

क्रैक्स संदेश संख्या 7825/भा.क.अ.प. नुस्खा.  
दिनांक 12/11/2015  
फ़ाइल की संख्या ९

INDIAN COUNCIL OF AGRICULTURAL RESEARCH  
KRISHI BHAVAN: NEW DELHI

F. No. FIN/22/06/2010-CDN (A&A)

Dated the 12<sup>th</sup> Nov, 2015

To

1. Directors/Joint Directors/Project Directors of all Research Institutes/Project Directorates and National Research Centres/Bureaux
2. Project Coordinators/Coordinated Research Projects/Zonal Project Directors.
3. The Finance & Accts. Officers of all Research Institutes, Project Directorates and National Research Centres.

SUB: Payment of Service Tax to Service provider: Reg.

Sir,

Some of ICAR Institutes have sought clarification regarding Notification No.30/2012-Service Tax dated 20<sup>th</sup> June, 2012 issued by department of revenue, Ministry of Finance, Govt. of India. In this regard, the reverse charges pointed out by the External Audit for "Manpower Supply Services" is indicated under part (II) S. No. : 8 of the notification. Applicability of this clause is defined under Part (I) (A) (V), which is as under:

"Provided or agreed to be provided by way of renting of a motor vehicle designed to carry passengers to any person who is not in the similar line of business or supply of manpower for any purpose or service portion in execution of works contract by any individual, Hindi Undivided family (HUF) or Partnership Firm, whether registered or not including association of person (AOP) located in a taxable territory to a business entity registered as body corporate, located in the taxable territory."

It is thus evident that the instructions contained in the relevant clause pointed out by the External audit in the above notification of the MoF, DoE are meant for a business entity registered as body corporate. ICAR is registered under the Societies Registration Act, 1860 and is a non-profit organization funded 100% by Government Grant and thus do not fall under the definition of business entity registered as Body Corporate resulting these instructions pertaining to reverse charges are not applicable on ICAR.

Yours faithfully,

  
(S.R. Pathak)

Deputy Director (Fin.)

Contd...2/-

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