existing BGs and requirements of additional BGs, FBG in respect of **LF needs to be enhanced from the existing value as per details below:**

S.I No	Type/Purpose	Service	Total amount of FBGs to be required	Existing Amount of FBGs	Additional FBG to be required (in Rs)
1	FBG-LF	UL(Access), Delhi, Kolkata, AP, HP, Punjab , Karnataka, Tamil Nadu, Gujarat, Haryana, Kerala, MP, MH, Mumbai, UP(W), NLD,ILD,ISP,VSAT UASL UP(E), Bihar, J&K, , Orissa, WB, Assam NLD, ILD	729,51,08,175	681,55,58,988	47,95,49,187

3. Therefore you are requested to submit fresh/ additional Bank Guarantee(s) amounting to **Rs. 47,95,49,187/-**(Rs Forty-seven Crore ninety-five Lakh forty-nine



Thousand One Hundred and eighty-Seven only) in respect of FBG-LF in 15 days from the date of issue of letter.

This issues with the approval of Competent authority.

  
Dy. CGCA (Revenue)

**Copy for information (on email)**

1. Sr. PPS to Member(Finance),DoT HQ
2. Sr. PPS to CGCA
3. Sr. PPS to Advisor(F), DoT HQ
4. PA to Addl CGCA
5. PA to Sr. Jt. CGCA

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

**No.50-1/2022-BG Release/Miscellaneous**

**Dated 10.05.2023**

**To**

**All Pr. CCAs/CCAs/Jt. CCAs**

**Sub: VC with Pr. CCAs & CCAs on 4th May, 2023- Minutes of Meeting**

A VC was successfully organized under the chairmanship of Sr. Jt. CGCA (Revenue) with all the CCAs on 4th May 2023. Issue of pendency of NDC was discussed in details with each CCA.

The status of pendency in NDC for the CCA is attached in Annexure I.

In the meeting, following steps were discussed and suggested to all the CCA offices for dealing with these cases-

- 1) In cases where there are no dues, No Due Certificate may be issued by the end of May 2023.
- 2) For all the cases of surrendered/ expired/ terminated licenses where licensee violated financial conditions of License Agreement, Bank Guarantees must be encashed immediately (except UL-ISP licenses for which instruction is given at point 4 below).
- 3) Submission of Documents
  - a. If documents have been submitted, assessment needs to be completed & outstanding dues (after adjusting BG encashment proceeds) needs to be intimated to this office.
  - b. If no documents submitted even after repeated reminders, a final notice may be sent to such operators to submit the docs within a month else the GR figure available through MCA 21 site will be considered as AGR.
  - c. If still not submitted, audited documents available at MCA 21 website may be considered for assessment of provisional LF (assessment may be done for financial years from inception till FY 2021-2022) till receipt of documents and intimate outstanding dues accordingly.
- 4) If any case could not be processed due to issues related to UL-ISP, the same may be intimated to CGCA. In this case, it may be ensured that BGs are encashed only if outstanding dues are there as per Part A Demand Notice.

5) Intimate cases where documents for assessment will be submitted for FY 2022-23 by October of this financial year. The assessment in these cases may be finalized after receipt of documents & NDC to be issued accordingly.

6) The cases which could not be processed due to litigation may also be intimated through prescribed proforma (Annexure II)

A monthly progress report in prescribed proforma (Annexure II) duly signed by Head of Office may be submitted by 1<sup>st</sup> week from next month onwards.

  
10/01/23  
Dy CGCA (Revenue)

**Enclosure: - As stated above (2)**

**Copy for information to-**

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

**ACTION TAKEN REPORT FOR  
LICENSEES WHO HAVE  
VIOLATED FINANCIAL  
CONDITIONS OF LICENSE  
AGREEMENT- MAY 2023**

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**BY REVENUE SECTION, CGCA**

## **INTRODUCTION**

A letter no 31-2/2015-LFP dated 27.09.2022 was issued by LFP Wing, DOT HQ regarding action to be taken for violation of financial conditions of license agreement.

As per the above-mentioned letter the sequence of action to be taken for those licenses who are not making regular payments is - firstly, notice to be issued to the licensee to make payment within 7 days, if still no payment made, then encashment of FBG, then encashment of PBG and last step to be taken is the recommendation to the licensing wing for issue of show cause notice to the licensee for violation of license conditions. The action on all these steps needs to be completed by the assessing authority within 60 days of the due date of payment of the particular quarter.

Revenue Section, CGCA has been monitoring this regularly by obtaining and analysing reports from CCAs in this regard. CCAs were asked to take up this task on priority and even set up a task force in this regard if required, so that any leakage in revenue to the department may be plugged.

It has been observed that the CCAs have started making efforts regarding action to be taken for violation of financial conditions of license agreement as per LFP Wing, DOT HQ letter No 31-2/2015-LFP dated 27.09.2022.

The CCA wise analytical report prepared by Revenue Section, CGCA for action taken by CCAs against defaulter licensees is in the coming pages.

**ACTION TAKEN FOR DEFAULTER LICENSES (who are not making regular LF payments)**

Name of CCA	Number of licenses who have not made payment for Q3 & Q4 for FY 2022-23	Number of licenses for which 7 days' notice issued/BG encashment under process	Number of licenses for which BGs encashed	Number of licenses for which recommendation for termination sent to issuing wings, DOT HQ/under process	Number of licenses for which no action taken
Andhra Pradesh	6	0	0	0	6
Assam	4	1	3	0	0
Bihar	13	11	2	0	0
Chhattisgarh	7	1	1	5	0
Delhi	62	49	9	4	0
Gujarat	28	13	4	11	0
Haryana	37	9	23	4	1
Himachal Pradesh	11	0	0	11	0
Jammu & Kashmir	2	0	0	2	0
Jharkhand	6	0	2	4	0
Karnataka	29	12	6	11	0
Kerala	5	0	0	5	0
Kolkata	3	3	0	0	0
Madhya Pradesh	3	1	1	1	0
Maharashtra	158	109	48	1	0

Mumbai	77	19	10	46	2
NE I	4	0	1	2	1
NE II	1	0	0	1	0
Odisha	11	3	0	8	0
Punjab	1	0	1	0	0
Rajasthan	27	10	15	2	0
Tamil Nadu	7	2	4	0	1
Telangana	41	39	0	2	0
UP E	24	16	0	8	0
UP W	32	12	11	3	
Uttarakhand	13	0	2	7	
West Bengal	9	5	3	1	0
<b>TOTAL</b>	<b>621</b>	<b>315</b>	<b>146</b>	<b>139</b>	<b>21</b>

Based on the above analysis of the action taken by CCAs against defaulter licensees the following observations have been made:

OBSERVATION	ACTION TO BE TAKEN BY CCAs
No action taken	Action as per letter no 31-2/2015-LFP dated 27.09.2022 issued by LFP Wing, DOT HQ should be taken immediately by all CCAs and the progress in this regard may be sent to O/o CGCA by 01.06.2023.
Pendency in BG encashment-	
Pendency in recommendation for termination for default licenses	
Payment outside SARAS	CCAs may take steps for handholding such operators, if they are having issues making payments through SARAS. The platform of Telecom Outreach Programme (TOP) and facilities like Telecom Facilitation centres may be utilized in such cases.



