

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
1.	Any special compensatory allowance in the nature of ¹ [special compensatory (hilly areas) allowance] or high altitude allowance or uncongenial climate allowance or snow	I. (a) Manipur Mollan/RH-2365 (b) Arunachal Pradesh (i) Kameng ; (ii) North Eastern Arunachal Pradesh where heights are 9,000 ft. and above ;	² [Rs. 800 per month]

1. Substituted for “composite hill compensatory allowance” by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

2. Substituted for “Rs. 600 per month” by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
	bound area allowance or avalanche allowance	<p>(iii) Areas east or west of Siang and Subansiri sectors.</p> <p>(c) Sikkim</p> <p>(i) Area North-NE-East of line Chhaten LR 0105, Launchung LR 1902, pt. 4326 LW 1790, pt. 4349 LW 1479, pt. 3601 LW 1471 to mile 13 LW 1367 to Berluk LW 2253 ;</p> <p>(ii) All other areas at 9,000 ft. and above.</p> <p>(d) Uttar Pradesh</p> <p>Areas of Harsil, Mana and Malari Sub-divisions and other areas of heights at 9,000 ft. and above.</p> <p>(e) Himachal Pradesh</p> <p>(i) All areas at 9,000 ft. and above ahead of line joining Puhkaja-kunzomla towards the bower ;</p> <p>(ii) Area ahead of line joining Karchham and Shigrila towards the bower ;</p> <p>(iii) All areas in Kalpa, Spiti, Lahul and Tisa.</p> <p>(f) Jammu and Kashmir</p> <p>(i) All areas from NR 396950 to NR 350850, NR 370790, NR 311776 North of Shaikhra Village, North of Pindi Village to NR 240800 ;</p> <p>(ii) Areas of Doda, Sank and other posts located in areas at a height of 9,000 ft. and above ;</p> <p>(iii) North of line Kud-Dudu and Basttgarh, Bilwar, Batote and Patnitop;</p> <p>(iv) All areas ahead of Zojila served by Road Srinagar-Zojila-Leh in Leh District ;</p>	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
		<p>(v) Gulmarg – All areas forward of line joining Anita Linyan 3309 - Kaunrali - 2407 ;</p> <p>(vi) Uri South – All areas forward of Kaunrali – Kandi 1810 Kustam 1505 – Sebasantra 1006 Changez 0507 – Jak 19904 Keekar 9704 Jamun 9607 Neeta 9508 ;</p> <p>(vii) BAAZ Kaiyan Bowl – All areas forward of Dulurja 9712 – BAAZ 0317 – Shamsher 0416 including New Shamsher 0615 – Zorawar 1017 – Malaugan Base 1027 - Radha 0836 to Nastachun Pass 9847 ;</p> <p>(viii) Tangdhar – All areas west of Nastachun Pass Tangdhar Bowl and on Shamshabari Range and forward of it ;</p> <p>(ix) Karan and Machhal sub-sectors – All areas along the line Pharkiangali 0869 to Z Gali 4376 and forward of Shamshabari Range ;</p> <p>(x) Panzgam, Trehgam and Drugmul.</p> <p>II. Siachen area of Jammu and Kashmir.</p> <p>III. All places located at a height of 1,000 metres or more above the sea level, other than places specified at (I) and (II) above.</p>	<p>¹[Rs. 7,000 per month]</p> <p>²[Rs. 300 per month]</p>

1. Substituted for “Rs. 1,200 per month” by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

2. Substituted for “Rs. 150 per month” by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
1[2.	Any special Compensatory Allowance in the nature of Border Area Allowance, Remote Locality Allowance or Difficult Area Allowance or Disturbed Area Allowance	<p>I. (a) Little Andaman, Nicobar and Narcondum Islands ;</p> <p>(b) North and Middle Andamans;</p> <p>(c) Throughout Lakshadweep and Minicoy Islands ;</p> <p>(d) All places on or north of the following demarcation line : Point 14600 (2881) to Sala MS 2686–Matau MS 6777–Sakong MT 1379–Bamong–Khonawa MO 2803–Nyapin MO 7525–River Khru to its junction with the river Kamla MP-2226–Taliha–Yapuik MK 7410–Gshong MK 9749–Yinki Yong NF 4324 – Damoroh MF–6208–Ahinkolin NF 8811– Kronli MG 2407–Hanli NM 4096 Gurongon NM 4592 Loon NM 7579–Mayuliang NM 0169–Chawah NM 9943–Kamphu NM 1125–Point 6490 (NM 1493) Vijayanagar NSA–486.</p> <p>(e) Following areas in Himachal Pradesh</p> <p>(i) Pangi Tehsil of Chamba District ;</p> <p>(ii) Following Panchayats and villages of Bharmour Tehsil of Chamba District</p> <p>(A) Panchayat Badgaun, Bajol, Deol Kugti Nayagam and Tundah.</p> <p>(B) Villages Ghatu of Gram Panchayat Jagat Kanarsi of Gram Panchayat Cauhata.</p> <p>(iii) Lahul and Spiti District;</p> <p>(iv) Kinnaur District :</p> <p>(A) Asrang, Chitkul and Hango Kuno Charang Panchayats</p>	Rs. 1,300 per month

