



पुण्यश्लोक अहिल्यादेवी होळकर सोलापूर विद्यापीठ, सोलापूर  
Punyashlok Ahilyadevi Holkar Solapur University, Solapur

केगाव, सोलापूर - 413 255, महाराष्ट्र (भारत)

दुरध्वनी क्र. ०२१७-२७४४७०/७१/७२/७३/७४ (११ लाईन्स), फॅक्स : ०२१७-२३५१३००,

संकेतस्थळ: <http://su.digitaluniversity.ac.in> ई-मेल: [affiliation@sus.ac.in](mailto:affiliation@sus.ac.in) विस्तारित क्र.: १२२



संलग्नता विभाग

- वाचा : १) मा. कार्यासन अधिकारी, उच्च व तंत्र शिक्षण विभाग, महाराष्ट्र शासन, मुंबई यांचे दिनांक १४/०६/२०२४ रोजीच्या ई-मेल अन्वये प्राप्त पत्र क्र. संकीर्ण-२०२३/प्र.क्र.१००/विशि-२, दिनांक १४/०६/२०२४.
- २) मा. उप सचिव (कराधान), वित्त विभाग, महाराष्ट्र शासन, मुंबई यांचे दिनांक १४/०६/२०२४ रोजीच्या ई-मेल अन्वये प्राप्त पत्र क्र. संकीर्ण-२०२४/अनौ सं.क्र.०१/कराधान-१, दिनांक २९/०४/२०२४.
- ३) मा. सह आयुक्त राज्य कर विभाग, महाराष्ट्र राज्य, मुंबई यांचे दिनांक १४/०६/२०२४ रोजीच्या ई-मेल अन्वये प्राप्त पत्र क्र. JCHQ-१/(AR-५)/GST/Affiliation fee/ADM-८/B-०९, दिनांक २४/०४/२०२४.
- ४) मा. प्र. वित्त व लेखाधिकारी, प्रस्तुत विद्यापीठ यांची दिनांक १०/०७/२०२४ रोजीची अंतर्गत कार्यालयीन टिपणी.
- ५) विद्यापीठाचे परिपत्रक क्र. पुअहोसोविसो/संलग्नता/जीएसटी/२०२४-२५/५०४३, दि. १२/०७/२०२४.
- ६) दिनांक ०५/०९/२०२४ रोजीच्या कार्यालयीन टिपणीवरील प्राप्त आदेश.
- ७) विद्यापीठाचे परिपत्रक क्र. पुअहोसोविसो/संलग्नता/जीएसटी/२०२४-२५/६९६०, दि. १९/०९/२०२४.
- ८) मा. वित्त व लेखाधिकारी, प्रस्तुत विद्यापीठ यांची दिनांक १६/१२/२०२४ रोजीची अंतर्गत कार्यालयीन टिपणी.

परिपत्रक

महाराष्ट्र शासनाच्या वित्त विभाग यांनी राज्यकर विभागाकडून मागविलेल्या अहवालानुसार संलग्नता शुल्कावरील वस्तू व सेवा कर भरण्याबाबतच्या महाराष्ट्र शासनाने संदर्भ क्र. १ अन्वये दिलेल्या सूचनेनुसार संलग्नता शुल्काच्या रक्कमेवर १८% वस्तू व सेवा कर (GST) ची अतिरिक्त रक्कम विद्यापीठाकडे भरणा करण्याबाबतची पुढील कार्यवाही करण्यात यावी. तसेच ज्या महाविद्यालयांनी दिनांक ०१/०४/२०२४ नंतर मागील व चालू शैक्षणिक वर्षाची संलग्नता शुल्क भरणा केलेली आहे, अशा महाविद्यालयांनीही संबंधित शुल्काच्या रक्कमेवरील १८% वस्तू व सेवा कर (GST) विद्यापीठाकडे भरणा करण्याबाबतची पुढील कार्यवाही करण्याबाबत आपणास संदर्भ क्र. ५ अन्वये कळविण्यात आले होते.


तथापि, दरम्यानच्या कालावधीत वित्त व लेखा विभाग प्रस्तुत विद्यापीठ यांनी जी. एस. टी. तज्ज्ञ सल्लागार यांच्या अभिप्रायानुसार संलग्नता शुल्काच्या दंडावर देखील १८% जी. एस. टी. लागू असल्याबाबत कळविले आहे. त्या अनुरोधाने आपणास कळविण्यात येते की, संलग्नता शुल्क व दंडावर देखील १८% वस्तू व सेवा कर (GST) लागू राहिल, त्यानुसार विहित कार्यवाही करण्याबाबत संदर्भ क्र. ७ अन्वये कळविण्यात आले आहे.

विद्यापीठाच्या वित्त व लेखा विभागाने संदर्भ क्र. ८ अन्वये दिनांक २९/११/२०२४ रोजीच्या व्यवस्थापन परिषदेच्या बैठकीतील ठराव क्र. १५(८) नुसार संलग्नता फी संदर्भात सन २०१७-१८ ते सन २०२२-२३ या कालावधीत जमा झालेल्या संलग्नता फी रक्कमेवर १८% जी. एस. टी. रक्कम भरण्यासाठी निर्णय घेणेबाबत जी. एस. टी. तज्ज्ञ समितीने केलेली शिफारस स्वीकारून कार्यवाही करण्यास मान्यता दिलेली आहे. त्या संदर्भातील महाविद्यालय निहाय व वर्ष निहाय माहिती सोबत जोडली आहे.

(P.T.O.)

त्यानुसार संलग्नता शुल्कावरील वर्षनिहाय १८% जी. एस. टी., व्याज व दंड संबंधित महाविद्यालयाकडून तात्काळ वसूल करणेबाबत आदेश प्राप्त झालेले आहेत. त्यानुषंगाने कळविण्यात येते की, सोबत जोडलेल्या विवरणपत्रानुसार संबंधित महाविद्यालयांनी तात्काळ १८% जी. एस. टी., व्याज व दंड विद्यापीठाच्या वित्त व लेखा विभागात भरणा करून त्याची पावती (Receipt) संलग्नता विभागात जमा करण्याची कार्यवाही व्हावी.

जा. क्र. : पुअहोसोविसो/संलग्नता/जीएसटी/२०२४-२५/११३१  
दिनांक : 18 DEC 2024  
सोबत : वरीलप्रमाणे

  
( डॉ. उ. वि. मेटकरी )  
उपकुलसचिव, संलग्नता विभाग

प्रति,  
मा. प्राचार्य/संचालक/सचिव,  
सर्व संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.

प्रत: वित्त व लेखा विभाग, प्रस्तुत विद्यापीठ.

