

**F. No. 12(3)-B(SD)/2022**  
**Government of India**  
**Ministry of Finance**  
**Department of Economic Affairs**  
**Budget Division**

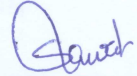
Room No. 221-A, North Block,  
New Delhi, the 31st March, 2022

**Office Memorandum**

**Subject: Authority to issue of Letter of Comfort – regarding.**

The undersigned is directed to refer to this Ministry's O.M. No. F.No.1(23)-B(AC)/2017 dated 27.12.2017 (copy enclosed) on the subject cited above and to state that the authority to issue 'Letters of Comfort' by Ministries/Departments/ any entity of Government of India, stands withdrawn with immediate effect. Henceforth, no letters of comfort will be issued by any entity within the Government.

2. Receipt of this communique shall be acknowledged.
3. This issues with the approval of competent authority.



(Sanjay Rawat)

Under Secretary to the Govt. of India  
Telefax: 23095251

To,

Financial Advisors of all Ministries/Departments

F.No.1(23)-B(AC)/2017  
Ministry of Finance  
Department of Economic Affairs  
( Budget Division )

New Delhi,  
27<sup>th</sup> December, 2017.

**OFFICE MEMORANDUM**

**Subject: Ministry of Railways' authority to issue of Letter of Comfort – regarding.**

The undersigned is directed to refer to Ministry of Railways' O.M.No.2017/F(F.EX)22/14 dated 15.12.2017 on the subject cited above and to state that Ministry of Railways is authorised to issue 'Letter of Comfort' to any entity engaged in development of Indian Railways project under intimation to this Ministry.

2. This issues with the approval of Secretary, Department of Economic Affairs.

T. Uthaya Kumar  
( T.Uthaya Kumar )  
Additional Budget Officer

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Ms.Namita Mehrotra  
Executive Director Finance(Budget)  
Ministry of Railways  
New Delhi.

Copy for information to:

All Financial Advisors. They may note that this clarification is equally applicable to all Ministries/Departments.

Issued  
28/12/17