Further a report has also been prepared on the issue of low percentage of assessment by CCAs. The status of LF assessment as on 01.05.2023 for FY 2020-21 and the reasons for pendency in assessment has been highlighted below (the data in first 4 columns have been derived from SARAS):

CCA	Total no of licenses	Licenses having license period more than one year since issuance	Total	% demand notice issued till date	Reason for pendency in LF assessment of decentralized licenses
BIHAR	46	34	3	9%	<p>(1) Total no of licensee should be 38 rather than 46</p> <p>(2) licenses having licensee period more than one year since issuance should be 27 instead of 34.</p> <p>(3) Total Number of issued demand for FY 2021-22 is 3</p> <p>(4) Total Number of ongoing assessment in SARAS for FY 2021-22 is 5 which is pending for approval at any level.</p> <p>(5) Two licenses have not submitted any documents since issue of license for which encashment of FBG have already been processed.</p> <p>(6) Rest 17 (seventeen) ISPs have not submitted required documents and correspondence for same has already been made for early submission of required documents through SARAS. The assessment will be made as soon as documents are received.</p>
CHHAT TISGAR H	27	22	3	11%	<p>1) Non-submission of Declared/Audited Statement of Revenue &amp; Licensee Fees.</p> <p>2) Partial entry has been made in SARAS, i.e., for two quarters without submitting proper physical documents hence directed to upload the remaining documents and entries.</p> <p>3) Discrepancy in the entries made in</p>

					SARAS, hence rejected for corrections. 4) Auditor's Report not submitted in proper format. 5) Deduction has been claimed under Revenue from Pure Internet Services. Hence clarification has been sought from O/o Jt. CGCA regarding documents to be submitted by ISP is support of the deductions claimed.
HARYANA	110	97	0	0%	Pendency in the work of LF Assessment of decentralized licensees are due to non-submission of annual audited documents required for the assessment of LF. Moreover, only 20-25 licensees have submitted documents recently. However, the action w.r.t. non-compliant licensees are being taken in accordance with various instructions received from CGCA office from time to time.
HIMACHAL PRADESH	30	30	3	10%	1) Out of total 30 ISPs due for LF Assessment only 06 ISPs have submitted complete audited documents out of which Assessment of 06 ISPs have been completed as on date. 2) 03 ISPs have not submitted audited documents through Admin Users; they are directed to submit audited documents through Admin user. 08 ISPs have not submitted Audited documents till date even after repeated reminders. 3) 11 ISPs are already recommended for termination to DS Cell of DoT Headquarter due to non-submission of Documents / LF payment. 4) 02 ISPs are not due for assessment as Licenses is issued in 2021-22 but they have not started the Services during F.Y. 2021-22
JHARKHAND	13	12	1	8%	Letters/SCN have been issued for non-submission of annual documents and LF dues to all the 12 ISPs. Out of 12 ISP 6 ISPs are under termination process (BGs are encashed). 1 ISP has been terminated w.e.f 30.01.2023.
KARNATAKA	288	243	43	15%	Pendency of assessments is due to non-submission of documents and necessary action has been taken on licensees who have neither submitted the documents nor made LF payment.

KERALA	61	54	7	13%	Due to non-submission of - (i) Audited AGR statement and other mandatory documents by ISPs in SARAS (ii) Due to incomplete document submission (iii) Incorrect figures /Heads submitted in SARAS in comparison with hard copy of AGR Statement uploaded in SARAS (iv) Technical issues faced in SARAS by the ISPs during submission of AGR documents in SARAS, all leading to delayed LF Assessments. LF Assessments in r/o 3 CMRTS License for FY 2021-22 has been done outside SARAS. Total of 10 demand notices have been issued.
NORTH EAST II	16	9	0	0%	Due to some problems in SARAS, CCA has carried out assessment and issued demand notices manually for FY 2021-22 for 4 companies. The reason for pendency in assessment of other five licenses is non-submission of AGR document
ODISHA	30	21	4	13%	1) Out of 21 licensees, assessment of 06 licensees has been completed, 05 licensees have been cancelled/recommended for cancellation for non-submission of AGR/documents. 2) Rest of the Licensees have not submitted the required documents for assessment and this office has asked to submit details of documents in SARAS.
PUNJAB	84	80	14	18%	a) 4 licenses are less than 1 Years. b) 9 licenses are terminated. c) 13 licenses have Surrendered. d) 5 BG Encashed. e) 1 Centralised f) 36 Documents submitted physically/some of the operators uploaded in SARAS but are under error.
TAMIL NADU	276	237	28	12%	1. Totally 56 Assessments were completed during Q.E 31.03.2023 (List enclosed). 2. For the financial year 2021-22, 27 assessments were completed in SARAS and demand notice issued and 05 cases are pending for approval. 3. Documents for the financial year 2021-22, which were uploaded in SARAS were scrutinized and 11 documents were ready for assessments, which will be completed within a week. Twenty-three incomplete documents were rejected in SARAS and

					licensees were intimated over phone about the discrepancies.
UTTRA KHAND	55	51	2	4%	<p>1. Assessments for 5 licenses have been completed.</p> <p>2. 1 license has applied for surrender.</p> <p>3. 1 license has duplicate (wrong) entry. There is no such licensee as Indotel Global Ltd.</p> <p>4. 8 Licenses are under one year category of license issue date.</p> <p>5. 7 licenses are under cancellation process.</p> <p>6. Assessment for 1 licensee is under process.</p> <p>7. Documents for 32 licenses have not been received yet.</p>
WEST BENGAL	55	48	9	19%	<p>1. Assessment completed outside SARAS (License surrendered, under NCLT) :1</p> <p>2. Assessment completed up to 2015-16 (License revoked w.e.f 11.05.2016) :1</p> <p>3. Assessment pending due to Non submission of NSO agreement. :8</p> <p>4. Assessment pending in SARAS, due to technical issue, matter taken up with SARAS Help Desk :1</p> <p>5. Assessment pending, deduction claim under pure internet service is being verified. :3</p> <p>6. Assessment pending, due to required document not submitted. :18</p> <p>7. Assessment Under Process. :2</p> <p>8. Licence surrendered w.e.f. 05.02.2019 vide DoT HQ letter no. 821-37/2013-DS dtd 28.05.2019. Assessment completed up to 2018-19, and demand notice issued to the ISP. :1</p> <p>9. The ISP had filed a case at Calcutta High court vide WP no 7364(W) of 2014, challenging the assessment of 2011-12. Assessment pending for required document. :2</p> <p>10. Under NCLT from FY 2016-17, Assessment pending, due to required document not submitted. :2</p>

