

PANJAB UNIVERSITY, CHANDIGARH
OFFICE OF THE FINANCE & DEVELOPMENT OFFICER

No.4430-4629/FDO

Dated :22/07/2019

Subject: Compliance of provisions of GST Act.

This is in continuation to this office Circular No. 1158-1357/FDO dated 28.02.2018.

Through the above circular, all the departments were apprised about the various provisions of GST Act, manner of collection of GST Tax and deposit thereof including the time limit for deposit and submission of mandatory returns to the Indirect Tax Cell of Panjab University.

It has been brought to the notice of undersigned that some of the departments are not adhering to the timelines prescribed for deposit of GST in the relevant bank account and submission of mandatory return. It is added that noncompliance of the provisions of GST Act may invite invocation of various penal provisions.

To avoid any such instance, the relevant instructions of the aforesaid circular are reiterated as below:

Sr. No.	Nature of Services covered under GST Act	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	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	-Nil-
	→ If sold to others	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	-Nil-
	b) From Outsider	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, must collect the due amount of GST as per the rates indicated above. It may also be ensured that the amount of GST so collected must be deposited separately in the designated bank account No.34363173842 (State Bank of India, Sector-14, P.U.).

After the end of each month, the concerned department/branch shall compile a list of all such transaction and forward it to A.R. Accounts (Indirect Tax Cell) **on or before 3th day of the subsequent month** to enable the A.R. Accounts (Indirect Tax Cell) to file the statutory returns. The format of the list to be supplied by concerned department/branch is as under:

Sr. No.	Bill No. (Issued by the concerned Department/ Office of P.U.)	Date	GST No. of Party	Party Name	Address of Party	Nature of Services	Value of Services	GST	Total	Date on which amount of GST deposited in SBI A/c No. 34363173842

➤ **NOTE: Copies of all bills as mentioned above be attached with return.**

Please be informed that non adherence to any of the above provisions 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/
Directors of Sports/
D.S.W. /
Heads of the Departments/Directors of Regional Centres/
Heads of the offices/branches

CC: A.R. Accounts (Indirect Tax Cell) for necessary action and compliance with further instruction that any change in the GST rates, in future, be notified immediately in consultation with the concerned professional who has been engaged to file the GST returns.