



अखिल भारतीय आयुर्विज्ञान संस्थान राजकोट, गुजरात 360110
All India Institute of Medical Sciences, Rajkot, Gujarat 360110

A Central Autonomous Body under PMSSY, MoH&FW

Government of India www.aiimsrajkot.edu.in



AIIMS/Rajkot/Admin/2024-25/2792

Dt: 25-05-2024

CIRCULAR 01... /2024

Subject: Preservation of Original Bills/Invoices for Allowances

This circular is issued to all Faculties, Officers, and Nursing Staff with immediate effect. It pertains to the preservation of original bills, invoices, or any other vouchers related to expenses incurred against various allowances. These allowances include, but are not limited to:

- Academic Allowance
- Dress Allowance
- Newspaper Allowance

These allowances are exempted from Income Tax under section 10(14). However, to ensure compliance with statutory requirements, it is crucial that you maintain original documents supporting these claims.

These documents may be required to be produced before the institute or the Income Tax Department for any future statutory compliance checks.

Failure to produce these documents may result in the disallowance of these exemptions and might lead to recovery/penalty of taxes as determined by the Income Tax Department or any other Competent Authority.

We request your utmost cooperation in this matter and urge you to preserve all relevant documents in their original form. Your adherence to this directive is essential to avoid any potential penalties or recoveries.

This is issued with the approval of the Competent Authority.



((Col.) Puneet Kumar Arora)
Deputy Director (Admin)

AIIMS - Rajkot
उप निदेशक (प्रशासन)

DEPUTY DIRECTOR (ADMINISTRATION)

अखिल भारतीय आयुर्विज्ञान संस्थान, राजकोट - ३६०११०

All India Institute of Medical Sciences, Rajkot - 360110

Copy to:

1. Executive Director, AIIMS – Rajkot.
2. Administrative Officer, AIIMS – Rajkot.
3. Accounts Officer, AIIMS – Rajkot.
4. In-Charge IT Cell for uploading the same on the AIIMS Website and circulation to all staff members through E-mail.