

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

ਏਜੰਡਾ  
AGENDA

35<sup>rd</sup> ਮੀਟਿੰਗ (ਖਾਸ਼)  
35<sup>rd</sup> MEETING (Special)

ਵਿੱਤ ਕਮੇਟੀ  
FINANCE COMMITTEE



ਆਈ. ਕੇ. ਗੁਜਰਾਲ ਪੰਜਾਬ ਟੈਕਨੀਕਲ ਯੂਨੀਵਰਸਿਟੀ

ਮਿਤੀ : 24.12.2019  
Date:24.12.2019

ਸਮਾਂ: 3.00 ਸ਼ਾਮ  
Time: 3.00 PM

Venue:

Office of Vice Chancellor  
IKGPTU Mohali Campus-I,  
C-102/B Industrial Area,  
Phase-7, Mohali,

**Agenda items**

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35.01

**To adopt Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019.**

An agenda vide item no.34.07 was put up before the 34<sup>th</sup> Finance Committee regarding service tax cases (Annexure I) of the university.

It was decided in the meeting (copy of MoM is place at AnnexurII) that service tax cases of the university be referred to Sh. Ravneet Khurana, IRS for guidance and advice.

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).

With the approval of Honble Vice Chancellor a meeting was fixed with Sh. Ravneet Khurana, IRS on 19.12.2019.

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) Scheme 2019 (Annexure IV) was discussed.

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.

*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.*



35.02

Any other item with the permission of Chair

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke at the bottom.

**34.07 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 facia 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:

<b>Sr. No</b>	<b>Particular</b>	<b>Authority</b>	<b>Action</b>
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>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. Has filed appeal no.ST/60765/2019-ST[DB] 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. New date is yet to be fixed. 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 dated 31.03.2019 has been received from the office of Commissioner GST, Ludhiana. and the aggregate amount Rs.13,58,04,692/- has been decided to be deposited.</p>
5.	SCN dated 15-11-2016 for amounting Rs. 6,38,53,198/- for the period April 2014 to March 2015		<p><i>University has filed an Appeal No. : ST/60765/2019-ST[DB]. against order dated 31.03.2019 of Commissioner GST, Ludhiana. University has deposited Rs.10,186,000/- .</i></p>

Matter is placed before the Finance Committee for information.

**Minutes of 34<sup>th</sup> meeting of Finance Committee of IKGPTU held on 29.10.2019 in the Office of Vice-Chancellor, IKGPTU at 10:30 AM.**

The following attended the meeting:

- |    |   |          |
|----|---|----------|
| 1. | <b>Prof. (Dr.) Ajay Kumar Sharma</b><br>Vice-Chancellor<br>IKGPTU Jalandhar   | Chairman |
| 2. | <b>Sh. Karan Singh, DCLA</b><br>Nominee-Secretary to Govt. of Punjab, Dept. of Finance<br>Punjab Civil Secretariat, Chandigarh                            | Member   |
| 3. | <b>Sh. Parveen Thind, Director, TE&amp;IT<br/>(through Video Conferencing)</b><br>Nominee of Principal Secretary to Govt. of Punjab<br>DTE&IT, Chandigarh | Member   |
| 4. | <b>Dr. S.S. Pattnaik</b><br>Director, NITTR, Chandigarh   | Member   |
| 5. | <b>Sh. Raman Kumar Sharma,</b><br>Sr. Advisor, Automotive Skills Development Council<br>(ASDC)  | Member   |
| 6. | <b>Dr. S.S. Walia</b><br>Registrar, IKGPTU Jalandhar  | Convener |

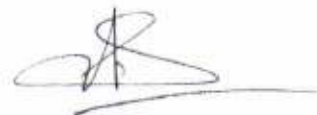
The Chairman welcomed all the members of Finance Committee. After this regular agenda was taken up.

**Item No. 34.01 To confirm the minutes of 33<sup>rd</sup> meeting of Finance Committee held on 26.04.2019**

The Committee confirmed the minutes of 33<sup>rd</sup> meeting of Finance Committee held on 26.04.2019

**Item No. 34.02 Action Taken Report on 33<sup>rd</sup> meeting of Finance Committee**

The Committee noted the Action Taken Report on 33<sup>rd</sup> meeting of Finance Committee Meeting held on 26.04.2019. Committee 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.

