

8.14 Exemption from income tax on the amount of awards

The awards are granted as an incentive on passing Prabodh, Praveen, Pragya, Hindi Typing, Hindi Stenography examinations of Hindi Teaching Scheme. Such awards being in the nature of casual income are not a regular source of employee's income. Therefore, under Section 10(3) of the Income Tax Act, 1961 the amount of awards will be exempted from income tax and this amount will not be included in the total taxable income of the employee.

(O.M. No. 24/18/87-I.T./A.I. dated 31-3-87)