



PONDICHERRY UNIVERSITY

FINANCE AND ACCOUNTS

K.CHANDRAMORTHY, B.Com,M.B.A,FCA  
Deputy Registrar (F&A)

R.V. Nagar, alapet,  
Puducherry – 14  
#0413 - 2654212

No.PU/F&A/S.O-I.T/2013-14/

Date: 25/03/2014

**CIRCULAR**

SUB: PU – TDS – Non-Salary Category – Reg.

Ref: Income Tax Department - Notification Stated Below.

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The University Section, Departments are hereby directed to deduct the TDS on Non-Salary Category as per the Schedule cited below without fail while preparing the contingent bills for payment.

TDS RATE CHART FINANCIAL YEAR 2013-14 ( ASSESSMENT YEAR – 2014-15)			
SL. No	Section of Act.	Nature of Payment in brief	Tax Rate
1.	194C (1)	All Contract Payment (Transport, Manpower Agen..., Security Services) AMC. Individual / Proprietor.	Company - 2% Individual – 1 %
		PRTC	2 %
		PASIC	2 %
2.	164C(2)	Sub- Contracts / Advertisements.	Company - 2 % Individual - 1 %
		PIMS–maintenances of Health Centre.	2 %
3.	194 H	Commission of Brokerage.	10 %
4.	164 I	Rent ( Land, Buildings & Hostels)	10 %
5.	164 I	Rent (P&M, Equipments, Furniture & Fittings) PIMS – Rental Charges for Dental Equipments.	2 %
6.	194 J	Professional / Technical Charges, Royalty / Audit Fee, Guest Faculty / Visiting Professor / Architect Fees.	10 %
		PIMS – Manning, operating and providing Health care. Specialty services. ENT ect.,	10 %
7.	206 C	Sale of Scrap.	Company – 2% Individual – 1 %
8.	94 C	Printing of Applications & Prospectus, etc...	2%

TDS at higher rate i.e., additional 20 % has to be made if the individual / Companies have not provided PAN copy to the University (read details under rules 194C). For salaried employees also the same rule is applicable. Each and every Bill received without Xerox copy of the PAN of Payees will not be entertained. The relevant files shall be immediately returned to the concerned sections for want of PAN Xerox.

For any payment made out of the standing advance drawn by the following Dept./centre's (1) The Directorate of Distance Education, Pondicherry University (2) Community College, Pondicherry (3) Karaikal Centre, Karaikal & (4) The Department of Ocean Studies & Marine Biology, Port Blair. TDS has to be deducted at the above mentioned rates and should be remitted in our **TAN no: CHEP02813G** on the same day itself and proof for the same may be sent to Finance Section, immediately. This is for strict compliance.

**DEPUTY REGISTRAR (F&A)**

To

The Controller of Examinations.  
The Director, DDE.  
The Superintending Engineer.  
The Principal – Community College.  
The Centre Head, Karaikal Centre.  
The Professor & Head, Ocean Studies, Port Blair.  
The Public Relations Officer.  
The Assistant Registrar (P&S).  
The Assistant Registrar – Transport.  
The Assistant Registrar – (P&D)  
The Officer on Special Duty.  
The Horticulturist, Hort. Wing.  
The Assistant Engineer, Electrical Wing.

Copy To

The Assistant Registrar (Accounts)–to instruct the dealing Assistant's/Cheque preparers to verify  
The Assistant Registrar (Finance) the copy of the PAN No before issuing the Cheque.