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**भारत संचार निगम लिमिटेड**  
(भारत सरकार का उपक्रम)  
**BHARAT SANCHAR NIGAM LIMITED**  
(A Govt. of India Enterprise)

No.500-87/2019-20/SC Decision / LF /49

Dated 12/03/2020

To

The PGM (F)/ Sr. GM (F) /GM (F) / IFA  
O/o the Chief General Manager  
All Circles, BSNL.

Sub: - Hon'ble Supreme Court's order dated 24.10.2019 – Identification of issues affecting the AGR – Reg.

The Hon'ble Supreme Court has delivered its judgment in Civil Appeal Nos. 6328-6399 of 2015 in the matter of determination of Gross Revenue for payment of License fee on 24<sup>th</sup> October 2019. Supreme Court has delivered the decision on various issues which have been summarized in Annexure- A.

It is instructed to all circles to go through the books of accounts and other relevant records/ documents / books from the FY 2005-06 onwards keeping in view the judgment delivered by the Hon'ble Supreme Court on various issues as given in Annexure A. ( For Details Judgment of Hon'ble Supreme Court may be referred.) and identify the issues which might affect the AGR as a result of Hon'ble Supreme Court Decision. These findings may be submitted to this office along with the reasons/ basis for inclusion of the item(s) in the AGR.

*M. K. Singh*  
12/3/20  
Dy. GM (CA-II)

Summary of issues covered in the Hon'ble Supreme Court Judgement dated 24.10.2019

S. No.	Issues
1	Discounts and Commissions
2	Gains arising out of Foreign Exchange Fluctuations
3	Monetary Gains on Sale of Shares
4	Insurance Claim in respect of capital assets
5	Amount of negative balance of pre-paid customer
6	Reimbursement of the infrastructure operating expenses:
7	Waiver of late fee
8	Gains from roaming charges and PSTN pass-through charges
9	Non-refundable deposits
10	License Fee demand where spectrum is not granted
11	Income from interest and dividend
12	Bad-debts written off
13	Liability written off
14	Inter-corporate loan
15	Revenue under IP-1 registration: -
16	Income from management consultancy services
17	Levy of interest, penalty, and interest on penalty

Please refer to the Judgement for details