

# Central govt employees, private employees can't claim LTA if they don't follow these rules; LTA eligibility, other latest updates

## 7) Can you claim LTA for air travel on one side?

The Income-tax Act,1961, does not restrict a person from claiming LTC for air travel for only one leg of the journey, provided all other conditions are fulfilled, says Baweja. For private sector employees, Yogesh Kale, Executive Director, Nangia Andersen India, says, "The claimable LTA amount for air travel of one side (and travel by any other mode from the other side) will depend on the policies of the employer. So far as the tax exemption is concerned, it would be available against the total amount of LTA drawn, only to the extent of the amount spent on air travel on one side (and the amount spent, if any, on travel by any other mode on the other side)."

Soni explains that some employers may have specific rules regarding the mode of travel, such as requiring a round-trip journey, to be eligible for reimbursement.

## 5) Do you need to book a flight ticket from a particular website to be eligible for LTA?

It is mandatory for eligible central government employees to book tickets through three authorised travel agencies (ATAs) to claim LTA — i) Balmer Lawrie & Company Limited (BLCL), ii) Ashok Travels & Tours (AU), iii) Indian Railways Catering and Tourism Corporation Ltd (IRCTC).

"However, in case of unavoidable circumstances, where the booking of the ticket is done from unauthorised travel agent or website, the financial advisors of the ministry or department and a head of the department not below the rank of joint secretary in subordinate or attached offices are authorised to grant relaxation," says Yogesh Kale, Executive Director, [Nangia Andersen India](#).