

भारतीय मानक ब्यूरो  
लेखा विभाग मुख्यालय

संदर्भ : लेखा / 5:1

दिनांक : 28 नवम्बर 2018

**विषय : मूल्यहास की दर में 1 अप्रैल 2017 से परिवर्तन**

परिपत्र संख्या बीआईएस/मुख्यालय/लेखा/परिपत्र (07)/2018 दिनांकित 28 नवम्बर 2018

आवश्यक कार्यवाही हेतु संलग्न है ।

हस्ता/-  
(विनोद कुमार)  
निदेशक(लेखा)

परिचालित सेवा में भामाब्यूरो इंटरनेट के माध्यम से:

- सभी क्षेत्रीय कार्यालय/शाखा कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला
- सभी क्षेत्रीय कार्यालय/एनआईटीएस/केन्द्रीय प्रयोगशाला /मुख्यालय में कार्यरत लेखा व वित्त संबंधित अधिकारीगण/सभी क्षेत्रीय कार्यालय में कार्यरत अनुभाग अधिकारीगण एवं सहायक निदेशक(लेखा व वित्त)

प्रतिलिपि

- आईटीएस: इंटरनेट के माध्यम से परिचालित करने के लिए

**BUREAU OF INDIAN STANDARDS**  
**(ACCOUNTS DEPARTMENT:HQ)**

*Ref: Accts/5:1*

*28 November 2018*

**Subject: Change in the rate of depreciation w.e.f. 01 April 2017**

The Circular No. BIS/HQ/Accounts/Circular(07)/2018 dated 28 November 2018 on the subject is enclosed for necessary action.

sd/-

(Vinod Kumar)  
Director (Accounts)

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- All DDA&F/AD(A&F) in ROs/AD(A&F)/SOs in BOs

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**BUREAU OF INDIAN STANDARDS**  
**(ACCOUNTS DEPARTMENT:HQ)**

**C I R C U L A R**

**Subject: Change in the rate of depreciation w.e.f. 01 April 2017.**

The Central Board of Direct Taxes (CBDT) vide Notification no. 103/2016/F.No.370142/29/2016-TPL dated 7.11.2016 has amended Depreciation rates from 01 April 2017. As per this notification, the rates of depreciation of 60%, 80% and 100% has been reduced to 40%. However, during the financial year 2017-18, BIS has charged the depreciation in excess of the prescribed rates in respect of the following assets:

<b>Assets</b>	<b>Rate of depreciation charged during 2017-18</b>	<b>Rate of depreciation applicable from 2017-18 onwards</b>
Computer and associated equipments	60%	40%
Solar Power Plant	80%	40%
Library books	100%	40%

In view of the above, all ROs/BOs are requested to take corrective action for adjustment of excess depreciation charged during the year 2017-18 while preparing the Annual Accounts for the year 2018-19. The Fixed Asset Register may also be modified accordingly. It may also be ensured that depreciation may be charged as per the rate of depreciation notified by CBDT from time to time.

Sd/-

(Vinod Kumar)  
Director (Accounts)

Ref: Accts/5:1

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