

The West Bengal National University of Juridical Sciences

Minutes of the 98th Meeting of the Finance Committee of WBNUJS held on 16th November 2017

Sl. No.	Agenda Item	Resolution	Remarks
1.	Confirmation of the Minutes of the 97 th Meeting of the Finance Committee held on 09/11/2017	<p>The Minutes of the 97th Meeting of the Finance Committee held on 09/11/2017 were placed for confirmation.</p> <p><u>Resolution</u></p> <p>The committee members unanimously approve the minutes of the 97th meeting of the Finance Committee.</p>	
2.	Petition filed by several staff of the University on erroneous pay fixation under 6 th Pay Commission and prayer for rationalization of their pay as well as fixation of fitment of all employees under 7 th Pay Commission	<p>Most of the attendant of the University submitted joint representation highlighting differential pay fixation of them and few of their colleagues and demanded for equal benefit to be extended to them. Letter of the same was annexed.</p> <p>Mr. Nabendu Dam, Campus Supervisor of the University, submitted application highlighting erroneous pay fixation under 6th Pay Commission and seeks rectification of errors thereof. Letter of the same was annexed.</p> <p>On the basis of the application received from staff, Registrar (Acting) examined the representation in light of extant rules and orders. It prima facie revealed that the fixation of pay of non-teaching staff of the University at the time of revision, consequent upon 6th CPC recommendations, might not have been done according to the applicable rules framed by the Central Government <i>in toto</i>. Registrar (Acting) submitted a note to the Vice-Chancellor highlighting that any erroneous fitment of pay in the revised scale effective from 1st January 2006 is bound to have a cascading effect on the adoption of the recommendations of 7th CPC, which is in the offing. He suggested that in the best interest of the University, therefore, the matter calls for a comprehensive review. Note of the Registrar Acting was also attached.</p> <p style="padding-left: 40px;">As a considerably long period has elapsed, it will neither be feasible, nor desirable, to entrust the work to be</p>	

undertaken to any internal manpower resource. In order to ensure total objectivity and full transparency, it is proposed to constitute a two or three-members expert committee which may comprehensively review the application of revised scales of pay to all employees of the University, as made under the 6thCPC recommendations. The same committee may also be entrusted with the responsibility of fixation of fitment under 7th pay commission for its implementation after removing the anomalies.

The matter was submitted for the direction of the Finance Committee.

Resolution

It has been claimed by some of the employees of the University that there is disparity of pay amongst the equals and benefits of the 6th pay commission report was not extended equally to all employees. They claim parity in the matter of pay.

The Committee members have been apprised that since 2006 there has been incorrect assignment of the pay scale to a large number of employees who have over drawn salary in excess to their entitlement for several years and the University coffer have been drained out in Crores.

The Committee member have noted the issue with great concern and recommended that immediate steps be taken for rectifying the error, if any, at the earliest. The Committee members recommended that a three members committee be constituted consisting of three recently retired officers, one from Finance Department, Government of West Bengal, one from the office of Principal Accountant General, West Bengal and one retired Judicial Officer.

The said committee would look into the matter of the erroneous fixation of the pay scale and fitment, if any, of all the employees and officers of the University since 1st January, 2006 and make an estimate of the excess amount paid to the employees and make suggestion for recovery or adjustment of the excess amount, if any, if permitted by the law.

The members have been informed that the recommendation of

		<p>the 7th Pay Commission report has to be implemented with effect from 1st January, 2016. The Committee shall also give their suggestion with regard to fixation of pay and fitment of the officers and employees of the University as per 7th Pay Commission recommendation after removing the anomalies.</p> <p>The matter shall be placed before Executive Council for approval and further direction.</p>	
3.	Proceedings of the Procurement Committee	<p>The Minutes of the 21st Meeting of the ‘Procurement Committee’ is placed for kind perusal and direction. The matter was submitted for kind approval..</p> <p><u>Resolution</u></p> <p>The Finance Committee members unanimously approve the minutes of the procurement committee.</p>	
4.	Proceedings of the Works Committee	<p>The Minutes of the 28th Meeting and 29th Meeting of the ‘Works Committee’ are placed for kind perusal and direction. The matter was submitted for kind approval.</p> <p><u>Resolution</u></p> <p>The Finance Committee members unanimously approve the minutes of the ‘Works Committee’.</p>	
5.	Submission of Form No. 10 to the Commissioner of Income Tax (Exemption), Kolkata required under Section 11(2) of the Income Tax Act.	<p>The Assistant Commissioner of Income tax (Exemption) Circle – 1 (1), Kolkata had passed an Assessment Order dated 27/12/2016 on the income tax return of WBNUJS for the Assessment Year 2014-15 with a demand of Income Tax of Rs. 2,42,48,400/- to be paid by the University within 30 days of the service of the Notice. There was Clause in the notice served that “if you intend to appeal against the assessment / fine / penalty / interest payable under section 211, you may appeal under Part A of Chapter XX of the Income Tax Act, 1961 to the Commissioner of Income tax (Appeals), Kolkata within 30</p>	

