



दक्षिण पूर्व रेलवे
South Eastern Railway



कार्यालय / Office of the
वरिष्ठ मण्डल कार्मिक अधिकारी/रांची
Sr. Divl Personnel Officer/Ranchi
दिनांक: 25.01.2023

सं:एसईआर/पी-रांची/पालिसी/एचआरए/23

To,
All Branch Officers,
S.E.Railway, Ranchi.

Sub: Decentralization of power for sanction of HRA, Policy on admissibility of House Rent Allowance, Procedure for drawl of House Rent Allowance and Exemption of House Rent Allowance for the purpose of Income Tax under Section 10(13A) of Income Tax Act, 1961.

Ref : 1. This Office Letter No. SER/P-RNC/480/Qtrs-Policy/16 dated 08.08.2016.
2. This Office Letter No. SER/P-RNC/480/Qtrs-Policy/16 dated 11.07.2017.

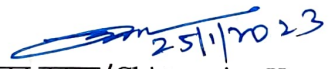
Vide letters under reference, certain guidelines regarding allotment of quarter and admissibility of house rent allowance were issued with the approval of competent authority i.e. ADRM/RNC. Vide reference it was also decided that for payment of HRA, APO will be the sanctioning authority.

However, now with the approval of competent Authority i.e. ADRM/RNC, it has been decided to decentralize the process of sanction of HRA to staff. Henceforth, the application for HRA shall be considered and sanctioned as per the merit of the case by the respective Branch Officers. The Staff, applying for HRA, shall submit application to their respective Branch Officers. The application should be processed by the quarter allotment establishment of respective departments.

All applications for HRA, received in this Office in January 2023 are forwarded to the concerned department.

All the relevant rules/guidelines related to sanction of House Rent Allowance are compiled and appended as **Annexure-A** and the format for application for allotment of quarter is appended as **Annexure-B** and the format for application for sanction of HRA is appended as **Annexure-C**.

This is for your information and necessary action.


(चित्तरंजन कुमार/Chittaranjan Kumar)

सहायक कार्मिक अधिकारी/Asstt. Personnel Officer
कृते व. मण्डल कार्मिक अधिकारी/रांची
for Sr. Divl. Personnel Officer/Ranchi

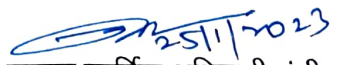
Copy to: PS to DRM for kind information of DRM/RNC.

Copy to: OS to ADRM/RNC & CPM/GS/RNC.

Copy to: All Branch Officers for kind information and necessary action.

Copy to: All Chairman/Railway Quarter Committee, Ranchi Division, Dy.CE(CON)/RNC,
Dy.CSTE(CON)/RNC for information and necessary action

Copy to: DC/SERMC/RNC,DC/SERMU/RNC,DS/AIOBCREA/RNC, Representative of
AISC&STREA/RNC.


कृते व. मण्डल कार्मिक अधिकारी/रांची
for Sr. Divl. Personnel Officer/Ranchi

Annexure-A

The instruction issued by the Railway Board from time to time on the subject of admissibility of House Rent Allowance, Procedure for drawl of House Rent Allowance and Exemption of House Rent Allowance by Income Tax Department for the purpose of Income Tax under Section 10(13A) of Income Tax Act, 1961 are contained in several letter.

Accordingly, it has now been decided by the Competent Authority to issue a consolidated guideline/procedure for payment of House Rent Allowance to eligible Railway employees.

As such, the following guideline/procedure/policy as furnished hereunder incorporating all the instructions issued so far on the subject are issued for strict compliance of the same during allotment of Railway accommodation, sanction of House Rent Allowance and exemption of House Rent for the purpose of Income Tax under Section 10(13A) of Income Tax Act, 1961.