**Punyashlok Ahilyadevi Holkar Solapur University**  
**Statement Showing 18% GST Receivable from Colleges on Affiliation Fees for F.Y. 2017-2018**

Sr. No.	Name of Colleges	Total Affiliation Fees Received during F.Y.	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
1	Bhairavnath Shikshan Prasarak Mandal, Jadhawadi	25000	4500	5670	4500	14670
2	Chandrabhaga Vidya Vikas Mandal Chale.	35000	6300	7938	6300	20538
3	Dr. C.H.Kawchale Charitable Trust. Islampur	25000	4500	5670	4500	14670
4	Dr D.Y. Patil Shikshan Prasarak & Samajseva Mandal	15000	2700	3402	2700	8802
5	MIT College of Railway Engineering & Research	200000	36000	45360	36000	117360
6	Prin D G B Dayanad Law College Solapur	22500	4050	5103	4050	13203
7	Prin Hemuji Chandele College Shegaon Barshi	13000	2340	2948	2340	7628
8	Prin Lokmangal Science and Entrepreneurship College	30000	5400	6804	5400	17604
9	Prin M.G.K Mahila .Mahavidyalaye Akkalkot	1000	180	227	180	587
10	Prin Marutirao Harirao Mahadik Arts & Comm. College	4000	720	907	720	2347
11	Prin Sangameshwar Night College Solapur	26500	4770	6010	4770	15550
12	Prin V V P Inst Engineering & Tech Solapur	160000	28800	36288	28800	93888
13	Prin Yashwant Bhau Patil Maha	13000	2340	2948	2340	7628
14	Prin. A G Patil Institute of Technology	47500	8550	10773	8550	27873
15	Prin. B. R. Indira Gahdhi College of Engineering	120000	21600	27216	21600	70416
16	Prin. Baburao Patil College of Arts & Scie. Anagar	26500	4770	6010	4770	15550
17	Prin. Bhagwant Institute of Technology, Barshi	110000	19800	24948	19800	64548
18	Prin. Bharat Mahavidyalay, Jeur	5000	900	1134	900	2934
19	Prin. Chh. Shivaji Night College of Arts & Commerce	11000	1980	2495	1980	6455
20	Prin. College of Engineering & Research	15000	2700	3402	2700	8802
21	Prin. D.B.F. Dayanand College of Arts & Science	170000	30600	38556	30600	99756
22	Prin. D.H.B. Soni College Solapur	60000	10800	13608	10800	35208
23	Prin. D.P.B. Dayanand College of Education, Solapur	16500	2970	3742	2970	9682
24	Prin. Greenfingers College of Computer & Technology	82000	14760	18598	14760	48118
25	Prin. Institute of Compu. & Manag. Studies, Pandharpur	60000	10800	13608	10800	35208

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Sr. No.	Name of Colleges	Total Affiliation Fees Received during F.Y.	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
26	Prin. K P Mangalvedhekar Institute	134000	24120	30391	24120	78631
27	Prin. K.N.Bhise Arts & Commerce College	5500	990	1247	990	3227
28	Prin. Karmayogi Engineering College	30000	5400	6804	5400	17604
29	Prin. M. L. M. College of Education, Akkalkot	35000	6300	7938	6300	20538
30	Prin. M.G.Kalyanshetti Arts & Commerce College	17500	3150	3969	3150	10269
31	Prin. Madansinh Mohite Patil Science Mahavidyalaya	17500	3150	3969	3150	10269
32	Prin. Mandesh Mahavidyalaya, Junoni	18000	3240	4082	3240	10562
33	Prin. MIT College of Railway Engineering & Research	210000	37800	47628	37800	123228
34	Prin. Pratapsinh Mohite Patil Mahavidyalaya	15000	2700	3402	2700	8802
35	Prin. R. Shahu Law College, Barshi	16000	2880	3629	2880	9389
36	Prin. S. B. Zadbuke Mahavidyalaya, Barshi	43000	7740	9752	7740	25232
37	Prin. S. V. C. S. B.ED. College, Solapur	36500	6570	8278	6570	21418
38	Prin. S.M. Shankarrao Mohite-Patil Maha., Natepute	78500	14130	17804	14130	46064
39	Prin. S.S.A. Arts & Commerce College	5500	990	1247	990	3227
40	Prin. Sahyadri College of Pharmacy Methwade	60000	10800	13608	10800	35208
41	Prin. Sameer Gandhi College of Arts, Malshiras	3000	540	680	540	1760
42	Prin. Sangola College, Sangola	129500	23310	29371	23310	75991
43	Prin. Santosh Bhimrao Patil College, Mandrup	24500	4410	5557	4410	14377
44	Prin. Shankarrao Mohite Mahavidyalaya, Akuji	55500	9990	12587	9990	32567
45	Prin. Shikshan Shastra Mahavidyala, Madha	35000	6300	7938	6300	20538
46	Prin. Shri Vithal M.Ed. College Venunagar Pandharpur	10000	1800	2268	1800	5868
47	Prin. Shriram Institute of Information Technology.	73000	13140	16556	13140	42836
48	Prin. Sinhgad Inst. of Comp Sci (MCA)	1500	270	340	270	880
49	Prin. Sou.Suvarmlata Gandhi Mahavidyalaya, Vairag	1500	270	340	270	880
50	Prin. Uma Mahavidyalaya, Pandharpur	34500	6210	7825	6210	20245
51	Prin. Uma Shikshanshastra Mahavidyalaya	35000	6300	7938	6300	20538

**Punyashlok Ahilyadevi Holkar Solapur University**  
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Sr. No.	Name of Colleges	Total Affiliation Fees Received during F.Y.	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
52	Prin. V.G. Shivdare College of Arts Commerce & Scie	93500	16830	21206	16830	54866
53	Prin. Vasundhara Kala Mahavidyalaya Solapur	42500	7650	9639	7650	24939
54	Prin. Walchand College of Arts & Sci.	139000	25020	31525	25020	81565
55	Prin. Yashwantrao Chavan Mahavidyalaya, Karmala	27000	4860	6124	4860	15844
56	Prin.A.R.Burra Mahila Varishtha Mahavidyalaya	46500	8370	10546	8370	27286
57	Prin.Arhnari Nateshwar Mahavidyalaya, Velapur	20500	3690	4649	3690	12029
58	Prin.Arts & Commerce College, Madha	13500	2430	3062	2430	7922
59	Prin.B P Sulakhe Comm College Barshi.	84000	15120	19051	15120	49291
60	Prin.Baliramdada Bansode College of Education	55000	9900	12474	9900	32274
61	Prin.Bhai C Chandele College of Social Work	35000	6300	7938	6300	20538
62	Prin.Brahmdevdada Mane Inst of Tech Solapur	168000	30240	38102	30240	98582
63	Prin.C B Khedgis Arts & Commerce College, Akkalkut	54500	9810	12361	9810	31981
64	Prin.College of Architecture Solapur	35000	6300	7938	6300	20538
65	Prin.College of Education Barshi	104500	18810	23701	18810	61321
66	Prin.College of Engineering Pandharpur	184500	33210	41845	33210	108265
67	Prin.College of Pharmacy Akliji	30000	5400	6804	5400	17604
68	Prin.College of Pharmacy Pandharpur	61500	11070	13948	11070	36088
69	Prin.College of Pharmacy Solapur	36500	6570	8278	6570	21418
70	Prin.D A V Velankar College of Commerce Solapur	57500	10350	13041	10350	33741
71	Prin.Deshbhakta Sambhajirao Garad College, Mohol	65000	11700	14742	11700	38142
72	Prin.Dr.P.D.Patil College of Computer Science	40000	7200	9072	7200	23472
73	Prin.F T C College of Engineering & Res	150000	27000	34020	27000	88020
74	Prin.H N College of Commerce Solapur	72500	13050	16443	13050	42543
75	Prin.Jai Jagdamba M Ed College Vairag	35000	6300	7938	6300	20538
76	Prin.Jai Jagdamba Shikshanshtra Maha Vairag	70000	12600	15876	12600	41076
77	Prin.K A Patil Law College Pandharpur	31000	5580	7031	5580	18191

