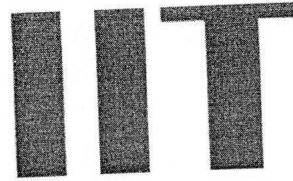


भारतीय  
प्रौद्योगिकी  
संस्थान  
काशी हिन्दू विश्वविद्यालय



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अधिष्ठाता कार्यालय  
(अनुसंधान एवं विकास)

No. IIT (BHU)/R&D/2016-17/ 87 /

Office of the Dean  
(Research & Development)

Dated: 09<sup>th</sup> June, 2016

## CIRCULAR

**Subject: Payment of Service Tax w.e.f. 01.06.2016 - Reg.**

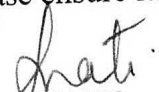
It is hereby notified that w.e.f. 01.06.2016 Service Tax shall be payable @ 15% on all the services (14% Service Tax + 0.50% Swachh Bharat Cess + 0.50% Krishi Kalyan Cess) in accordance with the provisions contained in the Circular No. 194/04/2016-ST dated 26.05.2016 of Ministry of Finance, Government of India. Thus, on all the services being provided by IIT(BHU), Service Tax shall be collected @ 15% and shall be deposited in the respective head of Service Tax accordingly.

In this regard it is also to clarify that in cases where services have been provided after 1<sup>st</sup> June, 2016 and payment is received after 1<sup>st</sup> June, 2016, Krishi Kalyan Cess (KKC) would be applicable in all such cases. However, in some cases it will also be applicable for services provided before 1<sup>st</sup> June, 2016. The following table explains the cases in which it will be applicable before 1<sup>st</sup> June, 2016 as per the Point to Taxation Rules, 2011.

Particulars	Service Provided before 1 <sup>st</sup> June, 2016	Invoice is raised before 1 <sup>st</sup> June, 2016	Payment is made before 1 <sup>st</sup> June, 2016	Applicability of KKC
Case 1	Yes	Yes	Yes	No
Case 2	Yes	No	Yes	No
Case 3	Yes	Yes	No	Yes
Case 4	Yes	No	No	Yes

Please ensure its strict compliance accordingly.

Encl: As above

  
SECRETARY

ICTC

Copy forwarded to the following for information and necessary action:

1. All the Deans, IIT (BHU).
2. All the Heads of Department/Coordinator of Schools/IIT (BHU)
3. All the Coordinators/Incharge of Units / Centers / Offices, IIT (BHU)
4. All the Professor Incharges, IIT (BHU)
5. The Chief Councillor, IIT (BHU) - Gymkhana
6. The Chairman, Senate Library Committee, IIT (BHU)
7. The Chairman, IIT (BHU) - Cafeteria Committee
8. The Incharge, UGC / IID / IMD PT - I, IIT (BHU)
9. The Chairman, Council of Wardens, IIT (BHU)
10. The Incharge, 1<sup>st</sup> Year Computer Lab., IIT (BHU)
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12. The Deputy Chief Proctor, IIT (BHU)
13. All the Deputy Registrar, IIT (BHU)
14. All the Assistant Registrar, IIT (BHU)
15. P.S. to the Director, IIT (BHU)
16. P.A. to the Registrar, IIT (BHU)

Prof. Rajeev Srivastava, CS