1. Substituted by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
		<p>(B) 15/20 Area comprising the Gram Panchayats of Chhota Khamba, Nathpa and Rupī.</p> <p>(C) Pooh sub-Division excluding the Panchayat Areas specified above.</p> <p>(v) 15/20 Area of Rampur Tehsil comprising of Panchayats of Koot, Labana-Sadana, Sarpara and Chandī Branda of Shimla District.</p> <p>(vi) 15/20 Area of Nirmand Tehsil, comprising the Gram Panchayats of Kharga, Kushwar and Sarga of Kullu District.</p> <p>(f) Chimpui District of Mizoram and areas beyond 25 km from Lunglei town in Lunglei District of Mizoram.</p> <p>(g) Following areas in Jammu and Kashmir:</p> <p>(i) Niabat Bani, Lohi, Malhar and Macchodi of Kathua District ;</p> <p>(ii) Dudu Basantgarh Lander Bhamag Illaqa, Thakrakote and Nagote of Udhampur District.</p> <p>(iii) All areas in Tehsil Mahore except those specified at III. (f)(i) below in Udhampur District ;</p> <p>(iv) Illaqa of Padder and Niabat Nowgaon in Kishtwar Tehsil of Doda District ;</p> <p>(v) Leh District ;</p> <p>(vi) Entire Gurez – Nirabat, Tangdar Sub-division and Keran Illaqa of Baramulla District.</p> <p>(h) Following areas of Uttar Pradesh :</p> <p>(i) Chamoli District ;</p>	

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
		<p>(ii) Pithoragarh District ; (iii) Uttarakashi District.</p> <p>(i) Throughout Sikkim State</p> <p>II. Installations in the continental shelf of India and the Exclusive Economic Zone of India.</p> <p>III. (a) Throughout Arunachal Pradesh other than areas covered by those specified at I. (d) above.</p> <p>(b) Throughout Nagaland State.</p> <p>(c) South Andaman (including Port Blair)</p> <p>(d) Throughout Lunglei District (excluding areas beyond 25 km from Lunglei town) of Mizoram.</p> <p>(e) Dharmanagar, Kailasahar, Amarpur and Khowai in Tripura.</p> <p>(f) Following areas in Jammu and Kashmir:</p> <p>(i) Areas up to Goel from Kamban side and areas up to Arnas from Keasi side in Tehsil Mahore of Udhampur District ;</p> <p>(ii) Matchill in Barmulla District.</p> <p>(g) Following areas in Himachal Pradesh :</p> <p>(i) Bharmour Tehsil, excluding Panchayats and villages covered by those specified at I. (e)(ii) above of Chamba District ;</p> <p>(ii) Chhota Bhangal and Bara Bhangal area of Kangra District ;</p> <p>(iii) Kinnaur District other than areas specified at I. (e)(iv) ;</p> <p>(iv) Dodra-Kawar Tehsil, Gram Panchayats of Darkali in Rampur, Kashapath Tehsil and Munish, Ghori Chaibis and Pargana Sarhan and Shimla District ;</p>	<p>Rs. 1,100 per month</p> <p>Rs. 1,050 per month</p>

