

**CIRCULAR**

Sub:- Deduction of Income Tax on Honorarium/Sitting fee-guidelines to be following-reg:-

Ref :- 1) Lr. No. ISP2/PhD/2021-22 dtd. 28/2/2022 from Professor and Director, ISP.

2) Request letter regarding rules out of honorarium tax payment from research scholars, ISP dated 28/02/2022

In the discussion held among the Vice Chancellor, the Pro Vice Chancellor, the Registrar and the Finance Officer, it is observed that there is no chance to break the limit of Rs.30,000/-(Rupees Thirty thousand only) in a financial year, even after combining all payments together, to deduct income tax on Professional / Technical fee under section 194 JA and 194 JB, while making the payment of Honorarium/Sitting fee with respect to the undermentioned categories done by the various units of the university. The following communication may be noted in this regard:

(A) The deduction of income tax under the section 194 JA and 194 JB shall not be effected while making the payment to the external parties taking part in the following events. [If such total payment do not exceeds Rs 30,000/-(Rupees Thirty thousand only) in a financial year.]

- a. Seminar
- b. Workshop
- c. Refresher Courses having duration less than 10 days
- d. Faculty Recharge Program having duration less than 10 days
- e. Advisory committee meeting
- f. Subject Expert in selection committee meeting of project staff for Research Projects/Research schemes
- g. Assessment of the progress of Research Projects /Research schemes.
- h. Subject expert in selection committee of JRF/ SRF
- i. Subject Expert in selection committee meeting of university staff

(B) The above said exemption shall not be applicable to permanent/ temporary working staff and pensioners of this university while making such payments to them.

(C) For availing the exemption at (A) above. Principal/Director/Head of the Department/ of schools/college/Center, Principal Investigator/ Co-ordinator of Research Projects/schemes should collect a certificate, along with the receipt, from the payee stating that "he/she has not received honorarium/sitting fee more than the limit of Rs30,000/- (Rupees thirty thousand only) from this University during the concerned financial year" while making payments with effect from the date of this circular.

(D) Any pending case left for settlement, shall be settled by the Principal/Director/Head of the Department/ of schools/college/Center, Principal Investigator/ Co-ordinator of Research Projects/schemes by providing a certificate along with the receipts stating that "honorarium/sitting fee more than the limit of Rs.30,000/-(Rupees Thirty Thousand only) during the financial year concerned,

has not been given to that incumbent."

(E) Any further changes in the Income tax Act shall be applicable to all.

**Dr. Meera V \***

Registrar

To

- 1) The Heads/Directors/ Principals of all Departments/Schools/Centres (Also to bring to the attention of all PIs/Co Ordinators in their Dept./School/Centre)
- 2) Planning and Development Officer /All Joint Registrars/Deputy Registrars/Assistant Registrars
- 3) PS to Vice -Chancellor/PS to Pro- Vice -Chancellor/ PA to Registrar/PA to FO /PA to CE
- 4) Joint Director, Kerala State Audit Department/Director, CIRM /Statistical officer
- 5) Audit A/B/C/E /I A & I /PL(B)/PL(UGC) sections
- 6) Day File /Stock File /File Copy.

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