

ਆਈ.ਕੇ.ਗੁਜਰਾਲ ਪੰਜਾਬ ਟੈਕਨੀਕਲ ਯੂਨੀਵਰਸਿਟੀ
I.K. GUJRAL PUNJAB TECHNICAL UNIVERSITY

ਏਜੰਡਾ
AGENDA

37th ਮੀਟਿੰਗ
37th MEETING

ਵਿੱਤ ਕਮੇਟੀ
FINANCE COMMITTEE



PTU

ਆਈ. ਕੇ. ਗੁਜਰਾਲ ਪੰਜਾਬ ਟੈਕਨੀਕਲ ਯੂਨੀਵਰਸਿਟੀ

ਮਿਤੀ : 18.03.2020
Date:18.03.2020

ਸਮਾਂ: 11.30 ਸਵੇਰ
Time: 11.30 Morning

Venue:

Office of Vice Chancellor
1st Floor, G+3 Building,
IKGPTU, Jalandhar-Kapurthala
Highway, Kapurthala

Agenda Items

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B	Revised Budget Estimates for the year 2019-20.	
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D	Executive Note- 'The Direct Tax Vivad Se Vishwas Scheme, 2020' as submitted by M/s Vaish Associates, New Delhi.	
E	Justification of various items included in 54 th and 55 th meeting of SBCC.	
F	Minutes of 54 th and 55 th meeting of Standing Building Construction Committee	
G	Revision of Honorarium for Chief warden and Warden/s of the University	

37.01

To confirm the minutes of 34th, 35th and 36th meeting of Finance Committee.

The 34th, 35th and 36th meetings of the Finance Committee were held under the Chairmanship of Hon'ble Vice-Chancellor IKGPTU at the Office of Vice-Chancellor, IKGPTU.

Minutes of the meeting were circulated to all the members; no comments were received. The copy of minutes is placed at **Annexure 'A'**.

The matter is placed before Finance Committee for confirmation.



Action taken report on 34th, 35th and 36th meeting of Finance Committee.

Item No.	Particulars	Action Taken
34.01	<p>To confirm the minutes of 33rd meeting of Finance Committee held on 26.04.2019</p> <p>The Committee confirmed the minutes of 33rd meeting of Finance Committee held on 26.04.2019.</p>	No action is required.
34.02	<p>Action Taken Report on 33rd meeting of Finance Committee</p> <p>The Committee noted the Action Taken Report on 33rd meeting of Finance Committee Meeting held on 26.04. 2019. Committee's observations regarding Item No. 33.07 i.e "Settlement of dues of MRSPTU Bathinda". The Committee recommended that the all the pending issues with MRSPTU Bathinda should be settled by 31.12.2019.</p>	Action is under process.
34.03	<p>To approve Audited Balance Sheet for the F.Y. 2018-19</p> <p>The Committee approved the Audited Balance Sheet for the F.Y. 2018-19.</p>	No action is required
34.04	<p>To pass resolution regarding utilization of surplus funds in the coming years.</p> <p>The committee unanimously passed the resolution regarding utilization of surplus funds up to 31.03.2024 and also authorized the Registrar of the university to sign Form 10 of IT Dept. and share with the IT Dept. However, this may also be shared with the Income Tax Advisor during discussions.</p>	Income Tax Return for FY 2018-20 filed along with Form 10 and resolution passed.
34.05	<p>To consider the proposal submitted by LIC regarding Leave Encashment and Group Gratuity of University Employees</p> <p>The Committee recommended that case may be forwarded to Dept. of Technical Education</p>	72 nd BOG passed the item.

	&Industrial Training, Punjab for examination and suggestions.	
34.06	<p>Status of Income Tax cases</p> <p>The Committee recommended that case be discussed with Income Tax Advisor, Dept. of Finance, Govt. of Punjab for guidance.</p>	<p>Letter written to Income Tax Advisor, Dept. of Finance, Govt. of Punjab for guidance. Agenda item no 37.09 is placed.</p>
34.07	<p>Status of Service Tax cases</p> <p>The Committee recommended that case be discussed with Shri Ravneet Singh Khurana, IRS, Dept. of Finance, Govt. of Punjab for guidance and advice.</p>	<p>Matter discussed with Shri Ravneet Singh Khurana, IRS, Dept. of Finance, Govt. of Punjab and discussed in 35th and 36th FC. Agenda item no 37.10 is placed.</p>
34.08	<p>Exemption of Affiliation Fee to GNDEC Ludhiana</p> <p>The Committee deliberated on the issue of Exemption of Affiliation fees to GNDEC Ludhiana in the light of Govt. of Punjab Notification for exemption of Affiliation fee to Govt./Govt. Aided Institutions. The Committee was of the view that Affiliation fee is the processing fee for the services rendered to the Institutes and hence it must be charged. Director TE&IT, Govt. of Punjab suggested the case may be sent to Dept. of TE&IT for further clarification and advice.</p>	<p>Letter written to Director TE&IT, Govt. of Punjab.</p>