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
		<p>IV. (a) Throughout Aizawal District of Mizoram.</p> <p>(b) Throughout Tripura except areas those specified at <i>III. (e)</i>.</p> <p>(c) Throughout Manipur.</p> <p>(d) Following areas of Himachal Pradesh :</p> <p>(i) Jhandru Panchayat in Bhatiyat Tehsil, Churah Tehsil, Dalhousie Town (including Banikheth proper) of Chamba District ;</p> <p>(ii) Outer Seraj (excluding Village of Jakat-Khana and Buraw in Nirmand Tehsil of Kullu District ;</p> <p>(iii) Following areas of Mandi District :</p> <p>(A) Chhuar Valley (Jogindernagar Tehsil) ;</p> <p>(B) Bagara, Chhatri, Chhotdhar, Garagushain, Gatoo, Gharyas, Janjheli, Jaryar, Johar Kalhani Kalwan, Kholanal, Loth, Silibagi, Somachan, Thachdhar, Tachi and Thana Panchayats and Thunag Tehsil ;</p> <p>(C) Binga, Kamlah, Saklana, Tanyar and Tarakholah, Panchayats of Dharampur Block ;</p> <p>(D) Balidhar, Bagra, Gopalpur, Khajol, Mahog, Mehudi, Manj, Pekhi, Sainj, Sarahan and Teban, Panchayats of Karsog Tehsil ;</p> <p>(E) Bohi, Batwara, Dhanyara, Paura-Kothi, Seri and Shoja, Panchayats of Sundernagar Tehsil ;</p>	Rs. 750 per month

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
		<p>(iv) Following areas and offices of Kangra District:</p> <p>(A) Dharamshala town and Women's ITI, Dari, Mechanical Workshop, Ramnagar ; Child Welfare and Town Country Planning Offices, Sakoh ; CRSF Office at lower Sakoh ; Kangra Milk Supply Scheme, Shamnagar ; Tea Factory, Dari ; Forest Corporation Office, Shamnagar ; Tea Factory, Dari ; Settlement Office, Shamnagar and Binwa Project, Shamnagar. Offices located outside the Municipal limit of Dharamshala town but included in Dharamshala town for purposes of eligibility to special Compensatory (Remote Locality) Allowance ;</p> <p>(B) Palampur town, including HPKVV Campus at Palampur and H.P. Krishi Vishvavidyalaya Campus ; Cattle Development Office/ Jersy Farm, Banuri ; Sericulture Office/ Indo-German Agriculture Workshop/ HPPWD Division, Bundla ; Electrical Sub-Division, Lohna ; D.P.O. Corporation, Bundla and Electrical HPSEE Division, Ghuggar offices located outside the municipal limits of Palampur town but</p>	

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
		<p>included in Palampur town for the purpose of above allowance ;</p> <p>(v) Chopal Tehsil ; Ghoris, Panjgaon, Patsnu, Naubis and Teen Koti of Pargana Sarahan ; Deothi Gram Panchayat of Taklesh Area ; Pargana Barabis ; Kasba Rampur and Ghoris Nog of Pargana Rampur of Rampur Tehsil of Shimla District and Shimla Town and its suburbs (Dhalli, Jatog, Kasumpti, Mashobra, Taradevi and Tutu) ;</p> <p>(vi) Panchayats of Bani, Bakhali (Pachhad Tehsil), Bharog Bheneri (Paonata Tehsil), Birla (Nahan Tehsil), Dibber (Pachhad Tehsil) of Thanan Kasoga (Nahan Tehsil) in Sirmour District and Thansgiri Tract of Sirmour District ;</p> <p>(vii) Mangal Panchayat of Solan District.</p> <p>(e) Following areas in Jammu and Kashmir :</p> <p>(i) Areas in Poonch and Rojouri Districts excluding the towns of Poonch and Rajouri and Sunderbani and other Urban areas in the two districts.</p> <p>(f) Following areas in Jammu and Kashmir</p> <p>Areas not included in I.(g), III. (f) and IV. (e) above, but which are within a distance of 8 km from the line of actual control or at places which may be declared as qualifying for</p>	

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
		Border Allowance from time to time by the State Government for their own staff. V. Jog Falls in Shimoga District in Karnataka. VI. (a) Throughout the State of Himachal Pradesh other than areas covered by those specified in <i>I.(e), III.(g)</i> and <i>IV.(d)</i> ; (b) Throughout the State of Assam and Meghalaya.	Rs. 300 per month Rs. 200 per month]
3.	¹ [Special compensatory (tribal areas/schedule areas/agency areas) allowance]	(a) Madhya Pradesh (b) Tamil Nadu (c) Uttar Pradesh (d) Karnataka (e) Tripura (f) Assam (g) West Bengal (h) Bihar (i) Orissa	² [Rs. 200 per month]
4.	Any allowance granted to an employee working in any transport system to meet his personal expenditure during his duty performed in the course of running of such transport from one place to another place, provided that such employee is not in receipt of daily allowance	Whole of India	70 per cent of such allowance up to a maximum of ³ [Rs. 6,000 per month]
5.	Children education allowance	Whole of India	⁴ [Rs. 100 per month per child] up to a maximum of two children.

