

PANJAB UNIVERSITY, CHANDIGARH

CIRCULAR

No. 1835-2045/DRC

Dated: 07.03.2024

Subject: Applicability of GST on Affiliation Fee and Fine from Affiliated Colleges.

Dear Sir/Madam,

This has reference to notice issued by Directorate of GST Intelligence, UT, Chandigarh bearing No. DIN-202312DNN30000666D57 dated 11.12.2023 (copy attached) on the above cited subject.

All the Affiliated Colleges are required to pay the GST as per the following rates on Affiliation Fee along with Fine (if any) paid by the college for seeking Affiliation/Extension of Affiliation for subject/course:-

Nature of Service	Affiliated College	GST Rate
Affiliation Fee, along with Fine if any charged from Colleges	Outside Chandigarh	18% (IGST)
	Chandigarh	9%(CGST) +9% (UTGST)

- (1) Hence forth, all the colleges shall pay GST on Affiliation Fee/ Fine (if any) for seeking Affiliation/Extension of Affiliation as per rates as conveyed by Directorate of GST Intelligence, UT, Chandigarh.
- (2) Deposit the amount of GST in the designated bank account i.e. Registrar GST A/C No. 34363173842 (State Bank of India, Sector 14, Chandigarh).
- (3) Actual Affiliation Fee/ Fine (if any) will be deposited by all the Affiliated Colleges as per previous practice.
- (4) The colleges will provide the details of GST No. (if obtained by the College) as per format attached within three working days from the date of issuance of this letter. The colleges who does not have GST No., they are advised to apply for the same. Also, the Colleges are advised to fill the details through Google Form at the following link:

<https://forms.gle/B6SaV98yKX3yXEZY6>

It is further informed that non adherence to any of the above provisions may invite **penal action under the provision of GST Act. Hence, meticulous compliance be made accordingly.**

Sd/-
Dean College Development Council

Encls: as above.

Issued to all the Affiliated Colleges (Chandigarh, UT & Punjab)

**Format of List/Data to be supplied by the colleges to the
Colleges Branch, Panjab University, Chandigarh**

1	G.S.T. No. of College	<hr/> <hr/>
2	College Name	<hr/> <hr/> <hr/>
3	Address of College	<hr/> <hr/> <hr/>
4	State	<hr/> <hr/>

Signature

1711418/2023



D-DCDC/23/3695/15¹²/₂₃

माल और सेवाकर आसूचना महानिदेशालय
Directorate General of GST Intelligence

चंडीगढ़ आंचलिक इकाई
Chandigarh Zonal Unit

केंद्रीय राजस्व भवन, सेक्टर 17 सी, चंडीगढ़ -160 017.

Central Revenue Building, Sector-17C, Chandigarh-160017.

Tel: 0172-2991939, Fax -2991939, Email: dggi.cdzu@gov.in

FD0/23/4460
15/12/23

DIN-202312DNN30000666D57

Dated: 11.12.2023

To,

The Registrar,
Panjab University,
Dewan Anand Kumar Hall,
Chandigarh-160014.
E-mail : regr@pu.ac.in

Sir,

Subject: Payment of GST on Affiliation Fee Charged by the Panjab University-reg.

Kindly refer to your letter dated 08.12.2023 wherein the subject details have been provided.

2. In this context, it has been observed that the Panjab University has not paid GST on consideration received on account of Affiliation from various institutes/colleges during the period of July 2017 to October, 2023.
3. It is further informed that Panjab University is liable to pay GST on such consideration received on the services provided to various institutes/colleges viz. accreditation, affiliation fees etc. Such services provided is classifiable under SAC 9992. This SAC 9992 attracts GST @18% (9% Central Tax + 9% State Tax)/ Serial No. 30 of Notification No. 11/2017-Central Tax (Rate) dated 28th Junc, 2017, as amended.
4. Accordingly, Panjab University is required to pay GST on such consideration received on the services. provided to various institutes/colleges viz. accreditation, affiliation fees etc for the period from 01.07.2017 to till date at the applicable rates stated in Para 3 above.

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4. It is further requested to ensure completion and correctness of all the data submitted by your office. The responsibility for suppression of information and any omission detected later on lies on your office for which necessary action may be initiated against Panjab University in terms of CGST Act, 2017.
5. It is requested to submit your reply within 7 days of receipt of this letter.

Yours sincerely,

Signed by Sanjay Sapru

Date: 11-12-2023 18:26:19

Reason: Approved

(Sanjay Sapru)

Senior Intelligence Officer