



KURUKSHETRA UNIVERSITY

(Established by the State Legislature Act XII of 1956)

(A⁺ Grade, NAAC Accredited)

NOTIFICATION

It is hereby notified that the Vice-Chancellor vide his orders dated 10.02.2020, on the basis of piece of advice issued by the University Chartered Accountant in the backdrop of orders passed by ITAT, Cochin in ITA Nos. 555 & 556/Coch/2018 & C.O. Nos. 01 & 09/Coch/2019 dated 14.05.2019 titled as Income Tax Officer (TDS) and ANR. Vs. Mahatma Gandhi University and ANR. and ITAT, Chandigarh in ITA Nos.93 & 94/CHD/2017 dated 12.06.2018 titled as JCIT, TDS Circle, Panchkula Vs. National Institute of Technology, NIT Campus, Thanesar, Kurukshetra, respectively, has been pleased to approve in anticipation of approval of the Executive Council of the University, to not deduct income tax at source with immediate effect on Leave Encashment and Perquisites since the Kurukshetra University, being established by the State Legislature Act XII of 1956, is controlled & supervised by the State Govt. and hence, is to be treated as "State" for the above said purposes. Accordingly, the Leave Encashment and Perquisites are tax free under section 10(10AA)(i) of the Act and under clause (1) of Table (1) in Rule 3(i) of the Rules, respectively. However, the concerned university employee shall have to submit an Affidavit (**specimen at overleaf**) on judicial paper duly attested by minimum a Notary Public mentioning therein that in case, instructions contrary to the above are received from the Income Tax Authorities later on, he/ she shall be liable to pay the amount recoverable from them as Income Tax, as per rules and henceforth, it will be constituent of the declaration of the Annual Income Tax Statements. Further, the said Affidavit shall also be a constituent of 'No Dues Certificate' (NDC) and the Establishment Branch shall obtain the same from the concerned university employee.

REGISTRAR

Endst. No. Bills/BT-1/2020/2450-2549

Dated: 11.02.2020

Copy of the above is forwarded to the followings for information and necessary action.

1. All the Deans/Directors/Chairpersons/Principals/ Branch Officers of Faculties/ Institutes/ Departments/ Schools/ Offices of KUK.
2. Deputy Registrar, Establishment Branch-T/NT: He is requested to obtain from the concerned university employee, an Affidavit on judicial paper duly attested by minimum a Notary Public mentioning that in case, instructions contrary to the above is received from the Income Tax Authorities later on, he/ she shall be liable to pay the amount recoverable from them as Income Tax as per rules.
3. Joint Director (Local Audit), KUK.
4. Director, IT Cell, KUK for uploading on the University website.
5. OSD to Vice-Chancellor (for kind information of the Vice-Chancellor), KUK.
6. Supdt. O/o the Registrar (for kind information of the Registrar), KUK.
7. PS to FO (for kind information of the Finance Officer), KUK.

Assistant Registrar
Accounts Branch-II

AFFIDAVIT

I, _____ S/o/D/o _____, Resident of _____ do hereby solemnly affirm and declare as under: -

1. That the deponent is working as _____ in _____ of Kurukshetra University and going to retire from University services on _____.
2. That the deponent shall pay the amount recoverable from him/ her as Income Tax in case later on, instructions contrary to treating value of perquisites/ Leave Encashment under Clause (1) of Table (1) in Rule 3(i) of the Rules/ under Section 10(10AA)(i) of the Act, respectively, as tax-free is received from the Income Tax Authorities.

DEPONENT

Witness 1 :

Designation :

Department/Office :

Witness 2 :

Designation :

Department/Office :

VERIFICATION:

Verified that the above contents are true to the best of my knowledge and belief.

DEPONENT