

PANJAB UNIVERSITY, CHANDIGARH
OFFICE OF THE FINANCE & DEVELOPMENT OFFICER

No. 1158-1357/FDO

Dated : 28/2/18

As you all are already aware that the Government of India has introduced the Goods and Services Tax (GST) Act w.e.f. 1st July, 2017. In compliance to the provisions of GST Act, the Panjab University has got registered as an Institution under the GST Act. All the matters relating to GST including filing of statutory return are being managed by the 'Indirect Tax Cell' under the charge of D.R. (Estate). The D.R. (Estate) had earlier issued a circular in this regard vide no. 3801-4173/estate dated 19.07.2017. In continuation to above, it is to inform you that there are certain services/transactions of the university which attract the provisions of GST Act and hence require due compliance.

The following services being rendered by the various departments of the University are covered under GST Act and accordingly while collecting the fee/charges from the concerned user, it may be ensured that due amount of GST be collected as per applicable rate of GST. For the sake of convenience, the present applicable GST rates for such services are detailed here below:

Sr. No.	Nature of Transaction	GST Rate
I)	Sale of waste paper and written off materials such as furniture, equipments, etc.	5%
II)	Conference/work shop participation fee from a) the teachers/students/research scholars b) other participant	-Nil- 18%
III)	Sponsorship/contribution from various organizations with respect to academic events being organized by the university, whether received in cash or in kind. → If Sponsorship/contribution has been received as Donation/charity without any benefit accruing to Sponsor/Contributor. → If benefit is accruing to sponsor/contributor (e.g. Advt., etc.).	-Nil- -18%-
IV)	Room rent of Guest houses	Exempted if declared Tariff of room is less than Rs.1000- Else Taxable 18%
V)	Rent of shops, Auditorium, buildings, open spaces etc.	18%
VI)	Fee for providing Scientific/Technical services	18%
VII)	Fee for consultancy work	18%
VIII)	Application fee deposited by persons applying for any post in the university.	18%

IX)	Fee from various Government Agencies or other organizations for conduct of recruitment tests, etc.	18%
X)	Fee from students enrolled for IAS and other competitive training programmes in a centre specifically established for imparting such training programmes.	18%
XI)	Sale of books published by the Publication Bureau of University. → If sold to students, Faculty & Staff → If sold to others	-Nil- 18%
XII)	Membership fee for using various facilities of the university, such as Swimming Pool, Gymnasium Hall, etc. a) From the employees/ students/ Research Scholar b) From Outsider	-Nil- 18%
XIII)	Tender fee from various vendors.	18%

All the heads of the teaching/non-teaching departments/Institutes/Centers/Branches, as the case may be, are requested to collect the due amount of GST as per the rates indicated above. It may also be ensured that the amount of GST must be deposited separately in the designated bank account No.34363173842 (State Bank of India, Sector-14, P.U.) as already conveyed by the D.R. (Estate) vide letter dated 19.07.2017.

After the end of each month, the concerned department/branch shall compile a list of all such transaction and forward it to D.R. (Estate) on or before 5th day of the subsequent month to enable the D.R. (Estate) to file the statutory returns. The format of the list to be supplied by concerned department/branch is as under:

Sr. No.	Name of Person/Party from whom fee/charges collected	Amount of P.U. fee/charges (excluding amount of GST)	Receipt No. vide which amount received by the Department /Branch	Amount of GST collected by the Department/ Branch	GST-IN No. of Person/Party from where GST collected (If available)	Date on which amount of GST deposited in SBI A/c No. 34363173842

Please be informed that non adherence to any of the above provision may invite penal action under the provision of GST Act. Hence, meticulous compliance of above instructions be ensured.


Finance & Development Officer

Issued to :

All the Chairpersons/
Coordinators of All Centres/
Heads of the Departments/Directors of Regional Centres/
Heads of the offices/branches