Supplementary Agenda

34.9.1	<p>To allocate funds for organizing of function to honoring 550 prominent personalities during forthcoming 550th Parkash Purbh ceremony function of Shri Guru Nanak Dev Ji on 10.11.2019 in IKGPTU Kapurthala and waive off the standard Purchase Procedure.</p> <p>The Committee deliberated on the matter. The Committee approved creation of budgetary provisions and execution as per notification No. IKGPTU/REG/NF/2184 dated 31.05.2019.</p>	Revised budget estimates are placed as an agenda item no. 37.03
34.9.2	<p>To consider the recommendations of Committee to adopt GPF Pension Scheme, CPF and NPS for Employees of IKGPTU</p> <p>The Committee recommended that applicable Pension Scheme be adopted considering the repeated requests of employees. As desired by PSTE, the case may be forwarded to department of TE&IT, Govt. of Punjab for examination and advice.</p>	Letter written to Director TE&IT, Govt. of Punjab
35.01	<p>To adopt Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019.</p> <p>An agenda vide item no 34.07 was put up before the 34th Finance Committee regarding service tax cases (Annexure I) of the university.</p> <p>It was decided in the meeting (copy of MoM is place at Annexure II) that service tax cases of the university be referred to Sh. Ravneet Khurana, IRS for guidance and advice.</p> <p>A letter in this regard was written to Sh. Ravneet Khurana, IRS vide Ref No. IKGPTU/F&A/3252 dated 18.12.2019 (Annexure III).</p> <p>With the approval of Hon'ble Vice Chancellor a meeting was fixed with Sh. Ravneet Khurana, IRS on 19.12.2019.</p> <p>In the meeting a detailed case regarding service tax cases of the university was put up before Sh. Ravneet Khurana, IRS and also Sabka Vishwas (Legacy Dispute Resolution)</p>	No action is required

	<p>Scheme 2019 (Annexure IV) was discussed.</p> <p>After detailed discussions, Sh. Ravneet Khurana, IRS was of the view that whatever benefit university was entitled to, have already been given by CESTAT and rest it is matter of point of law.</p> <p><i>Based upon the above facts and considering the last date of Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019 to be 31.12.2019, agenda is placed before the Finance Committee for consideration and approval.</i></p>	
36.01	<p>To adopt Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019.</p> <p>An agenda vide item no. 35.01 was put up before the 35th Finance Committee regarding service tax cases of the University.</p> <p>It was decided in the meeting that as Sh. Ravneet Khurana, IRS could not attend the meeting so he shall be requested to attend the next meeting of Finance committee along with opinion on above cited matter, scheduled on 26.12.2019 at 02.00 PM in office Vice Chancellor, IKGPTU Mohali Campus-I, Mohali.</p> <p>Same Agenda shall be taken up.</p>	No action is required

37.03 To approve Revised Budget Estimates for the Financial Year 2019-20 and Budget Estimates for the Financial Year 2020-21.

Revised Budget for the financial year 2019-20 and Budget Estimates for the year 2020-21 are worked out to Rs. 27690/- lakhs and Rs. 37320/- lakhs respectively. It is proposed to incur expenditure of Rs 37320/-lakhs as per following units of expenditure for the year 2020-21 (for Examination, Academic, Administration, Finance & Accounts, Distance Education, Teaching Departments, Constitutes Campuses and other Scheme/Projects etc.).

There is annual deficit of Rs.27870/- lakhs due to the expansion of teaching programs and construction activities which will be met out of Corpus Fund, if required. Budget at a glance is given below.

