

**Government of India**  
**Ministry of Communications**  
**Department of Telecommunications**  
**Sanchar Bhawan, 20, Ashoka Road, New Delhi - 110001**  
**(Access Services Wing)**

No. 20-271/2010 AS-I (Vol.-V)

Dated: 25.10.2021

To

All Unified Licensees

**Subject: Amendment in Unified License Agreement for Adjusted Gross Revenue (AGR) -regarding.**

As per the Condition 5.1 of Chapter-I of Unified License (UL) Agreement, the Licensor reserves the right to modify at any time the terms and conditions of the License, if in the opinion of the Licensor it is necessary or expedient to do so in public interest or in the interest of the security of the State or for the proper conduct of the telegraphs. In pursuance of this condition, the Licensor hereby amends/ appends the following in the UL Agreement:

S. No.	Existing Clause	Amended Clause
1.	<p>PART-I, CHAPTER-III, FINANCIAL CONDITIONS</p> <p><b>19. Definition of 'Adjusted Gross Revenue':</b></p> <p>19.1 The Gross Revenues and Adjusted Gross Revenue (AGR) for the purpose of calculation of License fee for different services authorized under this license are defined in the respective chapters of the Service in PART-II of this Schedule. .</p>	<p>PART-I, CHAPTER-III, FINANCIAL CONDITIONS</p> <p><b>19. Definition of Gross Revenue, Applicable Gross Revenue (ApGR) and Adjusted Gross Revenue (AGR):</b></p> <p>19.1 The Gross Revenue, <b>Applicable Gross Revenue (ApGR)</b> and Adjusted Gross Revenue (AGR) for the purpose of calculation of License fee for different services authorized under this license are defined in the respective chapters of the Service in PART-II of this Schedule.</p>
2.	<p>PART- II, CHAPTER-VIII, ACCESS SERVICE</p> <p><b>3. FINANCIAL CONDITIONS</b></p> <p><b>3.1 GROSS REVENUE</b></p> <p>The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment etc.), revenue on account of interest, dividend, value added services, supplementary services, access or interconnection charges, roaming charges,</p>	<p>PART-II, CHAPTER-VIII, ACCESS SERVICE</p> <p><b>3. FINANCIAL CONDITIONS</b></p> <p><b>3.1 GROSS REVENUE</b></p> <p>The Gross Revenue shall be inclusive of installation charges, late fees, sale proceeds of handsets (or any other terminal equipment etc.), revenue on account of interest, dividend, value added services, supplementary services, access or interconnection charges, roaming charges,</p>



	<p>revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.</p> <p><b>3.2 Adjusted Gross Revenue (AGR)</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Gross Revenue to arrive at the AGR:</p> <ol style="list-style-type: none"> <li>I. PSTN/PLMN/GMPCS related call charges (Access Charges) actually paid to other eligible/entitled Telecommunication service providers within India;</li> <li>II. Roaming revenues actually passed on to other eligible/entitled telecommunication service providers and;</li> <li>III. Goods and Service Tax (GST) actually paid to the Government if gross revenue had included as component of GST.</li> </ol>	<p>revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.</p> <p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ol style="list-style-type: none"> <li>(i) Revenue from operations other than telecom activities/ operations.</li> <li>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</li> <li>(iii) Receipts from the USO Fund.</li> <li>(iv) List of other income* to be excluded from GR to arrive at ApGR <ol style="list-style-type: none"> <li>a. Income from Dividend</li> <li>b. Income from Interest</li> <li>c. Capital Gains on account of profit of Sale of fixed assets and securities</li> <li>d. Gains from Foreign Exchange rates fluctuations</li> <li>e. Income from property rent</li> <li>f. Insurance claims</li> <li>g. Bad Debts recovered</li> <li>h. Excess Provisions written back</li> </ol> </li> </ol> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ol style="list-style-type: none"> <li>a. PSTN/PLMN/GMPCS related call charges (Access Charges) paid to other eligible/entitled Telecommunication service providers within India;</li> <li>b. Roaming revenues passed on to other eligible/entitled telecommunication service providers and;</li> <li>c. Goods and Service Tax (GST) paid to the Government if the Applicable Gross Revenue (ApGR) had included as component of GST.</li> </ol>
3.	PART-II, CHAPTER-IX, INTERNET SERVICE	PART- II, CHAPTER-IX, INTERNET SERVICE

<p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b>The Gross Revenue shall be inclusive of all types of revenue from Internet services, revenue from Internet access service, revenue from internet contents, revenue from Internet Telephony service, revenue from activation charges, revenue from sale, lease or renting of bandwidth, links, R&amp;G cases, Turnkey projects, revenue from IPTV service, late fees, sale proceeds of terminal equipments, revenue on account of interest, dividend, value added services, supplementary services, interconnection charges, roaming charges, revenue from permissible sharing of infrastructure etc. allowing only those deductions available for pass through charges and taxes/levies as in the case of access services, without any set-off for related item of expense etc.</p> <p>3.2 For the purpose of arriving at the “Adjusted Gross Revenue (AGR)” the following shall be excluded from the Gross Revenue to arrive at the AGR:</p> <p>(i) Goods and Service Tax (GST) actually paid to the Government if gross revenue had included as component of GST.</p> <p>(ii) Roaming revenue actually passed on to other eligible/entitled telecom service provider.</p>	<p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b> The Gross Revenue shall be inclusive of all types of revenue from Internet services, revenue from Internet access service, revenue from internet contents, revenue from Internet Telephony service, revenue from activation charges, revenue from sale, lease or renting of bandwidth, links, R&amp;G cases, Turnkey projects, revenue from IPTV service, late fees, sale proceeds of terminal equipment, revenue on account of interest, dividend, value added services, supplementary services, interconnection charges, roaming charges, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense etc.</p> <p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <p>a. Income from Dividend</p> <p>b. Income from Interest</p> <p>c. Capital Gains on account of profit of Sale of fixed assets and securities</p> <p>d. Gains from Foreign Exchange rates fluctuations</p> <p>e. Income from property rent</p> <p>f. Insurance claims</p> <p>g. Bad Debts recovered</p> <p>h. Excess Provisions written back</p> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be</p>
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		<p>excluded from the Applicable Gross Revenue (ApGR):</p> <ol style="list-style-type: none"> <li>a. Charges of pass through nature paid to other telecom service provider(s) to whose network, the licensee's network is interconnected;</li> <li>b. Roaming revenue passed on to other eligible/entitled telecom service provider, and;</li> <li>c. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.</li> </ol>
<p>4.</p>	<p>PART-II, CHAPTER-X, NATIONAL LONG DISTANCE SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue &amp; Adjusted Gross Revenue</b></p> <p>'REVENUE' for the purpose of levying License fee as a percentage of revenue shall mean the Gross total Revenue income accruing to the Licensee by way of providing NLD service under the License including the revenue on account of supplementary/value added services and leasing of infrastructure, interest, dividend etc. as reduced by the component part of a pass-through nature actually paid to other telecom service providers to whose networks the Licensee's NLD network is interconnected, for carriage of calls. The Gross Revenue shall also include previous debits (e.g. bad debts recovered, of excess provisions in earlier years.) It is clarified that any lease or rent charges for hiring of infrastructure shall not be so deducted. Goods and Service Tax (GST) collected and passed on to the Government(s) from customers of the Licensee shall not form a part of the Revenue.</p>	<p>PART-II, CHAPTER-X, NATIONAL LONG DISTANCE SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b></p> <p>The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing of infrastructure, use of its resources by others, application Fee, installation charges, call charges, late Fees, sale proceeds of instruments (or any terminal equipment including accessories), handsets, bandwidth, income from Value Added Services, supplementary services, access or interconnection charges, any lease or rent charges for hiring of infrastructure etc. and any other miscellaneous items including interest, dividend etc. without any set off of related items of expense, etc.</p> <p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ol style="list-style-type: none"> <li>(i) Revenue from operations other than telecom activities/ operations.</li> <li>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</li> <li>(iii) Receipts from the USO Fund.</li> <li>(iv) List of other income* to be excluded from GR to arrive at ApGR       <ol style="list-style-type: none"> <li>a. Income from Dividend</li> </ol> </li> </ol>