days of the receipt of this notice”. Accordingly, an appeal was filed to the CIT (Appeal), Kolkata for early hearing and simultaneously a letter was sent to the Chief Commissioner of Income Tax (Exemption) , Delhi stating that the Assessing Officer raised a huge demand of Rs. 2.42 crores without issuing showcause notice thus defying the assessee of the opportunity to contest the demand and that is against the set principle of natural justice creating undue financial hardship.

As the WBNUJS had no 12A Registration required under Income Tax Act before 09/12/2016 we could not file the Form 10 in time in support of justification for accumulating its funds in a manner in compliance to Section 11(2) read with Section 11(5) of the Act. For this reason, we applied to the CIT (Exemption), Kolkata on 20/01/2017 for condonation of delay in filing of Form 10 for the Assessment Year 2014-15, 2015-16 & 2016-17.

Now, it may be mentioned that the last date of submission of Form 10 to the Commissioner of Income Tax (Examination) is 31/12/2017. The prescribed Form 10 has been prepared by the authorized representative (Chartered Accountant, Mr. Ankit Chaudhury) on behalf of A. Chaudhury & Co., Chartered Accountants showing the reason for accumulation of surplus fund / income for Assessment Year 2014-15, 2015-16 & 2016-17 by the University for carrying out the following activities :

- 1) For recurring expenses of the future years.
- 2) For construction of new building / major repairs and maintenance of existing building.

Before submission of Form 10 stating the fact in details to be brought to the notice of the assessing officer prescribed authorities under Section 11 (2) of the Income Tax Act, 1961 is put up before committee for kind perusal and concurrence for submission.

A preliminary discussion also took place with the Members of the Finance Committee on 09/11/2017 who directed the same to be placed before the Finance Committee in its meeting to be held on 16/11/2017 along with the said Chartered Accountant

		<p>mentioned above for discussion.</p> <p>The matter was submitted for directions</p> <p><u>Resolution</u></p> <p>The matter has been discussed with Mr. Ankit Chowdhury, CA and authorize representative of our University before the Income Tax Department. Mr Chowdhury informed the members of the committee that against the demand of the AC IT (Expenditure) Circle 1 (1) Kolkata in respect of assessment year 2014-2015 in the tune of Rs. 2,42,48,400/-, an Appeal U/S 250 of the I. T. Act with an application of condonation of delay has been filed before Commission (Appeal).</p> <p>By an order dated 14-11-2017 the delay has been condoned. The appeal is schedule to be came up on 24-11-2017. Mr. Chowdhury has further suggested that Form 10 would be submitted before Commission (Appeal) on 24-11-2017 explaining the manner in which accumulated amount would be spent in future.</p> <p>This being the statutory requirement, the Finance Committee unanimously approve the same.</p>							
6.	AMC Proposal for Photocopier Machine installed in CRSGPP, WBNUJS	<p>The University received an AMC Proposal for photocopier and printing machine installed in CRSGPP, WBNUJS (Cannon Image Runner Advanced 4225 with duplex printing) as one year after procurement had already passed.</p> <p>Accordingly rates has been collected from three vendors (all authorized vendors of Cannon Photocopier machine) which are enumerated below :</p> <table border="1" data-bbox="370 1566 1170 1831"> <thead> <tr> <th data-bbox="370 1566 483 1677">Sr. No.</th> <th data-bbox="483 1566 906 1677">Name of the Vendor</th> <th data-bbox="906 1566 1170 1677">Amount Quoted (Rs.)</th> </tr> </thead> <tbody> <tr> <td data-bbox="370 1677 483 1831">1</td> <td data-bbox="483 1677 906 1831">M/s. Bengal Tracom Pvt. Ltd.</td> <td data-bbox="906 1677 1170 1831">0.38paise per copy (minimum 3000 copies)</td> </tr> </tbody> </table>	Sr. No.	Name of the Vendor	Amount Quoted (Rs.)	1	M/s. Bengal Tracom Pvt. Ltd.	0.38paise per copy (minimum 3000 copies)	
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1	M/s. Bengal Tracom Pvt. Ltd.	0.38paise per copy (minimum 3000 copies)							

2	M/s. Unicom Infotech Pvt. Ltd.	0.34paise per copy (minimum 2000 copies)
3	M/s. Aircon Communications Pvt. Ltd.	0.40paise per copy (minimum 1900 copies)

From the above it has been found that M/s. Unicom Infotech Pvt. Ltd has been quoted the lowest considering the other parameters.