Sr. No.	Heads	Budget Estimate 2019-20	Revised Budget Estimate 2019-20	Budget Estimate 2020-21
		Rs. In lakhs	Rs. In lakhs	Rs. In lakhs
A	Revenue Receipts	9685	8175	9450
B	Revenue Expenditure	12000	10240	13425
C	Capital Expenditure (Fixed Assets)	8790	2985	4545
D	Civil works	6600	4130	6100
E	Provisions for duties & Taxes	10000	10000	10000
F	Deferred Revenue Expenditure	825	335	1050
G	Central Research Facility	-	-	2200
H(B+C +D+E +F+G)	Total Expenditure	38215	27690	37320
I(A-H)	Surplus / (Deficit)	-28530	-19515	-27870

Revised budget estimates for the financial year 2019-20 are placed at **Annexure 'B'** and budget estimates for the financial year 2020-21 are placed at **Annexure 'C'**.

Key Highlight of the Budget

• Scholarships	-	Rs. 169.00 lakhs
• Sports, Cultural & NSS	-	Rs. 215.00 lakhs
• Faculty, Faculty Development, Training & Placement-	-	Rs. 274.00 lakhs
• E-Journal Subscriptions for Library	-	Rs. 345.00 lakhs
• Furniture & Fixtures	-	Rs. 415.00 lakhs
• Meeting Expenses etc.	-	Rs.464.00 lakhs
• Seed money & URF	-	Rs.600.00 lakhs
• Conduct/Evaluation Expenses	-	Rs 812.00 lakhs
• Equipment/Software Development and IT Infrastructure -	-	Rs.800.00 lakhs
• Teaching Deptt. & Constituent Campus	-	Rs.940.00 lakhs
• Lab Equipment (Teaching and Constitute Campus) -	-	Rs 1422.00 lakhs
• Central Research Facilities	-	Rs.2200.00 lakhs
• Construction of Buildings	-	Rs.6100.00lakhs
• Pay & Allowances, Pay Revision and Wages	-	Rs.7300.00 lakhs

37.04 To adopt 'The Direct Tax Vivad Se Vishwas Scheme 2020'.

The Direct Tax Vivad se Vishwas Bill, 2020 was tabled in the Lok Sabha to resolve pending appeals at various forums, viz., Commissioner (Appeals), Income Tax Appellate Tribunal (ITAT), High Court and Supreme Court. The salient features of the Scheme, to the extent relevant, is as under:

Eligibility:

- Appeals pending on or before 31.01.2020; or
- Orders passed for which time for filing appeal has not expired on 31.01.2020

Payment terms: In cases where appeal is filed by the taxpayer

- If paid by 31.03.2020 - 100% of the disputed tax
- Between 1.04.2020 to 30.06.2020 - 110% of the disputed tax
- Only disputed tax to be paid – Entire penalty & interest shall be waived
- Excess Tax paid by taxpayer to be refunded

Consequences:

- Assessment Years for which declaration is filed, pending appeals shall be withdrawn.
- Immunity from penalty and prosecution in respect of years covered
- Declaration for a particular year shall not be treated as any precedence for other years.

The status of the present ongoing income tax cases of the university, for the sake of convenience, are tabulated hereunder:

Assessment Year	Status	Remarks, if any
2009-10 #	Appeals preferred by the University against denial of exemption heard by the Tribunal and order is awaited.	Eligible for scheme
2010-11 #		
2011-12 #	Appeal recently filed by the University before the Tribunal against denial of exemption.	
2012-13 #	Appeal preferred by the University against denial of exemption and pending before CIT(A).	
2017-18		

Executive Note on 'The Direct Tax Vivad Se Vishwas Scheme 2020' as received from M/s Vaish associates New Delhi is placed at **annexure 'D'**.

Financial implications will be put up in the meeting.

37.05 Minutes of Human Resource Committee.

A meeting of Human Resource Committee is scheduled on 17.03.2020 and minutes of the committee shall be placed on table.

37.06 Minutes of Standing Building Construction Committee (SBCC).

In 72nd meeting of BOG, it has been decided that minutes of Standing Building Construction Committee may be routed through Finance Committee. Following items approved in 54th and 55th meeting of Standing Building Construction Committee is having financial implications as per details given below: -

S. No.	Agenda item No.	Description	Estimated cost (In crores of Rs)	Remarks
1	54.5	To consider the concept plans and estimates of proposed lecturer theatre complex proposed to be constructed in academic area at University's main campus, Kapurthala.	85.63	
2	54.6	To consider the concept plans and rough cost estimates of proposed dining and kitchen area near girls hostel, APST campus, main campus, Kapurthala.	1.17	
3	54.7	To consider and approve the scheme and estimates for provision of projectors, stainless steel cladding on reception columns and chairs & tables for stage with pop-up screen and microphone facilities in auditorium (under construction) at University's main campus, Kapurthala.	1.0	
4	55.4	To consider and approve the revised floor plans, site layout plan and rough cost estimates for various type of residences proposed to be constructed at University's main campus, Kapurthala.	60.13	



S. No.	Agenda item No.	Description	Estimated cost (In crores of Rs)	Remarks
5	55.5	To consider and approve the estimates of providing dry stone cladding in place of wet stone cladding for new buildings proposed to be constructed at University's main campus, Kapurthala.	5.61	Additional Financial cost.
Total			153.54	

Justification of various items included in 54th and 55th meeting of SBCC is placed at **Annexure 'E'**.

