



विश्वेश्वरय्या राष्ट्रीय प्रौद्योगिकी संस्थान नागपूर – 440 010  
VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY, NAGPUR – 440 010

CIRCULAR

No. VNIT/Acct/2020-21/1071

Date: 12 Feb 2021

**SUB: RESTRICTIONS ON INTERNAL BILLING TOWARDS SERVICES PROVIDED (TESTING SERVICES, WORKSHOP REGISTRATION FEES ETC.) BY INSTITUTE TO ITS OWN STUDENTS/ FACULTY- Reg**

1. In the recent past, Accounts Section is in receipt of Contingency reimbursement claim submitted by PhD students, settlement of recoverable advance by faculty/ staff of Institute from DOE allotted etc. which consists of Internal bills/ Receipt Vouchers (from Institute itself) pertaining to Testing fees (for Testing services availed from other Departments of Institute), registration charges paid towards STTP/ Workshop conducted within Institute etc.

2. As per Enrty 66 in Govt. of India, Ministry of Finance Notification No. 12/2017- Central Tax (Rate) dated 28-6-2017, GST is not applicable on-

*“Services provided -*

*(a) by an educational institution to its students, faculty and staff”*

However, GST is being recovered on such receipts and paid by Institute on aforesaid receipts which is not in order.

3. Moreover, revenue arising out of Testing fees, STTP/ Workshop etc. is subject to distribution among Institute officials, as per existing norms. When such revenue is reimbursed back through Contingency claims/ DOE etc. there is no scope for further distribution of the same.

4. In view of the above, it is decided that such billings will be titled as ‘charge for maintenance and consumables’. The amount so collected will not be distributed among VNIT employees but students/ faculty would be entitled to claim the same through Contingency / DOE etc. Existing practice of billing, where expenditure is proposed to be settled from Sponsored R&D Projects and/ or any other externally funded scheme(s), shall continue to be in force.

5. The above guidelines shall be followed scrupulously by all concerned, with immediate effect. This issues with the approval of the Director and supercedes all previous guidelines on the subject.

*@hamedhaji*  
DEAN (R&C) 11/2/21

**To:**

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|---------------------------------|--|
| 1. All HODs/ Faculty/ Registrar | - For circulation among staff under their control                        |
| 2. All Deans/ Asso. Deans       | - For information pl.  |
| 3. Director's Office            | - For information and records.   |
| 4. Dy Registrar (Accts)         | - For necessary action pl.   |
| 5. Dispatch Section             | - For circulation to all concerned, by e-mail.                           |
| 6. Network centre               | - For upload on Institute website, under<br>'Accounts related circulars' |