**Item No. 34.03 To approve Audited Balance Sheet for the F.Y. 2018-19**

The Committee approved the Audited Balance Sheet for the F.Y. 2018-19 and noted the replies to the following points as per observations in the Audit report under the "Other Matters" heading:

**Point No.**

2. In this regard University is going to purchase software. So that exact interest earned, tax deduction & maturity value being received could be identified.
4. No action required.
6. After taking approval from competent authority, the relevant entries shall be made in the next financial year 2019-20.
7. Action shall be initiated after taking approval from the competent authority.
8. Action shall be initiated after taking approval from the competent authority.
9. It is also under process and the exact detail shall be submitted in next financial year.
10. Taken as agenda item no. 34.10.2 in the 34<sup>th</sup> Finance committee.
11. Action shall be initiated after taking approval from the competent authority.
13. Case being taken up by M/s Vaish Associates with ITAT Chandigarh.
14. The action shall be taken up in the next financial year.
15. Action shall be initiated after taking approval from the competent authority.
17. No action required.



The Committee recommended the following on observations to the Audit Report:

**Point No.**

1. The issue of refunding the security deposit in respect of M/s Sun Engineering Company amounting Rs. 3,41,690/- was discussed. It was recommended by the Committee that the University should communicate to the Company, if the company exists, the University should refund the money to the said Company.
3. On Demand of Rs. 2,68,95,09,468/- pertaining to A.Y. 2009-10, 2010-11 & 2011-12 by the Income Tax Department, the Committee recommended that matter be discussed with Income Tax Advisor from the Dept. of Finance, Govt. of Punjab at the earliest.
5. On the issue of Grant, received by the University from Government agencies, provided to students, the Committee recommended that after obtaining the Utilization Certificate from the concerned, the balance amount should be refunded to funding agency at the earliest.
12. The Committee recommended that all the Outstanding Advances should be settled down by 31.12.2019. Utilization Certificate should be submitted by all the concerned to Dept. of F&A of the University.
16. On the issue of amount recoverable from the colleges on account of Examination fees, admission fees, SRF etc., the Committee recommended to constitute a Committee comprising of following:
  - (a) Finance Officer, IKGPTU
  - (b) Dean Academics, IKGPTU
  - (c) Controller of Exams, IKGPTU
  - (d) Finance Nominee of NITTTTR, Chandigarh
  - (e) Nominee of Dept. of TE&IT, Govt. of Punjab
  - (f) Deputy Registrar, College Development, IKGPTU
  - (g) Deputy Controller F&A – convenor

\*Quorum of three members is required.



**Item No. 34.04 To pass resolution regarding utilization of surplus funds in the coming years.**

The committee unanimously passed the resolution regarding utilization of surplus funds upto 31.03.2024 and also authorised 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.

**Item No. 34.05 To consider the proposal submitted by LIC regarding Leave Encashment and Group Gratuity of University Employees**

The Committee recommended that case may be forwarded to Dept. of Technical Education & Industrial Training, Punjab for examination and suggestions.

**Item No. 34.06 Status of Income Tax cases**

The Committee recommended that case be discussed with Income Tax Advisor, Dept. of Finance, Govt. of Punjab for guidance.

**Item No. 34.07 Status of Service Tax cases**

The Committee recommended that case be discussed with Shri Ravneet Singh Khurana, IRS, Dept. of Finance, Govt. of Punjab for guidance and advice.

**Item No. 34.08 Exemption of Affiliation Fee to GNDEC Ludhiana**

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.



**Supplementary Agenda**

**Item No. 34.09.1 To allocate funds for organizing of function to honouring 550 prominent personalities during forthcoming 550<sup>th</sup> Parkash Purbh ceremony function of Shri Guru Nanak Dev Ji on 10.11.2019 in IKGPTU Kapurthala and waive off the standard Purchase Procedure.**

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.

**Item No.34.09.02 To consider the recommendations of Committee to adopt GPF Pension Scheme, CPF and NPS for Employees of IKGPTU**

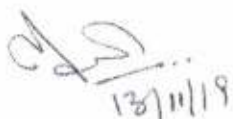
The Committee recommended that applicable Pension Scheme be adopted considering the repeated requests of employees. As desired by PSTE, the case may be forwarded to department of TE&IT, Govt. of Punjab for examination and advice.

The meeting ended with the vote of thanks to the Chair.