ANDHR A PRADES H	42	31	9	29%	i) Documents received recently and assessment under process: 4 ii) Documents not received- not complied even after several reminders and action to be initiated for violation of T&C of UL agreement: 14 iii) Documents expected to be received shortly: 4
ASSAM	30	24	9	38 <sup>10/12</sup>	1.Total Licenses - 32 2.Licenses less than one year - 18 Assessment due from FY 2022-23 Balance 14 3.Assessment completed- 10 Balance - 4 4.Out of 4, I surrendered and accepted by DoT HQ w.e.f 12.02.2023,1 recommended for termination, I business not started, BG invoked, 1 submitted unaudited documents and committed to submit within May'23. 5.1 assessment completed on 10.05.2023
DELHI	426	377	127	34%	1.Assessment for April to May 3 is shown as NIL but this office has done assessment and pending for issuance of demand notice. 2. The assessments are pending due to non-submission of documents/ incomplete documents from the Licensees; however, this office has sent letters/emails to the Licensees for submission of the documents to carry out the assessments. 3. Some of the Licensees has claimed deduction for non-telecom income in hardcopy of AGR but the same has not been shown in SARAS module. Here rejection of annual documents is done by this office.
MUMB AI	447	393	86	22%	(1). For the FY 21-22, many licensees who submitted their Annual Financial statements from SARAS, their statements were not visible at CCA User end. This was brought to the notice of DoT HQ as well. However, the issue got resolved after February, 2023. Hence, assessments were completed thereafter in SARAS. (2) BGs were invoked for 183 licensees who did not submit all the required documents. Out of these, 21 have submitted the documents and their assessment is being

					completed.
UP (EAST)	69	64	25	39%	1. Recommendation for termination -04 2. BG encashed-02 3. Not onboarded on SARAS-01 4. License Surrendered- 01 Does not pertain to the circle-01 5. Assessment under process/completed-02 6. Documents not submitted by the licensee-27 7. Onboarded on SARAS recently (09.05.23)-01
UP (WEST)	92	77	23	30%	a) 1 Assessment completed manually. b) 11 Assessment in process. c) 3 Incomplete documents. d) 2 License cancelled e) 1 License not issued. f) 9 Notice issued for submission of documents g) 23 Due to non-submission of documents h) 4 Due to non-submission of documents
GUJARAT	168	148	65	44%	1. This office has issued notices to 16 Licenses for additional documents. 2. 61 Licensees have not submitted Annual Audited Documents. 3. 6 Assessments are in progress.
JAMMU AND KASHMIR	18	18	12	67%	Six assessment pending due to- a) 4 licensee documents not submitted (out of four, two have been recommended for termination and one license already surrendered), b) 1 license is CMRTS (captive) of which assessment need not to be done, c) One license assessment is under process.
KOLKATA	55	36	28	78%	A. Issues related to UDIN i.e., some of the ISPs have under reported the revenue and accordingly show cause letters have been issued to them. B. Some of ISPs have not submitted the same all required documents for assessment of LF, hence they are intimated to submit the same immediately. C. Some of the ISPs have not mentioned UDIN on their audited documents, hence assessment could not be initiated. D. Some of the Operators did not submit any documents. Accordingly, letter for encashment of FBGs is being issued.



MADHYA PRADESH	53	42	39	93%	Assessments done outside SARAS - 3 As on date, only 01 Annual LF Assessment for FY 2021-22 in r/o Active Licensee is there with this office i.e.- <u>M/s Auspice UL-VNO-A</u> : First DVR (which was delayed due to technical issues in SARAS) has now been issued in SARAS on 09.05.2023 and Licensee has been allowed to submit response within 15 days for the disallowed items. Assessment can be initiated after Final DVR only which shall be done in time.
MAHARASHTRA	455	348	163	47%	1. 20 more assessments have been signed & dispatched till 08.05.2023. 22 more assessments are in process. 2. 30 Licensees are in process of Termination out of which SCN has already been issued to 17 licensees. 3. Bank Guarantee encashment has been initiated against 62 licensees. 4. 42 licensees have submitted incomplete documents or have not submitted on SARAS portal, correspondence is in process with the licensees for document submission. 5. Some licensees are facing issues while uploading documents in SARAS which is being followed up with SARAS helpdesk team.
NORTH EAST I	11	11	5	45%	Out of 6 pending: a) 2 is under termination process, b) 1 is under NCIL, c) 2 licensees has documentation issue, d) For 1 licensee assessment is completed demand notice will be issued shortly
RAJASTHAN	99	82	38	46%	a) Total Licensee -99. b) Assessment completed -40. c) Assessment under process -24. d) Assessment put on hold as per instructions of DoT due to matter under litigation- 1. e) Action taken (Due to not submission of documents and minimum LF)- 10. f) License effective date wrongly fed in SARAS- 2. g) License Wrongly on boarded on SARAS 1. h) License Terminated- 15. i) Proposed for termination- 6.



Telangana	97	67	59	88%	<p>a) One operator has some calculation issues in SARAS. The matter has been reported to SARAS helpdesk. (M/s Tanla Solutions Ltd., Voicemail)</p> <p>b). In case of One operator recommendation for termination of license has been sent to DoT Hq. (M/s SVN Giga Fiber Pvt Ltd.,)</p> <p>c). One operator is having TDSA case (M/s RVR Infrastructures Ltd)</p> <p>d). One operator is having insolvency case and not submitted documents (M/s Southern biotechnologies Ltd.,)</p> <p>e). BG invocation letters have been sent for the following four Licensees. (1). M/s Denisis online Pvt Ltd (2). M/s SRVH Alliance global VoIP communications Pvt Ltd-UL-ISP-C (Ghaziabad) 3). M/S SRVH Alliance global VoIP comm. Pvt Ltd, Hyderabad 4). M/s Rohan Media Pvt Ltd.</p>
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Major issues which can be highlighted for pendency in assessment along with action to be taken by CCAs are as under:

ISSUES	ACTION TO BE TAKEN BY CCAs
Assessment under process for those licenses for which documents have been submitted by the licensee	The concerned CCAs needs to make efforts for timely completion of assessment for decentralized licenses for which all requisite documents have been submitted.
Non-Submission of documents by the licensee	<p>The Telecom Facilitation Centres being set up in CCA may be utilized for the purpose of educating such operators regarding submission of documents/ BGs through SARAS only.</p> <p><b>Refer to the audited documents for assessment in MCA 21 site for which the access is being provided to Pr. CCAs/ CCAs. A final notice in this regard may be given to the operators to submit the documents within a month, else the GR figures available through audited documents at MCA 21 site will be considered as AGR. If</b></p>

	<p>the licensee still does not submit the documents, the audited documents at MCA 21 site may be considered for assessment of provisional LF till receipt of documents and the demand note may be issued accordingly.</p> <p>If the default in submission is for a long time (may be assessed by the assessing authority), action as per DOT HQ Wing letter No 31-2/2015-LFP dated 27.09.2022 may be taken.</p>
Licensee has undergone insolvency and the matter is in NCLT	It may be ensured in such cases that the dues for such licensees are communicated to the official liquidator / resolution professional timely and a report in this regard may be sent to LFP Wing, DOT HQ and O/o CGCA.
The date of expiry/ termination/ surrender not updated in SARAS and other issues in SARAS	CCAs must ensure that the date of expiry/ surrender/ termination is updated in SARAS at the earliest Any other issues in SARAS must be brought to the notice of SARAS Help desk, LFA Wing, O/o CGCA and pursued with seriousness

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

F. No. 50-5/ATR FOR VIOLATION OF FC OF LA/REVENUE

DATE: 19.05.2023

To

All Pr. CCAs/CCAs

**Subject: Action Taken Report of licensees who have violated financial conditions of license agreement.**

The undersigned is directed to refer to the aforementioned subject and to enclose a report prepared by Revenue Division, based on the information received from CCA offices (copy enclosed).

