



STEEL AUTHORITY OF INDIA LIMITED  
SAIL Refractory Unit  
Bokaro Steel City

SRU/Pers/3(3)/2019-436

Date: 15.04.2019

CIRCULAR

GUIDELINES FOR IMPLEMENTING UNIFORM DRESS CODE FOR EXECUTIVES  
AT WORK PLACE IN SAIL REFRACTORY UNIT

**1.0 OBJECTIVE**

The objective is to prescribe a set of guidelines for "Uniform" for the executives to ensure acceptable decorum at work place in SAIL Refractory Unit.

**2.0 SCOPE**

2.1 All the executives of SAIL Refractory Unit would be covered under the guidelines

**3.0 UNIFORM CODE FOR EXECUTIVES**

3.1 The prescribed attire for female and male executives, as well as the maximum number of items allowed for purchase per year in each category for the purpose of tax benefits is as per details shown under:-

MALE EXECUTIVE	FEMALE EXECUTIVE
<p><b>1. Smart Formal Shirt</b> Colour: Light Grey (full/half Sleeves)</p> <p>Nos. Per Year: 4 (four)</p>	<p><b>1. Plain Saree with Border &amp; Blouse</b> or Salwar Kameez / Top</p> <p>Colour: Light Grey For Saree or Top or Kameez</p>
<p><b>2. Formal Trouser</b> Colour: Black</p> <p>Nos. Per Year : 2 (Two)</p>	<p>&amp; Black for Blouse/ Salwar</p> <p>Nos. Per Year: 4 (Four)</p>
<p><b>3. Belt</b> Colour: Black Quality: Soft leather</p> <p>Nos. Per Year: 1 (one)</p>	<p><i>Note: Female executive may opt for male dress code.</i></p>
<p><b>4. Tie (Optional)</b> Colour: Navy Blue (with stripes) Nos. Per Year: 2 (Two)</p>	

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**Common for Male & Female Executives**

**1. Suit/ Blazer & Pant / Indian Jacket**

Colour: Navy Blue for Suits or Navy Blue blazer and Steel Grey pants

The suits can be western style or Indian (Band gala)

Executives are expected to wear these for formal meetings

Nos. Per Year: 1 (One)

**2. Woolen Sweater (Full/half)**

Colour: Navy Blue

Nos. Per Year: 2 (Two)

**3. \* Shoes (for Male) & Sandals/ Belly shoes (for Female)**

Color: Black

Type: Leather

Nos Per Year: 1 (One)

**4. Socks**

**Color: Grey**

Nos. Per Year: 6 (Six) pairs

**5. Lab Coat (For Doctors Only)**

Color: White

Nos. Per Year: 2 (Two)

**6. Overall (For Executives on shop floor)**

Color: Grey

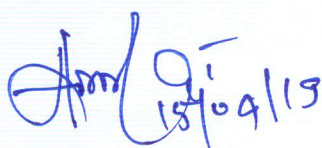
Nos: Per Year: 2 (Two)

**\*Person with disabilities, particularly those with disability of feet who are not in a position to adhere to the dress code as far as wearing black leather shoes is concerned, may be allowed reasonable relaxation in the dress code to use custom made shoes to overcome their disability.**

**Female Executives posted in works areas shall strictly adhere to wearing PPEs (safety shoes) issued by SAIL Refractory Unit.**

3.2 The uniform dress code will be implemented on uniform basis across SAIL Refractory Unit and will cover all the executives of the Unit.

3.3 The Uniform Dress Code once adopted can only be changed / altered after a period of two years as approved and issued by SAIL Corporate Office.

  
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#### 4.0 TERMS & CONDITIONS

- 4.1 The uniform allowance (as 5% of basic pay) along with washing allowance (as 2% of basic pay) shall be compulsory under cafeteria approach.
- 4.2 It is mandatory for all Executives of SAIL Refractory Unit to comply with the prescribed uniform guidelines and those executives found not complying to the guidelines are liable for Disciplinary action as per CDA Rules 1977.
- 4.3 These guidelines will supersede all the existing dress code practices / guidelines in Plants/Units, wherever applicable.
- 4.4 The item-wise ceiling for the purchase cost of each item is as under:

Sl No.	Particulars	Readymade	Other than readymade	
			Fabric (Rs.)	Stitching (Rs.)
1	Shirt/Blouse	2,500	1,500	1,000
2	Trousers (Men/Women)	4,000	2,500	1,500
3	Suit	22,500	15,000	7,500
4	Blazer	15,000	10,000	5,000
5	Saree	5,000	-	-
6	Salwar Kameez / Top	5,000	-	-
7	Shoes / Footwear	3,500	-	-
8	Socks	300	-	-
9	Belts	1,000	-	-
10	Ties	1,500	-	-
11	Indian Jacket	4,000	-	-
12	Woollen Sweater	1,500	-	-
13	Lab Coat/Overalls	1,500	-	-