1. Substituted for "Tribal area allowance" by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.
2. Substituted for "Rs. 100 per month" by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.
3. Substituted for "Rs. 3,000 per month" by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.
4. Substituted for "Rs. 50 per month per child" by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

<i>Sl. No.</i>	<i>Name of allowance</i>	<i>Place at which allowance is exempt</i>	<i>Extent to which allowance is exempt</i>
6.	Any allowance granted to an employee to meet the hostel expenditure on his child	Whole of India	¹ [Rs. 300 per month per child] up to a maximum of two children.
7.	Compensatory field area allowance	(a) Following areas in Arunachal Pradesh : (i) Tirap and Changlang Districts ; (ii) All areas north of line joining point 4448 in LZ 4179 – Nukme Dong MS 3272 – Sepla MT 2969 – Palin MO 9213 – Daporijo NR 5841 – Along NL 1273 – Hunli NM 3196 – Tidding Tuwi MT 6369 – Hayuliang NN 0170 – Tawaken MT 8136 – Champai Bun NM 8814, all inclusive. (b) Throughout Manipur and Nagaland. (c) Following areas in Sikkim : All areas north and north-east of line joining Phalut LV 4750 – Gezing LV 7059 – Mangkha LV 6160 – Penlang La LW 0666 – Rangli LW 1448 – BP 1 in LW 2453 on Indo-Bhutan Border, all inclusive. (d) Following areas in Himachal Pradesh : All areas east of line joining Umasila NV 3951 – Udaipur NY 8663 – Manikaran SB 2300 – Pir Parbati Pass TA 1459 – Taranda TA 2335 – Barasua – Pass TA 8801, all inclusive. (e) Following areas in Uttar Pradesh : All areas north and north-east of line joining Barasua Pass Gangnani TG 1362 – Govind Ghat TG 0937 – Tapovan TH 1822 –	² [Rs. 2,600 per month]

1. Substituted for “Rs. 150 per month per child” by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.
2. Substituted for “Rs. 1,300 per month” by the IT (Twenty-second Amendment) Rules, 2000, with retrospective effect from 1st May, 1999. Earlier “Rs. 1,300 per month” was substituted for “Rs. 975 per month” by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
8.	Compensatory modified field area allowance	<p>Musiari TN 8982 – Relagad TO 2466, all inclusive.</p> <p>(f) Following areas in Jammu and Kashmir :</p> <p>(i) Areas north and east of line joining Zojila MU 3036 – Baralachala NE 6672 along the Great Himalayan Range, all inclusive ;</p> <p>(ii) All areas west of line joining point 1556 in NR 5470 – Gulmarg MT 3105 – Naushara MY 3105 – Ringapat MT 2133 – Handwara MT 2043 – Laingyal MT 2339 – Point 8405 in NG 4565 – North of line joining point 8403 – Bunakut MT 5453 – Razan NN 2239 – Zojila, all inclusive ;</p> <p>(iii) All areas west of line joining tip of Chicken Neck RD 7073 – Canal junction RD 6364 – Mawa Brahmana RD 6183 – Chauki RD 6393 – Road Junction RD 6499 – Baramgala MY 3854 – Point 1556 in NR 5470, all inclusive.</p> <p>(a) Following areas in Punjab and Rajasthan :</p> <p>Areas west of line joining Jessai, Barmer, Jaisalmer, Pokharan, Udasar, Mahajan Ranges, Suratgarh, Lalgah, Jattan, Abohar, Govindgarh, Fazilka, Jandiala Guru, Moga, Dholewal, Deas, Bir Sarangwal, Hussainiwala, Dera Baba Nanak, Laisain Pulge up to the international border, all inclusive.</p> <p>(b) Following area in Haryana : Satrod (Hissar).</p> <p>(c) Following areas in Himachal Pradesh :</p> <p>Areas north of line joining Narkhanda, Keylong up to field area line/high altitude line.</p>	1[Rs. 1,000 per month]