Minutes of 54th and 55th meeting of Standing Building Construction Committee are placed at **Annexure 'F'** consideration and approval of Finance Committee.

37.07 Details of works approved by SBCC for Main Campus Kapurthala and their status

Details of works approved by SBCC for Main Campus Kapurthala and their status is as under:

S. No.	Description of work	Estimated cost (In Crores)	Reference Approval		BOG	Remarks
			SBCC	BOG		
1	Construction of College Buildings 1& 2, Library and Seminar Hall	97.70	27.4/31.3	46.7	Completed	
2	Balance works of College Building - 3 and hostels at APST, main campus.	20.23	30.6	45.18.4	Completed	
3	Construction of new Boys Hostels (200 rooms), Married Student Hostel (50 Rooms) and Girls Hostel (150 rooms)	60.97	41.6	53.4	Completed	
4	Construction of Director Office near College Building-3	2.96	41.7	53.4	Completed	
5	Civil, Electrical, Public Health, Fire Fighting and Air-conditioning works for Auditorium.	17.21	44.4	67.4	Completed	
6	Acoustic, Chairs, Stage Furnishing, Stage Lighting, Sound Reinforcement for Auditorium	2.52	45.3	67.4	Completed	
7	Speakers, Amplifiers and Microphones for Auditorium	0.81	46.4	67.4	Completed	

8	LED Screen for Auditorium	1.21	53.10	68.4	Completed	
9	Cameras, Switching and Control System for Auditorium	0.59	53.10	68.4	Completed	
10	Construction of Sports track with football ground, Basketball, Tennis courts, Volley Ball courts	2.11	49.5	67.4	In progress	
11	Outdoor Stadium	3.96	49.5	67.4	In progress	
12	Swimming Pool	0.83	49.5	67.4	-	Revised at S. No. 25
13	Indoor Stadium	10.33	49.5	67.4	In progress	
14	Vice Chancellor, Registrar and Staff Residences (total 67 Nos.)	21.37	50.4	67.4	-	Revised at S. No. 15
15	Revised estimate for Vice Chancellor, Registrar and Staff Residences (total 67 Nos.)	23.29	51.6	67.4	-	Under revision
16	Workshop (Ground Floor with provision in foundations for one upper floor)	7.48	51.5	67.4	-	Revised at S. No. 21
17	External Development works (Phase -IV)	11.29	51.7	67.4	In progress	
18	Gate Structures for Gate No. 1 & 3	0.89	53.4	68.4	In progress	
19	Gate Structures for Gate No. 2	1.34	53.4	68.4	Tenders are being invited by PWD	
20	Renovation of Reception area	0.75	53.5	68.4	In progress	
21	Workshop (Ground Floor plus Two floors)	24.65	53.6	68.4	In progress	

22	Guest House	8.54	53.7	68.4	In progress	
23	UGSR and STP for Phase V	2.29	53.8	68.4	Tenders are being invited by PWD	
24	Signages	1.18	53.9	68.4	Admn. Approval in process.	
25	Swimming Pool with stainless steel tank and equipments	1.95	53.11	68.4	Admn. Approval in process.	
26	Renovation of VC office	0.57	53.13	68.4	Completed	
27	Vice Chancellor Residence	3.30	53.15	68.4	Tenders are being finalized by PWD	
28	Registrar Residence	1.44	53.16	68.4	In progress	
29	Renovation of cafeteria and Training & Placement office	1.03	53.17	68.4	Admn. Approval in process.	
30	Renovation of Banquet hall and Seminar Hall	0.65	53.18	68.4	In progress	
	Total	303.76				

Agenda is placed before Finance Committee for information and directions, if any.

37.08 Revision of Honorarium for Chief Warden and Warden/s of the University.

University has established hostels for girls and boys at its campus and one chief Warden, Two Wardens and Two Assistant Wardens have been deputed to look after routine affairs of these hostels. In higher education institutes there is a practice of giving Special Allowance to faculty members in lieu of additional responsibility of wardenship.

