



OFFICE OF THE CONTROLLER OF EXAMINATIONS

ANNA UNIVERSITY

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CONTROLLER OF EXAMINATIONS

CIRCULAR (GOODS AND SERVICES TAX)

25-11-2021

It is hereby informed that the Goods and Services Tax Act, 2017 [GST] has been adopted by the University and GST Registration Number for the office of the Controller of Examinations has been assigned as 33-AAALR-0284-R1ZK.

The services which are part of curriculum are exempted under GST. All other services which are not part of the curriculum to be taxable as per the GST Act 2017.

The rates of GST to be collected towards various activities of the University are as follows:

Sl. No.	PARTICULARS OF FEES	Rate of Tax Amount in ₹	HSN Code
1.	EXAMINATION FEES UG/ PG	Exempted	
2.	PROVISIONAL, DEGREE CERTIFICATE & RANK CERTIFICATE	Exempted	
3.	REVALUATION FEES	Exempted	
4.	REVIEW FEES	Exempted	
5.	TRANSCRIPT FEES	Exempted	
6.	MIGRATION CERTIFICATE FEES	18%	9992
7.	CERTIFICATE VERIFICATION FEES		
	(i) For Private Agencies / Private Companies State / Central Government Department (including e-Sanad), Universities and Other Government Bodies	18%	9992
	(ii) For Embassies / Consulates located in India / Employers from Foreign Countries	18%	9992
	(iii) World Education Service(WES), Embassy / Consulates and other/ Employers from Foreign	18%	9992
8.	CORRECTION IN CERTIFICATES (FOR GRADUATED STUDENTS)		
	(i) Grade Sheets / Statement of Marks	18%	9992
	(ii) Provisional Certificates	18%	9992
	(iii) Consolidated Statement of Grades / Marks	18%	9992
	(iv) Degree Certificates	18%	9992
9.	DUPLICATE CERTIFICATES FOR GRADUATED STUDENTS		
	(i) Grade Sheets / Statement of Marks	18%	9992
	(ii) Provisional Certificates	18%	9992
	(iii) Consolidated Statement of Grades / Marks	18%	9992
	(iv) Degree Certificates	18%	9992
10.	PHOTOCOPY OF ANSWER SCRIPTS	Exempted	
11.	RECEIPTS ON DISPOSAL	5%	4707
12.	MEDIUM OF INSTRUCTION CERTIFICATE	Exempted	
13.	CONVERSION FROM CGPA TO PERCENTAGE OF MARK	Exempted	
14.	FEE FOR ISSUE OF LETTER MENTIONING THE DATE & MONTH OF AWARD OF DEGREE CERTIFICATE (AFTER THE ISSUE OF PROVISIONAL CERTIFICATE) – ON REQUEST BY THE CANDIDATE	18%	9992
15.	Any other Service comes under GST	18%	9992

The beneficiaries are requested to pay the GST as mentioned above along with the regular fees prescribed for each item. The change in GST will be informed then and there issued by the Government of India.



[Signature]
CONTROLLER OF EXAMINATIONS (i/c)