1. Substituted for “Rs. 500 per month” by the IT (Twenty-second Amendment) Rules, 2000, with retrospective effect from 1st May, 1999. Earlier “Rs. 500 per month” was substituted for “Rs. 375 per month” by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
9.	Any special allowance in the nature of counter-insurgency allowance granted to the members of	<p>(d) Following areas in Arunachal Pradesh and Assam :</p> <p>(i) Cachar and North Cachar Districts of Assam including Silchar ;</p> <p>(ii) All areas of Arunachal Pradesh and Assam north of river Brahmaputra except Tejpur – Misamari and field areas.</p> <p>(e) Throughout Mizoram and Tripura.</p> <p>(f) Following areas in Sikkim and West Bengal :</p> <p>Areas northwards of line joining Sevoke LV 9112 – Burdong LV 985 – Sherwani LV 9453 – Bagrakot LW 0113 – Damdim LW 1109 – New Mal-Hasimara QB 7894 Ganga Ram Tea Estate QA 1377 up to the high altitude line/field area line/international border, all inclusive.</p> <p>(g) Following areas in Uttar Pradesh :</p> <p>Areas north of line joining Uttarkashi, Karan Prayag, Gauchar, Joshimath, Chamoli, Rudra Prayag, Askote, Charamgad, Dharchula, Kausani and Narendra Nagar up to international border, all inclusive.</p> <p>(h) Following areas in Jammu and Kashmir :</p> <p>(i) Areas west of line joining Pattan, Baramulla, Kupwara, Drugmulla, Panges, Manke, Buniyar, Pantha Chowk, Khanabal, Anantnag Khundru and Khru up to the existing high altitude line, all inclusive ;</p> <p>(ii) Areas west of line joining - BP-19, Brahmanadi-Bari, Jindra, Dhansal, Katra, Sanjhi Chatt, Batote, Patni-top, Ramban and Banihal up to the existing high altitude line, all inclusive.</p> <p>Whole of India</p>	1[Rs. 3,900 per month]

1. Substituted for "Rs. 1,300 per month" by the IT (Twenty-second Amendment) Rules, 2000, with retrospective effect from 1st May, 1999. Earlier "Rs. 1,300 per month" was substituted for "Rs. 975 per month" by the IT (Third Amendment) Rules, 2000, with retrospective effect from 1st August, 1997.

Sl. No.	Name of allowance	Place at which allowance is exempt	Extent to which allowance is exempt
2 ² [10.	armed forces operating in areas away from their permanent locations ¹ [****] Transport allowance granted to an ³ [employee other than an employee referred to in serial number 11] to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty	Whole of India	Rs. 800 per month]
4 ⁴ [11.	Transport allowance granted to an employee, who is blind or orthopaedically handicapped with disability of lower extremities, to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty	Whole of India	Rs. 1600 per month]
5 ⁵ [12.	Underground Allowance granted to an employee who is working in uncongenial, unnatural climate in underground ⁶ [****] mines.	Whole of India	Rs. 800 per month]
7 ⁷ [13.	Any special allowance in the nature of high altitude (uncongenial climate) allowance granted to the member of the armed forces operating in high altitude areas	(a) For altitude of 9,000 to 15,000 feet (b) For altitude of above 15,000 feet	Rs. 1,060 per month Rs. 1,600 per month]
7 ⁷ [14.	Any special allowance granted to the members of the armed forces in the nature of special compensatory highly active field area allowance	Whole of India	Rs. 4,200 per month]
8 ⁸ [15.	Any special allowance granted to the member of the armed forces in the nature of island (duty) allowance	Andaman & Nicobar and Lakshadweep Group of Islands	Rs. 3,250 per month.]

1. Expression "for a period of more than 30 days" omitted by the IT (Twenty-second Amendment) Rules, 2005, with effect from 1st April, 2006.
2. Inserted by the IT (Seventh Amendment) Rules, 1998, with retrospective effect from 1st August, 1997.
3. Substituted for "employee" by the IT (Twenty-ninth Amendment) Rules, 1999, with retrospective effect from 1st August, 1997.
4. Inserted by the IT (Twenty-ninth Amendment) Rules, 1999, with retrospective effect from 1st August, 1997.
5. Inserted by the IT (Fourth Amendment) Rules, 2000, with effect from 24th April, 2000.
6. Word "coal" omitted by the IT (Thirteenth Amendment) Rules, 2007, with effect from **7th November, 2007**.
7. Inserted by the IT (Twenty-second Amendment) Rules, 2000, with retrospective effect from 1st May, 1999.
8. Inserted by the IT (Twenty-first Amendment) Rules, 2000, with effect from 29th February, 2000.