



Central Pollution Control Board, (Finance & Accounts Division)

F. No NGRBA/FMS/2019-20/058/ 2128

February 18th 2020

OFFICE ORDER

Subject: - Non- deduction of TDS on Fellowship/Stipend payable to Research Associates, Senior Research Fellows and Junior Research Fellows engaged in different projects in Central Pollution Control Board

Central Pollution Control Board (CPCB) is a 100% Grant in Aid statutory Body created under the provisions of The Water (Prevention & Control of Pollution) Act, 1974. The Central Government constituted the 'Central Board for the Prevention and Control of Water Pollution' on September 23, 1974. The name of the Central Board was amended to Central Pollution Control Board (CPCB) under the Water (Prevention & Control of Pollution) Amendment Act, 1988 (No. 53 of 1988). The Central Pollution Control Board has been entrusted with the added responsibilities of Air Pollution Control since May, 1981 under the provisions of the Air (Prevention and Control of Pollution) Act, 1981. The enactment of the Environment (Protection) Act, 1986, which is umbrella legislation for enforcement of measures for protection of environment and several notifications of Rules under the Act, widened the scope of activities of the Central Board.

CPCB is accredited and registered with Govt. of India, Ministry of Science & Technology, Department of Scientific and Industrial Research, New Delhi as a R&D Organisation and as a Public Funded Research Institutions or a University or an IIT or IIS, Bangalore or a REC other than a Hospital for having custom duty exemption vide latest renewed registration no. TU/V/RG-CDE (140)/2019 dated 14.11.2019. CPCB is availing the custom duty exemption on that behalf. Being R&D Organisation, Flexible Complementing Scheme (FCS) has also been implemented in CPCB as Scientific and Technical group 'A' posts in Central Pollution Control Board Regulations, 2009 and duly amended w.e.f. 13th October 2011 through Extra-Ordinary Gazette Notification, Govt. of India.

Research Associates, Senior/Junior Research Fellows are appointed and engaged in different projects in CPCB for R&D activities in accordance with the guidelines as contained in O.M. no. 38/1/2017-RE dated 24.07.2019 issued by MoEF&CC, GOI. According to this O.M.'s service condition mentioned at point no. 2, the stipend of Research Fellow/Associate(s) is exempted from the payment of Income Tax under 10(16) of the Income Tax Act, 1961. This Memorandum is applicable to the research personnel working in R&D Schemes and programs funded by MoEF&CC, GOI or through any of the Institutions/offices thereunder.

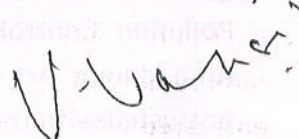
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Considering the facts on the matter and as per guidelines of MoEF&CC, GOI, Income Tax shall not be deducted from the Fellowship/stipend of Research Fellow/Associate(s) engaged in different projects in CPCB for R&D activities. In case, Income Tax deducted from their Fellowship/Stipend is not yet deposited with Income Tax Department, the same may be refunded to the respective Research Fellow/Associate(s) immediately on issuance of this order.

This supersedes all earlier office order(s) issued in this regard by this Head Office, any of its Regional Directorates or any of the Project FM Specialist.

These issues with the approval of the Competent Authority.

Yours faithfully



(Virendra Bansal)
Accounts Officer
& I/C F&A Division

Copy to:

1. PS to Chairman, CPCB – for kind information of CCB please.
2. PS to Member Secretary, CPCB – for kind information of MS please.
3. All Divisional Heads –
4. Incharges, Regional Directorates of CPCB – Kolkatta, Bengaluru, Bhopal, Shillong, Lucknow, Vadodara and Project Office- Agra with a request to take action immediately.
5. All Notice Board of CPCB – for information of All Research Fellow/Associate(s).
6. Assistant Director (OL) – for publishing the above order in Hindi.
7. IT Division- for publishing Hindi as well as English version of this order on CPCB web-site.
8. Office Order file