

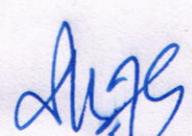


# UNIVERSITY OF JAMMU

No. Grants/25-26/ 951-59  
Dated: 20/2/26

## CIRCULAR

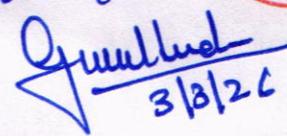
In light of the directions issued by the General Administration Department J&K Govt. vide Office Memorandum No. F.No. GAD-VIGOCOMP/263/2025-09-GAD dated 30-01-2026(Copy enclosed) received through email dated 10-2-2026 from the Director(Finance), Higher Education Department regarding strict compliance of provisions of the Income Tax Act,1961. In this regard, it is hereby informed to all the HOD's/Directors/Branch officers to ensure for timely deposit & deduction of TDS of the bills as per Income Tax Act, 1961. Any non-compliance to the above shall invite recovery, penalties and departmental disciplinary action.

  
Joint Registrar (Grants)

Copy to:

1. Sr P.A to Registrar for information please.
2. Sr. P.A to Finance Officer for information please.
3. Director, Centre for IT&ES with a request to kindly direct the concerned to upload in University website.
4. Joint Registrar(Finance/Grants) for information
5. Chief Accountant Officer for information
6. XEN,(UWD) for information
7. Assistant Registrar(Grants) for information
8. Assistant Registrar(RUSA) for information
9. Assistant Registrar(Accounts) for information

AP-I  
For n/a.

  
3/3/26



Government of Jammu & Kashmir  
Higher Education Department, Civil Secretariat: Srinagar/Jammu

CC:7634540

MD RUSA,  
J&K, Jammu

Director Colleges  
J&K, Jammu

Registrar,  
University of Kashmir, University of Jammu, BGSBU, SMVDU, IUST  
Cluster University Jammu/ Srinagar

Principal GCET Jammu/Safapora.

Principal GDC (all)

Principal SOA Kashmir/Jammu

Principal ICS&C, VB College, Gandhi College

Director JKIMS.

No: HED-ACCT/14/2024-04 (CC:634540)

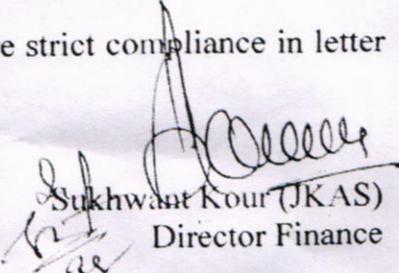
Dated: 10 .02.2026

**Subject: Advisory regarding strict compliance of provisions of the Income Tax Act, 1961 – reg.**

Sir/Madam,

Kind attention is invited to the Advisory Communication received from the General Administration Department (GAD), wherein they have circulated a copy of the communication No: ACB/FIR-50/2015-K-10862-65 dated 30-07-2025 emphasizing strict compliance of the provisions of the Income Tax Act. (copy enclosed)

In view of the above, **you** are hereby requested to ensure strict compliance in letter and spirit.

  
Sukhwant Kour (JKAS)  
Director Finance

Copy to the:

1. Pvt. Secy. to Commissioner/Secretary, Higher Education Department for information of the Commissioner/Secretary.
2. Pvt Secy to Commissioner/ Secretary, GAD for information of the Commissioner/Secretary.

Sir/ Madam,

Kindly see the attachment regarding the subject cited above.

*Regards,  
Director Finance,  
Higher Education Department  
Civil Secretariat (J&K)*

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650K

F.No. GAD-VIG0COMP/263/2025-09-GAD(CC: 7672744)

**Government of Jammu and Kashmir**  
**General Administration Department**  
*(Vigilance)*

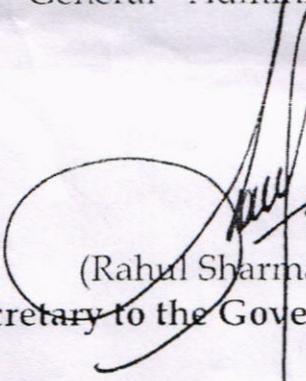
Civil Secretariat; Jammu/Srinagar

Dated: 30<sup>th</sup> of January, 2026

**OFFICE MEMORANDUM**

Subject:- Advisory No. 72/2025 in Case FIR No. 50/2015 P/S VOK  
(now ACB).

The undersigned is directed to forward herewith a copy of communication no. ACB/FIR-50/2015-K-10862-65 dated 30.07.2025, as received from Anti Corruption Bureau, J&K, to all Administrative Secretaries, regarding the captioned subject, for taking further necessary action on the recommendations made by Bureau, under an intimation to the General Administration Department.

