वैज्ञानिक तथा औद्योगिक अनुसंधान परिषद् GOUNCIL OF SCIENTIFIC & INDUSTRIAL RESEARCH अनुसंधान भवन, 2, रफी मार्ग, नई दिल्ली—110001 Anusandhan Bhawan, 2, Rafi Marg, New Delhi-110001



No.30-1(5)/2011-Finance Dated: 21-08-2012

To

The Heads of all CSIR Laboratories/Institutes

Sub: Exemption from deduction of tax at source from CSIR receipts.

Sir,

With reference to CSIR letter No.30-1(5)/2011-Finance dated 15-2-2012 communicating therewith DG Income Tax (Exemption), Department of Revenue, Ministry of Finance's approval of CSIR under the Sub-Clause (iv) of Clause (23C) of Section 10 of the Income Tax Act, 1961 (43 of 1961) I am to state that the procedure to be followed for claiming TDS exemption has been under consideration for some time. It is now clarified that Form No.15 G duly filled in duplicate may be submitted by CSIR Labs./Instts. specifically stating that it being a constituent establishment managed by CSIR along with copy of exemption under sub clause (iv) of clause 23 C of Section 10 to the Tax Deductor. Hence no TDS shall be deducted at source.

Yours faithfully,

Deputy Financial Adviser (F)