

## **LEAVE TRAVEL ASSISTANCE GUIDELINES**

The exemption under Income Tax on expenditure under "LTA" head is available to the following extent:

1. Where journey is performed by Air, economy class fare by shortest route with submission of necessary bills.
2. Where journey is performed by Rail, amount of Second class air- conditions fare by shortest route with submission of necessary bills.
3. Where place of destination of journey is connected by any other mode then Second class air- conditions fare by shortest route with submission of necessary bills.
4. The quantum of exemption is limited to the actual expenditure incurred on the Journey based on criteria mentioned in above points.

### **ELIGIBILITY FOR CLAIMING LTA**

1. After completion of one year in Organisation, employee may claim the LTA.
2. Employee should avail of minimum Three days (clubbed with week end) of Privilege Leave during the period journey/s are undertaken. Thereimbursement will be made on actual based on submission of copy of journey tickets and boarding passes for the air journeys and original tickets for train or other journeys.