



सत्यमेव जयते
महाराष्ट्र शासन



GOVERNMENT COLLEGE OF ENGINEERING AMRAVATI

(An Autonomous Institute of Govt. of Maharashtra)

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No. GCOEA/BoG-28/MoM/2024/87

Date: 03/04/2024

MINUTES OF 28th BoG MEETING HELD ON 01st APRIL 2024, 03:00 PM

28th BoG meeting was held on 1st April 2024 at 3:00 pm. in online mode. Agenda for the meeting was to discuss the issue of Income tax notice/assessment order issued by income tax department to the institute for AY 2019-20.

For online meeting following members were present

1. Dr. Sachin Mandawgane Hon. Chairman BoG GCOE Amravati
2. Shri. Ashish Uttarwar Member
3. Shri. Nemraj Deshmukh Member
4. Dr. Vinod Mohitkar Hon. Director, DTE and Member BoG GCOE Amravati
5. Dr. Y.V. Joshi Member
6. Adv. P.V. Page Special Invited Member
7. CA Dhiraj Sarda Invited Member
8. CA Shubham Wankhade Invited Member
9. Dr. Ashish Mahalle Principal and Member Secretary BoG GCOE Amravati.

Meeting was started with welcome of Hon. Chairman and Hon. Members by Principal Dr. A. M. Mahalle.

Hon. Director, Dr. Vinod Mohitkar sir asked to explain the facts of case in chronological order to house.

Dr. Mahalle explain the issue in detail with chronological order, that start with first Notice received by institute and reply given to some notices by institute. Dr. Mahalle also informed about the show cause notice issued by IT department on 02-02-2024 and after consultation with Adv. Kishor Devani reply was filed and on behalf of the institute Adv. Devani also attended the Video Conference on dated 16-02-2024. Even then institute received the assessment order/ Demand for

AY 2019-20 on date 18-03-2024. Once again consulted to Adv. Devani at Nagpur and he advised to File a Writ Petition at High court instead of appealing. The house is also made aware about the recent notice regarding penalty.

On this explanation Hon. Director expressed the concern that why issue have not been put in front of the BoG in previous meetings. In his view the issue could have been resolved in first or second notice of the Income tax department.

Dr. A.M. Mahalle elaborated various difficulties regarding medical issue of Previous CA Mr. K.D. Nichat, appointment of new CA at institute level, making the balance sheets was time consuming task for last five years etc.

After discussion Adv. P.V. Page put his observations in-front of the house as follows,

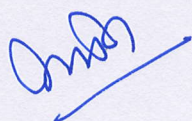
- When the first notice received by institute, the institute should have been replied mentioning that "Institute is Government Institute having Academic Autonomy only and under article 289 of Indian Constitution, Institute is exempted from Income Tax."
- Letter to banks should have been given not to deduct the Income Tax.
- TDS had not been claimed till today.
- Demand in assessment order is huge and hence it may spread for last ten years.
- If Income-Expenditure statement submitted correctly then income tax might have calculated on income only and not on the amount seen in various accounts

With these observations Adv. P.V. Page is opined that Institute should filed the appeal as early as possible and it may necessary to file the returns to claim the TDS.

Hon. Director elaborated the opinion of Adv. Kishor Devani and Adv. P. V. Page and put the issue for discussion to conclude and take the decision whether the institute file the writ petition in high court or should file appeal with IT department?

Discussion was also held, that if institute filed the writ petition and demand the stay on assessment order because in appeal it may take more time to resoled the issue. Adv. P.V. Page explained that if institute filed the writ petition, Hon. Court may ask the ground to file writ petition directly without appealing with various levels of IT department. Hence, he suggests for appeal and not for writ petition. He also added that in appeal generally 20% of the demand amount to be deposited at the time of hearing but institute may request for 10% amount and if the result is in favor of institute amount will be returned with interest by IT department. (He also Quoted the case of MSBTE)

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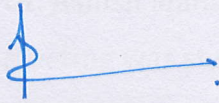


After the discussion meeting is concluded that **institute should file the appeal with IT department and for the same Adv. P.V. Page will guide the institute.**

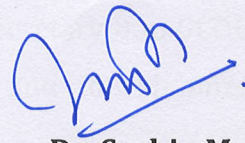
Resolution

1. Regarding income tax notices and assessment order issued by IT department for AY 2019-20 institute should file appeal within time limit.
2. To file appeal, Adv. P.V. Page & Co. will be appointed as consultant.
3. The system to be develop in the institute to produce the record as required by Income tax department.
4. To study the case and to collect required documents the team from Adv. P.V. Page & Co. will visit the institute within two three days.
5. Letter to all banks in which the institute has accounts should send requesting not to deduct the income tax (TDS)
6. Previous years TDS will be claim and for that returns may be filed of respective AY.
7. PAN may be changed it should be of **GOVERNMENT** and not of **ARTIFICIAL JURIDICAL PERSON**
8. As the finance committee approved and recommended that final decision on the issue to be taken by Hon. BoG and also approved the expenditure for the same, hence it is also resolved that expenditure on consultation of Adv. P.V. Page is approved in anticipation.

The meeting was concluded by vote of thanks proposed by Dr. A. M. Mahalle



**Dr. A.M. Mahalle
(Member Secretary)
BoG, GCOEA**



**Dr. Sachin Mandvgane
(Chairman)
BoG, GCOEA**