

LTA CLAIM & DECLARATION FORM
(for the Calendar Year Jan 2021 - Dec 2021)

Name of Employee :
Employee Code :
Department :
LTA Claim Amount : Rs.
LTA is claimed as : Taxable / Non Taxable
(If Non Taxable please fill up the below details)
LTA is claimed with Valid Proof : YES / NO
(If yes please fill up the below details)

Travel Details:

Mode of Travel : Air / Train / Taxi
Class of Travel :
Place of Travel (Onward) : From: To:
(Return) : From: To:
Dates of Travel : From: To:

If travelled on a working day, please mention below the Earned Leave dates availed.

Earned Leave : From: To:
Please provide with the details of the family members who had travelled with you:

S. No:	Name	Relationship with Employee
1.		
2.		
3.		
4.		
5.		

I hereby declare that the above information provided by me is true and correct.

Signature of Employee:

Date:

GENERAL GUIDELINES FOR LTA PROOF SUBMISSION

OBJECTIVE-

To provide the required guidelines for employees to avail the facility and to claim tax exemption under The Income Tax Act.

DEFINITIONS

- 1 Employees: Only to Employees who have opted for LTA
- 2 Place of Travel: LTA is provided to the Employee and his / her family in connection with his proceeding on leave to any place within India only.
- 3 Family: Self, Spouse, Children of the Employee & Dependant parents, brothers & sisters of the Employee. (Exemption is not available for more than two children of an Employee born after 01st October, 1998 – however children born before 1st October, 1998 such restriction is not covered).

FEATURES

1. Tax Exemption as per the IT Act is limited only to the **Ticket Fare Expenses** incurred on the journey. **Only Domestic Travel is considered for exemption. Therefore, no International travel is covered under LTA.**
2. Expenses incurred for boarding, lodging, portage etc. are not eligible to be claimed for the purpose of tax exemption, under LTA.
3. The dully filled LTA Claim & Declaration Form (Refer Annexure-I) has to be submitted by the employee to claim LTA. As per the latest ruling dt. 28th Jan 09 given by the Supreme Court “the onus of examining and maintaining documents is shifted from the employer to employee since the exemption under section 10(5) will be available for actual travel and for which the employee claiming exemption will need to maintain and produce requisite evidence before the tax officer, as may be required”.
4. Hence, we require the claim form along with the employee’s declaration and not the proofs from your end to claim the LTA as non-taxable allowance rather we recommend strongly to maintain the supporting document as a proof of your travel, which could be demanded by Tax officers at the time of enquiry if any.
5. **Eligible mode of travel for tax exemption:** Employee who wish to claim tax exemption under LTA are eligible to travel as per the table mentioned below:

S.No:	Mode of Travel	Class & Amount of Travel eligible for Tax Exemption
1	For journey undertaken by Air	Economy Class. Journey can be performed by any Airlines, but reimbursement is limited to the Economy Class fare of National Carrier (Indian Airlines or Air India).
2	For journey undertaken by Train	All classes are eligible. (I AC / II AC / III AC / I Class / II Class)

6. Tax exemption for claim under LTA is eligible only for travel being undertaken by Air / Train. Any other form of transportation including Taxi will be eligible for equal amount of Train Fare for the said distance and tax exemption will be given accordingly.
7. Period of Travel : April 1st 2020 to 31st March 2021.
8. Duration of Travel: The minimum duration of travel between the onward journey and the return journey should not be less than 3 days. If the travel has been undertaken during the working days of the Company, the Employee should necessarily be on leave (EL) during those days.
9. **Multiple Modes of transport:** If an employee carries out the travel involving multiple modes of transport (eg., air travel one way and train the other way) the exemption will be for actual travel cost for both legs or will be at fares applicable for II AC by train.