

**Section
15
INCOME TAX
Copies of CSIR Circulars/OMs
1**

Copy of CSIR circular letter No.1(5)/96-Fin. Dated 5.11.1996

Sub: CSIR Technology Award-Deduction of Income Tax

I am directed to state that references are being received from number of Labs./Instts of CSIR regarding deduction of Income Tax at source from the CSIR Technology Award.

It is hereby clarified that CSIR Technology Award is taxable under Income Tax Rules.

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Copy of CSIR letter no.1(5)/96-Finace dated 13.2.1997

Sub:- Income Tax exemption under Rule 194(J) of Income Tax Act, 1961- Tax deduction at source.

I am directed to state that renewal of Income Tax Exemption to CSIR under Section 35 (I) (ii) of Income Tax Act, 1961 for the period from 1.4.95 to 31.3.98 has been approved by Govt. of India, Ministry of Finance, Department of Revenue, Calcutta vide Notification No. 1485 (F. DG/IT(E)/ND-77/35(i) (ii)/90 dated 2.1.96, a copy of which has already been forwarded to the Labs/Instts. vide this office letter of even No. dated 8.1.1996. As such no Income Tax is to be deducted from the payments made to the Labs/Instts of CSIR on account of various services provided to outside parties. Exemption for tax deduction at source under Section 194 (J) of the Income Tax Act, 1961 is to be obtained by the concerned Lab./Instt. from Local Income Tax authority. A copy of the Exemption issued by the Assistant Commissioner of Income Tax, Circle Dehradun, to Indian Institute of Petroleum, Dehradun is enclosed herewith as a reference.