1. In terms of Railway Board's letter No. E(P&A)II/2012/F.E./2/4 dated 02.04.2019, Every Branch officers have the responsibility to classify their staff into "**Essential staff**" and "**Non- Essential staff**". Essential staff says to those staff for whom accommodation is specially earmarked and whose occupation of railway quarter is essential for easy accessibility during emergencies, efficient discharge of their duties etc.
2. For Essential staff "No accommodation certificate" of eligible type quarter shall be mandatory from respective department pool as well as from General Pool before sanction of HRA. However for Non-Essential staff "No accommodation certificate" of eligible type quarter from General pool shall not be mandatory before sanction of HRA. (Authority-Railway Board's letter No. E(P&A)II/2012/F.E./2/4 dated 02.04.2019)
3. Every employee on his initial appointment or transfer to a new station must apply for railway accommodation. The applicant may apply for any specific quarter but he/she should not be rigid about the choice. The applicant should apply in prescribed format (**Annexure-B**).
4. After receiving the application for allotment of Railway quarter, Railway quarter allotment Authority will ensure that Railway accommodation is still fit for occupation and liveable before allotment of Railway accommodation to eligible Railway employee. The pool holder shall make every effort to allot a suitable Railway quarter. (RBE No. 123/2015)


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5. Employees have the option to apply for an accommodation of a class next below the to which he is entitled. In case an employee is allotted a quarter, one type below his/her eligibility on his/her request, he/she cannot refuse such allotment in terms of RBE No. 23/2017. In case refuse to occupy or surrender after allotment, it will be treated as refusal to accept quarter for the purpose of drawl of HRA.
6. Only in case of non availability of Railway quarter as described above, the employee can apply for HRA in the prescribed format through concerned Chairman, Railway Quarter Committee which is enclosed at **Annexure-C**.
7. Staff should submit the HRA application to his immediate in-charge. The unit in-charge will obtain the certification towards non-availability of eligible type railway quarter based on the vacant list of the concerned pool including vacant quarters in General pool pertaining to particular department from Chairman Quarter Committee/Quarter Allotment Authority on last day of every month. Moreover, the unit in-charge should maintain a register of HRA application.
8. Unit in-charge will forward the applications received during the month in a bunch to the concerned Branch Officer for its sanction within 07 days of each month. The Branch officer will forward the applications to Sr DPO/RNC duly sanctioned HRA within 15 day of the month. While sanctioning HRA, it will be ensured that HRA is not sanctioned to the junior staff equivalent to No. of vacant quarter in the eligible category at the particular station. Further sanctioning HRA during coming month, the pending application should also be considered.
9. After sanctioning of HRA, the sanction memorandum shall be given to Sr.DPO(Bills) for payment of HRA.
10. In terms of Para-3 of RBE No. 98/1988, HRA will be payable from the it is certified by the accommodation controlling authority that no accommodation is available for allotment.
11. The Railway staff who will superannuate within three month shall be allowed to vacate their quarter.

Admissibility of House Rent Allowance :-

1. All regular Railway employees are eligible for House Rent allowance subject to fulfillment of terms and conditions. Casual labour, Substitute, TADK are also eligible for House rent allowance from the date on which they have been granted temporary status subject to fulfillment of other & conditions. (Estt SI No 51/1991)
2. Railway employees living in Sleeper Hut, Tent, Barracks and Wagon Bodies are entitled for HRA subject to fulfillment of other terms & conditions. (Estt SI No 68/1991)

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3. If Husband/Wife Railway/Central/State Government employees and is living in private accommodation, hired/owned by the spouse. In such cases they are admissible to grant normal amount of House Rent Allowance subject to fulfillment of other terms and conditions and subject to production of certificate that they are incurring some expenditure towards House Rent/Maintenance of own house.(Estt SI No 30/1989)
4. If a female unmarried Railway employee is residing with her brother who is as allottee of Railway quarter no permission is required by her for sharing the said Railway accommodation and the female unmarried Railway employee is eligible to draw HRA. (Estt SI No 48/1990)
5. In the event of surrender of quarter by Railway staff the case shall be dealt in accordance with Board's Letter No. E(P&A)II-87/HRA-15 dtd. 16.05.1988.
6. HRA can be granted for a period of maximum 3(three) months by concerned Branch officer in favour of the staff who will be retired shortly and also vacated the allotted railway Quarter. This will facilitate the essential staff to get Railway quarter and unauthorised occupation will be minimized. The vacation of railway quarter on the ground of retirement within 03 (three) months will not be considered as surrender of quarter.

