

Minutes of 36th meeting of Finance Committee (Special) of IKGPTU held on 26.12.2019 in the Office of Vice-Chancellor, IKGPTU Mohali Campus-I, C-102/B Industrial Area, Phase-7, Mohali.

The following attended the meeting:

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| 1. Prof. (Dr.) Ajay Kumar Sharma,
Vice Chancellor, IKGPTU | Chairman |
| 2. Sh. Vimal Kumar Setia,
Director, Tech. Edu. & Ind. Training (Pb.)
Nominee of Principal Secretary, Tech.Edu. & Ind. Training (Pb.) | Member |
| 3. Sh. Arvind Goel,
Deputy Director (Local Audit)
Nominee of Secretary, Department of Finance (Pb.) | Member |
| 4. Dr. S.S. Patnaik
Director, NITTTR Chandigarh | Member |
| 5. Dr. S. S. Walia
Registrar, I.K. Gujral Punjab Technical University, Jalandhar | Convener |
| 6. Dr. A. P. Singh
Dean-cum- Chairman, Income tax and Service Tax Committee
I.K. Gujral Punjab Technical University, Jalandhar | Special Invitee |

The Chairman welcomed all the members of Finance Committee. Sh. Raman Kumar Sharma, Sr.Advisor, Automotive Skills Development Council (ASDC) was granted leave of absence. Sh. Ravneet Khurana, IRS (Special Invitee) could not attend the meeting. After this regular agenda was taken up

Item No. 36.01 To adopt Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019.

Service tax cases of the University vis- a-vis Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 were discussed in detail along with expert opinion of Dr. Prabhat Kumar, Advocate (Legal Counsel

of the University) (Copy enclosed). The legal counsel has specifically mentioned in his opinion the following point:

"...It is abundantly clear from the aforesaid that it was never the intent of legislature to subject the service of education to tax..."

The legal counsel has concluded as under:

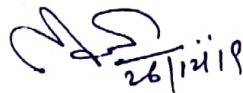
"Thus it is clear that the intent of legislature is to keep education out of the purview of taxable services. But department is trying to include otherwise non taxable services in the taxable net through backdoor against the intent of legislature."

After deliberation the members unanimously decided to pursue the cases.

Meeting ended with vote of thanks to the Chairman.


26/12/19
(Dr. S.S. Walia)
Registrar-cum- Convener

Prof. (Dr.) Ajay Kumar Sharma
Vice Chancellor-cum-Chairman


26/12/19

