

THE TAMIL NADU Dr.M.G.R.MEDICAL UNIVERSITY, CHENNAI-32

FINANCE WING

Circular No. FV(3)/35121/2017

Dated 14/06/2019

CIRCULAR

Sub: Finance Wing - The Tamil Nadu Dr. MGR Medical University, Chennai– 32 -
Remittance of GST collected from students/Institution – Regarding.

Ref: U.O.Note of even No. dated 24.8.2017.

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In continuation of this University circular cited, the rate of GST are now fixed for remittance along with various fees collected from the students / Institutions.

2) The details of fees along with GST to be collected from the candidates / institutions by the University is enclosed herewith as 'Annexure-I'. The requisite fee alongwith the GST has to be collected from the candidates / institutions with effect from **17th June 2019 (Monday)** onwards.

3) All the Sections / Wings are hitherto requested to collect the requisite fee along with the GST without fail and to send the details of GST collected to Finance Wing-V on or before 29th of every month for compilation and to generate GST challan and for remittance to the GST Account then and there to avoid penalty.

4) Further, a draft specimen format (Annexure-II) is enclosed where in the fees collected from students/institutions alongwith breakup details such as fees, GST No, GST rate collected, etc. should be submitted to Finance- V Section on or before 29th of every month, so as to compile the GST collected and to remit the same into Government Account. Any failure/deviation will attract penal interest and the concerned wing/section is responsible for the delayed payment and consequent Penalty.

**Dr.SUDHA SESHAYAN
VICE CHANCELLOR**

To

- (1) All the Officers of the University
- (2) All Sections of this University

Copy to

- 1) All the Affiliated Colleges / Institutions (through e-mail)

/True Copy / Forwarded /

**Sd/-
ASSISTANT REGISTRAR**

ANNEXURE - I
THE TAMIL NADU Dr.M.G.R.MEDICAL UNIVERSITY, CHENNAI
TAXABILITY AND RATES OF GST APPLICABLE ON UNIVERSITY SERVICES

AFFILIATION FEES – POST GRADUATE DEGREE / DIPLOMA COURSE

Sl. No.	Fee Type	Super Specialities / P.G. Degree / Diploma	SAC Code	GST Rate
1.	Application Fee starting of new course	12,000/- per speciality	9992	18%
2.	Application Fee for increase of seats	2,000/- per speciality	9992	18%
3.	Process Fee (Letter of Consent of Affiliation / Increase of Seats)	70,000/- per speciality	9992	18%
4.	Inspection Fee (LCA/PA/CPA/increase of Seats)	50,000/- per speciality	9992	18%
5.	Letter of Consent of Affiliation fee	1,20,000/- per speciality	9992	18%
6.	Provisional Affiliation fee	3,40,000/- per speciality	9992	18%
7.	Continuance of Provisional Affiliation fee	3,00,000/- per speciality	9992	18%
8.	University Administrative Expenses (UAE Fee)	10,000/- <u>per Seat</u>	9992	18%
9.	Scrutiny Fee	10,000/- per speciality	9992	18%
10.	Security Deposit	GST may not apply subject to conditions – To study in detail	9992	18%

AFFILIATION FEES

Sl. No.	Particulars	For 50 Seats Rs.	SAC Code	GST Rate
1.	Cost of Application	10,000/-	4911	18%
2.	Inspection Fee (LCA)	50,000/-	9992	18%
3.	Processing Fee	3,00,000/-	9992	18%
4.	Inspection Fee (PA & CPA)	50,000/-	9992	18%
5.	Provisional Affiliation Fee	20,00,000/-	9992	18%
6.	Continuance of Provisional Affiliation	3,00,000/-	9992	18%
7.	University Administrative Expenses Fee (UAE)	3,00,000/-	9992	18%
8.	Scrutiny Fee	10,000/-	9992	18%
9.	Security Deposit	GST may not apply subject to conditions – To study in detail	NA	If refundable no GST

ACADEMIC SERVICE FEES :**(a) Eligibility Certificate :-**

Sl. No.	FEE (Per Candidate)	UG	SAC Code	GST Rate
1.	Application Fee	100	4911	18%
2.	Processing Fee	500	9992	18%
3.	Eligibility Certificate Fee	800	9992	18%

(b) Migration Certificate :-

Sl. No.	FEE (Per Candidate)	UG	SAC Code	GST Rate
1.	Application Fee	100	4911	18%
2.	Processing Fee	1,000	9992	18%
3.	Migration Certificate Fee	4,000	9992	18%

(c) Ph.D. Registration :-

Sl. No.	FEE (Per Candidate)	UG	SAC Code	GST Rate
1.	Cost of Application	2,000	4911	18%
2.	Processing Fee	5,000	9992	18%
3.	Ph.D. Registration Fee	50,000		Exempt

(d) Condonation for Break of Study :-

Sl. No.	FEE	UG - upto 6 Months	SAC Code	GST Rate
1.	Application Fee	Nil	4911	18%
2.	Processing Fee	Nil	9992	18%
3.	Condonation Fee	Nil	9992	18%

