



Ref. No. F(B)XII/TB/2012-13/308

Dated: 18.11.13

Notification

The Directors of the Institutes
The Deans of the Faculties
The Principal, Mahila Maha Vidyalaya
The Controller of Examinations
The Chief Proctor
The Supdt. Engineer, UWD/EWSS
The Heads of the Departments/Offices
The OSD, Rajiv Gandhi South Campus, Barkachha
The Principals of Colleges/Schools
The Coordinators of the Project/Schemes/CAS/SAP/COSIS Programme
The Administrative Wardens/Wardens of the Hostels
Prof. Incharge, Sanitary & Support Services
All the Assistant/Deputy Registrars
Banaras Hindu University

Subject: Deduction of VAT on payment to seller

Sir/Madam,

In accordance with the notification issued by the Pramukh Sachiv vide notification No. KA.NI.-2-1315/XI-9(10)/08-UP Act-5-2008-Order-(101)2013 dated October 07, 2013 and subsequent letter dated 21.10.2013 of the University Advocate (overleaf/copy enclosed), it is to notify for all concerned that VAT Deduction @ 4% is to be made while making payment to the seller and deposited in Govt. Treasury every month in the same manner as being done in case of works contract. This notification is effective w.e.f. 08.10.2013. It is further mentioned that non compliance of the above notification may attract penal provisions.

Thanking you,

Yours faithfully,

14.11.13

DEPUTY REGISTRAR (ACCOUNTS)

14/11

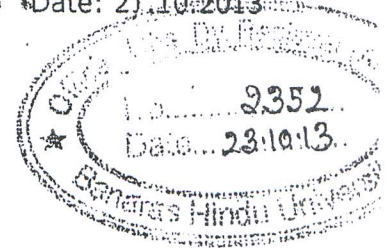
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VARANASI - 221 005.
Tel: 2310169, 9415343612

**The Finance Officer,
Banaras Hindu University.**



Date: 21.10.2013



Dear Sir,

Sub: Deduction of VAT on payment to sellers.

With reference to the above subject, please find enclosed herewith the copy of the notification No. 1315 dt. 07.10.2013 as per which VAT Deduction @4% is to be made while making the payment to the seller. This notification, effective w.e.f.08.10.2013 is applicable to University and Educational Institutions. For non-compliance of this notification penal provisions may also be attracted. It is therefore advised to circulate this notification to all Departments so that while making the payment the tax may be deducted and deposited in Govt. Treasury every month in the same manner as being done in case of works contract.

For any further clarification and procedure to be followed, a meeting may be arranged.

Regards,

Virendra Khanna
Advocate

SANSTHAGAT VITTA, KAR EVAM NIBANDHAN ANUBHAG-2

In pursuance of the provisions of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of following English translation of Government notification no. KA.NI.-2-1315 /XI-9(10)/08-U.P.Act-5-2008-Order-(101)-2013 dated October 07, 2013:

NOTIFICATION


No.-KA.NI.-2-1315 /XI-9(10)/08-U.P.Act-5-2008-Order-(101)-2013
Lucknow, Dated: October 07, 2013

In exercise of the powers under sub-section (1) of section 34 of the Uttar Pradesh Value Added Tax Act, 2008 (U.P.Act no. 5 of 2008), the Governor is pleased to direct that with effect from October 08, 2013, every person responsible for making payment to the selling dealer, for discharge of liability on account of valuable consideration payable on sale of goods shall, at the time of making such payment to the seller, either by credit or in cash or in any other manner, towards the satisfaction of tax payable by the dealer on account of sale of any taxable goods, deduct an amount equal to four percent of the value of goods:

Provided that this notification shall not be applicable except in the cases of the transactions between the dealer and,-

- (a) a Department of the Central Government or of any State Government; or
(b) a Local Authority under any Act for the time being in force in the State of Uttar Pradesh; or
(c) a Corporation or Undertaking established or constituted by or under a Central Act or a Uttar Pradesh Act ; or
(d) a University or an Educational Institution or a Training Centre.

By order,


(Biresh Kumar)
Pramukh Sachiv