September 9, 2014

TO WHOMSOEVER IT MAY CONCERN

This is to certify the IIT INDORE is an education institute fully funded by Ministry of Human Resource Development whose income is unconditionally exempt under section 10 (23C) (iiiab) and are statutorily not required to file return of income as per the provisions of section 139 of the Income Tax Act.

In view of the Central Board of Direct Taxes Circular No. 4/2002 dated 16.07.2002 there would be no requirement of tax deduction of source even is payment referred to in sub section 194 (1A) exceed the threshold limit subject to tax.

PAN NO. OF IIT INDORE IS AAAAI7115H.

CMA Dr. Arun Subramanian
Registrar
INCOME TAX PAN SERVICES UNIT
(Managed by NSDL e-Governance Infrastructure Limited)
5th Floor, Mantri Sterling, Plot No. 341, Survey No. 9978, Model Colony,
Near Deep Bungalow Chowk, Pune - 411 016.

F. No. DIT(S)/PAN/ITMN_REG

The Income Tax Department takes pleasure in informing that the Permanent Account Number (PAN) allotted to you is:

AAAAI7115H

and the PAN card is enclosed herewith. For filing the return of income, please contact:

INCOME TAX OFFICER 2(1), INDORE

We wish to inform you that quoting of PAN on return of income and challans for payment of taxes is necessary to ensure accurate credit of taxes paid by you and faster processing of return of income. Please quote PAN in all communications with department as it helps to improve taxpayer services.

We may inform that it is mandatory to quote PAN in several transactions specified under the Income Tax Act, 1961. For details of such transactions, reference is invited to rule 114B of the Income Tax Rules, 1962 read with section 139 A of the Income Tax Act, 1961.

In the unlikely event of more than one PAN being allotted, this fact should be brought to the notice of your Assessing Officer, as possessing or using more than one PAN is against the law and may attract penalty of upto Rs. 10,000/-. Any error in the data printed on your PAN Card may be brought to the notice of IT PAN Services Unit at the address given above or on the reverse of the PAN Card.

Income Tax Department maintains a website – www.incometaxindia.gov.in and Aayakar Sampark Kendra (Phone - 1800 - 180 - 1961) for providing information and services to citizens. This site contains detailed information on PAN also.

Income Tax Department

PKG ID: PRC / 00016 / 23092013_01 / BLU
BPL / S2 / 882030118768131191 / 98184638
INDIAN INSTITUTE OF TECHNOLOGY INDORE
INDIAN INSTITUTE OF TECHNOLOGY INDORE,
M BLOCK, IET DAVV CAMPUS,
KHANDWA ROAD, NEAR ASARAM BAPU SQUARE,
INDORE,
MADHYA PRADESH - 452017
TEL NO.: 731 - 2438702

(This being a computer-generated letter, no signature is required)
आयकर विभाग को यह सूचित करते हुए प्रसन्नता है कि आपको निम्नलिखित स्थायी लेखा संख्या (पैन) आवंटित की गयी है:

AIAI7115H

पैन कार्ड इसके साथ संलग्न है। आयकर विभाग दाखिल करने के लिए कृपया निम्न संचरक करें:

INCOME TAX OFFICER 2(1), INDORE

हम आपको सूचित करते हैं कि आय विवरण तथा कर देने के मुद्दों के लिए प्रयुक्त चालानों में पैन का उल्लेख करना आवश्यक है ताकि आपके द्वारा भुगतान किये गये करों का सही ज्ञान (क्रेडिट) सुनिश्चित किया जा सके और आयकर विभाग को इसके लिए सूचित की जा सके। आयकर विभाग के साथ पत्र-व्यवहार में पैन का उल्लेख करने से कर्तव्यार्थ सेवाओं में सुधार लाने में हमें सहायता मिलेगी।

हम सूचित करते हैं कि आयकर अधिनियम, 1961 के अंतर्गत विनिर्दिष्ट अनेक संयंत्रों में पैन का उल्लेख करना आवश्यक है। इसे संयंत्राधिकारियों के द्वारा दिये गये कृपया आयकर अधिनियम, 1961 की वर्ष 1394 के साथ पत्रिका आयकर नियम, 1962 के नियम 114(1) का अनुसार किया जाए।