The information provided by the CCAs on the said subject was analyzed and the observations of this office along with the action to be taken by CCAs are as under :-

ISSUES	ACTION TO BE TAKEN BY CCAs
No action taken by CCAs	Action as per letter no 31-2/2015-LFP dated 27.09.2022 issued by LFP
Pendency in BG encashment	Wing, DOT HQ should be taken immediately by all CCAs and the progress in this regard may be sent to O/o CGCA by 09.06.2023.
Pendency in recommendation for termination for defaulting licenses	
Payment outside SARAS	CCAs may take steps for handholding such operators, if they are having issues making payments through SARAS. The platform of Telecom Outreach Program (TOP) and facilities like Telecom Facilitation Centre may be utilized in such cases.

Further, an analysis was also done w.r.t the status of LF assessment of decentralized licenses. The observations of this office along with the action to be taken by CCAs are as under :-

ISSUES	ACTION TO BE TAKEN BY CCAs
Assessment under process for those licenses for which documents have been received	The concerned CCAs need to make efforts for timely completion of assessment for decentralized licenses for which all requisite documents have been received.
Non-Submission of documents by the licensee	The Telecom Facilitation Centre being set up in CCA office may be utilized for the purpose for educating such operators regarding submission of documents/BGs through SARAS only.

	<p>Refer to the audited documents for assessment in MCA 21 site for which the access is being provided to Pr. CCAs/CCAs. A final notice in this regard may be given to the operators to submit the documents within a month, else the GR figures available through audited documents at MCA 21 site will be considered as AGR. If the licensee still does not submit the documents, the audited documents at MCA 21 site may be considered for assessment of provisional LF till receipt of documents and the demand note may be issued accordingly.</p> <p>If the default in submission is for a long time (may be assessed by the assessing authority), action as per DOT HQ Wing letter No 31-2/2015-LFP dated 27.09.2022 may be taken.</p>
Licensee has undergone insolvency and the matter is in NCLT	It may be ensured in such cases that the dues for such licensees are communicated to the official liquidator / resolution professional timely and a report in this regard may be sent to LFP Wing, DOT HQ and O/o CGCA.
The date of expiry/ termination/ surrender not updated in SARAS and other issues in SARAS	CCAs must ensure that the date of expiry/ surrender/ termination is updated in SARAS at the earliest Any other issues in SARAS must be brought to the notice of SARAS Help desk, LFA Wing, O/o CGCA immediately and pursued with all sincerity.

The CCA offices are required to take action as listed above and send a compliance report by 09.06.2023 to this office.

This issues with the approval of Competent Authority.

Encl: as above

*Dingh*  
19/05/23  
Dy. CGCA (Revenue)

Copy for information to:

1. Sr PPS to Member (F).
2. Sr PPS to CGCA.
3. Sr PPS to Advisor (F).
4. PPS to Addl. CGCA.
5. PS to Sr. Jt. CGCA.
6. PS to Jt. CGCA (Revenue).
7. PS to DDG (LFP).

## Action Taken Report of licensees who have violated financial conditions of license agreement.

**From :** Pratima Singh <dycgcarev-dot@gov.in> Fri, May 19, 2023 12:35 PM  
**Subject :** Action Taken Report of licensees who have violated financial conditions of license agreement. 📎 3 attachments

**To :** CCA, AP <cca-ap@nic.in>, CCA Assam <ccaassam@nic.in>, CCA Bihar <cca-bih@nic.in>, CCA CHHATISGARH <cca.cg-dot@nic.in>, CCA DELHI DOT <cca.dl-dot@nic.in>, CCA Gujarat <cca.guj-dot@nic.in>, CCA HARYANA <cca.amb-dot@gov.in>, MAYANK NEGI <cca-telecom-hp@nic.in>, CCA J&K Circle <ccajk@nic.in>, Abhilash Pasam <cca.jh-dot@nic.in>, MADHAVI DAS <cca.ka-dot@nic.in>, Ranganath Shyam <ccatrivandrum@nic.in>, pccakolkata@gmail.com, Tamalika Podder <tamalika.podder@gov.in>, HARI GOVIND SINGH DHAKAD <cca.mp-dot@nic.in>, CCA MH Goa <cca.mhgoa-dot@gov.in>, Controller of Communication Accounts NE Circle <cca-necircle@gov.in>, Mali Ramraja <pr.cca@cca.maharashtra.nic.in>, K Sajal <ccane2-dot@gov.in>, CCA ODISHA <ccaodisha.dot@nic.in>, ccapb-dot@nic.in, CCA Rajasthan <cca-jaip-rj-dot@nic.in>, CCA Tamilnadu <ccatn.tn@nic.in>, Dy CCA Admin <dyccaad.ccatn@nic.in>, Pr CCA, TN <pccatn.ccatn@nic.in>, DBACCA-TS <dbacca.ts-dot@gov.in>, CCA Telangana <ccahyd.ts-dot@gov.in>, Sangeet Kumar <cca.upeast@gov.in>, Nirdosh Kumar Yadav <ccaupwest.me-up@nic.in>, CCA WB <ccawbc-dot@nic.in>, Dilip KumarSinha <dilip.kumar83@gov.in>, Veerraju Sade <veerraju.sade@gov.in>, Hardik Patel <hardik.patel89@gov.in>, Mukesh Kumar <kumar.mukesh1982@gov.in>, Lekh Raj <lekhraj.19@gov.in>, Sudip Debnath <sudip.debnath@gov.in>, Chandrappa NHegdal <chandrappa.hegadal@gov.in>, CCA Punjab <cca.pb-dot@nic.in>, ccadelhi@gmail.com

**Cc :** Manish Sinha <memberf-dot@nic.in>, Dilip Padhye <cgca-dot@gov.in>, Anuradha Joshi Durgapal <advisorf-dot@nic.in>, Anuradha Joshi Durgapal <addcgca-dot@gov.in>, Awadhesh Kumar <awadhesh.kumar@nic.in>, Ashish Joshi <ashish.joshi@nic.in>, Ajay Kumar <ddglfa-dot@gov.in>, R Sathish Kumar <sathishkumar.r.dot@nic.in>, Shankara Nand <div.lfa3-dot@gov.in>, Pratima Singh

<pratima.singh88@gov.in>, Christeena Joy  
<christeena.18@gov.in>

Madam/Sir,

With regard to the subject mentioned above kindly find the attached letter.  
Also, please find the CCAs wise status of the decentralized licensees against whom either concerned CCAs have taken action or have not taken action.

