



சென்னைப் பல்கலைக்கழகம்  
**UNIVERSITY OF MADRAS**

(Established under the Act of Incorporation XXVII of 1857 - Madras University Act 1923)  
[State University]

**Dr.R. Srinivasan M.A., Ph.D.,**  
**Registrar**

Centenary Building,  
Chepauk, Chennai-600005

**CIRCULAR**

It is hereby informed that the Goods and Services Tax Act, 2017 [GST] has been adopted by the Syndicate at its meeting held on 19<sup>th</sup> January 2018 and GST Registration Number has been assigned as 33-AAALU-0145-N1ZX.

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:

<b>Paid by Colleges</b>	<b>Rate of Tax</b>	<b>HSN Code</b>
Application Form Fees	12%	4911
Inspection Fees	18%	9992
Initial, Permanent and Continuation Affiliation Fees	18%	9992
Fees for Increase in intake for courses	18%	9992
Brochures, leaflets and similar Printed Materials	5%	4901
Printed Books including Brailee books	Exempted	
Newspapers, Journals and periodicals	Exempted	
<b>Paid by Students</b>		
Education services provided by an Educational Institution to its students, faculty and staff	Exempted	
Application Form Fees	12%	4911
Online Application Fees	18%	9992
Late Fee, Processing Fee, Placement Fee	18%	9992
Panel fee for Late submission of Dissertation, Synopsis, and Thesis	18%	9992
Migration Application Fees	18%	9992
Matriculation Fee paid by students after admission	Exempted	
Internship fee as part of Curriculum	Exempted	
Registration Fee and Tuition Fees	Exempted	
Library Fee	Exempted	
Special Equipment Fee, Lab Fee and Computer Lab Fee	Exempted	
Infrastructural facilities fund	Exempted	
Eligibility Fee, ID Smart Card Fee	Exempted	
Exam Fees for Theory, Practical, Dissertation, Project & Viva-voce	Exempted	
Hostel Room Rent	Exempted	
Examination Application Fee, Convocation Application Fee	Exempted	
Duplicate Application Fee, Fee for Certificate and Marks Statement	Exempted	
Ph.D. Registration Fee, Extension Fee, Thesis submission Fee	Exempted	
<b>Research Grant</b>		
Academic Research Purpose	Exempted	
Consultancy Projects	18%	9992
<b>Rent</b>		
Auditorium	18%	9972
Open Shelters	18%	9972
Other Services	18%	9972
Commercial Rent	18%	9972

<b>Rent</b>	<b>Rate of Tax</b>	<b>HSN Code</b>
<b>Guest House</b>		
Rate per day below Rs.1000/-	Exempted	
Rate per day above Rs.1000/- to Rs.2500/-	12%	9963
Rate per day above Rs.2500/- to Rs.7500/-	18%	9963
Rate per day above Rs.7500/-	28%	9963
<b>Other Services</b>		
Sale of Metal Scrap	18%	7204
Sale of Waste paper, Plastics, Rubber and Glass	5%	4707
Sale of Tender Documents for cost	12%	4911
Sale of Books by the Publication Division	Exempted	
All other Receipts through any other Services	18%	9997

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 Assistant Registrar, Finance – III on or before 7<sup>th</sup> of every month so as to file monthly returns on or before 10<sup>th</sup> 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 1<sup>st</sup> July 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 5<sup>th</sup> 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 deductee 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 10<sup>th</sup> 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

Ref. No. F.12 / Collection of GST / TDS / 2018 /1030, Dated: 28.12.2018

To

1. The Deans / Directors of the University (in all Campuses).
2. The Controller of Examinations, University of Madras.
3. The Finance Officer, University of Madras
4. The Director, Institute of Distance Education, University of Madras.
5. All the Heads of the Departments, University of Madras (All Campuses).
6. The Director, Guest House, University of Madras, Marina, Chennai.
7. The Additional Controller of Examinations (Main & IDE), University of Madras.
8. The Secretary to the Vice-Chancellor.
9. All the Assistant Registrars and Section Officers, University of Madras.
10. The Executive Engineer, University of Madras.
11. The Senior P.A to the Registrar.
12. The System Analyst, E-Governance, University of Madras.
13. The Public Relations Officer, University of Madras.