Condition for in-eligibility for House Rent Allowance (Para 1706 of IREC)

1. He/she does not incur any expenditure on rent for his/her accommodation.
2. He/ she occupies accommodation provided by the government.
3. He/she shares government accommodation allotted rent free to another government employee.
4. He/she resides in accommodation allotted to his/her parents/son/daughter by the Central Government/State Government, an Autonomous Public undertaking or Semi-Government organisation such as Municipality, Port Trust Nationalise Bank, life insurance corporation of India etc.
5. If the Railway employee is residing in Government owned or leased accommodation, which is allotted to him/her as Government accommodation, the other spouse will not, however, be eligible to draw house rent allowance, as per the extant orders.
6. His wife/her husband has been allotted accommodation at the same station by the Central Government/State Government, an autonomous public undertaking or semi-Government organization such as municipality, port trust etc. whether he/she resides in that accommodation or he/she resides separately in accommodation rented by him/her. (Estt SI No 30/2002)


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7. In case a Railway employee after allotment of Railway quarter which is according to his/her entitlement at the station where he/she works refuse to occupy the accommodation or surrendered the Railway quarter House rent allowance will not be admissible.
8. Further, refusal by Railway employee of an accommodation of different class from that for which he/she is eligible shall not constitute refusal for the purpose of these order unless he has the option to apply for accommodation of a class next below the one to which he is entitled by virtue of his/her emoluments and he refuse such accommodation when allotted on the basis of his application. (RBE 23/2017)
9. Moreover, House rent allowance will not be admissible to employees in the event of surrender, refusal etc. for whom accommodation is specifically earmarked or to those whose occupation of Railway quarter is essential for easy accessibility during emergencies and efficient discharge of duties etc.
10. In case at any point of time it transpires that some accommodation is likely to remain vacant/unoccupied due to lack of demand, it will be made compulsory to submit application for such type where there is surplus accommodation and consequently, the employee entitled for such type quarter would not be eligible to draw House rent allowance (RBE No 05/2018).

Rebate of House Rent Allowance under section of IT Act :-

House rent allowance is part of salary and taxable income. Exemption with respect to House rent allowance is covered under Section 10(13A) of Income tax act, 1961. If any Railway employee receive House rent allowance as part of salary and live in a rented accommodation, then they can claim full or partial House rent exemption under section 10(13A). However, House rent allowance is fully taxable if Railway employee live in own house or not- rented accommodation.

Note:1. As per Section 10(13A) it is important to note that where rent paid is 10% or less than 10% of salary (means basic pay including DA and taxable allowances), no exemption will be admissible. Again exemption is denied where an employee lives in his/her own house or in a house for which he/she does not pay rent.

2. For claiming House rent allowance exemption from Income tax under Section 10(13A) of IT Act, the following valid documents are required along with claim:-

(a) Valid Rent Agreement between renter and landlord. The rent agreement must mention all the relevant details such as amount of monthly rent, time period of rent agreement, any utility bill to be paid by renter etc.

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(b) Valid rent receipt.

3. The Central Board of Direct Tax (CBDT) has made it mandatory to declare the landlord's PAN details if the annual rent paid exceed Rs. 01 lakh or Rs. 8333/- per month. Hence, if claim of exemption is of more than 01 lakh annually rent paid, the PAN details of Landlord is mandatory.

It is uploaded at *ser.indianrailways.gov.in*.


