

**Savitribai Phule Pune University**  
(Formerly University of Pune)



**Finance & Accounts Department**  
(An ISO 9001:2008 Unit)

**Circular**

**Subject:** Furnishing of information for payment to a non-resident, not being a company or to a foreign company..

Income Tax Department has recently amended rules regarding the procedure for making the payment to a non-resident, not being a company or to a foreign company.

As per the new amendment, while paying to a non-resident any sum which is not chargeable (Nil TDS) under the provisions of the Act, we should furnish the information in Part D of Form No. 15CA. In such cases Form No. 15CB is not required.

In the scenario of University's financial transactions, no information is required to be furnished for any sum which is NOT CHARGEABLE under the provisions of the Act, if the remittance is of the nature of specified list below:

<b>Purpose code as per RBI</b>	<b>Nature of payment</b>
S0101	Advance payment against imports
S0102	Payment towards imports - settlement of invoice
S0301	Remittance towards business travel
S0602	Freight insurance - relating to import and export of goods
S1302	Remittance towards personal gifts and donations
S1304	Remittance towards grants and donations to other Governments and charitable institutions established by the Governments

In all other cases, TDS will be applicable as well as Form No. 15CA & 15CB is mandatory.

**Ref. :** FAO/2016-17/839

**Date :** 22/07/2016

**CA (Dr.) Vidya Gargote**  
**Finance & Accounts Officer**

**Copy for information & necessary action to:**

1. Head of University Departments.
2. In-Charge, Administrative Sections.
3. In-Charge, CFU & DFU Finance Units.