## File No.CCE-SER1/GEN/30/2021-SER1

PROCEEDINGS OF THE COMMISSIONER OF COLLEGIATE EDUCATION, TELANGANA STATE, HYDERABAD. Present: Sri Navin Mittal, I.A.S

Sub: TSCES – GDCs – Recovery of Income Tax from Contract Faculty working in Government Degree Colleges – Certain Instructions - Issued – Reg.

Read: 1. CCE's Proc.File No.CCE-SER1/GEN/30/2021-SER1, dated:12.09.2021

2. F.No.CIT(TDS)/Hyd/Corr. Range/2021-22, dt.07.12.2021 of O/o the Commissioner of Income Tax(TDS), Hyderabad.

In continuation to the Instructions issued in CCE's proceedings in the reference 1<sup>st</sup> read above, all the Principals of Government Degree Colleges in the State are instructed to follow the rate of Tax deduction Source (TDS) returns to the Income tax department of Contract Faculty working in Government Degree Colleges in the state as follows:

- 1. As contract payments fall under Sec 194J(b) of Income Tax Act, the rate of TDS applicable for the financial year 2021-22 is 10 per cent.
- 2. If there is any notice from IT department regarding non deduction or short deduction it should be recovered from incumbents and TDS returns are to be filed and form 16 A is to be issued by DDO.
- 3. If there is any penalty, it should be recovered from the person responsible for compliance of statutory provisions.
- 4. Reduced rate of TDS of 7.5 per cent is applicable only for the period 14-05-2020 to 31-03-2021.

(Orders of the Commissioner of Collegiate Education, TS., Hyderabad has been obtained in the note file)

For Commissioner of Collegiate Education

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The Principals of all Government Degree Colleges in the State.

Copy to Regional Joint Director of Collegiate Education at Hyderabad.

Copy to Academic Cell of this office.

Copy to ICT Officer of this office.