**ACTION TAKEN REPORT FOR LICENSEES WHO HAVE VIOLATED FINANCIAL CONDITIONS OF LICENSE AGREEMENT- MAY 2023** has also been prepared by Revenue Section, CGCA for status upto 01.05.2023.

The same is attached herewith for all concerned for vigilant examination on the remarks '**Observation of CGCA Revenue Section**' and '**ACTION TO BE TAKEN BY CCAs**' on default licensees.

An early compliance in this regard may kindly be sent to Revenue Section, CGCA by 09.06.2023.

The compliance should be provided as present status for the licenses which are mentioned in the enclosed pdf document "ATR- CCA wise" and use the following key words only:

1. No Action Taken
2. BG Invocation letter sent to bank
3. FBG encashed
4. PBG encashed
5. Recommendation for termination under process
6. Recommendation for termination sent
7. Recommendation for termination accepted by DOT HQ.

Regards,

Dy. CGCA (Revenue),  
O/o CGCA, NICF Campus,  
New Delhi-110 047.

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— Letter addressed to all Pr.CCAs-CCAs.pdf  
271 KB

— ATR-CCA Wise.pdf  
2 MB

— ACTION TAKEN REPORT FOR LICENSEES (Violated Financial Conditions of LA).pdf  
669 KB

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

F. No: 50-4/2018-Clarification & rulings/Pr.CCA Delhi /268

Dated: 02.01.2023

To

M/s Sensorise Digital Services Pvt. Ltd.  
Shop No. 1, Ground Floor, 101  
Harinagar, Ashram  
New Delhi-110 014

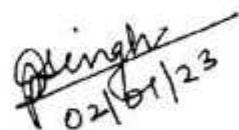
**Sub: Representation dated 24.09.22 of M/s Sensorise Digital Services Pvt. Ltd.-reg.**  
**Ref: Pr. CCA, Delhi letter no. 1-9/CCA/Assmt/UL-VNO-ISP/Sensorise/10955 dated**  
**17.10.22 (received through LFP wing on 28.10.22)**

With regards to letter cited under reference in connection with your representation against demand notice issued by Pr. CCA, Delhi, it is to intimate that representation has been examined in line with para-wise comments provided by Pr. CCA, Delhi and instructions issued by LFP wing in this regard.

Accordingly, the Competent Authority has decided to inform you that as per instructions issued by LFP wing, DoT HQ email dated 28.12.22 ***"License fees is to be paid by the company as per the UL VNO ISP A license agreement during the period from 22.08.2017 to 23.10.2022"***.

This issues with the approval of Competent Authority.

Encl: As above

  
**Dy. CGCA(Revenue)**

Copy to(through email):

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl.CGCA
5. PS to Sr. Jt. CGCA
6. DDG(LFP), DoT HQ for information.
7. Pr. CCA, Delhi letter no. 1-9/CCA/Assmt/UL-VNO-ISP/Sensorise/10955 dated 17.10.22 (received through LFP wing on 28.10.22) for information and taking necessary action as per instructions issued by LFP wing email dated 28.12.22 **(copy enclosed)**.



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

F No. 50-4/2018-Clarification & Ruling /CCA Karnataka /302

Dated: 16.01.2023

To

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

**Sub: Disposal of appeal dated 27.10.2022 of M/s Maurya Infotek Pvt. Ltd having UL-ISP-C license for Bellary Service Area in Karnataka-reg.**

**Ref: Your appeal dated 27.10.22 received in the Revenue section, O/o CGCA**

With respect to the subject and appeal cited under reference against this office reply dated 27.10.22, it is to intimate that your representation has been re-examined as per extant orders issued by DoT HQ from time to time.

As per point 2 of LFP wing letter dated 15.09.22 under head "**Levy of LF on Revenue Earned from Non-Telecom Activities all non-telecom revenue is to be included in AGR for calculation of LF. The same has again been re-iterated in LFP wing, DoT HQ letter no. LFP-10/26/2022-LFP-II dated 10.01.23.**

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

This issues with the approval of Competent Authority.

  
16/01/23  
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to Member(F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl.CGCA
5. PS to Sr. Jt.CGCA
6. DDG(LFP), DoT HQ
7. CCA, Karnataka w.r.t. letter no. 12/LF/UL/Maurya Infotek/2019-20 dated 30.08.22 for taking necessary action as per instructions issued by LFP wing letter dated 15.09.22 and 10.01.23 under intimation to this office.

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

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

Dated: 27.01.2023

To

M/s Twincity Communication Pvt. Ltd  
202, HO: 3189, Sumati Tower  
Nagatalavadi, Navsari  
Gujarat- 396 445

Sub: Representation of M/s Twincity Communication Pvt. Ltd against demand notice dated 19.08.2019 issued by CCA, Gujarat for FY 2017-18-reg.

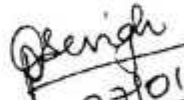
Ref: Your representation/appeal dated 17.09.2020 filed in the Revenue section, O/o CGCA

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the decision of Appellate Authority is mentioned below:

Sl.No	DESCRIPTION OF ISSUE	Decision by Appellate Authority
1.	<u>Revenue generated prior to the issuance of license-</u> As per your representation, the turnover shown in annual audit financial statements for the year 2017-18 pertains to the period prior to the date of license i.e. 05.01.2018	Your submission of additional documents on 31.08.20 in CCA, Gujarat against demand notice dated 19.08.2019 is within the stipulated time prescribed by DoT.

This issues with the approval of Competent Authority.

  
27/01/23  
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to Advisor(F)
2. Sr. PPS to CGCA
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. CCA, Gujarat to give an opportunity to the licensee to submit the additional documents (if any) or reconsider the documents submitted on 31.08.20 by licensee (which were not submitted earlier as intimated in your comments) in support to verify that the revenue shown in the annual accounts for FY 2017-18 is from non-telecom activities for the period 01.04.2017 to 30.06.2017 and not belongs to the period 05.01.18 to 31.03.18 within 15 days from the receipt of this letter. Further, it may also be ensured that LF be levied on the revenues which are generated only from the date of signing of license agreement under intimation to this office.

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

F. No: 50-4/2018-Clarification & Ruling/CCA Gujarat/320

Dated: 02.02.2023

To

M/s Phoenix Internet Pvt. Ltd.  
30, Heera Panna Complex  
Beside Gwalia Sweet, Off CG Road  
Navrangpura, Ahmedabad  
Gujarat- 380 009

**Sub: Representation of M/s Phoenix Internet Pvt. Ltd. (UL-ISP-C) against demand notice dated 02.03.2020 issued by CCA, Gujarat for FY 2018-19-reg.**

**Ref: Your representation/appeal dated 30.10.2020 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the decision of Appellate Authority is mentioned below:

SLNo	DESCRIPTION OF ISSUE	Decision by Appellate Authority
1.	<b><u>Adding back of Other Income and Service Tax-</u></b> As per representation, there is no other income in their accounts and deductions claimed under service tax has been disallowed, though documents pertaining to service tax have been submitted vide letter dated 12.03.2020 in CCA, Gujarat.	Your submission of additional documents in support to verify the deduction claim pertaining to service tax on 12.03.20 in CCA, Gujarat against demand notice dated 02.03.2020 is within the stipulated time prescribed by DoT.