Examination Relates Fees :-

Sl. No.	Nature of Fee	Amount (Rs.)	SAC Code	GST Rate
1.	<u>REGISTRATION : (PG)</u>			
	Application Fee	100	4911	18%
	Library Fee	1,200	9992	18%
	Registration Fee	3,000	Exempt	
	Miscellaneous	500	9992	18%
	Sports Fee	100	9992	18%
2.	<u>REGISTRATION : (UG)</u>			
	Application Fee	100	4911	18%
	Library Fee	500	Exempt	
	Registration Fee	2,000	Exempt	
	Miscellaneous	500	Exempt	
	Sports Fee	100		18%
	H.SC Verification Fee	150		18%
3.	<u>EXAMINATION FEE : (PG)</u>			
	Application Fee	100	Exempt	
	Mark Statement Fee	100	Exempt	
	Theory Exam. Fee	3,500	Exempt	
	Clinical / Practical / Viva	2,500	Exempt	
	Provisional Application Fee	100	Exempt	
	Provisional Certificate Fee	500	Exempt	
	Convocation Application Fee	100	Exempt	
	Convocation Certificate Fee	1,500	Exempt	
	Dissertation Fee	5,000	Exempt	
4.	<u>EXAMINATION FEE : (PG)</u>			
	Application Fee	100	Exempt	
	Mark Statement Fee	100	Exempt	
	Theory Exam. Fee	850	Exempt	
	Clinical / Practical / Viva	400	Exempt	
	Provisional Application Fee	100	Exempt	
	Provisional Certificate Fee	500	Exempt	
	Convocation Application Fee	100	Exempt	
	Convocation Certificate Fee	1,000	Exempt	

5.	Transcript Fee (Per copy)	3,000	Exempt	
6.	Initial Expansion Fee	500	9992	18%
7.	Attestation Fee (Per copy)	500	9992	18%
8.	Provisional Pass Certificate	2,000	Exempt	
9.	Change of Name – Application Fee	100	9992	18%
9 (a)	Fee for Change of Name / Date of Birth Correction	3,000	9992	18%
	Fee for Verification of Educational Qualification wihtin India	2,000	9992	18%
10.	Fee for Verification of Educational Qualification Outside India (to be credited into University Account equivalent Indian Rupees) (Including Bank Charges)	US\$120	9992	18%
11	Penal Fee for request for changes in the Mark Sheet / Provisional Certificate per year of delay	1,000	9992	18%
12.	Fee for Equivalency Certificate	1,000	9992	18%
13.	Xerox copy of answer script per paper	1,000	9992	18%
14.	Wrong entry of IA/Attendance/Oral/ Practical Marks by the Institution	50,000	9992	18%
15.	Deterrent Fees	1,00,000	9992	18%
16.	Library Membership / Affiliation Fee	1,00,000	9992	18%
17.	Epidemiology / Statistical Consultation		Exempt	

Taxability and rates applicable on University Services

S. No.	Particulars	Taxable / Exempt	Tax Rate	HSN/SAC Code
1.	Canteen Bank Rent	Taxable	18%	9972
2.	Sale of Unserviceable articles	Taxable	5%	4707
3.	Sale of Waste Paper and News Paper	Taxable	5%	4707
4.	Rent from Other agencies	Taxable	18%	9972
5.	Sale of Motor vehicle etc.,	Taxable	18%	9992
6.	Sale of Tender Form	Taxable	18%	4911
7.	Income from Auditorium	Taxable	18%	9972
8.	Income from Guest House			
	a) Rate per day below Rs.1,000/-	Exempted		
	b) Rate per day above Rs.1,000/- to Rs.2,500/-	Taxable	12%	9963
	c) Rate per day above Rs.2,500/- to Rs.7,500/-	Taxable	18%	9963
	d) Rate per day above Rs.7,500/-	Taxable	28%	9963
	Note :1 Newspapers, Journals and periodicals, whether or not illustrated or containing advertising materials GST may be nil at 4902, even printed books, including Braille books may be nil rated at 4901. Since articles are unserviceable there are no use hence nothing but waste paper and 5% GST may be levied.			
	Note :2 a) If used motor vehicle is sold with availing ITC before	GST in transaction value (sale price), rates has been given below.		
	b) If used motor vehicle is sold without availing ITC before	GST should calculated in profit margin methods (SALE-PURCHASE) (If -ve then GST will be nil)		
	For rate, please use go to Vehicle GST rate			

**List of the GST Rates on sale of Old/Used Motor Vehicles as per Notification
No.8/2018 – Central Tax (Rate)**

S. No.	HSN	Description of Goods	Rate
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more.	18%
		Explanation – For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules	18%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm.	18%
		Explanation – For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under	18%
3.	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles.	18%
		Explanation – For the purposes of this entry, SUV including a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm and above.	18%
4.	87	All old and used vehicles other than those mentioned from S.No. 1 to S.No.3	12%

