



INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY, SHIBPUR
(formerly Bengal Engineering and Science University, Shibpur)
HOWRAH – 711 103

CIRCULAR

No.12F/2016-17/111

Date : 15.09.2016

Sub : Deduction of STDS and TDS Clarification – regarding

In view of frequent objections raised by Audit Section regarding deduction of STDS and TDS, it is hereby clarified that please do not make any payment directly to the vendor / supplier etc. in respect of the following cases : -

1) STDS (of Government of West Bengal) :

- a) Any construction/re-construction/repair of any building or other immovable property
- b) Any repairing works [civil/mechanical/electrical] done
- c) Any Annual Maintenance Contract with respect to the machineries/equipments [e.g. Computers, Water Purifier, Air Conditioning etc]
- d) Any kind of painting of the building or other structures etc. within the premises
- e) Any kind of addition/alteration/repairing of any Furniture & Fixtures
- f) Any procurement of Printed Stationeries like Vouchers, Bills, Letter Head Pads, Envelopes bearing the name of your office/sub-office/branch office
- g) Or any other work contract.

2) Income Tax deducted at source :

Any sum paid by the Institute to any contractor for carrying out any work (including supply of Labour for carrying out any work) in pursuance of a contract between the Institute and the said contractors, would require to deduct Tax at source.

Above Provisions relating to tax deduction from payment to contractors are applicable only where contract is either "Work Contract" or a "contract for Supply of Labour for Works Contract".

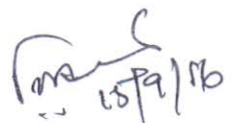
Rate of Tax would be 1% for Proprietorship, Individuals & HUF. All other deductees would attract Tax @ 2%.

This is issued in supersession of earlier order issued in this regard.

Sd/- S. N. Datta
Finance Officer (Actg.)

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1. All Deans
2. All Heads of Department / Schools / Centres
3. All Professors In-charge
4. All Officers
5. All Sections In-charge
6. Personal Secretary to the Director
7. Institute Website
8. File Copy


(S. N. Datta)
Finance Officer (Actg.)