This issues with the approval of Competent Authority.

  
Dy. CGCA(Revenue)

Copy to (through email):

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. CCA, Gujarat to give an opportunity to the licensee to submit the additional documents (if any) or reconsider the documents submitted on 12.03.20 by licensee as it is within the stipulated time as per DoT HQ DO no. 1-28/2013/CCAs/LF-II dated 22.08.2014 (which were not submitted earlier as intimated in your comments) in support to verify the deduction claim within 15 days from the receipt of this letter under intimation to this office.

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

**F. No: 50-2/Appeals & Representations/CCA Gujarat**

**Dated: 14.03.2023**

**To**

M/s DL GTPL Broadband Pvt. Ltd.  
DL House, 417-419, Intercity Complex  
Nr. PKS Petrol Pump, Puna Kumbharia Road  
Surat, Gujarat-395 010

**Sub: Representation of M/s DL GTPL Broadband Pvt. Ltd. (UL-ISP-B) against demand notice dated 25.11.2019 issued by CCA, Gujarat for FY 2016-17 and 2017-18-reg.**

**Ref: Your representation/appeal dated 06.01.2020 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the decision of Appellate Authority is mentioned below:

DESCRIPTION OF ISSUE	Decision by Appellate Authority
<b>Request for personal meeting with CCA, Gujarat in order to submit hard copies of documents –</b> As per your representation dated 28.11.19, request to represent in person to submit documents to CCA, Gujarat in case of dis-satisfaction with demand notice dated 25.11.19 issued by CCA, Gujarat.	Your request for personal meeting with CCA, Gujarat to discuss/submit hard copies in support of deductions claimed which has been disallowed earlier by CCA, Gujarat is now acceded by O/o CGCA as your representation against the demand notice raised by CCA, Gujarat is within the stipulated time prescribed by DoT.

This issues with the approval of Competent Authority.

  
14/03/23  
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. CCA, Gujarat to give an opportunity to the licensee either to discuss in person or submit documents (whichever is convenient) as per requirement in support of deductions claimed which has been disallowed earlier as their representation dated 28.11.2019 against your office demand dated 25.11.2019 is within the stipulated time as per DoT HQ DO no. 1-28/2013/CCAs/LF-II dated 22.08.2014 in support to verify the deduction claim within 15 days from the receipt of this letter under intimation to this office.

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

F. No: 50-4/Appeals /CCA Gujarat /392  
To

Dated: 22.03.2023

M/s Airlink Communication Pvt. Ltd.  
1-2, 1<sup>st</sup> Floor, Annapurna Shopping Centre  
Opp. Dhanmora Complex  
Adajan Patia, Surat, Gujarat-395 010

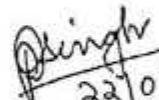
**Sub: Representation of M/s Airlink Communication Pvt. Ltd. against demand notice dated 29.06.20 issued by CCA, Gujarat for FY 2016-17 and 2017-18-reg.**

**Ref: Your representation/appeal dated 26.10.2020 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the Competent Authority has decided to inform you that your representation has been accepted but can not be acceded to as it is beyond the stipulated time prescribed by DoT HQ.

This issues with the approval of Competent Authority.

  
22/03/23  
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. DDG(LFP), DoT HQ
6. CCA, Gujarat to inform that this office can not dispose off the appeal as the case is pending in Hon'ble TDSAT for hearing. Further, as per email dated 19.05.22 of LFP wing, DoT HQ, comments of your office vide letter dated 19.05.22 in MA No. 173 of 2022 in TP No. 250/2018 filed by M/s Airlink Communication has already been provided to LFP wing. As such, the competent Authority is of the opinion that your office may take up the case directly with LFP as the legal matters are being dealt by LFP wing, DoT HQ.

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

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

**Dated: 22.03.2023**

**To**

M/s Sandeep Telecom  
110, Shreeji Complex  
Opp. Union Bank, Gandhi Road  
Ahmedabad, Gujarat-380 001

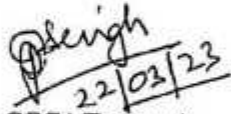
**Sub: Representation of M/s Sandeep Telecom against demand notice issued by CCA, Gujarat for FY 2016-17 and 2017-18-reg.**

**Ref: Your representation/appeal dated 09.10.2019 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, it is to inform that clarification issued by DoT HQ vide letter no. 34-1/2018-LFP-1 dated 06.11.2019 has been considered and assessment has been revised by CCA, Gujarat.

This issues with the approval of Competent Authority.

  
**Dy. CGCA (Revenue)**

**Copy to (through email):**

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. DDG(LFP), DoT HQ
6. CCA, Gujarat for information.

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

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

Dated: 22.03.2023

To

M/s Smartlink Solutions Pvt. Ltd.  
B 8, Yogiraj Park, Tithal Road  
Valsad, Gujarat-396 001

**Sub: Representation of M/s Smartlink Solutions Pvt. Ltd. against demand notice dated 09.09.2021, 09.09.21 and 29.09.21 for three(3) different service areas(Surat, MP & Odisha) issued by CCA, Gujarat for FY 2017-18 and 2018-19-reg.**

**Ref: Your representation/appeal dated 07.10.2021 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the decision of Appellate Authority is mentioned below:

DESCRIPTION OF ISSUE	Decision by Appellate Authority
<b>Request to consider additional documents –</b> As per your representation dated 07.10.21, request to re-consider additional documents and financial statements owing to error in reporting of FDRs details LSA/SSA wise, other income in P&L account etc. previously and request to submit revided Audited quarterly reports, if required.	Your request to submit additional documents and financial statements has been accepted by O/o CGCA as your representation against the demand notice raised by CCA, Gujarat is within the stipulated time prescribed by DoT.

This issues with the approval of Competent Authority.

  
22/03/23  
Dy. CGCA(Revenue)

Copy to (through email):

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. DDG(LFP), DoT HQ
6. CCA, Gujarat to give an opportunity to the licensee to submit additional documents/financial statements as their representation dated 07.10.21 against your office demands dated 09.09.21, 09.09.21 & 29.09.21 for three(3) different service areas(Surat, MP & Odisha) is within the stipulated time as per DoT HQ DO no. 1-28/2013/CCAs/LF-II dated 22.08.2014 and submit compliance to this office within 15 days from the receipt of this letter.