A committee of following members was constituted to give recommendations for providing Special Allowance to faculty with additional responsibility of Warden in University: -

1. Dr. R.P.S.Bedi, JR(SW)
2. Dr Satvir Singh, Chief Warden
3. Ms. Nitya Sharma, DC(F&A)
4. Sh. Rajinder Dogra, DR (Academic)

The committee has recommended to follow, following Special Allowance payment pattern of NIT, Jalandhar:-

Sr.No.	Designation	Amount per month
1	Chief Warden	3500/-
2	Warden	2500/-
3	Assistant Warden	2000/-

Recommendations of committee and payment pattern of NIT Jalandhar are placed at **Annexure 'G'**.

Proposal to pay Special Allowance to employees who are given additional responsibility of Warden is placed for consideration and approval of the Finance Committee.

37.09 Status of Income Tax Cases

S. No.	Particulars	Authority	Status/ Action
1.	10 23c (vi)Appeal ITA No. 386/2018 filed by university against orders of Tribunal	Hon'ble Punjab & High Court, Chandigarh	On the request of counsel for Income Tax Department the matter has been adjourned to 04/07/2019 and the next date of hearing was 29.10.2019. However, the case was not taken up on 29.10.2019 and the next date of hearing is still awaited.
2.	12AA Appeal ITA No.1646/Chandi/2017 filed by University against orders of CIT(E)	ITAT, Chandigarh.	On hearing dated 27.11.2018 ITAT has remanded back matter to CIT (E), Chandigarh to consider the additional documents produced by University and decide the matter accordingly. Partial submission prepared by M/s. Vaish Associates was filed on 05.04.2019 and other submissions filed on 31.05.2019.Hearing was on 25.07.2019 and Order regarding 12AA is awaited from CIT(E), Chandigarh.
3.	AY 2009-10 Demand: Rs. 81,24,65,833/- Appeal ITA No.830/Chandi/2018 filed by university against orders of CIT(A)	ITAT, Chandigarh	Deposited: Rs.22,19,00,000/- The matter was heard on 26.11.2019 and order is awaited.
4.	AY 2009-10 Stay Application for recoverySA No.49/Chandi/2018 filed by university.	ITAT, Chandigarh	Stay granted by ITAT during a pendency of the appeal or a period of six months and was further extended for three months that is till 08.05.2020.

5.	AY 2009-10 Fine of Rs.2,64,500/- due to late filling of IT return.	CIT, Jalandhar	Reply filed on 04.04.2019 by M/s. Rupesh Parikshit & Associates, CA. Order is issued in favor of university.
6.	AY 2010-11 Demand Rs.91,11,23,244/- Appeal ITA No. 68/Chandi/2019 filed by University against orders of CIT(A).	ITAT, Chandigarh	Deposit: Rs. 36,44,49,300/- The matter was heard on 26.11.2019 and order is awaited.
7.	AY 2010-11 Stay Application for recovery SA No.3/Chandi/2019 filed by University.	ITAT, Chandigarh	Stay granted by ITAT during a pendency of the appeal or a period of six months and was further extended for three months that is till 08.05.2020.
8.	AY 2011-12 DCIT has issued demand notice of Rs.96,59,20,391/-	CIT (Appeal) Jalandhar.	Appeal against orders of CIT(A) Appeal against orders of CIT (A) Jalandhar has been filed before ITAT, Chandigarh. ITAT has stayed the demand for six months by depositing 50% of total demand i.e. 10% more amount to be deposited before 31.03.2020. The next date of hearing is 23.04.2020.
9.	AY 2017-18 ACIT Chandigarh has passed assessment order on dated 21.11.2019 and has calculated payable demand to be Rs.37,37,81,927/-	ACIT, Chandigarh.	Notice was received on dated 20.03.2019 and the same has been sent to M/s. Vaish Associates for further guidance and also email on 04.06.2019 to M/s. Vaish Associates for reply and now the M/s. Vaish Associates advised that further guidance took from M/s. Rupesh Parikshit, CA for filling appeal and the same was sent to M/s. Rupesh Parikshit, CA for further guidance. In response to the notice 1 st Reply was given on 15.11.2019 and final reply was given on 18.11.2019. ACIT Chandigarh has passed

			assessment order on dated 21.11.2019 and has calculated payable demand to be Rs.37,37,81,927/-. The appeal against the orders has already been filed.
10.	AY 2012-13 DCIT(E) has issued demand notice u/s 156 of I.T Act 1956 for Rs.1,09,09,43,450/-.	CIT (E) chandigarh.	University has submitted documents in response to the demand notice on 25.10.2019 and subsequently University has filed and appeal to the CIT(Appeals) on 13.11.2019.

