

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

CIRCULAR

No.23F/2015-16/198

Date: 17.03.2016

Sub: Deduction of STDS and TDS - 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/alteration/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.

2) TDS (of Central Government):

- (a) Advertising
- (b) Broadcasting and telecasting including production of programmes for such broadcasting or telecasting
- (c) Carriage of goods and passengers by any mode of transport other than railways
- (d) Catering
- (e) Manufacturing or supplying a product according to the requirement or specification of a customer by using the material purchased from such customer, but does not include manufacturing or supplying a product according to the requirement
 - or specification of a customer by using the material purchased from a person, other than such customer
 - Supplying of labour for carrying out any work

But excludes

 Contracts for rendering of professional services by lawyers, Doctors, Engineers, Chartered Accountants, Architects, Consultants etc., as these are covered u/s 194J

All are, therefore, requested to kindly adhere to the above guidelines in order to avoid unnecessary complicacies in processing the bills by the Accounts / Audit Section.

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

Copy forwarded for information and necessary action to:

- 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.)