एक से अधिक पैन आवंटित होने की असंभाव्यता स्थिति में इस तरह की अपने कर-निर्धारण अधिकारी के जानकारी में आपके लायक यह कि एक से अधिक पैन रखना या उसका प्रयोग करना गानून के विरुद्ध स्थिति है और इसके लिए 10,000 रुपये तक दंड लगाया जा सकता है।

यदि आपके पैन कार्ड पर मुद्रित विवरण में कोई अलग हो तो उसे आयकर विभाग इंडीया के उपयुक्त पत्र पर अपवाद पैन कार्ड के पीछे दिये गये पत्र पर सूचित कर सकते हैं।

नागरिकों को प्रदान की जाने वाली विभिन्न सेवाओं के बारे में अधिक जानकारी के लिए कृपया आयकर विभाग की वेबसाइट - www.incometaxindia.gov.in पर्यवेक्षण करें या आयकर संचरक केन्द्र (फोन - 1800-180-1961) से संपर्क करें। इस साइट पर पैन पर सूचित जानकारी भी उपलब्ध है।

आयकर विभाग
Know Your PAN

PAN DETAILS

PAN: AAAAF115H
FIRST NAME: ITC91
MIDDLE NAME: 0
SURNAME: INDIAN INSTITUTE OF TECHNOLOGY
JURISDICTION: ITO 2(1), IND
REMARKS: Active

Need Assistance?
For Income tax related queries:
ASH : 1800 180 1931
For Rectification and Refund:
CPC : 1800 425 2229
For e-Filing of Returns:
e-Filing : 1800 4256 0023
1183. Whether prescribed self-declaration under section 197A can be submitted by entities whose income is exempt under section 10

1. Subsequent to the amendment to section 197A made by the Finance Act, 2002 whereby a new sub-section (1B) has been inserted with effect from 1st June, 2002, representations have been received seeking clarification whether the prescribed self-declaration under the said section can be submitted by entities exempt from tax under section 10 even if the payments referred to in sub-section (1A) to be made to them exceed the threshold limit not subject to tax.

2. This matter has been examined by the Board. It has been decided that in case of those funds or authorities or Boards or bodies, by whatever name called, whose income is unconditionally exempt under section 10 of the Income-tax Act and who are statutorily not required to file return of income as per section 139 of the Income-tax Act, there would be no requirement for tax deduction at source since their income is anyway exempt under the Income-tax Act. The institutions whose income is unconditionally exempt under section 10 and who are statutorily not required to file return of income as per the provisions of section 139 are:

(i) “local authority”, as referred to in the Explanation to clause (20);

(ii) Regimental Fund or Non-public Fund established by the armed forces of the Union referred to in clause (23AA);

(iii) Fund, by whatever name called, set up by the Life Insurance Corporation of India on or after 1st August, 1996, or by any other insurer referred to in clause (23AAB);

(iv) Authority (whether known as the Khadi and Village Industries Board or by any other name) referred to in clause (23BB);

(v) Body or authority referred to in clause (23BBA);

(vi) SAARC Fund for Regional Projects set up by Colombo Declaration referred to in clause (23BBC);

(vii) Secretariat of the Asian Organisation of the Supreme Audit Institutions referred to in clause (23BBD) till assessment year 2003-2004;

(viii) Insurance Regulatory and Development Authority referred to in clause (23BBE);

(ix) Prime Minister’s National Relief Fund referred to in sub-clause (i), Prime Minister’s Fund (Promotion of Folk Art) referred to in sub-clause (ii), Prime Minister’s Aid to Students Fund referred to in sub-clause (iii), National Foundation for Communal Harmony referred to in sub-clause (iiia), any university or other educational institution referred to in sub-clause (iiib) and any hospital or other institution for the reception and treatment of persons as referred to in sub-clause (iiic) of clause (23C);

(x) Credit Guarantee Fund Trust for Small Scale Industries referred to in clause (23EB) till assessment year 2006-2007;

(xi) Provident fund to which the Provident Funds Act, 1925 (19 of 1925) referred to in sub-clause (i), recognised provident fund referred to in sub-clause (ii), approved superannuation funds referred to in sub-clause (iii), approved gratuity fund referred to in sub-clause (iv) and funds referred to in sub-clause (v) of clause (25);

(xii) Employees’ State Insurance Fund referred to in clause (25A);

(xiii) Corporations referred to in clause (26BB);

(xiv) Boards referred to in clause (29A).