

**Prasar Bharati**  
**Directorate General: Doordarshan**  
**Copernicus Marg, New Delhi - 01**

No. 11(19) / 2008-E.VII

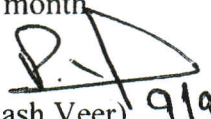
**Dated: September 09, 2011**

**Subject** : Vocational training fee from Graduate Engineer/ Diploma Students- *Service Tax regarding*

**Reference** : AIR Resource cell letter No.11 (45)/ARC/2003 dated 20.03.09, and dated 18.07.09

Please find enclosed herewith a letter No. 11(45)/ARC/2003 dated 18.07.09 received from AIR Resource cell of DG:AIR, New Delhi regarding guidelines for charging Service Tax from students undergoing vocational training.

All Doordarshan stations should ensure compliance. Necessary information in the performa prescribed in DG:AIR letter referred above may be sent to AIR resource cell by 25<sup>th</sup> of each month.

  
(Prakash Veer)  
Deputy Director (Engineering)  
Tel. +91 11 23385825

Encl. As above

**Engineering Heads of all Doordarshan Kendras/HPTs/DMCs & DTH Todapur**

Copy:

1. The Additional Director General(E) (NZ-DDM) (By Name: Smt. Sadhna Kumar, DDG(E)), Akashwani & Doordarshan, Jamnagar House, Shahjahan Road, New Delhi 110 011
2. The Additional Director General(E) (WZ-DDM) (By Name: Smt. D. Nandini, DDG(E)), Akashwani & Doordarshan, 10<sup>th</sup> Floor, ASF Building, Worli Mumbai 400 025
3. The Additional Director General(E) (EZ-DDM) (By Name: Shri Nazrul Islam, DDG(E)), Akashwani & Doordarshan, Golf Green, Kolkata 700095
4. The Additional Director General(E) (SZ-DDM) (By Name: Shri S. Ramchandran, DDG(E)), Akashwani & Doordarshan, Swami Sivananda Salai, Chepauk, Chennai 600005
5. The Additional Director General(E) (NEZ-DDM) (By Name: Shri S. Baisya, DDG(E)), Akashwani & Doordarshan, Building of Dr. P. Kakati, Ganeshguri Flyover, Near Kar Bhavan, Dispur, Guwahati 781 006



Prasar Bharati  
Directorate General: All India Radio  
**AIR RESOURCES**  
New Delhi- 11 0 001



No. 11(45)/ARC/2003/198

Dated 18.07.2011

**Subject:** Vocational Training fee from Graduate Engineering/ Diploma students – Service Tax regarding

**Reference:** AIR Resources letter No. 11(45)/ARC/2003 dated 20.03.2009.

This is in continuation to this office letter of even no. dated 20.03.09 on the subject referred above. Through this letter, AIR Resources has advised the stations to also charge service tax at the prevailing rates from the students while charging the training fee.

As per the amendment in Service Tax Rules 1994 (point of taxation rule 2011) – the basis for payment of service tax has been changed to accrual basis instead of cash basis w.e.f 01.07.2011.

**Determination of point of taxation (General rule)**

| Time of Issue of Invoice                                   | Point of Taxation   |
|--|---|
| Within 14 days of completion of service                    | Earlier of the following<br>(i) Date of Issue of invoice, <b>or</b><br>(ii) Date of payment to the extent it is received      |
| Invoice not issued within 14 days of completion of service | Earlier of the following<br>(i) Date of completion of service, <b>or</b><br>(ii) Date of payment to the extent it is received |

**NB: (I)** Any advance received towards provision of taxable service, the point of taxation shall be the date of receipt of such advance.

**(II)** Renegotiation of the invoice amount or non-provision of service – The service provider (Assesse) may take the credit of excess of service tax paid due to non-provision of whole or part of service or in case of renegotiation for the invoice, invoice amount, if

- (i) The Assesse has refunded the payment to the person from whom it was received or has issued **or**
- (ii) The Assesse has issued a credit note for the value of service not so provided to a person to whom such an invoice had been issued.

In view of above, Engineering Head of all All India Radio stations are hereby advised to send the detail of vocational training fee/Industrial visit fee including service tax as collected from students in the following format by the 25<sup>th</sup> of every month positively by e-mail on mail-id [gajendrasharma@air.org.in](mailto:gajendrasharma@air.org.in) followed by hard copy of details by registered post to this office.

| S. No. | Name of institution | Date of receipt of payment | Date of Visit/Period | No. of Student | Fee amount @..... per student | Service tax @ | Total | Demand Draft no. & date | Drawn on (Bank) |
|--------|---------------------|----------------------------|----------------------|----------------|-------------------------------|---------------|-------|-------------------------|-----------------|
|        |                     |                            |                      |                |                               |               |       |                         |                 |

AIR Resources shall be depositing service tax component of training fee/industrial visit fee as received from students to the service tax department on the basis of details received from AIR/DD stations.

**Engineering head of all AIR stations are requested to adhere to the above schedule & format.**

*Gajendra Sharma*  
Gajendra Sharma  
Manager (A&F)

To,  
Engineering Head of all All India Radio