Dr. Sukhbir Singh Walia  
Registrar-cum-convenor  
FC, IKGPTU

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







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

Estd. Under Punjab Technical University Act, 1996  
(Punjab Act No. 1 of 1997)

Dr. S.S. Walia  
Registrar

Ref. No. IKGPTU/REG/F&A/3252

Dated 18/12/2019

Sh. Ravneet Singh Khurana, IRS  
Excise & Taxation Bhawan,  
Sector -69, SAS Nagar,  
Mohali (Punjab) 140 308

Sub: **Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019.**

Dear Sir,

This is with reference to the agenda item no. 34.07 of 34th Finance Committee meeting of I.K. Gujral Punjab Technical University, Jalandhar held on 29.10.2019 vide which it was decided that all the service tax cases of the university be discussed with your good self for guidance and advice. Presently, Advocate Dr. Prabhat Kumar, IRS (Retd. Commissioner) is engaged for all the service tax cases of the University. A brief status of the cases is enclosed for your reference.

It is desirable that a meeting may be called upon regarding the matter. Kindly intimate suitable time and date before 24/12/2019.

With Regards

Registrar/FO

Copy to:

1. I/C Secretariat, o/o Vice Chancellor: For information of Vice Chancellor.
2. Deputy Controller (F&A), IKGPTU

*"Propelling Punjab to a prosperous Knowledge Society"*

**I.K. Gujral Punjab Technical University**

Jalandhar Kapurthala Highway, Kapurthala-144603. Ph. : 01822-282521, 282501  
Email : ahluwaliasukhbir@gmail.com, registrar@ptu.ac.in Website : www.ptu.ac.in





कार्यालय, सहायक आयुक्त, केंद्रीय माल एवं सेवाकर मंडल,  
OFFICE OF THE ASSISTANT COMMISSIONER,  
CENTRAL GOODS & SERVICES TAX DIVISION,  
पर्यम तल, भारतीय स्टेट बैंक ईमारत, अमन नगर, कपूरथला  
IST FLOOR, STATE BANK OF INDIA BUILDING, KAPURTHALA  
दूरभाष 01822-233444 Email kpt-gstjal@gov.in

C.No.ST-13/Jal/SA/21/13/ 174

Dated: 26.11.2019

To

M/s Punjab Technical University (PTU),  
Jalandhar -Kapurthala Highway,  
Near Science City,  
Distt. Kapurthala

Sir,

**Subject : Sabka Vishwas ( Legacy Dispute Resolution ) Scheme, 2019.**

As you may be aware that the Government of India has announced a Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 to settle the past disputes of Central Excise & Service Tax. As per Notification No. 04/2019 Central Excise-NT dated 21.08.2019, the scheme has been operationalized from 01.09.2019 to 31.12.2019. In this regard, a Trade No. 05/GST/Jal/12019 dated 06.09.2019 has also been issued by the Commissioner, Central Goods & Service Tax Commissionerate, Jalandhar. The relief extended under this Scheme is summed up, as follows:

- For all the cases pending in adjudication or appeal (at any forum), the relief is to the extent of 70% of the duty involved if it is Rs. 50 lakhs or less and 50% if it is more than Rs. 50 lakhs. The same relief is available for cases under investigation and audit where the duty involved is quantified and communicated to the party or admitted by him in a statement on or before 30.06.2019.
- In cases of confirmed duty demand, where there is no appeal pending, the relief offered is 60% of the confirmed duty amount if the same is Rs. 50 lakhs or less and it is 40% if the confirmed duty amount is more than Rs. 50 lakhs.
- In cases of voluntary disclosure of duty not paid, the full amount of disclosed duty would have to be paid.
- There will be full waiver of interest and penalty under all the categories of cases, as at (a) to (c) above.

As per this office records, the following Show cause notices for the demand of Service Tax is pending recovery from you. Therefore, it is advised that you may opt for the scheme to avail the benefit of this scheme by way of filing a declaration online using the portal cbic-gst.gov.in.

(Fig in Lac)	Duty	Penalty	Interest(Ap prox)	Total Payable	Relief under Sche	Already Paid	Amount Payable under SVLDRS, 2019	Benefit under the SVLDRS, 2019
JAL-EXCUS-000-COM-003-14 15 Dated 19.02.2015	2022.10	2022.10	1819.89	5864.09	1011.05	151.66	859.39	5004.70
JAL-EXCUS - 000 - COM - 001 - 002 -18-19 dated 31.01.2019	2951.46	0.0005	1209	4160.46	1475.73	1800.00	0.00	4160.46
JAL-EXCUS - 000 - COM - 001 - 002 -18-19 dated 31.03.2019	1731.62	0.0005	1298.715	3030.34	865.81	101.86	763.95	2266.39

Yours sincerely

*Chaital*  
26/11/19  
Assistant Commissioner