



KERALA UNIVERSITY OF HEALTH SCIENCES, THRISSUR

(Exam – Finance Section)

CIRCULAR

No : 27789/2024/A1/FIN-EXAM/KUHS

Date : 27-09-2024

Sub : Deduction of Tax at Source (TDS) on Payments.

This is for the attention of all individuals receiving payments from the University, including faculty members from colleges affiliated with Kerala University of Health Sciences and external faculties, the following important information regarding the deduction of Tax at Source (TDS) on certain payments.

1. As per Section 194J(B) of the Income Tax Act, 1961, the following categories of payments, related to examination and non-examination duties, are subject to TDS:
 - Remuneration for the evaluation of Dissertation, Thesis, PhD Protocol presentation and Answer Books including Fresh valuations
 - Remuneration for the preparation of Evaluation Guidelines
 - Remuneration for Assessor, Practical Convenor, Subject Expert, External Vigilance Officer & Nodal Officer
 - Remunerations for participation in the following meetings: Examinations Committee, Expert Committee, M&LEC, Board of Exam, Pass Board, Senate, Governing Council, Academic Council, Finance Committee, Scrutiny Committee, Board of Studies, Board of Adjudication, Ethics Committee, Faculty Committee, Planning Committee, Research Committee, University Quality Assurance Council, Technical Expert Committee, Medical Board, Inquiry Committee, and any other committee or meeting constituted by the University.
 - Remuneration for the conduct and participation in Continuous Provisional Affiliation Inspections, Webinars, Skill Training Programmes, Faculty Training, Staff Training, and Selection Committee meetings etc.
2. The TDS rate applicable for these payments are 10% and the same will be deducted from each of the payment. However, if the PAN number is not properly updated or linked with Aadhaar, the rate will increase to 20% as per prevailing regulations.

All concerned individuals are requested to take note of this change.

Finance Officer

To,

All Beneficiaries

Copy to,

The Principals of all affiliated institutions





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Deputy Registrar (Exam Finance)

Deputy Registrar (General Finance)

PA to VC/PVC/Registrar/CE/FO

Document 2024/82268/1 - General - File No. 2024/27789/1
Approved by FO on 2024-09-27 11:19:16

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wcENL-zCE-oqFH-djcI



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