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18% GST Receivable from Colleges on Affiliation Fees for F. Y. 2017-2018

Sr. No.	Name of Colleges	Total Affiliation Fees Received during F. Y.	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
78	Prin. K. B. Patil Mahavidyalaya, Pandharpur	160000	28800	36288	28800	93888
79	Prin. K. A. K. Salunkhe - Patil Arts & Science College	14000	2520	3175	2520	8215
80	Prin. Kasturbai College of Education	33000	5940	7484	5940	19364
81	Prin. L. B. P. M. Mahavidyalaya Solapur	33000	5940	7484	5940	19364
82	Prin. Mahatma Phule College of Education, Akluji	15000	2700	3402	2700	8802
83	Prin. Mauli College of Education Wadala	20000	3600	4536	3600	11736
84	Prin. Mauli Mahavidyalaya Wadala	9000	1620	2041	1620	5281
85	Prin. N. B. Navale Sinhgad College of Engg	210000	37800	47628	37800	123228
86	Prin. Nagesh Karajagi Orchid College of Eng & Tech	230000	41400	52164	41400	134964
87	Prin. New Satara College B C A Pandharpur	30000	5400	6804	5400	17604
88	Prin. Rajsinh Mohite Patil Inst of Mang Stu	33000	5940	7484	5940	19364
89	Prin. S. M. S. Mohite Patil Inst of Tech & Res Akluji	130000	23400	29484	23400	76284
90	Prin. S. Pawar Arts Comm & Sci Maha	22000	3960	4990	3960	12910
91	Prin. S. S. A. College of Education, Solapur	38000	6840	8618	6840	22298
92	Prin. Sangameshwar College, Solapur	246000	44280	55793	44280	144353
93	Prin. Shri Sant Damaji Mahavidyalaya, Mangalwedha	56000	10080	12701	10080	32861
94	Prin. Shri Shivaji Mahavidyalaya Barshi	97500	17550	22113	17550	57213
95	Prin. Shri Sushilkumar Shinde College of Physical	35000	6300	7938	6300	20538
96	Prin. Shri Vitthal College of Education	10000	1800	2268	1800	5868
97	Prin. Shriam Inst of Engineering & Tech Center Pani	170000	30600	38556	30600	99756
98	Prin. SKN Sinhgad College of Engineering Korti	111500	20070	25288	20070	65428
99	Prin. Smt Kashibai Navale College of Education	15000	2700	3402	2700	8802
100	Prin. U E S Mahila Mahavidyalaya	1000	180	227	180	587
101	Prin. Vidnyan Mahavidyalaya, Sangola	100500	18090	22793	18090	58973
102	Prin. Vitthalrao Shinde Arts College, Temburni	2500	450	567	450	1467
103	Prin. Walchand Inst of Tech Solapur	77500	13950	17577	13950	45477

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F. Y. 2017-2018

Sr. No.	Name of Colleges	Total Affiliation Fees Received during F. Y.	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
104	Sadaguru Swami Vidyanand Bahu Shikshan Prasarak Man	35000	6300	7938	6300	20538
105	Savitribai Fhule Mahila Khadigramudhyog Barshi	15000	2700	3402	2700	8802
106	Shivai Shikshan Prasarak Mandal	35000	6300	7938	6300	20538
107	Shivrathna Shikshan Sanstha	69000	12420	15649	12420	40489
108	Shree Sangameshwar Education Society.	50000	9000	11340	9000	29340
109	Shriram Gramin Sanshodhan Va Vikas Pratishthan	165000	29700	37422	29700	96822
110	Solapur Education Society Solapur	200000	36000	45360	36000	117360
	<b>Total Rs.</b>	<b>6639000</b>	<b>1195020</b>	<b>1505721</b>	<b>1195020</b>	<b>3895761</b>

*AS*

**Finance & Accounts Officer**  
**Punyashlok Ahilyadevi Holkar**  
**Solapur University Solapur**

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2018-2019

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
1	Akshar Multipurpose Social Trust	15000	2700	2916	2700	8316
2	Kai.Sambhajirao Garad Bahuddeshiya Va Sansho-Sanst	1000	180	194	180	554
3	Maharashtra Education Society	50000	9000	9720	9000	27720
4	Prin D G B Dayanad Law College Solapur	7500	1350	1458	1350	4158
5	Prin Hemuji Chandele College Shegaon Barshi	1000	180	194	180	554
6	Prin Lokmangal Science and Entrepreneurship College	50000	9000	9720	9000	27720
7	Prin M.G.K Mahila .Mahavidyalaya Akkalkot	19000	3420	3694	3420	10534
8	Prin Marutirao Harirao Mahadik Arts & Comm. College	4000	720	778	720	2218
9	Prin S.E.S. College of Architecture Solapur	60000	10800	11664	10800	33264
10	Prin Sangameswar Night College Solapur	25000	4500	4860	4500	13860
11	Prin V V P Inst Engineering & Tech Solapur	110000	19800	21384	19800	60984
12	Prin Yashwant Bhau Patil Maha	14000	2520	2722	2520	7762
13	Prin. A G Patil Institute of Technology	120000	21600	23328	21600	66528
14	Prin. Baburao Patil College of Arts & Scie. Anagar	4500	810	875	810	2495
15	Prin. Bhagwant Institute of Technology, Barshi	30000	5400	5832	5400	16632
16	Prin. Bharat Mahavidyalay, Jeur	3000	540	583	540	1663
17	Prin. Chh. Shivaji Night College of Arts & Commerce	15000	2700	2916	2700	8316
18	Prin. D.B.F. Dayanand College of Arts & Science	158500	28530	30812	28530	87872
19	Prin. D.H.B. Soni College Solapur	60000	10800	11664	10800	33264
20	Prin. D.P.B. Dayanand College of Education, Solapur	16500	2970	3208	2970	9148
21	Prin. Greenfingers College of Computer & Technology	104000	18720	20218	18720	57658
22	Prin. Institute of Compu.& Manag. Studies, Pandharpur	30000	5400	5832	5400	16632
23	Prin. K P Mangalvedhekar Institute	103000	18540	20023	18540	57103
24	Prin. K.N.Bhise Arts & Commerce College	5500	990	1069	990	3049



