

**No. DPE/5(1)/2014-Fin. (Part-I)**  
**Government of India**  
**Ministry of Heavy Industries & Public Enterprises**  
**Department of Public Enterprises**  
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**Public Enterprises Bhawan**  
**Block No.14, CGO Complex**  
**Lodhi Road, New Delhi-110003**

**Date: 12.02.2019**

**OFFICE MEMORANDUM**

**Sub: MAT liability in respect of closure of CPSEs under DPE guidelines dated 14.6.2018 -regarding**

The undersigned is directed to refer to this Department's OM of even number dated 14.6.2018 vide which the revised guidelines on time bound closure of sick/ loss making CPSEs and disposal of movable and immovable assets were issued.

2. The CoS in its meeting held on 31.12.2018 regarding review of status of sick/ loss making CPSEs under closure, inter alia, recommended that DPE may, after due consultations, examine the possibility of issuing guidelines so that proposals for closure of CPSEs involving outstanding government loans being written off need to incorporate a provision for payment of applicable MAT.

3. In this regard, it is clarified that the administrative Ministry/ Department of CPSEs, while formulating proposals seeking approval of the Cabinet/CCEA for closure of their CPSEs under DPE closure guidelines dated 14.6.2018, shall estimate the applicable MAT liability in case the proposals inter alia involve waiver of outstanding Government of India loans (and accrued interest thereon) and include the same in the proposed budgetary support sought for funding closure under Para 4.1.8(i) of the said guidelines.

4. This has been issued in consultation with the D/o Expenditure vide OM No.20(11)/PE-II/2005 dated 7.2.2019.

5. This issues with the approval of Secretary, DPE.

*U. Mishra*  
(Kalyani Mishra)  
Director  
Tel.24362061

To,  
Secretaries to the Ministries/Departments of Government of India (As per Annex-I enclosed)

Copy for information to:

1. Principal Secretary to the Prime Minister (Shri Nripendra Mishra), Prime Minister's Office, South Block, New Delhi – 110001
2. Cabinet Secretary (Shri P. K. Sinha), Cabinet Secretariat, Rashtrapati Bhawan New Delhi 110004



3. Chief Executive Officer (Shri Amitabh Kant), NITI Aayog, Sansad Marg, New Delhi-110 001
4. Secretary (Shri Atanu Chakraborty), Department of Investment and Public Asset Management, CGO Complex, New Delhi
5. Shri Tarun Bajaj, Addnl. Secretary, Prime Minister's Office, South Block, New Delhi
6. Secretary (Shri Alok Shrivastava) , Department of Legal Affairs, Shastri Bhawan, Dr Rajendra Prasad Road, New Delhi – 110001
7. Secretary (Shri Injeti Srinivas), Ministry of Corporate Affairs, A-wing, Shastri Bhawan, Dr. Rajendra Prasad Road, New Delhi-110001
8. Secretary ( Shri Heeralal Samariya), Ministry of Labour and Employment, Shram Shakti Bhawan, New Delhi – 110001
9. Secretary (Shri Ajay Narayan Jha), D/o Expenditure, North Block, New Delhi (w.r.t D/o Expenditure OM No.20(11)/PE-II/2005 dated 7.2.2019



**List of Name of the Ministry/ Department**

S. No.	Name of the Ministry/ Department
1	Department of Agriculture , Cooperation and Farmers Welfare
2	Department of Agricultural Research and Education
3	Department of Atomic Energy
4	Department of Biotechnology
5	Department of Chemicals & Petrochemicals
6	Department of Commerce
7	Department of Defence Production
8	Department of Economic Affairs
9	Department of Empowerment of Persons with Disabilities
10	Department of Fertilizers
11	Department of Financial Services
12	Department of Food & Public Distribution
13	Department of Heavy Industry
14	Department of Higher Education
15	Department of Industrial Policy and Promotion
16	Department of Pharmaceuticals
17	Department of Posts
18	Department of Social Justice & Empowerment
19	Department of Space
20	Department of Scientific & Industrial Research
21	Department of Telecommunications
22	Ministry of Ayush
23	Ministry of Civil Aviation
24	Ministry of Coal
25	Ministry of Development of North Eastern Region
26	Ministry of Electronics & Information Technology
27	Ministry of Environment, Forests & Climate Change
28	Ministry of Health and Family welfare
29	Ministry of Home Affairs
30	Ministry of Housing & Urban Affairs
31	Ministry of Information & Broadcasting
32	Ministry of Micro, Small & Medium Enterprises
33	Ministry of Mines
34	Ministry of Minority Affairs
35	Ministry of New and Renewable Energy
36	Ministry of Petroleum & Natural Gas
37	Ministry of Power
38	Ministry of Railways
39	Ministry of Road Transport and Highways
40	Ministry of Shipping
41	Ministry of Steel
42	Ministry of Textiles
43	Ministry of Tourism
44	Ministry of Tribal Affairs
45	Ministry of Water Resources, River Development and Ganga Rejuvenation