



**Finance & Accounts
University of Hyderabad**

12th August, 2021

CIRCULAR

Sub: Deduction of Tax U/s 194J – reg.

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All the Deans of the Schools, Heads of the Departments / Centres / Academic / Administrative Units are hereby informed the following:

Any payment made to those outside UoH for such services as thesis evaluation, professional or technical fee, honorarium, consultation fee, sitting fee, guest lecture honorarium, visiting faculty honorarium, honorarium for handling training sessions, etc. shall be subjected to TDS under Section 194J (at the present rate of 10% or at an applicable rate as might change from time to time).

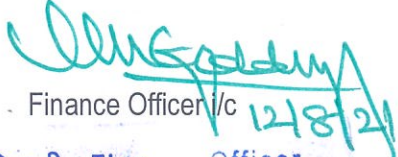
In case of the University employees (faculty / officers / staff) the following may be noted.

1. For availing such services as thesis evaluation, professional or technical fee, honorarium, consultation fee, sitting fee, guest lecture honorarium, visiting faculty honorarium, honorarium for handling training sessions, etc. **while paying from the project grants, funds of independent units (like HRDC, CDVL, Remedial Coaching, Self-financing courses, training programmes, etc.)** the honorarium shall be subjected to TDS under Section 194J (at the present rate of 10% or at an applicable rate as might change from time to time) as against Section 192 (at the present rates of 5 to 30% or as per the applicable slabs that might change from time to time).
2. However, for availing such services as thesis evaluation, professional or technical fee, honorarium, consultation fee, sitting fee, guest lecture honorarium, visiting faculty honorarium, honorarium for handling training sessions, etc. **while paying from UGC grants under OH-36 (Salary Budget) and OH-31 (Maintenance Budget)**, the honorarium is subjected to TDS under Section 192 (at the present rates of 5 to 30% or as per the applicable slabs that might change from time to time).

Further, while paying to those outside the University or to those within the University, all academic and administrative units are advised to **raise only direct payment bills** (by obtaining the PAN Nos. and bank account details of the payees) to enable F&A to take care of the TDS (a statutory obligation).

In case of non-availability of PAN Nos. it may be noted that the TDS will be deducted at the rate of 20% (or at an applicable rate that might change from time to time).

(Authority: Vice-Chancellor's Orders dt. 10.8.2021)


Finance Officer /c
12/8/21

To

1. All the Schools / Departments / Centres / Sections
- to circulate among their faculty, officers and staff
2. Webmaster – to upload on UoH website

वित्त अधिकारी / Finance Officer
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