**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2018-2019

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
25	Prin. Karmayogi Engineering College	110000	19800	21384	19800	60984
26	Prin. M. L. M. College of Education, Akkalkot	35000	6300	6804	6300	19404
27	Prin. Madansinh Mohite Patil Science Mahavidyalaya	15000	2700	2916	2700	8316
28	Prin. Mahatma Phule College of Education, Sangola	15000	2700	2916	2700	8316
29	Prin. Mandesh Mahavidyalaya, Junoni	17500	3150	3402	3150	9702
30	Prin. MIT College of Railway Engineering & Research	210000	37800	40824	37800	116424
31	Prin. Pratapsinh Mohite Patil Mahavidyalaya	4000	720	778	720	2218
32	Prin. R. Shahu Law College, Barshi	1000	180	194	180	554
33	Prin. S. B. Zadbuke Mahavidyalaya, Barshi	38000	6840	7387	6840	21067
34	Prin. S. V. C. S. B.ED, College, Solapur	36500	6570	7096	6570	20236
35	Prin. S.M. Shankarrao Mohite-Patil Maha., Natepute	62000	11160	12053	11160	34373
36	Prin. S.S.A. Arts & Commerce College	10500	1890	2041	1890	5821
37	Prin. Sahyadri College of Pharmacy Methwade	30000	5400	5832	5400	16632
38	Prin. Sameer Gandhi College of Arts, Malshiras	32000	5760	6221	5760	17741
39	Prin. Sangola College, Sangola	143000	25740	27799	25740	79279
40	Prin. Santosh Bhimrao Patil College, Mandrup	13500	2430	2624	2430	7484
41	Prin. Shankarrao Mohite Mahavidyalaya, Akluj	63500	11430	12344	11430	35204
42	Prin. Shikshan Shashtra Mahavidyala, Madha	20000	3600	3888	3600	11088
43	Prin. Shriram Institute of Information Technology.	70000	12600	13608	12600	38808
44	Prin. Sou.Suvarmlata Gandhi Mahavidyalaya, Vairag	1500	270	292	270	832
45	Prin. Uma Mahavidyalaya, Pandharpur	17500	3150	3402	3150	9702
46	Prin. Uma Shikshanshastha Mahavidyalaya	15000	2700	2916	2700	8316
47	Prin. V.G. Shivdare College of Arts Commerce & Scie	44000	7920	8554	7920	24394
48	Prin. Vasundhara Kala Mahavidyalaya, Solapur	43000	7740	8359	7740	23839
49	Prin. Walchand College of Arts & Sci.	171000	30780	33242	30780	94802

**Punyashlok Ahilyadevi Holkar Solapur University**  
**Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2018-2019**

Sl. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
50	Prin. Yashwantrao Chavan Mahavidyalaya, Karmala	55500	9990	10789	9990	30769
51	Prin.A.R. Burtla Mahila Varishtha Mahavidyalaya	44500	8010	8651	8010	24671
52	Prin.Ardhnari Nateshwar Mahavidyalaya, Velapur	16000	2880	3110	2880	8870
53	Prin.Arts & Commerce College, Madha	4500	810	875	810	2495
54	Prin.B.P Sulakhe Comm College Barshi.	90000	16200	17496	16200	49896
55	Prin.Bairamdadada Bansode College of Education	35000	6300	6804	6300	19404
56	Prin. Bhai C Chandele College of Social Work	35000	6300	6804	6300	19404
57	Prin.Brahmdevdada Mane Inst of Tech Solapur	148000	26640	28771	26640	82051
58	Prin. C B Khedgis Arts & Commerce College, Akkalkut	78500	14130	15260	14130	43520
59	Prin. College of Architecture Solapur	35000	6300	6804	6300	19404
60	Prin. College of Education Barshi	83000	14940	16135	14940	46015
61	Prin. College of Engineering Pandharpur	189500	34110	36839	34110	105059
62	Prin. College of Pharmacy Akliji	45000	8100	8748	8100	24948
63	Prin. College of Pharmacy Pandharpur	46500	8370	9040	8370	25780
64	Prin. College of Pharmacy Solapur	76500	13770	14872	13770	42412
65	Prin. D A V Velankar College of Commerce Solapur	23500	4230	4568	4230	13028
66	Prin. Deshbhakta Sambhajirao Garad College, Mohol	57000	10260	11081	10260	31601
67	Prin. Dr.P.D.Patil College of Computer Science	30000	5400	5832	5400	16632
68	Prin. F T C College of Engingeeing & Res	30000	5400	5832	5400	16632
69	Prin.H N College of Commerce Solapur	113500	20430	22064	20430	62924
70	Prin. Jai Jagdamba M Ed College Vairag	35000	6300	6804	6300	19404
71	Prin. Jai Jagdamba Shikshanshatra Maha Vairag	70000	12600	13608	12600	38808
72	Prin. K A Patil Law College Pandharpur	31000	5580	6026	5580	17186
73	Prin. K. B. Patil Mahavidyalaya, Pandharpur	123500	22230	24008	22230	68468
74	Prin.K.A.K.Salunkhe - Patil Arts & Science College	14500	2610	2819	2610	8039

**Punyashlok Ahilyadevi Holkar Solapur University**  
**Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2018-2019**

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
75	Prin.Kasturbai College of Education	58000	10440	11275	10440	32155
76	Prin.L B P M Mahavidyalaya Solapur	47500	8550	9234	8550	26334
77	Prin.Mahatma Phule College of Education, Akliji	55000	9900	10692	9900	30492
78	Prin.Mauli College of Education Wadala	71500	12870	13900	12870	39640
79	Prin.Mauli Mahavidyalaya Wadala	1500	270	292	270	832
80	Prin.N. B. Navale Sinhgad College of Engg	230000	41400	44712	41400	127512
81	Prin.Nagesh Karajagi Orchid College of Eng & Tech	70000	12600	13608	12600	38808
82	Prin.New Satara College B C A Pandharpur	30000	5400	5832	5400	16632
83	Prin.Raisinh Mohite Patil Inst of Mang Stu	62000	11160	12053	11160	34373
84	Prin.S M S Mohite Patil Inst of Tech & Res Akliji	30000	5400	5832	5400	16632
85	Prin.S Pawar Arts Comm & Sci Maha	40000	7200	7776	7200	22176
86	Prin.S.S.A. College of Education, Solapur	35000	6300	6804	6300	19404
87	Prin.Sangameshwar College, Solapur	149000	26820	28966	26820	82606
88	Prin. Shri Sant Damaji Mahavidyalaya, Mangalwedha	36000	6480	6998	6480	19958
89	Prin. Shri Shivaji Mahavidyalaya Barshi	95750	17235	18614	17235	53084
90	Prin. Shri Swami Samarth Education College	35000	6300	6804	6300	19404
91	Prin. SKN Sinhgad College of Engineering Korti	319000	57420	62014	57420	176854
92	Prin. Smt Kashibai Navale College of Education	15000	2700	2916	2700	8316
93	Prin. U E S Mahila Mahavidyalaya	1000	180	194	180	554
94	Prin. Vidhyan Mahavidyalaya, Sangola	119000	21420	23134	21420	65974
95	Prin. Vittalrao Shinde Arts College, Temburni	2500	450	486	450	1386
96	Prin. Walchand Inst of Tech Solapur	137500	24750	26730	24750	76230
97	Shivai Shikshan Prasarak Mandal	20000	3600	3888	3600	11088
98	Shivratri Shikshan Sanstha	25000	4500	4860	4500	13860
99	Shri Shivparvati Sarwanjanik Vikas Trust Shankarnaga	10000	1800	1944	1800	5544

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2018-2019

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
100	Shri Vidya Vikas Mandal Mangalwedha	15000	2700	2916	2700	8316
101	Shriram Gramin Sanshodhan Va Vikas Pratishthan	115000	20700	22356	20700	63756
102	Swa. Vishnupant Tatyasaheb Kote Varista Maha-Vidyala	25000	4500	4860	4500	13860
103	Tilak Maharashtra Vidyapeeth	50000	9000	9720	9000	27720
	<b>Total Rs.</b>	<b>5635750</b>	<b>1014435</b>	<b>1095590</b>	<b>1014435</b>	<b>3124460</b>

