



TAMIL NADU Dr.AMBEDKAR LAW UNIVERSITY

(State University Established by Act No. 43 of 1997)

"Poompozhi", 5, Dr.D.G.S.Dinakaran Salai, Chennai – 600 028.

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www.tndalu.ac.in - GST: 33AADAT3528N1Z9



Dr. Ranjit Oommen Abraham
Registrar i/c.

C.No.326/F3/FO/2021

Dt. 10.03.2021

CIRCULAR

It is hereby informed that the Good and Services Tax Act, 2017 has been adopted by the commercial Taxes Department. As per the Notification 12/2017 central Tax (tax) dated 28.06.2017 and notification 2/2018 central Tax (tax) dated 28.01.2018, Commercial Tax Department has stated that The Tamil Nadu Dr.Ambedkar Law University is eligible for exemption from GST for services provided by it to its students, faculty and staff. The GST Registration number has been assigned as 33AADAT3528N1Z9.

The rates of GST to be collected towards various activities of the University and the exemption under the Goods and Services Tax Act, 2017 [GST] for the Tamil Nadu Dr. Ambedkar Law University and its affiliated Government Law Colleges have been noted in the 83rd Finance Committee held on 12.02.2021 and its minutes has been approved by the 175th Meeting of the Syndicate of the Tamil Nadu Dr. Ambedkar Law University held on 20.02.2021 are as follows:

Paid by colleges	Rate of Tax	HSN Code
Application Form fee	12%	4911
Inspection Fee	18%	9992
Initial, Permanent and Continuation Affiliation Fee	18%	9992
Fees for increase in intake for courses	18%	9992
Brochures, leaflets and similar Printed Materials	5%	4901
Printed Books including Braille books	Exempted	
Newspaper, Journals and periodicals	Exempted	
AIR Café Fee retained by the University (30%)	18%	
Paid by Students		
Education services provided by an Educational Institution to its students, faculty and staff	Exempted	
Other Educational support Services		
Application Form Fee	12%	4911
Online Application Fee	18%	9992
University admission Fee	18%	9992
Inspection fee	18%	9992
Migration Application Fees/Genuineness Certificate for Employment	18%	9992
University News Letter Fee	18%	9992
Maintenance Charges	18%	9992
Public Administrative Services related to the provision of educational, health care, cultural and other social services, excluding social security service, from other Universities	18%	999112
Late Fee, Processing Fee, Placement Fee	18%	9992
Penal fee for late submission of Dissertation, synopsis, and Thesis	18%	9992
Hostel Education Loan Fee	18%	9992
Penalty, Fine with regard Library and other activities	18%	9992
Amount Paid to AIR Law Academy & Research Centre (70%)	18%	
If ALARC is charitable institution	Exempted	
Tuition fee	Exempted	
Library fee	Exempted	
Internet fee	Exempted	
NRI fee/Special Fee	Exempted	
Admission fee	Exempted	

Re-admission fee	Exempted	
Transfer fee	Exempted	
Registration fee	Exempted	
Eligibility fee & Equivalence Certification Fee	Exempted	
Matriculation fees paid by students after admission	Exempted	
Internship Fees as part of curriculum	Exempted	
University development Fee	Exempted	
Infrastructural facilities Fund	Exempted	
Cultural and youth Festival Fee	Exempted	
Sports Fee	Exempted	
Moot Court Fee	Exempted	
Legal Aid Cell Fee	Exempted	
Youth Red Cross Fee	Exempted	
NCC & NSS Fee	Exempted	
Library Fee-Affiliated Law Colleges	Exempted	
Library Caution Deposit Fee	Exempted	
Hand Book Fee	Exempted	
AIR Café Fees – Collected from Students	Exempted	
Provisional Certificate Fee	Exempted	
Convocation Application Fee	Exempted	
Certificate/Mark Statement Fee	Exempted	
Condonation Fee	Exempted	
Retotal & Revaluation Fee	Exempted	
Review Fee	Exempted	
Improvement Fee	Exempted	
Annual Research Fee-Ph.D Fee, Extension Fee	Exempted	
Class Amenities Fee	Exempted	
Bar Council Inspection Fee	Exempted	
Duplicate Application Fee, Fee for Certificate and Marks Statement	Exempted	
Exam Fees for Theory, Practical	Exempted	
Dissertation, Project & Viva voce	Exempted	
Identity Card Fee	Exempted	
Special Fee	Exempted	
e-Sanad - Verification Fee	Exempted	
Consortium for Educational Communication (CEC) Membership charges	Exempted	
Hostel Room Rent	Exempted	
Common Hall Fee	Exempted	
Special Equipment Fee, Lab Fee and Computer Lab Fee	Exempted	
Audit Fee	Exempted	
Men's Hostel Maintenance Fee	Exempted	
Hostel Development Fee	Exempted	
Services by way of providing information under the Right to Information Act, 2005(22 of 2005)	Exempted	
Research Grant		
Academic Research Purpose	Exempted	
Consultancy Projects	18%	
Rent		
Auditorium/ALARC Rent	18%	
Open shelters	18%	
Guest House		
Up to Rs.999/-	Exempted	
Rate per day above Rs.1000/- to Rs.2499/-	12%	9963
Rate per day above Rs.2500/- to Rs.7499/-	18%	9963
Rate per day above Rs.7500/-	18%	9963


Other Services		
Sale of Metal Scrap	18%	7204
Sale of Waste Paper, Plastics, Rubber and Glass	5%	4707
Sale of Tender Documents for cost	12%	4911
Sale of Books by the Publication Division	Exempted	
All other Receipts through any other Services	18%	9997
Rent, EB Charges Collected from AIR Café exceeds 2.5Lakhs 2% on TDS on GST may deducted		

The Heads of the Departments/Heads of the Sections who are in charge of the above functions, shall issue Tax Invoices, with a unique Alpha Numeric Serial Number submitted to the Finance Section on or before 7th of every month, so as to file monthly returns on or before 10th of every month failing which Rs.50/- will be levied as penalty everyday and interest at 18% of the Tax amount will also be levied till such time the returns are submitted. It is advisable to take note of the various notifications relating to GST which are being constantly updated on the Commercial Tax Department website with the URL <http://ctd.tn.gov.in>.

Accordingly, Tax deduction at source on payment made for purchase of taxable goods or services or both, where the total value of such supply, under a contract, continuous or one time exceeds Rs.2,50,000/- (Rupees two lakhs and Fifty Thousand) to be made. The tax deduction is at the rate of 2% [CGST 1% and SGST 1%] on payment made exclusive of GST. Further, for every month before 5th of month, all sections are requested to handover the details of 2% TDS towards GST and 2% TDS towards Income Tax on the payment exclusive of GST Form GSTR-7.

The deductee shall by filling online Form GSTR 7, on or before 10th of succeeding month. The Certificate for Tax deduction shall be issued by generating online Form GSTR 7-A, after filling GSTR 7, within five days of crediting to Government Account. If not, late fee of Rs.200/- per day from the expiry of fifth day till the certificate is issued will be levied.

The above procedure shall be strictly adhered.


Registrar (I/c.)