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

F. No: 50-4/Appels/CCA, Gujarat/Kw | 397

Dated: 27.03.2023

To

M/s R K Infratel Pvt. Ltd.  
13 to 18, 2<sup>nd</sup> Floor, Annapurna Shopping Centre  
Adajan, Patia Circle  
Surat  
Gujarat- 395 009

**Sub: Representation of M/s R K Infratel Pvt. Ltd. against demand notice issued by CCA, Gujarat for FY 2015-16 and 2016-17-reg.**

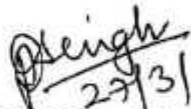
**Ref: Your representation/appeal dated 30.11.2020 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the decision of Appellate Authority is mentioned below:

DESCRIPTION OF ISSUE	Decision by Appellate Authority
Inclusion of other income in AGR which is shown in P&L account	Your representation dated 30.11.20 against the demand notice dated 18.11.20 for FY 2018-19 & 2019-20 has been considered as the representation submitted by you is within the stipulated time from the date of issue of demand notice i.e. not more than 30 days as prescribed by DoT, but the same can not be acceded to as the case of inclusion of other income is under consideration by LFP wing, DoT HQ vide email dated 27.02.23.

This issues with the approval of Competent Authority.

  
27/3/23  
Dy. CGCA(Revenue)

Copy to (through email):

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. DDG(LFP), DoT HQ
6. CCA, Gujarat: the case of inclusion of other income is under consideration by LFP wing vide their email dated 27.02.23. Copies of this office letter dated 16.01.23 and LFP email dated 27.02.23 are enclosed herewith for kind information and taking further necessary accordingly.

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

**F. No: 50-4/Appeals/CCA, Gujarat/Kw/ 400**

**Dated: 27.03.2023**

**To**

M/s S.S. Telecom  
C-1, Shiv Shakti Textile Market  
Ring Road  
Surat  
Gujarat-395 002

**Sub: Representation of M/s S.S. Telecom against demand notice issued by CCA, Gujarat for FY 2016-17 and 2017-18-reg.**

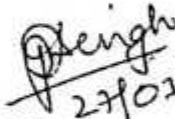
**Ref: Your representation/appeal dated 24.12.2020 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

It has been informed by CCA, Gujarat that there are no outstanding dues with the licensee for the above mentioned FYs. Further, there is an excess of Rs. 1,02,367/-.

As such, the representation is treated as settled at the level of CCA, Gujarat.

This issues with the approval of Competent Authority.

  
27/03/23  
Dy. CGCA(Revenue)

**Copy to (through email):**

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. DDG(LFP), DoT HQ
6. CCA, Gujarat for information.

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

F. No: 50-4/Appeals/CCA, Gujarat/Kw/398

Dated: 27.03.2023

To

M/s Twincity Communication Pvt. Ltd.  
202, HO: 3189, Sumati Tower  
Nagatalavadi, Naysari  
Gujarat- 396 445

**Sub: Representation of M/s Twincity Communication Pvt. Ltd. against demand notice issued by CCA, Gujarat for FY 2018-19 and 2019-20-reg.**

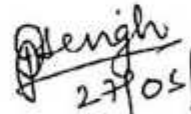
**Ref: Your representation/appeal dated 23.02.2022 filed in the Revenue section, O/o CGCA**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the decision of Appellate Authority is mentioned below:

DESCRIPTION OF ISSUE	Decision by Appellate Authority
Assessment of LF for FY 2018-19 & 2019-20 by considering additional documents.	Your representation dated 23.02.22 against the demand notice dated 10.02.22 for re-assessment of LF on AGR for FY 2018-19 & 2019-20 has been considered and acceded to as the representation submitted by you is within the stipulated time from the date of issue of demand notice i.e. not more than 30 days as prescribed by DoT.

This issues with the approval of Competent Authority.

  
27/03/23  
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl. CGCA
4. PS to Sr. Jt. CGCA
5. DDG(LFP), DoT HQ
6. CCA, Gujarat to give an opportunity to the licensee to submit additional documents as their representation dated 23.02.22 against your office demand dated 10.02.22 is within the stipulated time as per DoT HQ DO no. 1-28/2013/CCAs/LF-II dated 22.08.2014 and submit compliance to this office within 15 days from the receipt of this letter.

Email

Pratima Singh

**Appeal of M/s Netsat Communications Pvt. Ltd.-reg.**

**From :** Pratima Singh <dycgcarev-dot@gov.in>  
**Subject :** Appeal of M/s Netsat Communications Pvt. Ltd.-reg.  
**To :** susil@netsat.in

Mon, Apr 03, 2023 11:45 AM

**Cc :** Dilip Padhye <cgca-dot@gov.in>, SHAILENDRA KUMAR MISHRA <advisorf-dot@nic.in>, Anuradha Joshi Durgapal <addcgca-dot@gov.in>, Ajay Kumar <ddglfa-dot@gov.in>, CCA ODISHA <ccaodisha.dot@nic.in>, R Sathish Kumar <sathishkumar.r.dot@nic.in>, Pratima Singh <pratima.singh88@gov.in>, Christeena Joy <christeena.18@gov.in>

Refer to your appeal dated 15.07.22 addressed to O/o CGCA against demand notice dated 31.05.22 issued by CCA, Odisha towards LF assessment for FY 2018-19 to 2020-21 received through O/o CCA, Odisha.

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

**I. Issue regarding levy of LF on Revenue Earned from Pure Internet Services:**

Decision: Instructions vide letter dated 19.09.22 have already been issued that Demand notice for UL ISP licensee will be made into two parts:

1. Part A- The LF dues will be calculated by allowing the deductions claimed on revenue from pure internet services and the same will become payable.
2. Part B- The LF dues will be calculated by disallowing the deductions claimed on revenue from pure internet services. Realization of this demand is subject to the outcome of CA No. 220/2021 pending in Hon'ble Supreme Court.

Further, the assessment orders shall also mention that Hon'ble Supreme Court in its order dated 05.01.2021 in CA No. 220/2021 has stated that ***"The respondents shall, in the event the appeal succeeds, be subject to such final directions as may be passed by the court in its judgment."*** Copy of the order shall also be enclosed with the assessment order.

**II. Issue regarding levy of LF on Revenue Earned from Non Telecom Activities:**

Decision: As per instructions of LFP wing, DoT HQ vide email dated 27.02.23, the case of inclusion of other income in AGR is under consideration by LFP Legal section.

Copy to: CCA, Odisha to take necessary action as per orders of this office letter dated 19.09.22 w.r.t. issue no. I and as per LFP wing email dated 27.02.23(copy enclosed) w.r.t. issue no. II.

Best Wishes

Pratima Singh  
Dy. CGCA(Revenue)  
O/o CGCA  
New Delhi-110 047

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

F. No: 50-4/Appeals/CCA Gujarat

Dated: 24.04.2023

To

M/s Fiberpipe Communications Pvt. Ltd.  
404, Parshwanath Business Park  
Near Prahladnagar Garden  
Satellite, Ahmedabad  
Gujarat-380 015

**Sub: Representation of M/s Fiberpipe Communications Pvt. Ltd. against demand notice issued by CCA, Gujarat for FY 2018-19 and 2019-20-reg.**

**Ref: Your representation/appeal dated 29.11.2021 filed to the CGCA, New Delhi**

With respect to the subject and representation/appeal cited under reference, it is to intimate that your representation has been examined in line with comments given by CCA, Gujarat and extant orders issued by DoT HQ from time to time in this regard.