*M. S. K. W. K.*

**Finance & Accounts Officer**  
Punyashlok Ahilyadevi Holkar  
Solapur University Solapur

**Punyashlok Ahilyadevi Holkar Solapur University**  
**Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2019-2020**

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
1	Barshi Shikshan Prasarak Mandal Barshi	15000	2700	2430	2700	7830
2	Maharashtra Academy of Eng. & Edo. Research, Pune	35000	6300	5670	6300	18270
3	Nidhi Educational and Societal Society	50000	9000	8100	9000	26100
4	Prin D G B Dayanad Law College Solapur	7500	1350	1215	1350	3915
5	Prin Hemuji Chandele College Shelgaon Barshi	1000	180	162	180	522
6	Prin Kar.H.R. Kawchale Arts & Science College Boral	17000	3060	2754	3060	8874
7	Prin Lokmangal Science and Entrepreneurship College	146500	26370	23733	26370	76473
8	Prin M.G.K Mahila Mahavidyalay Akkalkot	19000	3420	3078	3420	9918
9	Prin Marutirao Harirao Mahadik Arts & Comm. College	4000	720	648	720	2088
10	Prin S.E.S. College of Architecture Solapur	60000	10800	9720	10800	31320
11	Prin Sangameshwar Night College Solapur	26000	4680	4212	4680	13572
12	Prin Shivratna Institute of Management Studies	18000	3240	2916	3240	9396
13	Prin Shri Krushna Mahavidyalay, Chale	15500	2790	2511	2790	8091
14	Prin Shikrishna Arts Commerce & Sci.College Chale	10000	1800	1620	1800	5220
15	Prin V V P Inst Engineering & Tech Solapur	30000	5400	4860	5400	15660
16	Prin Yashwant Bhau Patil Maha	14000	2520	2268	2520	7308
17	Prin. A G Patil Institute of Technology	30000	5400	4860	5400	15660
18	Prin. Baburao Patil College of Arts & Scie, Anagar	3500	630	567	630	1827
19	Prin. Bhagwant Institute of Technology, Barshi	30000	5400	4860	5400	15660
20	Prin. Bharat Mahavidyalay, Jeur	1000	180	162	180	522
21	Prin. Chh Shivaji Night College of Arts & Commerce	38000	6840	6156	6840	19836
22	Prin. D.B.F. Dayanand College of Arts & Science	196500	35370	31833	35370	102573
23	Prin. D.H.B. Soni College Solapur	60000	10800	9720	10800	31320
24	Prin. D.P.B. Dayanand College of Education, Solapur	16500	2970	2673	2970	8613

**Punyashlok Ahilyadevi Holkar Solapur University**  
**Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F. Y. 2019-2020**

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
25	Prin. Greenfingers College of Computer & Technology	48000	8640	7776	8640	25056
26	Prin. Institute of Compu. & Manag; Studies, Pandharpur	30000	5400	4860	5400	15660
27	Prin. K P Mangalvedhekar Institute	68000	12240	11016	12240	35496
28	Prin. K.N.Bhise Arts & Commerce College	2500	450	405	450	1305
29	Prin. M. L. M. College of Education, Akkalkot	35000	6300	5670	6300	18270
30	Prin. Madansinh Mohite Patil Science Mahavidyalaya	12500	2250	2025	2250	6525
31	Prin. Mahatma Phule College of Education, Sangola	35000	6300	5670	6300	18270
32	Prin. Mandesh Mahavidyalaya, Junoni	1000	180	162	180	522
33	Prin. MIT College of Railway Engineering & Research	210000	37800	34020	37800	109620
34	Prin. R. Shahu Law College, Barshi	1000	180	162	180	522
35	Prin. S. B. Zadbuke Mahavidyalaya, Barshi	36500	6570	5913	6570	19053
36	Prin. S. V. C. S. B.ED, College, Solapur	36500	6570	5913	6570	19053
37	Prin. S.M. Shankarrao Mohite-Patil Maha., Natepute	18500	3330	2997	3330	9657
38	Prin. S.S.A. Arts & Commerce College	7000	1260	1134	1260	3654
39	Prin. Sahyadri College of Pharmacy Methwade	15000	2700	2430	2700	7830
40	Prin. Sameer Gandhi College of Arts, Malshiras	1000	180	162	180	522
41	Prin. Sangola College, Sangola	175500	31590	28431	31590	91611
42	Prin. Santosh Bhimrao Patil College, Mandrup	6500	1170	1053	1170	3393
43	Prin. Shankarrao Mohite Mahavidyalaya, Akliji	48500	8730	7857	8730	25317
44	Prin. Shikshan Shastra Mahavidyala, Madha	50000	9000	8100	9000	26100
45	Prin. Shriaram Institute of Information Technology.	125500	22590	20331	22590	65511
46	Prin. Singhgad Inst. of Comp Sci (MCA)	1500	270	243	270	783
47	Prin. Sou. Suvarmlata Gandhi Mahavidyalaya, Vairag	1500	270	243	270	783
48	Prin. Uma Mahavidyalaya, Pandharpur	17500	3150	2835	3150	9135
49	Prin. Uma Shikshanshastra Mahavidyalaya	15000	2700	2430	2700	7830

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2019-2020

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
50	Prin. V.G. Shivdare College of Arts Commerce & Scie	65500	11790	10611	11790	34191
51	Prin. Vasundhara Kala Mahavidyalaya, Solapur	21500	3870	3483	3870	11223
52	Prin. Walchand College of Arts & Sci.	173000	31140	28026	31140	90306
53	Prin. Yashwantrao Chavan Mahavidyalaya, Karmala	37000	6660	5994	6660	19314
54	Prin.A.R.Burla Mahila Varishtha Mahavidyalaya	34000	6120	5508	6120	17748
55	Prin.Ardhnari Nateshwar Mahavidyalaya, Velapur	1000	180	162	180	522
56	Prin.Arts & Commerce College, Madha	6500	1170	1053	1170	3393
57	Prin.B P Sulakhe Comm College Barshi.	74500	13410	12069	13410	38889
58	Prin.Baliramdada Bansode College of Education	35000	6300	5670	6300	18270
59	Prin.Bhai C Chandele College of Social Work	35000	6300	5670	6300	18270
60	Prin.Brahmdevdada Mane Inst of Tech Solapur	145000	26100	23490	26100	75690
61	Prin.C B Khedgis Arts & Commerce College,Akkalkut	49000	8820	7938	8820	25578
62	Prin.College of Architechure Solapur	15000	2700	2430	2700	7830
63	Prin.College of Education Barshi	68000	12240	11016	12240	35496
64	Prin.College of Engineering Pandharpur	219500	39510	35559	39510	114579
65	Prin.College of Pharmacy Akluj	30000	5400	4860	5400	15660
66	Prin.College of Pharmacy Pandharpur	61500	11070	9963	11070	32103
67	Prin.College of Pharmacy Solapur	81500	14670	13203	14670	42543
68	Prin.D A V Velankar College of Commerce Solapur	62500	11250	10125	11250	32625
69	Prin.Deshbhakta Sambhajirao Garad College, Mohol	54500	9810	8829	9810	28449
70	Prin.Dr.P.D.Patil College of Computer Science	30000	5400	4860	5400	15660
71	Prin.F T C College of Engingneering & Res	130000	23400	21060	23400	67860
72	Prin.H N College of Commerce Solapur	117000	21060	18954	21060	61074
73	Prin.Jai Jagdamba M Ed College Vairag	35000	6300	5670	6300	18270
74	Prin.Jai Jagdamba Shikshanshatra Maha Vairag	70000	12600	11340	12600	36540