		<ul style="list-style-type: none"> <li>b. Income from Interest</li> <li>c. Capital Gains on account of profit of Sale of fixed assets and securities</li> <li>d. Gains from Foreign Exchange rates fluctuations</li> <li>e. Income from property rent</li> <li>f. Insurance claims</li> <li>g. Bad Debts recovered</li> <li>h. Excess Provisions written back</li> </ul> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ul style="list-style-type: none"> <li>a. Charges of pass-through nature paid to other telecom service providers to whose network, the Licensee’s NLD network is interconnected, for carriage of calls, and:</li> <li>b. Goods and Service Tax (GST) paid to the Government if Applicable Gross Revenue (ApGR) had included as component of GST.</li> </ul>
5.	<p>PART- II, CHAPTER-XI, INTERNATIONAL LONG DISTANCE SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b></p> <p>The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing of infrastructure, use of its resources by others, application Fee, installation charges, call charges, late Fees, sale proceeds of instruments (or any terminal equipment including accessories), handsets, bandwidth, income from Value Added Services, supplementary services, access or interconnection charges, any lease or rent charges for hiring of infrastructure etc. and any other miscellaneous items including interest, dividend etc. without any set off of related items of expense, etc.</p>	<p>PART-II, CHAPTER-XI, INTERNATIONAL LONG DISTANCE SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b></p> <p>The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing of infrastructure, use of its resources by others, application Fee, installation charges, call charges, late Fees, sale proceeds of instruments (or any terminal equipment including accessories), handsets, bandwidth, income from Value Added Services, supplementary services, access or interconnection charges, any lease or rent charges for hiring of infrastructure etc. and any other miscellaneous items including interest, dividend etc. without any set off of related items of expense, etc.</p>

	<p><b>3.2 Adjusted Gross Revenue:</b></p> <p>Adjusted Gross Revenue for the purpose of levying License Fee as a percentage of revenue shall mean the Gross Revenue as reduced by:</p> <p>Call charges (access charges) actually paid to other telecom service providers for carriage of calls; Goods and Service Tax (GST) actually paid to the Government, if gross revenue had included the component of Goods and Service Tax (GST).</p>	<p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <ul style="list-style-type: none"> <li>(i) Revenue from operations other than telecom activities/ operations.</li> <li>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</li> <li>(iii) Receipts from the USO Fund.</li> <li>(iv) List of other income* to be excluded from GR to arrive at ApGR <ul style="list-style-type: none"> <li>a. Income from Dividend</li> <li>b. Income from Interest</li> <li>c. Capital Gains on account of profit of Sale of fixed assets and securities</li> <li>d. Gains from Foreign Exchange rates fluctuations</li> <li>e. Income from property rent</li> <li>f. Insurance claims</li> <li>g. Bad Debts recovered</li> <li>h. Excess Provisions written back</li> </ul> </li> </ul> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ul style="list-style-type: none"> <li>a. Call charges (access charges) paid to other telecom service providers for carriage of calls, and;</li> <li>b. Goods and Service Tax (GST) paid to the Government, if the Applicable Gross Revenue (ApGR) had included as component of GST.</li> </ul>
6.	<p>PART-II, CHAPTER-XII, GLOBAL MOBILE PERSONAL COMMUNICATION BY SATELLITE SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b></p> <p>The Gross Revenue shall be inclusive of</p>	<p>PART- II, CHAPTER-XII, GLOBAL MOBILE PERSONAL COMMUNICATION BY SATELLITE SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b></p> <p>The Gross Revenue shall be inclusive of</p>

<p>installation charges, late fees, sale proceeds of handsets (or any other terminal equipment etc.), revenue on account of interest, dividend, value added services, supplementary services, access or interconnection charges, roaming charges, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.</p> <p><b>3.2 Adjusted Gross Revenue</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue” the following will be excluded from the Gross Revenue to arrive at the adjusted gross revenue:</p> <p>(i) PSTN/PLMN/GMPCS related call charges (Access Charges) actually paid to other eligible/entitled telecommunication service providers within India;</p> <p>(ii) Roaming revenues actually passed on to other telecom service providers, and</p> <p>(iii) Goods and Service Tax (GST) actually paid to the Government; if gross revenue had included the component of Goods and Service Tax (GST).</p>	<p>installation charges, late fees, sale proceeds of handsets (or any other terminal equipment etc.), revenue on account of interest, dividend, value added services, supplementary services, access or interconnection charges, roaming charges, revenue from permissible sharing of infrastructure and any other miscellaneous revenue, without any set-off for related item of expense, etc.</p> <p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <p>a. Income from Dividend</p> <p>b. Income from Interest</p> <p>c. Capital Gains on account of profit of Sale of fixed assets and securities</p> <p>d. Gains from Foreign Exchange rates fluctuations</p> <p>e. Income from property rent</p> <p>f. Insurance claims</p> <p>g. Bad Debts recovered</p> <p>h. Excess Provisions written back</p> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <p>a. PSTN/PLMN/GMPCS related call charges (Access Charges) paid to other eligible/entitled telecommunication service providers within India;</p> <p>b. Roaming revenues passed on to other telecom service providers, and;</p>
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		<p>c. Goods and Service Tax (GST) paid to the Government, if the Applicable Gross Revenue (ApGR) had included as component of GST.</p>
7.	<p>PART-II, CHAPTER-XIII, PUBLIC MOBILE RADIO TRUNKING SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b></p> <p>The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), fees on account of annual maintenance contract, income from value added services, supplementary services, access or interconnection charges, etc. and any other miscellaneous item including interest, dividend etc. without any set-off of related item of expense etc.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>AGR for the purpose of levying license fee as a percentage of revenue shall include the Gross Revenue excluding:</p> <p>(i) Charges of pass through nature paid to other telecom service provider(s) to whose network, the licensee's network is interconnected,</p> <p>(ii) Goods and Service Tax (GST) and Sales actually paid to the Government, if Gross Revenue had included the component of Goods and Service Tax (GST).</p>	<p>PART-II, CHAPTER-XIII, PUBLIC MOBILE RADIO TRUNKING SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p><b>3.1 Gross Revenue:</b></p> <p>The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), fees on account of annual maintenance contract, income from value added services, supplementary services, access or interconnection charges, etc. and any other miscellaneous item including interest, dividend etc. without any set-off of related item of expense etc.</p> <p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <p>a. Income from Dividend</p> <p>b. Income from Interest</p> <p>c. Capital Gains on account of profit of Sale of fixed assets and securities</p> <p>d. Gains from Foreign Exchange rates fluctuations</p> <p>e. Income from property rent</p>

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		<p>f. Insurance claims  g. Bad Debts recovered  h. Excess Provisions written back  *Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <p>a. Charges of pass through nature paid to other telecom service provider(s) to whose network, the licensee’s network is interconnected, and;  b. Goods and Service Tax (GST) paid to the Government, if the Applicable Gross Revenue (ApGR) had included as component of GST.</p>
8.	<p>PART-II, CHAPTER-XIV,  COMMERCIAL VSAT CUG SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p>3.1 Gross Revenue:</p> <p>The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), VSAT hardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance Contract income from value added services, supplementary services, access or interconnection charges, etc. and any other miscellaneous item including interest, dividend etc. without any set-off of related item of expense etc.</p> <p>3.2 Adjusted Gross Revenue (AGR):</p> <p>“ADJUSTED GROSS REVENUE” for the purpose of levying License Fee as a percentage of revenue shall include the</p>	<p>PART-II, CHAPTER-XIV,  COMMERCIAL VSAT CUG SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p>3.1 Gross Revenue:</p> <p>The Gross Revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), VSAT hardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance Contract, income from value added services, supplementary services, access or interconnection charges, etc., and any other miscellaneous item including interest, dividend etc. without any set-off of related item of expense, etc.</p> <p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p>

	<p>Gross Revenue excluding:-</p> <p>i) Charges of pass through nature actually paid to other Telecom service provider(s) to whose network, the Licensee's network is interconnected for carriage of data.</p> <p>ii) Goods and Service Tax (GST) actually paid to the Government, if gross revenue had included the component of Goods and Service Tax (GST).</p>	<p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <ol style="list-style-type: none"> <li>Income from Dividend</li> <li>Income from Interest</li> <li>Capital Gains on account of profit of Sale of fixed assets and securities</li> <li>Gains from Foreign Exchange rates fluctuations</li> <li>Income from property rent</li> <li>Insurance claims</li> <li>Bad Debts recovered</li> <li>Excess Provisions written back</li> </ol> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the "Adjusted Gross Revenue (AGR)", following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <ol style="list-style-type: none"> <li>Charges of pass through nature paid to other Telecom service provider(s) to whose network, the Licensee's network is interconnected for carriage of data, and;</li> <li>Goods and Service Tax (GST) paid to the Government, if the Applicable Gross Revenue (ApGR) had included as component of GST.</li> </ol>
9	<p>PART-II, CHAPTER-XV,</p> <p>INSAT MOBILE SATELLITE SYSTEM-REPORTING (MSS-R) SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p>3.1 Gross Revenue:</p> <p>The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application</p>	<p>PART-II, CHAPTER-XV,</p> <p>INSAT MOBILE SATELLITE SYSTEM-REPORTING (MSS-R) SERVICE</p> <p><b>3. Financial Conditions:</b></p> <p>3.1 Gross Revenue:</p> <p>The Gross revenue shall include all revenues accruing to the Licensee on account of goods supplied, services provided, leasing/hiring of infrastructure, use of its resources by others, application fees,</p>


<p>fees, installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), INSAT-MSS Reporting Servicehardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance Contract income from value added services, supplementary services, access or interconnection charges, etc. and any other miscellaneous item including interest, dividend etc. without any set-off of related item of expense etc.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>“ADJUSTED GROSS REVENUE” for the purpose of levying License Fee as a percentage of revenue shall include the Gross Revenue excluding:-</p> <p>(i) Charges of pass through nature actually paid to other Telecom service provider(s) to whose network, the Licensee’s network is interconnected for carriage of data.</p> <p>(ii) Goods and Service Tax (GST) actually paid to the Government, if gross revenue had included the component of Goods and Service Tax (GST).</p>	<p>installation charges, call charges, late fees, sale proceeds of instruments (or any terminal equipment including accessories), INSAT-MSS Reporting Servicehardware/software, fees on account of Annual Maintenance Contract/ Annual Comprehensive Maintenance Contract income from value added services, supplementary services, access or interconnection charges, etc. and any other miscellaneous item including interest, dividend etc. without any set-off of related item of expense etc.</p> <p><b>3.1A Applicable Gross Revenue (ApGR):</b></p> <p>ApGR shall be equal to Gross Revenue (GR) of the licensee as reduced by the items listed below:</p> <p>(i) Revenue from operations other than telecom activities/ operations.</p> <p>(ii) Revenue from activities under a license/ permission issued by Ministry of Information and Broadcasting.</p> <p>(iii) Receipts from the USO Fund.</p> <p>(iv) List of other income* to be excluded from GR to arrive at ApGR</p> <p>a. Income from Dividend</p> <p>b. Income from Interest</p> <p>c. Capital Gains on account of profit of Sale of fixed assets and securities</p> <p>d. Gains from Foreign Exchange rates fluctuations</p> <p>e. Income from property rent</p> <p>f. Insurance claims</p> <p>g. Bad Debts recovered</p> <p>h. Excess Provisions written back</p> <p>*Subject to conditions given in Annexure VIII.</p> <p><b>3.2 Adjusted Gross Revenue (AGR):</b></p> <p>For the purpose of arriving at the “Adjusted Gross Revenue (AGR)”, following shall be excluded from the Applicable Gross Revenue (ApGR):</p> <p>a. Charges of pass through nature paid to other Telecom service provider(s) to whose network, the Licensee’s network is interconnected for</p>
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		carriage of data, and; b. Goods and Service Tax (GST) paid to the Government, if the Applicable Gross Revenue (ApGR) had included as component of GST.
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2. This amendment comes into effect from 01.10.2021 and will be applicable to the dues which arise from the operations of the Licensee after the said date.

3. The new Format of Statement of Revenue and License Fee for each service authorization incorporating the effect of above amendments, is enclosed. It is clarified that the existing formats in each service authorization of the Unified License agreement shall also be replaced with these new formats (attached with this amendment) with effect from 01.10.2021.

4. This amendment shall be part and parcel of the Unified License Agreement and other Terms & Conditions shall remain unchanged.

  
(Anil Kumar Gehlot) 25.10.21  
Director (AS-I)

For and on behalf of President of India  
Tel No.: 23036864

Copy to:

- (1) Secretary, TRAI.
- (2) DGT, DoT (HQ)/ CGCA.
- (3) Advisor (Economics)/ Wireless Advisor /Sr DDG (TEC).
- (4) DDG(CS)/ DDG(DS)/ DDG (Satellite)/DDG (LFP) /DDG(LFA)/ DDG(SPPI) /DDG (SA)/ DDG (WPF)/ DDG(A/C).
- (5) All Director of AS Wing.
- (6) Director (IT) may kindly arrange to upload this letter on the website of DoT.

**Annexure-VIII to Unified License Agreement**

**List of other income to be excluded from GR to arrive at ApGR**

Sl. No.	Item/ Head of 'Other Income'	Description and conditions applicable
a.	Income from Dividend	<p>Income from dividend is return on investment made by the company. Such investment is made out of surplus funds available with the company. Companies Act, 2013 and Accounting Standard-9 classified dividend income as 'other income' i.e., distinct from the core operations of the entity.</p> <p>Therefore, income from dividend shall not be part of ApGR for the purpose of computation of LF.</p>
b.	Income from Interest	<p>Income from interest is return on investment made by the company in bank deposits, corporate deposits, debentures etc. Such investment is made out of surplus funds available with the company. Also sometimes, Licensee receives interest from Tax Authorities on advance tax or refundable tax. Companies Act, 2013 and Accounting Standard-9 classified interest income as 'other income' i.e., distinct from the core operations of the entity.</p> <p>At the same time, Licensee accepts refundable deposits from customers, telecom vendors and other Licensees. These deposits essentially are part of telecom operations. The interest income earned on such amounts should be recorded and certified by statutory auditors.</p> <p>Therefore, income from interest shall not be part of ApGR for the purpose of computation of LF. However, interest earned on refundable deposits from customers, telecom vendors and other Licensees shall be considered in ApGR for the purpose of computation of LF. Also, any refundable deposit received by the Licensee on the strength of telecom service viz. linkage with tariff, advance rental etc. shall also have similar treatment for inclusion in ApGR.</p>
c.	Capital gains on account of profit on sale of fixed assets and securities	<p>Capital gain earned by the Licensee on the account of profit on sale of assets and securities, are of from investing activities instead of from telecom operations. Therefore, the revenue on account of sale of immovable property, securities, warrants or debt instruments, other items of fixed assets shall not be part of ApGR for the purpose of computation of LF.</p>
d.	Gains from Foreign Exchange rates fluctuations	<p>Foreign Exchange differences arise when actual rates at the time of settlement differs from those at which they were initially recorded in the books. The provisions contained in the Accounting Standard-11 require a notional entry for exchange differences in respect of liabilities at the closing date of the AFSs. The foreign exchange gains reflected in the profit and loss statement of Licensee could arise from</p>



		<p>reduction of payment liability or increase in the value of foreign exchange accounts receivables. In other words, foreign exchange fluctuation is a contingency which has impact on every business which may have something to do with foreign exchange and is not specific and unique to telecom business.</p> <p>Therefore, revenue/profit arising out of upward valuation or devaluation on account of fluctuation of foreign exchange shall not be part of ApGR for the purpose of computation of LF.</p>
e.	Income from property rent	<p>Licensee may rent or lease part of their properties and earn revenue in the form of rent. Some Licensees as part of staff welfare measure provides staff quarters to their employees and receive rent from such staff. Revenue from rent cannot be distinctly treated as only from telecom business. Therefore, revenue/income from property rent shall not be part of ApGR for the purpose of computation of LF. In case property is let out for 'establishing, maintaining and working of telecommunication', then revenue/income from such rent shall be considered in ApGR for the purpose of computation of LF.</p>
f.	Insurance claims	<p>A receipt from Insurance company against loss of property/fixed assets is basically a reimbursement in nature for the loss occurred by the Licensee. Receipt of insurance claim from insurance company shall not be part of ApGR for the purpose of computation of LF.</p>
g.	Bad Debts recovered	<p>Bad debt is an amount owed by a debtor that is unlikely to be received/ realized and recognized as an expense in the books of accounts. Bad Debts recovered represents reversal of debits (i.e. bad debts) appearing in the profit and loss account of previous year(s). This basically represents an adjustment to the amount of an expense (i.e. bad debts) as estimated in an earlier year(s) in which it had already recorded as part of revenue from operations.</p> <p>Therefore, income on account of bad debts recovered shall not be part of ApGR for the purpose of computation of LF.</p>
h.	Excess Provisions written back	<p>Excess Provisions written back represent the reversal of excess provision made for any liability or expenses in any previous year. On settlement, this excess provision is written back into books of accounts as other income. This basically represents an adjustment 60 instead of actual revenue earned.</p> <p>Therefore, income on account of excess provisions written back shall not be part of ApGR for the purpose of computation of LF.</p>

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**ACCESS SERVICE AUTHORIZATION**

**APPENDIX-II to ANNEXURE-A**

**Format of Statement of Revenue and License Fee**

\_\_\_\_\_ (Name and address of operator)

Access Services License No. ....in.....(Service Area)

**Statement of Revenue and License Fee for the Quarter**

.....of the financial year.....

(AMOUNT IN RUPEES)

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUALS FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER.
<b>1.</b>	<b>Revenue from services</b>			
<b>A</b>	<b>Revenue from wire-line subscribers:</b>			
i.	Rentals			
ii.	Call revenue within service area			
iii.	National LONG DISTANCE CALL revenue			
iv.	International LONG DISTANCE CALL revenue			
v.	Pass thru revenue for usage of other networks (give OPERATOR-wise details)			
vi.	Goods and Service Tax (GST)			
vii.	Service charges			
viii.	Charges on account of any other value added services, Supplementary Services etc.			
ix.	Any other income / miscellaneous receipt from wireline subscribers.			
<b>B</b>	<b>Revenue from WLL subscribers : (Fixed)</b>			
i.	Rentals			
ii.	Call revenue within service area			
iii.	National LONG DISTANCE CALL revenue			
iv.	International LONG DISTANCE CALL revenue			
v.	Pass thru revenue for usage of other networks (give OPERATOR-wise details)			
vi.	Goods and Service Tax (GST)			
vii.	Service charges			
viii.	Charges on account of any other value added services, Supplementary Services etc.			

ix.	Any other income / miscellaneous receipt from WLL subscribers.			
<b>C</b>	<b>Revenue from WLL subscribers : (handheld)</b>			
i.	Rentals			
ii.	Call revenue within service area			
iii.	National LONG DISTANCE CALL revenue			
iv.	International LONG DISTANCE CALL revenue			
v.	Pass thru revenue for usage of other networks (give OPERATOR-wise details)			
vi.	Goods and Service Tax (GST)			
vii.	Service charges			
viii.	Charges on account of any other value added services, Supplementary Services etc.			
ix.	Any other income / miscellaneous receipt from WLL subscribers.			
<b>D</b>	<b>Revenue from Mobile Services:</b>			
<b>D (a)</b>	<b>Revenue from GSM and 3G spectrum based Mobile Services:</b>			
<b>D(a) 1.</b>	<b>Post paid options:</b>			
i.	Rentals			
ii.	Activation Charges			
iii.	Airtime Revenue			
iv.	Pass through charges (provide operator-wise details)			
v.	Goods and Service Tax (GST)			
vi.	Roaming charges			
vii.	Service charges			
viii.	Charges on account of any other value added services. Supplementary Services etc.			
ix.	Any other income/ miscellaneous receipt from post paid options.			
<b>D(a) 2.</b>	<b>Pre-paid options:</b>			
i.	Sale of pre-paid SIM cards including full value of all components charged therein.			
ii.	<u>Activation Charges</u>			
iii.	<u>Airtime Revenue</u>			



iv.	<u>Pass through charges (provide operator-wise details)</u>			
v.	<u>Goods and Service Tax (GST)</u>			
vi.	<u>Roaming charges</u>			
vii.	<u>Service charges</u>			
viii.	<u>Charges on account of any other value added services. Supplementary Services etc.</u>			
ix.	Any other income/miscellaneous receipt from pre-paid options.			
<b>D(a) 3.</b>	<b>Revenue from Mobile Community phone service including full value of all components charged therein.</b>			
i.				
ii.	Any other income/miscellaneous receipt from Mobile Community phone service.			
<b>D (b)</b>	<b>Revenue from CDMA based Mobile Services:</b>			
<b>D(b) 1.</b>	<b>Post paid options:</b>			
i.	Rentals			
ii.	Activation Charges			
iii.	Airtime Revenue			
iv.	Pass through charges (provide operator-wise details)			
v.	Goods and Service Tax (GST)			
vi.	Roaming charges			
vii.	Service charges			
viii.	Charges on account of any other value added services. Supplementary Services etc.			
ix.	Any other income/miscellaneous receipt from post paid options.			
<b>D(b) 2.</b>	<b>Pre-paid options:</b>			
i.	Sale of pre-paid SIM cards including full value of all components charged therein.			
ii.	<u>Activation Charges</u>			
iii.	<u>Airtime Revenue</u>			
iv.	<u>Pass through charges (provide operator-wise details)</u>			
v.	<u>Goods and Service Tax (GST)</u>			
vi.	<u>Roaming charges</u>			

vii.	<u>Service charges</u>			
viii.	<u>Charges on account of any other value added services. Supplementary Services etc.</u>			
ix.	Any other income/miscellaneous receipt from pre-paid options.			
<b>D(b) 3.</b>	<b>Revenue from Mobile Community phone service including full value of all components charged therein.</b>			
i.				
ii.	Any other income/miscellaneous receipt from Mobile Community phone service.			
<b>D (c)</b>	<b>Revenue from BWA Services:</b>			
<b>D(c) 1.</b>	<b>Post paid options:</b>			
i.	Rentals			
ii.	Activation Charges			
iii.	Airtime Revenue			
iv.	Pass through charges (provide operator-wise details)			
v.	Goods and Service Tax (GST)			
vi.	Roaming charges			
vii.	Service charges			
viii.	Charges on account of any other value added services. Supplementary Services etc.			
ix.	Any other income/miscellaneous receipt from post paid options.			
<b>D(c) 2.</b>	<b>Pre-paid options:</b>			
i.	Sale of pre-paid SIM cards including full value of all components charged therein.			
ii.	<u>Activation Charges</u>			
iii.	<u>Airtime Revenue</u>			
iv.	<u>Pass through charges (provide operator-wise details)</u>			
v.	<u>Goods and Service Tax (GST)</u>			
vi.	<u>Roaming charges</u>			
vii.	<u>Service charges</u>			
viii.	<u>Charges on account of any other value added services. Supplementary Services etc.</u>			
ix.	Any other income/miscellaneous receipt from pre-			

	paid options.			
<b>D(c) 3.</b>	<b>Revenue from Mobile Community phone service including full value of all components charged therein.</b>			
<b>i.</b>				
<b>ii.</b>	<b>Any other income/miscellaneous receipt from Mobile Community phone service.</b>			
<b>E</b>	<b>Revenue from Voice Mail /any other value added service</b>			
<b>2</b>	<b>Income from trading activity</b>			
<b>i.</b>	Sale of handsets <b><u>{Excluding Goods and Service Tax (GST)}</u></b>			
<b>ii.</b>	Sale of accessories etc. <b><u>{Excluding Goods and Service Tax (GST)}</u></b>			
<b>iii.</b>	Any other income/miscellaneous receipt from trading activity. <b><u>{Excluding Goods and Service Tax (GST)}</u></b>			
<b>iv.</b>	<b><u>Goods and Service Tax (GST)</u></b>			
<b>3</b>	<b>Revenue from roaming.</b>			
<b>i.</b>	Roaming facility revenue from own subscribers.			
<b>ii.</b>	Roaming revenue from own subscriber visiting other networks including STD/ISD/pass thru charges for transmission of incoming call during roaming.			
<b>iii.</b>	Roaming Commission earned.			
<b>iv.</b>	Roaming revenue on account of visiting subscribers from other networks (provide operator-wise details).			
<b>v.</b>	Goods and Service Tax (GST) if not included above.			
<b>vi.</b>	Any other income/miscellaneous receipt from roaming.			
<b>4</b>	<b>Income from investments</b>			
<b>i.</b>	Interest income			
<b>ii.</b>	Dividend income			
<b>iii.</b>	Any other miscellaneous receipt from investments.			

5.	Non-refundable deposits from subscribers			
6.	Revenue from franchisees /resellers including all commissions and discounts etc. excluding the revenues already included in IA&IB			
7.	Revenue from sharing/ leasing of infrastructure			
8.	Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.			
9.	Revenue from other Operators on account of pass through call charges (provide operator-wise details).			
10.	Revenue from other Operators on account of provisioning of interconnection (provide operator-wise details)			
11.	Revenue from Operations/Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting			
12.	Miscellaneous revenue			
AA	<b>GROSS REVENUE OF THE Licensee COMPANY: (Add 1-12)</b>			
BB	<b>LESS</b>			
1.	Revenue from operations other than telecom activities/ operations			
2.	Revenue from activities under a license from Ministry of Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in Annexure- VIII			

i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
<b>BB</b>	<b>Total (1+2+3+4)</b>			
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>			
<b>DD</b>	<b>DEDUCT:</b>			
1	PSTN/PLMN/GMPCS related call charges (Access Charges) paid to other eligible/entitled Telecommunication service providers within India			
2	Roaming revenues passed on to other eligible/entitled telecommunication service providers and			
3	Goods and Service Tax (GST) paid to the Government.			
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2+3)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- OF ADJUSTED GROSS REVENUE</b>			

**INTERNET SERVICE AUTHORIZATION**

**APPENDIX-II TO ANNEXURE-A**

**Format of Statement of Revenue and License Fee**

\_\_\_\_\_ (Name and address of operator)

ISP License No.in \_\_\_\_\_ (Service Area)

**Statement of Revenue and License Fee for the Quarter**

.....of the financial year.....

**(AMOUNT IN RUPEES)**

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUALS FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER.
<b>1.</b>	<b>Revenue from services</b>			
<b>A</b>	<b>Revenue from Pure Internet Service ( Internet Access and Content Service):</b>			
A1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Goods and Service Tax (GST)			
iv.	Service charges			
v.	Charges on account of any other value added services. Supplementary Services etc.			
vi.	Any other income/ miscellaneous receipt from post paid options.			
A2.	Pre-paid options:			
i.	Sale of pre-paid option including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from pre-paid options.			
<b>B</b>	<b>Revenue from Internet Telephony Service:</b>			
B1.	Post paid options:			
i.	Rentals			
ii.	Activation Charges			
iii.	Goods and Service Tax (GST)			

iv.	Service charges			
v.	Charges on account of any other value added services. Supplementary Services etc.			
vi.	Any other income/ miscellaneous receipt from post paid options.			
B2.	Pre-paid options:			
i.	Sale of pre-paid option including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from pre-paid options.			
<b>C</b>	<b>Revenue from any other value added service</b>			
<b>2.</b>	<b>Income from trading activity</b> (all including of Goods and Service Tax (GST))			
I	Sale of Terminal Equipments			
Ii	Sale of accessories etc.			
Iii	Any other income/ miscellaneous receipt from trading activity.			
<b>3.</b>	<b>Income from investments</b>			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.			
<b>4.</b>	<b>Non-refundable deposits from subscribers</b>			
<b>5.</b>	<b>Revenue from franchisees /resellers including all commissions and discounts etc. excluding the revenues already included in IA&amp;IB</b>			
<b>6.</b>	<b>Revenue from sharing/ leasing</b>			

	<b>of infrastructure</b>			
7.	<b>Revenue from sale/ lease renting of bandwidth, links, R&amp;G cases, turnkey projects etc.</b>			
8.	<b>Revenue from Roaming</b>			
i.	Roaming facility revenue from own subscribers.			
ii.	Roaming revenue from own subscriber visiting other networks.			
iii.	Roaming Commission earned.			
iv.	Roaming revenue on account of visiting subscribers from other networks.			
v.	Goods and Service Tax (GST) if not included above.			
vi.	Any other income/miscellaneous receipt from roaming			
9.	<b>Revenue from IPTV Services</b>			
10.	<b>Revenue from other Operators on account of provisioning of interconnection</b>			
11.	<b>Revenue from Operations/Activities other than Telecom Operations/Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting</b>			
12.	<b>Miscellaneous Revenue</b>			
AA	<b>GROSS REVENUE OF THE Licensee COMPANY :(Add 1-12)</b>			
BB	<b>LESS</b>			
1.	Revenue from operations other			



	than telecom activities/ operations			
2	Revenue from activities under a license from Ministry of Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vi.	Bad Debts recovered			
viii.	Excess Provisions written back			
<b>BB</b>	<b>Total (1+2+3+4)</b>			
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>			
<b>DD</b>	<b>DEDUCT:</b>			
1.	Revenue of pass through nature passed on to other service providers.(operator-wise details)			
2.	Roaming revenue passed on to other eligible/entitled telecom service provider.			
3.	Goods and Service Tax (GST) paid to the Government			
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2+3)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- ----- OF ADJUSTED GROSS REVENUE</b>			

**NATIONAL LONG DISTANCE SERVICE AUTHORIZATION**

**Appendix-II to Annexure-A**

**Format of Statement of Revenue and License Fee**

\_\_\_\_\_ (Name and address of operator)

**NATIONAL LONG DISTANCE SERVICE License No.....**

**Statement of Revenue and License Fee for the Quarter**

.....of the financial year.....

**(AMOUNT IN RUPEES)**

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ESTIMATE D FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE PREVIOUS QUARTER
1.	<b>Revenue from Services:</b>			
i.	Revenue from provisioning of NLD service			
ii.	Revenue from supplementary/value added services.			
iii.	Goods and Service Tax (GST)			
iv.	Any other income/miscellaneous receipt.			
1(a)	Revenue from calling cards			
(i)	Revenue from sale of calling cards			
(ii)	Any other income/Miscellaneous receipt from Calling Cards			
(iii)	Goods and Service Tax (GST)			
2.	<b>Income from investments.</b>			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.			
3.	<b>Non-refundable deposits.</b>			
4.	<b>Revenue from sharing/leasing of other infrastructure</b>			
5.	<b>Revenue from Operations/Activities other</b>			

	than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting			
6.	Miscellaneous revenue			
AA	<b>GROSS REVENUE OF THE COMPANY: (ADD 1-6)</b>			
BB	<b>LESS</b>			
1.	Revenue from operations other than telecom activities/ operations			
2.	Revenue from activities under a license from Ministry of Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
BB	<b>Total (1+2+3+4)</b>			
CC	<b>APPLICABLE GROSS REVENUE (ApGR) (AA- BB)</b>			
DD	<b>DEDUCT:</b>			
1	Revenue of pass through nature passed on to other service providers.(operator-			

	wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.			
1(a)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling cards at the originating point (Operator-wise detail)			
1(b)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling Cards at the terminating Point (operator-wise detail)			
2.	Goods and Service Tax (GST) paid to the Government.			
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- ----- OF ADJUSTED GROSS REVENUE</b>			

**INTERNATIONAL LONG DISTANCE SERVICE AUTHORIZATION**

**APPENDIX-II TO ANNEXURE-A**

**Format of Statement of Revenue and License Fee**

..... (Name and address of OPERATOR)

International Long Distance Service License No. ....

**Statement of revenue and License Fee**

**for the Quarter .....of the financial year .....**

**(AMOUNT IN RUPEES)**

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	CUMULATIVE UPTO THE PREVIOUS QUARTER.
<b>1.</b>	<b>Revenue from traffic</b>		
<b>A</b>	<b>Revenue</b>		
i.	Outgoing traffic revenue		
ii.	Incoming traffic revenue		
iii.	Pass through revenue for usage of other networks (give OPERATOR-wise details)		
iv.	Goods and Service Tax (GST)		
v.	Service charges		
vi.	Charges on account of any other value added services, Supplementary Services etc.		
vii.	Any other income/ miscellaneous receipt.		
viii.	Revenue from calling cards		
a.	Revenue from sale of calling cards		
b.	Any other income/Miscellaneous receipt from calling cards		
c.	Goods and Service Tax (GST)		
<b>2.</b>	<b>Income from investments (made on the strength of this License)</b>		
i.	Interest income		
ii.	Dividend income		
iii.	Any other miscellaneous receipt from investments.		
<b>3.</b>	<b>Non-refundable deposits from subscribers</b>		

4.	Revenue from franchisees		
5.	Revenue from sharing/ leasing of infrastructure		
6.	Revenue from sale/ lease of bandwidth, links, R&G cases, turnkey projects etc.		
7.	Revenue from other OPERATORS on account of pass thru call charges.		
8.	Revenue from other OPERATORS on account of provisioning of interconnection		
9.	Revenue from Operations/Activities other than Telecom Operations/Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting		
10.	Miscellaneous revenue		
<b>AA</b>	<b>GROSS REVENUE OF THE COMPANY: (Add 1-10)</b>		
<b>BB</b>	<b>LESS</b>		
1.	Revenue from operations other than telecom activities/ operations		
2.	Revenue from activities under a license from Ministry of Information and Broadcasting		
3.	Receipt from USO Fund		
4.	Items of 'Other Income' as listed in Annexure- VIII		
i.	Income from Dividend		
ii.	Income from Interest		

iii.	Capital Gains on account of profit of Sale of fixed assets and securities		
iv.	Gains from Foreign Exchange rates fluctuations		
v.	Income from property rent		
vi.	Insurance claims		
vii.	Bad Debts recovered		
viii.	Excess Provisions written back		
<b>BB</b>	<b>Total (1+2+3+4)</b>		
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>		
<b>DD</b>	<b>DEDUCT:</b>		
1	Charges passed on to other SERVICE PROVIDER(s) (OPERATOR-wise) (Copy of agreement to be provided in the first quarter.		
1(a)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling cards at the originating point (operator-wise details)		
1(b)	Revenue of pass through nature passed on to other telecom service providers for usage of Calling Cards at the terminating Point (operator-wise detail)		
2.	Goods and Service Tax (GST) paid to the Government.		
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2)</b>		
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>		
	<b>REVENUE SHARE @ ----- ----- OF ADJUSTED GROSS REVENUE</b>		

**GMPCS AUTHORIZATION**

**APPENDIX-II TO ANNEXURE-A**

**Format of Statement of Revenue and License Fee**

\_\_\_\_\_ (Name and address of operator)

**Global Mobile Personnel Communication by Satellite Service License No.....**

**Statement of Revenue and License Fee for the Quarter**

.....of the financial year.....

**(AMOUNT IN RUPEES)**

S.N.	PARTICULARS	ACTUALS OF THE PREVIOUS QUARTER	FIGURES FOR THE CURRENT QUARTER	CUMULATIVE FIGURES UP TO THE PREVIOUS QUARTER
<b>1.</b>	<b>Revenue from Services:</b>			
A.	Post paid options:			
i.	Rentals			
ii	Activation Charges			
iii.	Airtime Revenue			
iv.	Pass through charges			
v.	Goods and Service Tax (GST)			
vi.	Roaming charges			
vii	Service charges			
viii.	Charges on account of any other value added services. Supplementary Services etc.			
ix.	Any other income/ miscellaneous receipt from post paid options.			
B.	Pre-paid options:			
i.	Sale of pre-paid sim cards including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from pre-paid options.			
C. i.	Revenue from Mobile Community phone service including full value of all components charged therein.			
ii.	Any other income/ miscellaneous receipt from Mobile Community phone service.			
2.	Income from Trading activity: (all inclusive of Goods and Service Tax (GST))			
i.	Sale of handsets			
ii.	Sale of accessories, including sim cards etc.			



iii.	Any other income/miscellaneous receipt from trading activity.			
3.	Revenue from roaming.			
i.	Roaming facility revenue from own subscribers.			
ii.	Roaming revenue from own subscriber visiting other networks including STD/ISD/pass through charges for transmission of incoming call during roaming.			
iii.	Roaming Commission earned.			
iv.	Roaming revenue on account of visiting subscribers from other networks.			
v.	Goods and Service Tax (GST) if not included above.			
vi.	Any other income/miscellaneous receipt from roaming.			
4.	Income from investments.			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.			
5.	Non-refundable deposits from subscribers.			
6.	Revenue from franchisees / resellers, excluding revenues already included in 1A&1B			
7.	Revenue from sharing/leasing of infrastructure			
8.	Revenue from other operators from sale of bandwidth			
9.	Revenue from other operators on account of pass thru call charges.			
10.	Revenue from other operators on account of provisioning of interconnection.			
11.	<b>Revenue from Operations/Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting</b>			

12.	Miscellaneous revenue.			
AA	<b>GROSS REVENUE OF THE LICENSEE COMPANY: (Add 1-12)</b>			
<b>BB</b>	<b>LESS</b>			
1.	Revenue from operations other than telecom activities/ operations			
2.	Revenue from activities under a license from Ministry of Information and Broadcasting			
3.	Receipt from USO Fund			
4.	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
<b>BB</b>	<b>Total (1+2+3+4)</b>			
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>			
<b>DD</b>	<b>DEDUCT:</b>			
1.	PSTN related Call charges passed on to basic, cellular and long distance service provider(s) (operator-wise)			
2.	Roaming revenues passed on to CMSPs and other GMPCS service providers. (operator-wise)			
3.	Goods and Service Tax (GST) paid to the Government.			
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2+3)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- -- OF ADJUSTED GROSS REVENUE</b>			

**PMRTS AUTHORIZATION**

**APPENDIX-II TO ANNEXURE-A**

**Format of Statement of Revenue and License Fee**

\_\_\_\_\_ (Name and address of operator)

**Public Mobile Radio Trunking Service License No.....in \_\_\_\_\_ Service Area**

**Statement of Revenue and License Fee for the Quarter**

**.....of the financial year.....**

**(AMOUNT IN RUPEES)**

S.N.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	ACTUAL FOR THE CURRENT QUARTER	CUMULATIVE UPTO THE CURRENT QUARTER
1.	Revenue from Services:			
i.	Rentals			
ii.	Activation Charges			
iii.	Airtime Revenue			
iv.	PSTN charges			
v.	Goods and Service Tax (GST)			
vi.	Service charges			
vii.	Income from lease/rental/AMC of items in 2(i) and 2(ii).			
viii.	Any other income/ miscellaneous receipt from service			
2.	Income from Trading activity: {all inclusive of Goods and Service Tax (GST)}			
i.	Sale of handsets			
ii.	Sale of accessories, including sim cards, spares, consumables, etc.			
iii.	Any other income/miscellaneous receipt from trading activity.			
3.	Income from investments.			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.			
4.	Non-refundable deposits from subscribers.			

5.	<b>Revenue from Operations/Activities other than Telecom Operations/ Activities as well as revenue from activities under a licence from Ministry of Information and Broadcasting</b>			
6.	Any other receipt / Miscellaneous revenue.			
AA	<b>GROSS REVENUE OF THE LICENSEE COMPANY:</b> (Add 1-6)			
<b>BB</b>	<b>LESS</b>			
1	Revenue from operations other than telecom activities/ operations			
2	Revenue from activities under a license from Ministry of Information and Broadcasting			
3	Receipt from USO Fund			
4	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
<b>BB</b>	<b>Total (1+2+3+4)</b>			
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>			

<b>DD</b>	<b>DEDUCT:</b>			
1.	PSTN related Call charges paid on to other Access telecom service provider.			
2.	Goods and Service Tax (GST) paid to the Government.			
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- ----- OF ADJUSTED GROSS REVENUE</b>			

**COMMERCIAL VSAT CUG AUTHORIZATION**

**APPENDIX-II TO ANNEXURE-A**

----- (Name and address of operator)  
**VERY SMALL APERTURE TERMINAL SERVICE License No.....**  
**Statement of Revenue and License Fee**  
**for the Quarter.....of the financial year.....**

**(AMOUNT IN RUPEES)**

<b>Sl. No.</b>	<b>PARTICULARS</b>	<b>ACTUALS FOR THE PREVIOUS QUARTER</b>	<b>FIGURES FOR CURRENT QUARTER</b>	<b>CUMULATIVE FIGURES UPTO THE PREVIOUS QUARTER</b>
1.	Revenue from Services:			
i.	Revenue from provisioning of VSAT service			
ii.	Revenue from supplementary/value added services.			
iii.	Goods and Service Tax (GST)			
iv.	Revenue from lease/rentals of items in 2(i) and (ii) below.			
v.	Revenue from Annual Comprehensive Maintenance Contract (ACMC)/ Annual Maintenance Contract (AMC) etc.			
vi.	Any other income/ miscellaneous receipt.			
2.	<b>Income from Trading activity:</b> (all inclusive of Goods and Service Tax (GST))			
i.	Sale of VSAT including antennas and other accessories including software, hardware etc.			
ii.	Sale of accessories, etc.			
iii.	Any other income/miscellaneous receipt from trading activity.			
3.	<b>Income from investments.</b>			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.			
4.	<b>Non-refundable deposits.</b>			
5.	<b>Revenue from sharing/leasing of</b>			

	<b>other infrastructure</b>			
6.	<b>Revenue from Operations/Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting</b>			
7.	<b>Miscellaneous revenue.</b>			
<b>AA</b>	<b>GROSS REVENUE OF THE Licensee COMPANY: (Add 1-7)</b>			
<b>BB</b>	<b>LESS</b>			
1	Revenue from operations other than telecom activities/ operations			
2	Revenue from activities under a license from Ministry of Information and Broadcasting			
3	Receipt from USO Fund			
4	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
<b>BB</b>	<b>Total (1+2+3+4)</b>			
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>			
<b>DD</b>	<b>DEDUCT:</b>			
1.	Revenue of pass through nature passed on to other service providers. (operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.			
2.	Goods and Service Tax (GST) paid to the Government.			

<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- -- OF ADJUSTED GROSS REVENUE</b>			



**INSAT MSSR AUTHORIZATION**

**APPENDIX-II to ANNEXURE - A**

..... (Name and address of operator)

INSAT MSS Reporting Service License No.....

**Statement of Revenue and License Fee for the Quarter**

.....of the financial year.....

(AMOUNT IN RUPEES)

Sl. No.	PARTICULARS	ACTUALS FOR THE PREVIOUS QUARTER	FIGURES FOR CURRENT QUARTER	CUMULATIVE FIGURES UPTO THE PREVIOUS QUARTER
1.	Revenue from Services:			
i.	Revenue from provisioning of INSAT – MSS Reporting Service			
ii.	Revenue from supplementary/value added services.			
iii.	Goods and Service Tax (GST)			
iv.	Revenue from lease/rentals of items in 2(i) and (ii) below.			
v.	Revenue from Annual Comprehensive Maintenance Contract (ACMC)/ Annual Maintenance Contract (AMC) etc.			
vi.	Any other income/ miscellaneous receipt.			
2.	<b>Income from Trading activity:</b> (all inclusive of Goods and Service Tax (GST))			
i.	Sale of INSAT MSS Reporting Terminal and other accessories including software, hardware etc.			
ii.	Sale of accessories, etc.			
iii.	Any other income/miscellaneous receipt from trading activity.			
3.	<b>Income from investments.</b>			
i.	Interest income			
ii.	Dividend income			
iii.	Any other miscellaneous receipt from investments.			
4.	<b>Non-refundable deposits.</b>			
5.	<b>Revenue from sharing/leasing of other infrastructure</b>			

6.	<b>Revenue from Operations/Activities other than Telecom Operations/ Activities as well as revenue from activities under a license from Ministry of Information and Broadcasting</b>			
7.	<b>Miscellaneous revenue.</b>			
<b>AA</b>	<b>GROSS REVENUE OF THE Licensee COMPANY: (Add 1-7)</b>			
<b>BB</b>	<b>LESS</b>			
1	Revenue from operations other than telecom activities/ operations			
2	Revenue from activities under a license from Ministry of Information and Broadcasting			
3	Receipt from USO Fund			
4	Items of 'Other Income' as listed in Annexure- VIII			
i.	Income from Dividend			
ii.	Income from Interest			
iii.	Capital Gains on account of profit of Sale of fixed assets and securities			
iv.	Gains from Foreign Exchange rates fluctuations			
v.	Income from property rent			
vi.	Insurance claims			
vii.	Bad Debts recovered			
viii.	Excess Provisions written back			
<b>BB</b>	<b>Total (1+2+3+4)</b>			
<b>CC</b>	<b>APPLICABLE GROSS REVENUE (ApGR) (AA-BB)</b>			
<b>DD</b>	<b>DEDUCT:</b>			
1.	Revenue of pass thru nature actually passed on to other service providers. (operator-wise details). Note: Lease/rent charges for hiring of infrastructure not to be deducted.			
2.	Goods and Service Tax (GST) paid			

	to the Government.			
<b>DD</b>	<b>TOTAL DEDUCTIBLE REVENUE (1+2)</b>			
<b>EE</b>	<b>ADJUSTED GROSS REVENUE (CC-DD)</b>			
	<b>REVENUE SHARE @ ----- ----- OF ADJUTED GROSS REVENUE</b>			

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