Accordingly, the decision of Appellate Authority is mentioned below:

DESCRIPTION OF ISSUE	Decision by Appellate Authority
1. Non-consideration of reconciliation statement for differential amount of Rs. 22,00,292/- which has been added back in FY 2018-19 as other income by CCA, Gujarat	1. Your appeal for re-consideration of reconciled statement has been considered but can not be acceded to as the representation dated 29.07.21 with certified reconciliation statement against the demand notice dated 10.08.20 in CCA, Gujarat and in O/o CGCA through email on 30.09.21 is not within the stipulated time i.e. 30 days from the date of issue of demand notice dated 10.08.20 as prescribed by DoT.
2. Waiver of penalty due to delay in payment for Q4 of FY 2019-20 and interest	2. LF Payment for Q4 of FY 2019-20 has been made on 21.07.20 which is after due date i.e. 15.04.20 as per License Agreement and also after the extended due date of payment from 25.03.20 to 30.06.20 for all licenses for Q4 of FY 2019-20 due to nationwide lockdown in view of prevailing Covid-19 pandemic. Your request is regretted as there is no provision for waiver of interest/penalty/interest on penalty in UL License Agreement.

This issues with the approval of Competent Authority.

  
24/04/23  
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to CGCA
2. Sr. PPS to Advisor(F)
3. PS to Addl.CGCA
4. PS to Sr. Jt.CGCA
5. DDG(LFP), DoT HQ
6. CCA, Gujarat for information and taking necessary action accordingly.

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**Re: Sky dot Communication Limited -Revision in License Fees.**

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**From :** Pratima Singh <dycgcarev-dot@gov.in> Mon, May 01, 2023 04:17 PM  
**Subject :** Re: Sky dot Communication Limited -Revision in License Fees. 2 attachments  
**To :** ccagujaratcore@gmail.com  
**Cc :** Dilip Padhye <cgca-dot@gov.in>, add cgca-dot <add.cgca-dot@gov.in>, Awadhesh Kumar <awadhesh.kumar@nic.in>, Ashish Joshi <ashish.joshi@nic.in>, Pratima Singh <pratima.singh88@gov.in>, Christeena Joy <christeena.18@gov.in>, gunjan nsit06 <gunjan.nsit06@gmail.com>, Rupa Boddu <rupa.boddu@gov.in>, Dineshkumar ChaturbhaiPatel <dinesh.patel83@gov.in>

Sir,

With reference to trailing mail, the following is intimated:

1. Reply has already been given to the operator through PG portal on 12.04.22 and through email on 18.04.22 with a copy to CCA, Gujarat w.r.t. earlier representation dated 29.04.20 filed to CGCA based on comments submitted by your office on 20.07.20.
2. The representation dated 19.12.2019 forwarded by your office is addressed to CCA, Gujarat and is of the same financial year i.e. 2015-16, as the representation of the operator dated 29.04.2020. Accordingly, the representation has to be resolved/taken up by CCA, Gujarat.

As such, it is requested to consider the representation dated 19.12.2019 at your office level by following the guidelines mentioned in DoT HQ DO dated 22.08.2014.

Copies of DoT HQ DO dated 22.08.2014 and reply given to the operator are attached herewith.

**Regards**

**Pratima Singh**  
**Dy. CGCA(Revenue)**  
**O/o CGCA**  
**New Delhi-110 047**

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S.K. Mishra  
DDG (LF-II)

संयुक्त प्रमुख, दूरसंचार विभाग  
संयुक्त भवन, 20, अशोक रोड  
नई दिल्ली-110001

Government of India  
Ministry of Communications & IT  
Department of Telecommunications  
Sanjay Bhawan, 20 Ashok Road  
New Delhi-110 001  
WEBSITE : [www.dot.gov.in](http://www.dot.gov.in)

D.O. No. 1-28/2013/CCAs/LF-II  
Dated: 22.08.2014

Dear Sh. Kamla Panda,

Kindly refer to your D.O. No.CCA/WBC/3-22A/LF Veri SSTL/2012-13/1680 dated 08.08.2014 regarding procedure to be followed by all CCA offices in dealing with representations of the operators on the basis of demand – cum- show cause notices issued to operators.

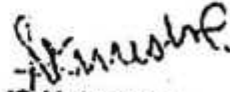
In this regard it is intimated that Demand –cum – Show Cause Notices are being issued since November 2012 to provide a final opportunity to Licensees to represent against the deductions disallowed by the CCA offices and the assessed demand.

If Licensee represents against the deductions disallowed, Licensee may be given sufficient time (not exceeding 30 days depending upon the volume of documents) to file the documents in support of deductions claimed by the Licensee but earlier disallowed by the concerned CCA office while verifying the claimed deductions at initial stage.

Deductions claimed may be verified with reference to additional documents submitted by the Licensee with Audited records on merits and revised final report may be sent to DoT (HQ) for further necessary action.

With regards

Yours sincerely

  
(S.K. Mishra)

Sh. Kamalakanla Panda,  
CCA, West Bengal Telecom Circle,  
8, Esplanade East (Annex) 2<sup>nd</sup> Floor,  
Kolkata – 700 069

Copy to all Pr.CsCA/CsCA for information and necessary action.



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

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

Dated: 17.05.2023

To

M/s Bangalore Broadband network Pvt. Ltd.  
#100, 4<sup>th</sup> Main,  
AGS Colony,  
Anandanagar,  
Bengaluru-560 024.

Sub: Representation filed by M/s Bangalore Broadband Network Pvt. Ltd.(BBNL).  
Ref: Your representation dated 01.03.2023.

With regards to the subject mentioned above, your representation under the reference has been examined in light of the comments received from CCA Karnataka Circle vide their letter dated 16.03.2023. Wherein concerned CCA intimated the following:

2. CCA Karnataka carried out assessment for FY 2017-18 on the basis of Audited AGR statement submitted by your company vide letter dated 16.10.2018 and demand for Rs. 14626084/- was raised. Timeline was set as 23.01.2023 to remit the shortfall of license fee.
3. Again after considering the payment proof in respect of ST and GST claimed, revised assessment was carried out by the concerned circle and final demand was raised for Rs. 6268725/-.
4. But your company has again submitted the revised statement of revenue and LF for FY 2017-18 vide letter dated 16.09.2020 and claimed an amount of Rs. 38236320/- as deduction, which was not duly signed by the auditor.
5. Considering the above paras, it is clear that you have not submitted the required authenticated documents within stipulated time. As such, your request cannot be acceded to, hence regretted.

This issues with the approval of Competent Authority.

  
Dy. CGCA (Revenue)

Copy to (through email):

1. Sr. PPS to Member (F)
2. Sr. PPS to CGCA
3. PS to Advisor (F)
4. PS to Addl. CGCA
5. PS to Sr. Jt. CGCA
6. DDG (LFP), DoT HQ
7. CCA, Karnataka w.r.t. letter no. 12/LF/ISP-IT-B/M/s BBNL dated 08.05.2023 for conveying the matter to the concerned operator.