**Punyaslok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F. Y. 2019-2020

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
75	Prin. K A Patil Law College Pandharpur	31000	5580	5022	5580	16182
76	Prin. K. B. Patil Mahavidyalaya, Pandharpur	137000	24660	22194	24660	71514
77	Prin. K.A.K. Salunkhe - Patil Arts & Science College	14500	2610	2349	2610	7569
78	Prin. Kasturbai College of Education	33000	5940	5346	5940	17226
79	Prin. L B P M Mahavidyalaya Solapur	35000	6300	5670	6300	18270
80	Prin. Mahatma Phule College of Education, Akliji	35000	6300	5670	6300	18270
81	Prin. Mauli College of Education Wadala	50000	9000	8100	9000	26100
82	Prin. Mauli Mahavidyalaya Wadala	11000	1980	1782	1980	5742
83	Prin. N. B. Navale Sinhgad College of Engg	60000	10800	9720	10800	31320
84	Prin. Nagesh Karajagi Orchid College of Eng & Tech	30000	5400	4860	5400	15660
85	Prin. New Satara College B C A Pandharpur	48000	8640	7776	8640	25056
86	Prin. S M S Mohite Patil Inst of Tech & Res Akliji	30000	5400	4860	5400	15660
87	Prin. S Pawar Arts Comm & Sci Maha	23500	4230	3807	4230	12267
88	Prin. S.S.A. College of Education, Solapur	15000	2700	2430	2700	7830
89	Prin. Sangameshwar College, Solapur	236000	42480	38232	42480	123192
90	Prin. Shri Sant Damaji Mahavidyalaya, Mangalwedha	51000	9180	8262	9180	26622
91	Prin. Shri Shivaji Mahavidyalaya Barshi	121000	21780	19602	21780	63162
92	Prin. Shri Sushilkumar Shinde College of Physical	65000	11700	10530	11700	33930
93	Prin. Shri Swami Samarth Education College	35000	6300	5670	6300	18270
94	Prin. SKN Sinhgad College of Engineering Korti	96500	17370	15633	17370	50373
95	Prin. Smt Kashibai Navale College of Education	15000	2700	2430	2700	7830
96	Prin. U E S Mahila Mahavidyalaya	1000	180	162	180	522
97	Prin. Vidnyan Mahavidyalaya, Sangola	88000	15840	14256	15840	45936
98	Prin. Vitthalrao Shinde Arts College, Temburni	2500	450	405	450	1305
99	Prin. Walchand Inst of Tech Solapur	157500	28350	25515	28350	82215



**Punyashlok Ahilyadevi Holkar Solapur University**  
**Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F. Y. 2019-2020**

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
100	Savitribai Phule Shikshan Prasarak Mandal	50000	9000	8100	9000	26100
101	Shree Sangameshwar Education Society.	50000	9000	8100	9000	26100
102	Shri Angarsiddha Shikshan Prasarak Mandal, Angar	21000	3780	3402	3780	10962
103	Shri Hanuman Shikshan Sanstha Malshiras	30000	5400	4860	5400	15660
104	Shri Vidya Vikas Mandal Mangalwedha	3500	630	567	630	1827
105	Shriram Shikshan Sanstha Paniv	30000	5400	4860	5400	15660
106	Tujiabhawani Mahila Mandal Shelgaon (R)	15000	2700	2430	2700	7830
107	Unique Educational Society, Thane	35000	6300	5670	6300	18270
	<b>Total Rs.</b>	<b>5150500</b>	<b>927090</b>	<b>834381</b>	<b>927090</b>	<b>2688561</b>

*MSK*

**Finance & Accounts Officer**  
**Punyashlok Ahilyadevi Holkar**  
**Solapur University Solapur**

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F. Y. 2020-2021

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
1	Dr.Patangrao Kadam Bahuddeshiya Sanstha Talewadi	25000	4500	3240	4500	12240
2	Late.B.E. Chanshetti Guruji Pratishthan	35000	6300	4536	6300	17136
3	Prin Ascent College Solapur	6500	1170	842	1170	3182
4	Prin D G B Dayanad Law College Solapur	28500	5130	3694	5130	13954
5	Prin Hemuji Chandele College Shelgaon Barshi	13500	2430	1750	2430	6610
6	Prin Kar.H.R. Kawchale Arts & Science College Boral	19500	3510	2527	3510	9547
7	Prin Lokmangal Science and Entrepreneurship College	69500	12510	9007	12510	34027
8	Prin M.G.K Mahila .Mahavidyalaye Akkalkot	19000	3420	2462	3420	9302
9	Prin Marutirao Harirao Mahadik Arts & Comm. College	4300	774	557	774	2105
10	Prin S.E.S. College of Architecture Solapur	35000	6300	4536	6300	17136
11	Prin Sangameshwar Night College Solapur	27000	4860	3499	4860	13219
12	Prin Shivratra Institute of Management Studies	32000	5760	4147	5760	15667
13	Prin Shri Krushna Mahavidyalay, Chale	33000	5940	4277	5940	16157
14	Prin Yashwant Bhau Patil Maha	14000	2520	1814	2520	6854
15	Prin. Baburao Patil College of Arts & Scie.,Anagar	1500	270	194	270	734
16	Prin. Bharat Mahavidyalay, Jeur	1000	180	130	180	490
17	Prin. Chh. Shivaji Night College of Arts & Commerce	59255	10666	7680	10666	29012
18	Prin. D.B.F. Dayanand College of Arts & Science	150000	27000	19440	27000	73440
19	Prin. D.H.B. Soni College Solapur	60000	10800	7776	10800	29376
20	Prin. D.P.B. Dayanand College of Education, Solapur	38500	6930	4990	6930	18850
21	Prin. Greenfingers College of Computer & Technology	94000	16920	12182	16920	46022
22	Prin. Institute of Compu. & Manag. Studies, Pandharpur	30000	5400	3888	5400	14688
23	Prin. K P Mangalvedhekar Institute	65000	11700	8424	11700	31824
24	Prin. K.N. Bhise Arts, Commerce & V. Patil Science	10000	1800	1296	1800	4896

