



பெரியார் பல்கலைக்கழகம்
PERIYAR UNIVERSITY

SALEM - 636 011. TAMILNADU.
Phone: 0427- 2345766, 2346268, 2346269 Fax: 0427- 2345124

Dr.K.Thangavel
Registrar i/c
Lr.No : P.U /F.O/F1/GST/001/2019

Dated: 30.08..2019

CIRCULAR

- Ref: 1. Vice-Chancellor Order Dated: 28.08.2019
2. Periyar University GST Audit Observation for the Financial Year 2017-2018
Dated:22.08.2019

It is hereby informed that the Goods and Services Tax Act, 2017 (GST) has been adopted in Periyar University on 19th September 2017 and GST Registration Number has been assigned as **33-AAAJP-0951-B1ZP**

The Services which are part of curriculum are exempted under GST. All other services which are not part of the curriculum to be taxable as per the GST Act 2017.

The rates of GST to be collected towards various activities of the University are as follows:

PAID BY COLLEGES	RATE OF TAX	HSN CODE
application form fees	12%	4911
inspection fee	18%	9992
initial , permanent and continuous affiliation fee	18%	9992
fees for increase in intake in courses	18%	9992
Brochures, leaflets and similar printed materials	5%	4901
Printed books including Brailee books	EXEMPTED	
Newspaper , Journals and periodicals	EXEMPTED	
PAID BY STUDENTS		
EDUCATIONAL SERVICES PROVIDED BY AN EDUCATIONAL INSTITUTION TO ITS STUDENTS,STAFFS,FACULTY	EXEMPTED	
Matriculation fee paid by students after admission	EXEMPTED	
internship fee paid as a part of curriculum	EXEMPTED	
Registration fee and Tuition fee	EXEMPTED	
Library fee	EXEMPTED	
Special Equipment fee , lab fee and Computer Lab fee	EXEMPTED	
Infrastructural fund	EXEMPTED	
Eligibility fee, ID fee	EXEMPTED	
Exam fees, practical fees, Dissertation, Project, VIVA	EXEMPTED	

Hostel Room rent	EXEMPTED	
Examination application fee, Convocation fee	EXEMPTED	
duplicate application fee, Fee for certificate and Marks statement	EXEMPTED	
Ph.D registration fee, Extension fee, Thesis submission fee	EXEMPTED	
Application fee	12%	4911
Online Application fee	18%	9992
Late fee, processing fee, Placement fee	18%	9992
Penel fee for late submission of Dissertation, synopsis and thesis	18%	9992
Migration Application fee	18%	9992
RESEARCH GRANTS		
Academic purpose	Exempted	
Consultancy projects	18%	
RENT		
Auditorium	18%	
Open space	18%	
other services	18%	
Commercial Rent	18%	
GUEST HOUSE RENT		
Rate per day below Rs.1000	Exempted	
above 1000 to 2500	12%	9963
Above 2500 to7500	18%	9963
Above 7500	28%	9963
OTHER SERVICES		
Sale of metal scrap	18%	7204
Sale of waste paper, plastics, rubber and Glass	5%	4707
Sale of Tender forms	12%	4911
Sale of books by publication division	EXEMPTED	
All other receipts by any other services	18%	9997
Legal fees should be paid under RCM	18%	

The Heads of the Departments / Heads of the Sections who are in charge of the above functions, shall issue Tax Invoices, with a unique Alpha Numeric Serial Number and the same will be submitted to the Bursar-I, Finance Section(F11) on or before 5th of every month so as to file monthly returns on or before 10th of every month failing which Rs.50/- will be levied as penalty everyday and interest at 18% of the Tax amount will also be levied till such time the returns are submitted.

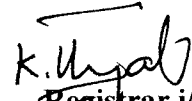
Therefore, the GST has to be collected with effect from 1st September 2017 at the rates as prescribed by the Act. Further, it is advisable to take note of the various notifications relating to GST which are being constantly updated on the Commercial Tax Department website with the URL <http://ctd.tn.gov.in>.

It is also informed that the Central Government has issued notification No. 50 - 2018; Dated 13/09/2018, for the implementation of TDS under GST (Section 51 of CGST) with effect from 1st October 2018.

Accordingly, Tax deduction at source on payment made for purchase of taxable goods or services or both, where the total value of such supply, under a contract, continuous or one time, exceeds Rs. 2,50,000/- (Rupees two lakh and fifty thousand) have to be made. The tax deduction is at the rate of 1% each under Central GST and under State GST i.e. at 2% on the payment made exclusive of GST tax. Further, for every month before 5th of month, all Sections from where payments are made for any type of purchase of Service and Goods shall deduct 2% TDS towards GST and 2% TDS towards Income Tax on the payment exclusive of GST and handover the details of deduction person-wise in Form GSTR-7 which is available in the University Website

The deducted shall claim credit of such tax deducted from his Electronic cash ledger. The Tax so deducted shall be deposited by filing online Form GSTR 7, on or before 10th of succeeding month. The Certificate for Tax deduction shall be issued by generating online Form GSTR7-A, after filing GSTR 7, within five days of crediting to Government Account. If not, late fee of Rs.200/- per day from the expiry of fifth day till the certificate is issued will be levied.

The above procedure shall be strictly adhered.


Registrar i/c
5-9-2012

To :

1. The Vice-Chancellor Office, Periyar University.
2. The Registrar Office ,Periyar University.
3. The Controller of Examinations, Periyar University.
4. The Director, Institute of Distance Education, Periyar University.
5. The Finance Officer, Periyar University
6. The Deans/Directors of the University(in all Campuses)
7. All the Heads of the Departments, Periyar University(All campuses)
8. CGIPS / Women's Centre / NSS / YRC
9. Co-ordinator IAS/IPS Coaching Centre ,Library Block .
10. Public Relation Officer, Office.
11. The R&D /A&D/PFMS/CIMF/Estate Offices.
12. All the Deputy Registrar/Assistant Registrar/Section Officer/Superintendent , Periyar University.
13. All the Principal, Constituent Colleges of Periyar University.
14. All the Principal, Affiliated Colleges of Periyar University.