- M/s. Vaish Associates, New Delhi / M/s. Rupesh Parikshit & Associates, CA, Chandigarh have been engaged in Income Tax matters.

37.10 Status of Service Tax Cases

Service tax department has conducted an enquiry related to Distance Education Programme of University and held that when MOU and LC operational manual were evaluated in the light of statutory definitions of franchisee services as defined in section 65 of Finance Act 1994, it prima facie appeared that the arrangement between PTU and RCs/ LCs is that of franchisor and franchisee, as the RCs/ LCs appointed were given representational to use the brand name PTU at their place of work and PTU was earning income by receiving fixed amount as well as various types of recurring fees etc. from RCs/ LCs. Further, as per Finance Act 1994 there was no exemption to the education Institute under the franchise service. Thus, services provided by PTU were alleged to be covered under the taxable services of franchisee service and chargeable to service tax.

The show cause notices for different periods were issued by Service tax department and their status is as under:

Sr. No	Particular	Authority	Action
1.	SCN dated 19-4-2012 amounting Rs. 1,08,68,14,603/- for the period October 2006 to March 2011.	Hon'ble Supreme Court	<p><i>The commissioner vide order dated 19.12.2013 has confirmed the demand of Service Tax amounting to Rs. 144,14,31,243/- + Interest + Penalty of same amount.</i></p> <p><i>The University has filed appeal against the orders of Commissioner at CESTAT. CESTAT vide its Final Order dated 23-12-2015 decided as under :"</i></p>
2.	SCN dated 30-10-2012 for amounting Rs. 35,46,16,640/- for the period April 2011 to June 2012.		<p><i>I. We hold that the appellant provided franchise services.</i></p> <p><i>II. The extended period is not invocable.</i></p> <p><i>III. Penalty U/s 78 ibid cannot be imposed.</i></p> <p><i>IV. The impugned demand has to be re-computed only for the normal period and taking the assessable value as equal to the aggregate amount by the appellant through LCs minus amount paid to the LCs. Needless to say that the amount of penalty under Section 76 ibid has also to be re-computed."</i></p> <p>University has filed Civil Appeal No 4622 of 2016 in Hon'ble Supreme Court against orders of CESTAT which has been admitted however no stay was granted. Appeal will</p>

			<p>be heard in due course. University has already deposited Rs.18 crore to Service Tax Department.</p> <p>In compliance to order of CESTAT the Commissioner vide order dated 31.01.2019 has recalculated the demand of Service Tax to Rs.29,51,46,199/- + Interest + Penalty.</p> <p>Dr. Prabhat Kumar, Adv. drafted the appeal and filled at CESTAT, Chandigarh against order dated 31.01.2019.</p>
3.	SCN dated 12-03-2014 for amounting Rs. 20,22,10,037/- for the period July 2012 to March 2013.	CESTAT	<p>The Commissioner vide order dated 19.02.2015 has confirmed the demand of Service Tax amounting to Rs.20,22,10,037/- + Interest + Penalty of same amount.</p> <p>University has filed appeal No ST/51954/2015 before CESTAT against orders of Commissioner in appeal). Matter heard on 23.02.2018 and next date of hearing was fixed on 18.04.2018. But no Division Bench was available on that day. No date has been fixed yet. University has deposited Rs.1,51,65,800/- (i.e 7.5 % of demand)</p>
4.	SCN dated 17-4-2015 for amounting Rs. 17,09,32,224/- for the period April 2013 to March 2014.	Commissioner	<p>The reply to SCN dated 17.04.2015 has been filed and reply to SCN dated 15.11.2016 drafted and filled by Dr. Prabhat Kumar on 28.03.2019. The order of office of Commissioner has been received on 10.04.2019 and the aggregate amount Rs.13,58,04,692/- has been decided to deposit.</p>
5.	SCN dated 15-11-2016 for amounting Rs. 6,38,53,198/- for the period April 2014 to March 2015		<p>University has filed an appeal before CESTAT and Appeal No.is ST/60765/2019-ST[DB]. Deposited : 1,01,86.000/-</p>

37.11 Any Other item with the permission of Chair.