S.No.	Particulars	SAC Code	Tax Rate
	ACADEMIC WING		
1.	Processing Fee for services	9992	18%
2.	Medium of Instruction	9992	18%
3.	Syllabus Attestation	9992	18%
4.	Equivalency Certificate	9992	18%
5.	Inspection fee for recognition of Ph.D Research Department / Renewal of recognition	9992	18%
6.	Recognition of Ph.D. Research Department	9992	18%
7.	Renewal of recognition of Ph.D. Research Department	9992	18%
8.	Fee for Attending the Ph.D. Screening Committee	9992	18%
9.	Provisional Registration Application and Processing Fee	9992	18%
10.	Penal Fee	9992	18%
11.	Condonation of Break of Study	9992	18%
12.	Condonation for CRI Break	9992	18%
13.	CRRRI / CRI Transfer	9992	18%
14.	College Transfer	9992	18%
	LIBRARY		
1.	Library Membership Fee	9992	18%
2.	Penalty Fee to issue life membership card	9992	18%
	DEPARTMENT OF TRANSFUSION MEDICINE		
1.	Blood and Components Charges	9993	Nil
2.	Apheresis Charges	9993	Nil
3.	Blood Investigation Charges	9993	Nil
4.	Training Programme	9992	18%

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5.	Student Fee :-		
	Application Fee	4911	12%
	Tuition Fee	Exempt	
	Registration Fee	Exempt	
	e-Consortium Fee	9992	18%
	Miscellaneous Fee	9992	18%
	Sports Fee	9992	18%
	Library Fee	9992	18%
	Research Methodology Fee	9992	18%
	Special Fee	9992	18%
	Computer and Internet Fee	9992	18%

THE TAMILNADU DR M.G.R. MEDICAL UNIVERSITY, CHENNAI
TAXABILITY AND RATES OF GST APPLICABLE ON UNIVERSITY SERVICES
AFFILIATION WING

Particulars	Fees	SAC Code	GST Rate
1. Application fees (U.G., P.G.,U.G. Dip.,P.G. Dip., PDF., Fellowship, Family Medicine under distance Education.	Rs.1,000/-	999259	18%
2. P.A. Inspection Fees (AHS U.G. Degree)	Rs.25,000/-	999259	18%
3. P.A. Inspection Fees (AHS UG Dip.)	Rs.15,000/-	999259	18%
4. P.A. Inspection Fees (AHS P.G. Degree / Diploma)	Rs.30,000/-	999259	18%
5. P.A. Inspection Fees (Post Doctoral fellowship / Fellowship in Medical / Dental / Family Medicine under Distance Mode)	Rs.40,000/-	999259	18%
6. P.A. Fees (AHS U.G. Degree)	Rs.2,00,000/-	999259	18%
7. P.A. Fees (AHS U.G. Diploma)	Rs.1,00,000/-	999259	18%
8. P.A. Fees (PHS P.G. Degree/Diploma)	Rs.2,50,000/-	999259	18%
9. P.A. Fees (Post Doctoral Fellowship/Fellowship in Medical/Dental)	Rs.1,00,000/-	999259	18%
10. P.A. Fees (Family Medicine under Distance Mode)	Rs.4,00,000/- (for 100 seats)	999259	18%
11. C.P.A. Inspection Fees (AHS U.G.Degree)	Rs.25,000/-	999259	18%
12. C.P.A. Inspection Fees (AHS U.G. Diploma)	Rs.15,000/-	999259	18%
13. C.P.A. Inspection Fees (AHS P.G Degree / P.G. Diploma)	Rs.25,000/-	999259	18%
14. C.P.A. Inspection Fees (Post Doctoral Fellowship/ Fellowship in Medical /Dental/Family Medicine under Distance Mode)	Rs.40,000/-	999259	18%
15. C.P.A. Fees (AHS U.G. Degree)	Rs.15,000/-	999259	18%
16. C.P.A Fees (AHS U.G. Diploma)	Rs.10,000/-	999259	18%
17.C.P.A. Fees (AHS P.G. Degree/Diploma)	Rs.15,000/-	999259	18%
18. C.P.A Fees (Post Doctoral Fellowship)	Rs.50,000/-	999259	18%
19. C.P.A. Fees (Fellowship in Medical/Dental)	Rs.1,00,000/-	999259	18%
20. C.P.A. Fees (Family Medicine under Distance Mode)	Rs.4,00,000/- (for 100 seats)	999259	18%
21. Processing fees P.A/C.P.A. for Fellowship in Medical /Dental/Family Medicine under Distance Mode	Rs.5,000/-	999259	18%
22. U.A.E. P.A/C.P.A. for Fellowship in Medical /Dental/Family Medicine under Distance Mode	Rs.40,000/-	999259	18%

ANNEXURE - II

DETAILS OF G.S.T. COLLECTED FOR THE MONTH _____, 20

SECTION: _____

S. No.	Name of Remitter	GST No.	Nature of Fee / Fee Code	Rate of GST (%)	Full Taxable Value	CGST	SGST	Total
						(In INR)		

SIGNATURE & DATE

To
Finance- I & V Section