The same was placed before the 94th Meeting of the Finance Committee held on 13/09/2017 and 95th Meeting of the Finance Committee held on 20th September 2017 and 96th Meeting of the Finance Committee held on 13th October 2017 where the same was deferred. The matter was discussed in the 97th Meeting of the Finance Committee held on 09/11/2017 and resolved to defer the proposal. All the three vendors has been asked to be invited for negotiation in the next meeting with the prior intimation to the vendor that there would be one year long contract with no minimum assurance of minimum number of copies. The vendor would raise monthly bill on the basis of actual photocopy made for the month. Accordingly, three vendors have been informed telephonically to be present before the Finance Committee in its meeting to be held on 09/11/2017.

The matter was submitted for directions.

Resolution

All the three vendors were invited for negotiation with the clear indication that there will be no minimum quantity assurance. M/S Bengal Tracon Pvt Ltd has turned up for negotiation. The other have not turned up.

During negotiation M/S Bengal Tracon Pvt Ltd agreed the minimum guaranteed condition and have also reduced its rate to .36 paisa per copy plus applicable GST.

		<p>Since the other bidder have not appeared for negotiation it is presumed that the other bidder are either not interested to undertake the job or not willing to waive the minimum guaranteed clause.</p> <p>The Finance Committee members unanimously approved the proposal of M/S Bengal Tracon Pvt Ltd to under the work @ .36 paise per copy plus applicable GST with no minimum quantity assurance.</p>																										
7.	<p>Refund of tuition fees for IDIA Sponsored Students</p>	<p>Every year some students get admission through CLAT who are sponsored by IDIA across the country in all National Law Schools.</p> <p>WBNUJS also have some students who are sponsored by IDIA every year for their five year course in this University who have paid their tuition fees for their respective year and now claims for a refund of the respective amount as that will be sponsored by IDIA.</p> <p>The names of the students and the amount to be refunded are mentioned below :</p> <table border="1" data-bbox="370 1150 1156 1759"> <thead> <tr> <th>Sr. No</th> <th>Name of the Student</th> <th>ID</th> <th>Batch</th> <th>Amount to be refunded (Rs.)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Ms. Vinatoli Yeptho</td> <td>213139</td> <td>2013</td> <td>1,90,720/-</td> </tr> <tr> <td>2.</td> <td>Mr. Musharaf N. Malla</td> <td>216124</td> <td>2016</td> <td>1,46,400/-</td> </tr> <tr> <td>3</td> <td>Mr. Aritra Mondal</td> <td>217057</td> <td>2017</td> <td>73,200/-</td> </tr> <tr> <td>4</td> <td>Mr. Lakesh Kumar</td> <td>215098</td> <td>2015</td> <td>90,000/-</td> </tr> </tbody> </table> <p>The matter was submitted for information and directions.</p>	Sr. No	Name of the Student	ID	Batch	Amount to be refunded (Rs.)	1.	Ms. Vinatoli Yeptho	213139	2013	1,90,720/-	2.	Mr. Musharaf N. Malla	216124	2016	1,46,400/-	3	Mr. Aritra Mondal	217057	2017	73,200/-	4	Mr. Lakesh Kumar	215098	2015	90,000/-	
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		<p><u>Resolution</u></p> <p>The Finance Committee members deferred the matter to the next meeting for detail deliberation.</p>	
<p>8</p>	<p>Proposal for procurement of Sports Equipment</p>	<p>The University has received a proposal from the students in regard to procure good quality sports equipment for them where they have also mentioned that they will maintain inventory for such and shall use throughout the year and for the years to come .</p> <p>In this regard, they have made a market survey for the various sports items as per their requirement and an estimate for such has been attached with their prayer. The total estimated cost for the same is Rs. 3,34,000/- (Rupees Three lakhs thirty four thousand only). The matter was submitted for directions.</p> <p><u>Resolution</u></p> <p>The members have been informed that in the matter of procurement of sports equipment, the student demands that they should be given the liberty to buy the sports equipment which are essentially based on their choice of item.</p> <p>The members feel that such a demand is justified but the amount sought is on higher side. A sum of Rs. 22,00,000/- is allotted for the SJA. A substantial portion whereof has been withdrawn or committed.</p> <p>To encourage the student and considering the demand to be legitimate the Finance Committee members unanimously approve a sum of Rs. 2,00,000/- to be sanction in favour of Sports Committee of the SJA for purchase of Sports Equipment subject to furnishing the document of procurements.</p>	