(चित्तरंजन कुमार/Chittaranjan Kumar)
सहायक कार्मिक अधिकारी/Asstt. Personnel Officer
कृते व. मण्डल कार्मिक अधिकारी/रांची
for Sr. Divl. Personnel Officer/Ranchi

Annexure-B

APPLICATION FOR ALLOTMENT/CHANGE OF QUARTER

1. NAME :
2. i) Designation :
- ii) Office :
3. i) PF No :
- ii) B.U.No :
- iii) Department :
4. Caste (if SC/ST copy of certificate duly attested by Officer to be enclosed) :
5. i) Scale of Pay :
- ii) Grade Pay & Level :
6. Date of appointment :
7. Date of Birth :
8. Nature of allotment of Railway Quarter
- i) Initial :
- ii) Change over (applicable within the department pool and same area) :
- (a) For same type of quarters :
- (b) For higher type of quarters :
- (iii) General Pool :
9. Present requirement (indicate type and area desired with three options) :
10. (a) In the event of transfer from out station :

I hereby certify that I have vacated Railway Quarter consequent on my transfer to area on and a certificate copy of vacation memo issued by is enclosed.

(b) In case of headquarter

I hereby certify that I have vacated/ not vacated Railway Quarter which was in my occupation at area at the time of my transfer to out station from headquarters area on

I am aware that the above allotment if made to me is for my personnel occupation and I will not sub-let to anyone else and if I do not observe this, I am liable for action under DAR.



Signature of the employee

Note : Incomplete application will not be considered for registration and employee will not have any to claim for their seniority.

Date:

Annexure-C

To
The
South Eastern Railway, Ranchi

(Through proper channel)

Sub: Sanction of House Rent Allowance.

I am a Railway employee of Ranchi Division of South Eastern Railway and posted at or I have been transferred from station and posted at under w.e.f. My service particulars are as under: 1.

Name :

2. PF/Employee No :
3. Department :
4. Designation :
5. Posting station :
6. Working under :
7. Present Grade Pay & Pay Band (6th CPC) (Substantive) :
8. Pay Level as per 7th CPC :
9. Date of appointment/Posting at present station :
10. Details of quarter vacated, if any :
 - (a) Railway Quarter No :
 - (b) Type of Quarter :

I certify that

1. I have applied for allotment of Railway Quarter but not allotted to me by the competent authority.
2. I have/ have not refused to occupy Railway Quarter allotted to me or I have/have not surrendered allotted Quarter at the station wherein I am posted.
3. I am residing in hired private accommodation and incurring an expenditure of Rs. towards rent of my accommodation.(Details of private accommodation where residing)
4. I am residing in my house and incurring expenditure towards maintenance. (If not applicable strike off and if applicable details of own house.)
5. I have not occupied any accommodation provided by the Government.
6. I am not sharing Government accommodation allotted rent free to another Government employee.
7. I do not reside in accommodation allotted to my parents/son/daughter by the Central Government/State Government, an autonomous public undertaking or semi-Government organization such as municipality, Port Trust, Nationalised Banks, Life Insurance Corporation of India etc.
8. My wife/husband has not been allotted accommodation at the same station by the Central Government/State Government, an autonomous public undertaking or semi-Government organization such as Municipality, Port Trust etc.
9. I am living in Sleeper Hut/Tent/Barracks/Wagon Bodies due to non-allotment of Railway Quarter(If not applicable strike off).

10. I am living/not living in private accommodation hired/owned by my spouse. (Strike off which is not applicable) (If applicable details of Private/hired/Own accommodation)

11. I am unmarried female and reside with my brother whose Railway Quarter No.(strike off, if not applicable)

12. The Railway Quarter is not available in terms of RBE No. 23/2017.

Date:

Full signature of applicant.....

(Putting on date is necessary)

Forwarded to Chairman Quarter Committee/Quarter Allotment Authority for necessary action.

Forwarded by

(Signature and seal of immediate supervisor)

Remarks of Chairman Quarter Committee/Quarter Allotment Authority.

Remarks.....
.....
.....

Forwarded to Branch Officer for necessary action:

Signature of the Chairman of Concerned Quarter Committee/Quarter Allotment Authority
(with seal)

Remarks of Branch Officer

.....
.....

Forwarded to Sr. DPO/RNC for necessary action.

Signature of the Branch officer
(with seal)