**Punyashlok Ahilyadevi Holkar Solapur University**  
**Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2020-2021**

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March, 2024 Receivable	Penalty Receivable	Total Receivable
25	Prin. K.N.Bhise Arts & Commerce College	2500	450	324	450	1224
26	Prin. M. L. M. College of Education, Akkalkot	36000	6480	4666	6480	17626
27	Prin. Madansinh Mohite Patil Science Mahavidyalaya	3000	540	389	540	1469
28	Prin. Mahatma Phule College of Education, Sangola	35000	6300	4536	6300	17136
29	Prin. Mandesh Mahavidyalaya, Junoni	49000	8820	6350	8820	23990
30	Prin. MIT College of Railway Engineering & Research	110000	19800	14256	19800	53856
31	Prin. Pratapsinh Mohite Patil Mahavidyalaya	11500	2070	1490	2070	5630
32	Prin. R.Shahu Law College, Barshi	16000	2880	2074	2880	7834
33	Prin. S. B. Zadbuke Mahavidyalaya, Barshi	36500	6570	4730	6570	17870
34	Prin. S. V. C. S. B.ED, College, Solapur	36500	6570	4730	6570	17870
35	Prin. S.M. Shankarrao Mohite-Patil Maha., Natepure	61500	11070	7970	11070	30110
36	Prin. S.S.A. Arts & Commerce College	27000	4860	3499	4860	13219
37	Prin. Sameer Gandhi College of Arts, Malshiras	18500	3330	2398	3330	9058
38	Prin. Sangola College, Sangola	132000	23760	17107	23760	64627
39	Prin. Santosh Bhimrao Patil College, Mandrup	6500	1170	842	1170	3182
40	Prin. Shankarrao Mohite Mahavidyalaya, Akliji	54000	9720	6998	9720	26438
41	Prin. Shikshan Shashtra Mahavidyala, Madha	15000	2700	1944	2700	7344
42	Prin. Shriram Institute of Information Technology.	107000	19260	13867	19260	52387
43	Prin. Sou.Suvarnata Gandhi Mahavidyalaya, Vairag	1500	270	194	270	734
44	Prin. Uma Mahavidyalaya, Pandharpur	36500	6570	4730	6570	17870
45	Prin. Uma Shikshanshastra Mahavidyalaya	36000	6480	4666	6480	17626
46	Prin. V.G. Shivdare College of Arts Commerce & Scie	66500	11970	8618	11970	32558
47	Prin. Vasundhara Kala Mahavidyalaya, Solapur	21000	3780	2722	3780	10282
48	Prin. Walchand College of Arts & Sci.	191000	34380	24754	34380	93514
49	Prin. Yashwantrao Chavan Mahavidyalaya, Karmala	59500	10710	7711	10710	29131

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18% GST Receivable from Colleges on Affiliation Fees for F.Y. 2020-2021

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
50	Prin.A.R. Buri Mahila Varishtha Mahavidyalaya	58000	10440	7517	10440	28397
51	Prin.Ardhnari Nateshwar Mahavidyalaya, Velapur	1000	180	130	180	490
52	Prin.Arts & Commerce College, Madha	4500	810	583	810	2203
53	Prin.B P Sulakhe Comm College Barshi.	112500	20250	14580	20250	55080
54	Prin.Baliramdada Bansode College of Education	35000	6300	4536	6300	17136
55	Prin.Bhai C Chandele College of Social Work	35000	6300	4536	6300	17136
56	Prin.Brahmdevdada Mane Inst of Tech Solapur	126500	22770	16394	22770	61934
57	Prin.C B Khedgis Arts & Commerce College, Akkalkut	73500	13230	9526	13230	35986
58	Prin. College of Architecture Solapur	60000	10800	7776	10800	29376
59	Prin. College of Education Barshi	88000	15840	11405	15840	43085
60	Prin. College of Engineering Pandharpur	294500	53010	38167	53010	144187
61	Prin. College of Pharmacy Akluj	30000	5400	3888	5400	14688
62	Prin. College of Pharmacy Pandharpur	36500	6570	4730	6570	17870
63	Prin. College of Pharmacy Solapur	61500	11070	7970	11070	30110
64	Prin.D A V Velankar College of Commerce Solapur	30500	5490	3953	5490	14933
65	Prin.Deshbhakta Sambhajirao Garad College, Mohol	67500	12150	8748	12150	33048
66	Prin.H N College of Commerce Solapur	101000	18180	13090	18180	49450
67	Prin.Jai Jagdamba Shikshanshatra Maha Vairag	16000	2880	2074	2880	7834
68	Prin.K A Patil Law College Pandharpur	31000	5580	4018	5580	15178
69	Prin.K. B. Patil Mahavidyalaya, Pandharpur	130000	23400	16848	23400	63648
70	Prin.Kasturbai College of Education	63000	11340	8165	11340	30845
71	Prin.L B P M Mahavidyalaya Solapur	52000	9360	6739	9360	25459
72	Prin.Mahatma Phule College of Education, Akluj	35000	6300	4536	6300	17136
73	Prin.Mauli College of Education Wadala	35000	6300	4536	6300	17136
74	Prin.Mauli Mahavidyalaya Wadala	3000	540	389	540	1469

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2020-2021

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
75	Prin. N. B. Navale Sinhgad College of Engg	100000	18000	12960	18000	48960
76	Prin. New Satara College B C A Pandharpur	30000	5400	3888	5400	14688
77	Prin. S M S Mohite Patil Inst of Tech & Res Akluji	130000	23400	16848	23400	63648
78	Prin. S Pawar Arts Comm & Sci Maha	24000	4320	3110	4320	11750
79	Prin. S. S. A. College of Education, Solapur	20000	3600	2592	3600	9792
80	Prin. Sangameshwar College, Solapur	224000	40320	29030	40320	109670
81	Prin. Shri Sant Damaji Mahavidyalaya, Mangalwedha	49500	8910	6415	8910	24235
82	Prin. Shri Shivaji Mahavidyalaya Barshi	163500	29430	21190	29430	80050
83	Prin. Shri Sushilkumar Shinde College of Physical	35000	6300	4536	6300	17136
84	Prin. Shri Swami Samarth Education College	70000	12600	9072	12600	34272
85	Prin. SKN Sinhgad College of Engineering Korti	130000	23400	16848	23400	63648
86	Prin. Smt Kashibai Navale College of Education	15000	2700	1944	2700	7344
87	Prin. U E S Mahila Mahavidyalaya	1000	180	130	180	490
88	Prin. Vidnyan Mahavidyalaya, Sangola	157500	28350	20412	28350	77112
89	Prin. Vitthalrao Shinde Arts College, Temburni	2500	450	324	450	1224
90	Prin. Walchand Inst of Tech Solapur	277500	49950	35964	49950	135864
91	Smt. Kamalaben Patel Institute of Nursing Education	30000	5400	3888	5400	14688
92	Unique Educational Society, Thane	35000	6300	4536	6300	17136
	<b>Total Rs.</b>	<b>5115555</b>	<b>920800</b>	<b>662974</b>	<b>920800</b>	<b>2504574</b>

*M. S. K. M. S. K.*

Finance & Accounts Officer  
Punyashlok Ahilyadevi Holkar  
Solapur University Solapur

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18% GST Receivable from Colleges on Affiliation Fees for F. Y. 2021-2022