  
(Rahul Sharma) IAS,  
Under Secretary to the Government.

30/01/2026

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All Administrative Secretaries to the Government.

Copy for information to Director, Anti Corruption Bureau, J&K.

GOVERNMENT OF JAMMU & KASHMIR  
ANTI CORRUPTION BUREAU, J&K -SRINAGAR

««««

The Commissioner/Secretary to Govt.  
General Administration Department  
J&K, Srinagar.

NO.ACB/FIR 50/2015-K - 10862-65

Dated: 30/07/2025

Subject: Case FIR No. 50/2015 P/S VOK (now ACB)  
Advisory No. 72/2025

Sir,

The case stands registered on the basis of verification conducted by VOK. During verification it had surfaced that Shri Tej Kishan Bhat has managed concocted bills regarding expenditure on works during his tenure as Executive Engineer, Sewerage and Drainage Division 2<sup>nd</sup> SMC Srinagar. During verification, 30 works out of 341 works executed by the accused Executive Engineer were inspected. It has been found that accused Executive Engineer and his Assistant Accounts Officer Nazir Ahmed Dar in furtherance of a criminal conspiracy with the concerned contractors have not deducted the permissible taxes (Income Tax, Sales Tax and Cess) on the Vouchers of 19 out of 30 inspected works resulting in a loss of Rs 6,52,858/- to the Govt. exchequer. Verification has revealed that out of 341 works the accused Executive Engineer has executed 105 works departmentally for an amount of Rs 59.04 Lakh beyond his competence as per book of Financial Powers r/w Government Order No. 161-F of 2007 and without inducing competition etc. and beyond his competence as per book of Financial Powers r/w Government order No.161-F of 2007 against them resulting registration of Instant FIR u/s 5(1) (c) 5(1) (d) r/w 5(2) J&K PC Act Svt.2006 & Section 120-B,467,468,471 RPC.

2. During course of investigation, it has been established that DDO has not deducted service tax for which the recovery process in the department is underway under Taxation rules and is not a criminal act, as the allegations of pecuniary gains by the accused public servants have not been established during investigation. Non deduction of service tax amounts to violation of services rules which attract RDA, which also cannot be recommended as all the accused public servants have since been retired from service. The case has been closed as not proved and final report (Ikhtitami) presented before competent court of law.

3. **Tax Deduction at Source, (TDS) is a mechanism where tax is collected at the very source of income. The person making the payment (the deductor) deducts tax at prescribed rates and deposits it with Govt. on behalf of recipient (the deductee). TDS is not a statutory responsibility but, a cornerstone of a responsible financial administration. DDOs must ensure 100% compliance with TDS provisions to avoid interests, penalties and disciplinary actions.**

Keeping in view the above stated facts, it is, as such, requested that all administrative departments may be advised to sensitize the concerned on below mentioned counts:-

- i. All DDOs must ensure strict compliance of the provision of the Income Tax Act. Non-compliance shall invite recovery, penalties, departmental

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**disciplinary action under service rules:-**

- i. All DDOs shall be held personally accountable for non-compliance of TDS.
- ii. Regular internal audits be conducted to review contract payments.
- iii. No contractor bill shall be cleared without TDS deduction where applicable.
- iv. To maintain updated record of PAN and invoices.
- v. To verify contract values to ensure TDS applicability. Coordinate with account/audit wings for compliance checks.

**b. TDS is to be deducted:-**

- i. Before releasing the payment, or
- ii. At the time of booking the expenditure in accounts whichever is earlier.
- iii. Details of the tax deductions along with the certificate must be kept available online.

**c. Before releasing contractor payments, all DDOs must:-**

- i. Verify PAN/TIN and status (individual/firm/company) of the contractor.
- ii. Check value of current bill and aggregate value of contracts during the financial year.
- iii. Calculate applicable TDS, based on the rates.
- iv. To prepare challan and deposit TDS to the central Govt. within the due date.
- v. To file TDS returned timely.
- vi. Issue TDS certificate within the prescribed time.
- vii. Details of each contractor on online platform be kept available to check the instances of evasion of taxes through submission of false annual returns on the part of contractors.

Yours faithfully,  
Digitally signed by  
SHAKTI KUMAR PATHAK  
Date: 29-07-2025

**(Shakti Kumar Pathak), IPS**  
17:56:03  
Director Anti-Corruption Bureau,  
J&K, Srinagar.

Copy to the:-

1. Commissioner/Secretary to Govt. Housing & Urban Development Department J&K, Srinagar for information.
2. Commissioner, Srinagar Municipal Corporation for information.
3. SSP P/S ACB Srinagar for information.