



**VIDYASAGAR UNIVERSITY**  
**MIDNAPORE – 721 102**  
**WEST BENGAL**

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Ref. No. VU/R/ 64 /2015

Dated: 22/01/2015

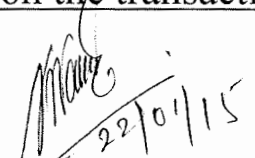
## **CIRCULAR**

**Sub: Exemption under section 10(23C)(iiiab) of the Income Tax Act vis-à-vis Non-deduction of Income Tax at source.**

The Commissioner of Income Tax (Exemptions), Kolkata has confirmed that the University comes under Section 10(23C)(iiiab) of the Income Tax Act vide letter No. CIT(E)/U/S.10(23C)(iiiab)/2014-15/Kol./07, dated-13.01.2015.

In view of the above, this is to state that the Income of the University is fully exempt from Income Tax Under Section 10(23C)(iiiab) of the Income Tax Act. Some of Departments/Centers of the University are doing project work and also rendering services to various agencies including Industries, towards consultancy and testing jobs and R & D activities, whereby University is receiving payments. Where in a few cases remittances are being made by some agencies/entities, after deduction of Income tax at source. All such agencies/entities are hereby informed to stop deduction of such tax henceforth as per confirmations from the appropriate authority as above.

As pointed out above, there is no scope for tax deduction at source by the agencies/entities in view of the exemption status of University, under section 10(23C)(iiiab) of the Income Tax Act in view of the foregoing, it is requested to kindly ensure that no tax to deducted at source on the transaction! Services rendered.

  
(Dr. J. K. Nandi)  
Registrar (Acting)

REGISTRAR (ACTING)  
VIDYASAGAR UNIVERSITY  
MIDNAPORE

**Encl.: A copy of the letter of Director of Income Tax (Exemptions), Kolkata dated 24.05.2013**

To  
All Concerned.



**OFFICE OF THE COMMISSIONER OF INCOME TAX (EXEMPTIONS), KOLKATA**

10B, MIDDLETON ROW, 6th Floor, Kolkata - 700 071

10-बी, मिडलटन रो, (6-वीं मंजिल), कलकाता - 700 071

TEL. : 2229-2926, TELE FAX : 2229-5664

दूरभाष : 2229-2926, फैक्स : 2229-5664

No.CIT(E)/U/s.10(23C)(iiiab)/2014-15/Kol./07

Dated: 13.01.2015.

**To**  
**The Registrar,**  
**VIDYASAGAR UNIVERSITY**  
**Vidyasagar Road, Paschim Medinipur,**  
**PIN-721102. (West Bengal)**

**Subject :- Exemption u/s. 10(23C) (iiiab)**

**Ref. Your letter under Ref. No. VU/R/538/2014**  
**Dated 24.04.14.**

Sir/Madam,

Your petition quoted above has been examined. It is noticed that your Institution has been accorded the status of a State University by the University grants Commission and duly notified by the Government of West Bengal vide Notification No. 1463-L dated 24<sup>th</sup> June, 1981. Hence, your case is squarely covered under clause (iiiab) of Sec.10(23C) of the Income Tax Act, 1961 and consequently, any income received by you shall be exempt from Income Tax.



*Asin*

**(AJAY SINGH )**

**Commissioner of Income Tax ( Exemptions),**  
**Kolkata.**