

INDIAN STATISTICAL INSTITUTE  
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No. D.O./21611  
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CIRCULAR

This is for notice of all faculties and scientific workers, that service tax is required to be collected alongwith cess at the applicable rates (12.36%, presently) with the registration fees for Workshop/Seminar/ Conference/ Training conducted by them, from delegates/individuals attending such Seminars/Conferences/Workshops/Trainings. In case, the Seminar/Workshop/Conference/Training is sponsored by any Organisation and in turn nominates some of its employees/delegates, then, the service tax is required to be collected from such organisation.

Under Section 65B(44) of Finance Act 1994 a service mean "*any activity carried out by a person for another for consideration*". As in above cases the Institute is receiving consideration and is carrying out some activity for others by imparting some sort of knowledge and expertise, the above activities attract service tax, which is required to be collected from the participants or the sponsoring organization, as the case may be.

Registration fee for ISI people are , however, out of the ambit of service tax.

  
(Bimal K. Roy)  
Director