

**PANJAB UNIVERSITY, CHANDIGARH**  
**OFFICE OF THE FINANCE & DEVELOPMENT OFFICER**

No. 2708-2907/FDO

Dated: 01/07/2021

**Subject: Compliance of provisions of GST Act.**

This is in continuation to this office Circular No. 4430-4629/FDO dated 22/07/2019.

Through the above circular, all the departments were apprised about various receipts of University on which provisions of GST Act is applicable. The 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 was circulated.

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 regarding collection of GST on various types of receipts are reiterated here below:

Sr. No.	Nature of Services covered under GST Act	GST Rate
I)	Sale of waste paper and written off materials such as furniture, equipment's, etc. (Rates varies depending upon the type of waste nature. For details refer link <a href="https://cbic-gst.gov.in/gst-goods-services-rates.html">https://cbic-gst.gov.in/gst-goods-services-rates.html</a> )	5%-18%
II)	Participation fee Conference/work shop participation etc. a) If recovered from the teachers/ students/ research scholars b) If recovered from 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 i.e. without any benefit accruing to Sponsor / Contributor. ❖ If some benefit is accruing to sponsor/ contributor (e.g. Advt., etc.).	-Nil- 18%
IV)	Room rent of Guest House	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 University/Sale of printed material.	
	❖ 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%
XIV)	Transcript fee,	18%
XV)	Administrative/Processing charges in refund cases.	18%

All the heads of the teaching/non-teaching departments/ Institutes/ Centers/ Branches, as the case may be, who receives any of the income stated above must

- collect the due amount of GST as per the rates indicated above
- issue proper bills against each such receipt (format of bill attached herewith; Anx-I in case the receiver of Goods/services is having GST no. and Anx-II in case the receiver of Goods/services doesn't have GST no.)
- deposit the amount of GST so collected 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 transactions 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 from whom GST was collected	Party Name	Address of Party along with State	6 digit *HSN code	Amount of Fee/receipt of P.U.	GST	Total	Date on which amount of GST deposited in SBI A/c No. 34363173842
1	2	3	4	5	6	7	8	9	10=8+9	11

- ❖ **NOTE: Copies of all bills as mentioned above must be attached with return i.e. (issued or cancelled).**
- ❖ **For 6 digit HSN code follow link**  
**"<https://einvoice1.gst.gov.in/Others/MasterCodes>"**

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.

  
01/07/2021  
Finance & Development Officer

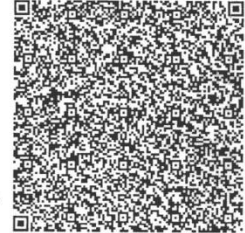
Issued to:

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.

Annexure - 1

**04AAAJP0325R2Z0  
PANJAB UNIVERSITY  
CHANDIGARH**



**1.e-Invoice Details**  
**IRN :** 073200b85fc0df89684713fba8b997c78f b9a8baf098fa9379e073435e07947a **Ack. No :** 132110924866287 **Ack. Date :** 01-07-2021 10:33:00

**2.Transaction Details**  
**Supply Type Code :** B2B **Document No :** ~~0001000000000000~~ **IGST applicable despite Supplier and Recipient located in same State :** No  
**Place of Supply :** CHANDIGARH  
**Document Type :** Tax Invoice **Document Date :** ~~01-07-2021~~

**3.Party Details**

<b>Supplier</b> GSTIN : 04AAAJP0325R2Z0 PANJAB UNIVERSITY CHANDIGARH SECTOR 14 CHANDIGARH 160014 CHANDIGARH 9530603995 directcell@pu.ac.in	<b>Recipient</b> GSTIN : <del>0001000000000000</del> <del>0001000000000000</del> <del>0001000000000000</del> CHANDIGARH Place of Supply: CHANDIGARH <del>160014 CHANDIGARH</del>
--	---

**4.Details of Goods / Services**

SINo	Item Description	HSN Code	Quantity	Unit	Unit Price(Rs)	Discount(Rs)	Taxable Amount(Rs)	Tax Rate (GST+Cess   State Cess+Cess Non.Advol)	Other charges(Rs)	Total
01	<del>Computer/Accessories/Peripherals</del>	<del>999999</del>	1	NOS	71928	0	71928	18.00+0.00   0.00+0	0	84875.04
<b>Tax'ble Amt</b>		<b>CGST Amt</b>	<b>SGST Amt</b>	<b>IGST Amt</b>	<b>CESS Amt</b>	<b>State CESS Amt</b>	<b>Discount</b>	<b>Other Charges</b>	<b>Round off Amt</b>	<b>Total Inv. Amt</b>
71928		6473.52	6473.52	0	0	0	0	0	0	84875.04

**Generated By :** 04AAAJP0325R2Z0  
**Print Date :** 05-07-2021 16:4:43



132110924866287

*eSign*

Digitally Signed by NIC-IRP  
 on: 01-07-2021 10:33:00

Annexure - I

B 2 C

TAX INVOICE MONTH, YEAR

Document No. (As per number issued to your Department by Indirect Tax Cell)  
 Document Date. (Date of Issuing Bill)

Punjab University  
 Name of the Department/Branch (Issuing Invoice)  
 Sector- 14, P.U., CHD  
 GSTIN: 04AAAJP0325R2Z0

Name & address of the person who availed the services

GSTIN/ UIN :-

Tax payable on reverse charge basis N

Place of supply: Chandigarh  
 Place of supply 04

S.No.	Description of Services	HSN Code	Taxable Amount	Central Tax/ CGST (In Intra State Supply i.e. within the State)		Union Territory Tax (UTGST) (In Intra State Supply i.e. within the State)		Integrated Tax/ IGST (In Inter State Supply i.e. from one State to another)		Cess	Total Amount (incl. tax)
				Rate	Amount	Rate	Amount	Rate	Amount		
1				%	0.0	%	0.0	%	0.0		0
	<b>Grand Total</b>		xx		xx		xx		xx		xx

Total Invoice value (in words) :-

Signature of supplier/ authorised representative