#### 5.0 TAX EXEMPTION

- 5.1 The expenditure toward Uniform and Washing Allowances are eligible for income tax exemption as per provisions of the Income Tax Act, 1961 and Income Tax Rules 1962 in force for the time being. Date of bill for purchase of uniform should be on or after 15.04.2019 for the Financial Year 2019-2020.
- 5.2 As per guidelines received from SAIL, the Uniform Allowance (as 5% of basic pay) along with Washing Allowance (as 2% of basic pay) shall be compulsory under cafeteria approach. Accordingly, the Executives shall opt for the same in the perks cafeteria option and submit cafeteria choices by 14.05.2019. For executives who do not exercise any option under cafeteria approach by 14.05.2019, the limit of option would be set, as illustrated in the Annexure 'A' OR 'B', as applicable, by default.
- 5.3 The executives will be eligible for tax exemption against Uniform Allowance, only on submission of claim and Bill (as a proof of acquiring the prescribed items), for the same. Claim for Tax Exemption along with self-attested respective Bills, can be submitted directly to F&A Dept. twice a year i.e. once by 5<sup>th</sup> September and next by 5<sup>th</sup> January every year. The tax exemption will be limited to the actual expense incurred towards acquiring the prescribed uniform or the uniform allowance as per the ceiling amount, whichever is lower.

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- 5.4 While claiming the tax exemption on uniform allowance and washing allowance both claim Form and the bills are to be submitted directly to F&A Dept. twice a year, but not later than 5<sup>th</sup> January of that financial year for claiming income tax rebate, in hard copy.
- 5.5 In case of transfer of an executive to and from one SAIL Plant/ Unit, within a Financial year, he / she may opt either to retain the dress code adopted at previous location or for the dress code applicable at the new place of posting for the latter part of the on-going financial year. Income tax exemption on expenditure on purchase of uniform available in all cases to the employee is subject to the overall limit of uniform allowance granted, (i.e. presently @ 5% of the Basic Pay)
- 5.6 The tax exemption on washing allowance can be availed by an Executive limited to the amount shown below corresponding to the respective grades and on the basis of self-declaration on six monthly basis **i.e once by 5<sup>th</sup> September** and next by 5<sup>th</sup> January every year that he/she has actually incurred expenditure on washing/dry cleaning and pressing/ironing charges on uniforms not less than the amount claim by him/her. In case of retiring executives, the tax exemption on washing allowance , for the retiring month will be extended on the basis of deemed declaration as per the deemed attendance for that month.

Grade	Washing allowance/month(Rs.)
E0	250
E1	400
E2	500
E3	650
E4	750
E5	850
E6	1000
E7	1000
E8	1000
E9 & above	1250

**6.0 Effective date of implementation**

The guide line would come into force w.e.f. 15.04.2019, and a relaxation of 3 weeks may be allowed for to all executives for the adherence to the Uniform Dress Code.

  
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**ANNEXURE- A**

S.No	Perk / Allowance	% of Basic Pay
1.	Conveyance / Transport Allowance	5%
2.	Entertainment Expenses	5%
3.	Lunch / Meal Coupon	4%
4.	Hostel Subsidy	5%
5.	Uniform Allowance	5%
6.	Washing Allowance	2%
7.	Reimbursement of Expenditure on Vehicle Repair and Maintenance	5%
8.	LTC / LLTC	15%

TOTAL

46%

  
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**ANNEXURE- B**

S.No	Perk / Allowance	% of Basic Pay
1.	Conveyance / Transport Allowance	5%
2.	Entertainment Expenses	5%
3.	Lunch / Meal Coupon	2%
4.	Hostel Subsidy	5%
5.	Uniform Allowance	5%
6.	Washing Allowance	2%
7.	Reimbursement of Expenditure on Vehicle Repair and Maintenance	5%
8.	LTC / LLTC	15%

TOTAL

44%

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STEEL AUTHORITY OF INDIA LTD.

PLANT/UNIT: \_\_\_\_\_

DECLARATION

- 1 This is to certify that I have spent not less than Rs. \_\_\_\_\_/- (Rupees \_\_\_\_\_) in the month/quarter/year of \_\_\_\_\_ towards upkeep/cleaning of Uniform/Dress.
- 2 I am in possession of the uniform/dress as prescribed by the Company and using it for attending the work place.
- 3 I am responsible for retaining the copy of the bills towards purchase/stitching of uniform/dress for a period of at least three years from the end of current financial year.

SIGNATURE \_\_\_\_\_

NAME \_\_\_\_\_

DESIGNATION \_\_\_\_\_

DEPARTMENT \_\_\_\_\_

P. No.-----

DATE:

PLACE: