

Nature of loss	Authority	Monetary limit up to which the loss may be written off in each case
¹ [Irrecoverable losses of stores or of public money.	Department of the Central Government.	₹ 20,00,000 for losses of stores not due to theft, fraud or negligence. ₹ 2,00,000 for other cases.
	Administrators of the Union Territories.	(a) ₹ 2,00,000 for losses of stores not due to theft, fraud or negligence. (b) ₹ 50,000 for other cases.]
² [Loss of revenue or irrecoverable loans and advances.	Department of Revenue.	(a) Full powers to write-off losses of irrecoverable revenue. (b) ₹ 1,00,000 for other cases.
	Other Departments of the Central Government.	₹ 1,00,000
	Administrators of the Union Territories.	₹ 1,00,000.]
Deficiencies and depreciation in the value of stores (other than a motor vehicle or motor cycle) included in the stock and other accounts.	Ministry of Agriculture and Irrigation (Department of Food).	(a) Losses on (i) foodgrains, (ii) sugar, (iii) stores, e.g., gunny bags, connected with receipt, transport, storage and sale of foodgrains and sugar — ² [1,00,000] (b) Other cases — ² [₹ 1,00,000]
	Other Departments of the Central Government.	³ [50,000]
Condemnation of motor vehicles and motor cycles.	Administrators. Departments of the Central Government.	Same as for irrecoverable losses of revenue and advances. ³ [₹ 2 lakhs]. This power may be exercised subject to the following restrictions, namely:—

(a) the lives of various types of vehicles, in terms of distance run (in kilometres) and length of use (in years) whichever is reached later, have been fixed as under—

4[Type of vehicles	Kilometres	Years
(i) Heavy Commercial Motor vehicles	4,00,000	10
⁵ [(ii) Motor vehicles fitted with engines up to 20 hp (RAC).	1,50,000	6 ¹ / ₂
(iii) Motor cycles fitted with engines of 3.5 hp (RAC) or above.	1,20,000	7
(iv) Motor cycles fitted with engines of less than 3.5 hp (RAC).	1,20,000	6
⁶ [(b) The life of a tractor shall be taken as 10,000 hours or 10 years, whichever is reached later.]		

1. Substituted *vide* G.I., M.F., Notification No. F. 1 (12)-E. II (A)/94, dated the 5th September, 1994, published as S.O. No. 2451 in the Gazette of India, dated the 24th September, 1994.
 2. Substituted *vide* G.I., M.F., Notification No. 1 (20)-E. II (A)/2000, dated the 23rd October, 2001, published as S.O. No. 2946 in the Gazette of India, dated the 3rd November, 2001.
 3. Substituted *vide* G.I., M.F., Notification No. F. 1 (4)-E. II (A)/85, dated the 7th August, 1985, published as S.O. No. 3974 in the Gazette of India, dated the 24th August, 1985.
 4. Substituted *vide* G.I., M.F., Notification No. F. 1 (21)-E. II (A)/90, dated the 21st May, 1993, published as S.O. No. 1292 in the Gazette of India, dated the 12th June, 1993.
 5. Substituted *vide* G.I., M.F., Notification No. F. 1 (18)-E. II (A)/96, dated the 26th September, 1996, published as S.O. No. 670 (E) in the Gazette of India, dated the 30th September, 1996.
 6. Inserted *vide* G.I., M.F., Notification No. F. 1 (11)-E. II (A)/81, dated the 16th February, 1983, published as S.O. No. 1314 in the Gazette of India, dated the 26th February, 1983.