

PUNJAB ENGINEERING COLLEGE
VIDYA PATH, SECTOR 12, CHANDIGARH, 160012
(A Deemed to be University Under Section 3 of UGC Act, 1956)



No. PEC/AC(F&A)/GST on Conf/22 139-77

30 December 2022

(20)

Office Order

3/1/23

Subject: International/National Conference, Workshops, Seminars, Short Term Courses, and Training Programs - Applicability of GST thereof

1. The Institute conduct various International/National conferences, Seminars, Workshops, Short Term Courses, Training Programs etc from time to time and have been receiving Registration Fee for the same from the participants and sponsors etc.

2. There has been some ambiguity with regards to levying of GST/Exemption for Payment of GST for conduct of such activities by the Departments/Centres/Faculty/Section/Offices etc.

3. The matter was referred to the Statutory Auditors and their advice is as under:-

"As per provision of GST Act 2017, core education services provided by an educational Institution to the students, faculty and staff are exempt and other services are taxable".

4. In view of the above, with immediate effect all Departments/Centres/Faculty/Section/Offices are advised to include the applicable GST, while receiving Registration Fees for the International/National conferences, seminars, workshops, short term courses, training programs etc.

5. In case the same is not charged/levied before seeking to deposit Registration Fee, the responsibility of defaulting in payment of GST and resultant tax penalty, if any, will be borne the concerned Departments/Centres/Faculty/Section/Offices.

Chander
PS

[Signature]
Col RM Joshi (Veteran)
Registrar

Distribution.

1. Dy Director.
2. All Deans.
3. All HoDs/All HoCs - Please disseminate the same to all faculty and concerned staff.
4. Head Computer Centre/Head CDGC.
5. Prof Incharge Library/Chairman Estate & Works.
6. All Section In-charges.
7. PA to Director - for information of the Director please.
8. Web Master - please upload the same on the Institute Webpage.
8. PA to registrar.

[Signature]
Registrar