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
1	Dr.Patangrao Kadam Bahuddeshiya Sanstha Talewadi	25000	4500	2430	4500	11430
2	Kai. Sambhajirao Garad Bahu Uddesiya & Sansho Sanst	10000	1800	972	1800	4572
3	Late.B.E. Chanshetti Guruji Pratishthan	24500	4410	2381	4410	11201
4	Maharashtra Academy of Engg. & Educational Research	35000	6300	3402	6300	16002
5	Manisha Bahudheshiy & Gram Vikas Sanstha	35000	6300	3402	6300	16002
6	New Satara Samuha	15000	2700	1458	2700	6858
7	Prin Ascent College Solapur	11000	1980	1069	1980	5029
8	Prin D G B Dayanad Law College Solapur	27000	4860	2624	4860	12344
9	Prin Dait Mitra Kadam Guruji Shashtra Mahavidyalaye	20500	3690	1993	3690	9373
10	Prin Dr.Asadullah Khan College of Arts& Commer.Scie	32500	5850	3159	5850	14859
11	Prin Hemuji Chandele College Shelgaon Barshi	13500	2430	1312	2430	6172
12	Prin Kar.H.R. Kawchale Arts & Science College Boral	26500	4770	2576	4770	12116
13	Prin Lokmangal Science and Enterpreneurship College	118500	21330	11518	21330	54178
14	Prin M.G.K Mahila .Mahavidyalaye Akkalkot	49000	8820	4763	8820	22403
15	Prin Marutirao Harirao Mahadik Arts & Comm. College	1000	180	97	180	457
16	Prin S.E.S. College of Architecture Solapur	55000	9900	5346	9900	25146
17	Prin Sangameshwar Night College Solapur	29000	5220	2819	5220	13259
18	Prin Shivratna Institute of Management Studies	31000	5580	3013	5580	14173
19	Prin Shri Krushna Mahavidyalay, Chale	59000	10620	5735	10620	26975
20	Prin Yashwant Bhau Patil Maha	14000	2520	1361	2520	6401
21	Prin. Baburao Patil College of Arts & Scie., Anagar	1500	270	146	270	686
22	Prin. Bharat Mahavidyalay, Jeur	1000	180	97	180	457
23	Prin. Chh. Shivaji Night College of Arts & Commerce	27000	4860	2624	4860	12344
24	Prin. D.B.F. Dayanand College of Arts & Science	277500	49950	26973	49950	126873
25	Prin. D.H.B. Soni College Solapur	75000	13500	7290	13500	34290
26	Prin. D.P.B. Dayanand College of Education, Solapur	16500	2970	1604	2970	7544

**Punyashlok Ahilyadevi Holkar Solapur University**  
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Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
27	Prin. Greenfingers College of Computer & Technology	108000	19440	10498	19440	49378
28	Prin. Institute of Compu. & Manag. Studies, Pandharpur	60000	10800	5832	10800	27432
29	Prin. K.P. Mangalvedhekar Institute	186000	33480	18079	33480	85039
30	Prin. K.N. Bhise Arts, Commerce & V. Patil Science	41000	7380	3985	7380	18745
31	Prin. K.N. Bhise Arts & Commerce College	2500	450	243	450	1143
32	Prin. M. L. M. College of Education, Akkalkot	35000	6300	3402	6300	16002
33	Prin. Madansinh Mohite Patil Science Mahavidyalaya	13500	2430	1312	2430	6172
34	Prin. Mahatma Phule College of Educator, Sangola	36000	6480	3499	6480	16459
35	Prin. Mandesh Mahavidyalaya, Junoni	18500	3330	1798	3330	8458
36	Prin. MIT College of Railway Engineering & Research	30000	5400	2916	5400	13716
37	Prin. Pratapsinh Mohite Patil Mahavidyalaya	13500	2430	1312	2430	6172
38	Prin. R. Shahu Law College, Barshi	1000	180	97	180	457
39	Prin. S. B. Zadbuke Mahavidyalaya, Barshi	107000	19260	10400	19260	48920
40	Prin. S. V. C. S. B. ED. College, Solapur	35000	6300	3402	6300	16002
41	Prin. S.M. Shankarrao Mohite-Patil Maha., Natepute	109000	19620	10595	19620	49835
42	Prin. S.S.A. Arts & Commerce College	23000	4140	2236	4140	10516
43	Prin. Sameer Gandhi College of Arts, Malshiras	40000	7200	3888	7200	18288
44	Prin. Sangola College, Sangola	144000	25920	13997	25920	65837
45	Prin. Santosh Bhimrao Patil College, Mandrup	20000	3600	1944	3600	9144
46	Prin. Shankarrao Mohite Mahavidyalaya, Akliji	54000	9720	5249	9720	24689
47	Prin. Shikshan Shashtra Mahavidyala, Madha	35000	6300	3402	6300	16002
48	Prin. Shriram Institute of Information Technology.	140000	25200	13608	25200	64008
49	Prin. Sou. Suvarnlata Gandhi Mahavidyalaya, Vairag	1500	270	146	270	686
50	Prin. Uma Mahavidyalaya, Pandharpur	33500	6030	3256	6030	15316
51	Prin. Uma Shikshanshashtra Mahavidyalaya	35000	6300	3402	6300	16002
52	Prin. V.G. Shivdare College of Arts Commerce & Scie	53500	9630	5200	9630	24460
53	Prin. Vasundhara Kala Mahavidyalaya, Solapur	71000	12780	6901	12780	32461

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54	Prin. Walchand College of Arts & Sci.	210500	37890	20461	37890	96241
55	Prin. Yashwantrao Chavan Mahavidyalaya, Karmala	67000	12060	6512	12060	30632
56	Prin. A. R. Burla Mahila Varishtha Mahavidyalaya	54000	9720	5249	9720	24689
57	Prin. Ardhnari Nateshwar Mahavidyalaya, Velapur	3000	540	292	540	1372
58	Prin. Arts & Commerce College, Madha	14500	2610	1409	2610	6629
59	Prin. B. P Sulakhe Comm College Barshi.	93000	16740	9040	16740	42520
60	Prin. Baliramdada Bansode College of Education	15000	2700	1458	2700	6858
61	Prin. Bhai C Chandele College of Social Work	38000	6840	3694	6840	17374
62	Prin. Brahmdevdada Mane Inst of Tech Solapur	65000	11700	6318	11700	29718
63	Prin. C B Khedgis Arts & Commerce College, Akkalkut	78000	14040	7582	14040	35662
64	Prin. College of Architecture Solapur	30000	5400	2916	5400	13716
65	Prin. College of Education Barshi	87500	15750	8505	15750	40005
66	Prin. College of Engineering Pandharpur	139500	25110	13559	25110	63779
67	Prin. College of Pharmacy Akliji	30000	5400	2916	5400	13716
68	Prin. College of Pharmacy Pandharpur	46500	8370	4520	8370	21260
69	Prin. College of Pharmacy Solapur	46500	8370	4520	8370	21260
70	Prin. D A V Velankar College of Commerce Solapur	45500	8190	4423	8190	20803
71	Prin. Deshbhakta Sambhajirao Garad College, Mohol	54500	9810	5297	9810	24917
72	Prin. H N College of Commerce Solapur	74000	13320	7193	13320	33833
73	Prin. Jai Jagdamba Shikshanshatra Maha Vairag	35000	6300	3402	6300	16002
74	Prin. K A Patil Law College Pandharpur	33000	5940	3208	5940	15088
75	Prin. K. B. Patil Mahavidyalaya, Pandharpur	188500	33930	18322	33930	86182
76	Prin. K. A. K. Salunke - Patil Arts & Science College	29000	5220	2819	5220	13259
77	Prin. Kasturbai College of Education	33000	5940	3208	5940	15088
78	Prin. L B P M Mahavidyalaya Solapur	28000	5040	2722	5040	12802
79	Prin. Mahatma Phule College of Education, Akliji	35000	6300	3402	6300	16002
80	Prin. Mauli College of Education Wadala	35000	6300	3402	6300	16002



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Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
81	Prin. Mauli Mahavidyalaya Wadala	3000	540	292	540	1372
82	Prin. N. B. Navale Sinhgad College of Engg	140000	25200	13608	25200	64008
83	Prin. New Satara College B C A Pandharpur	60000	10800	5832	10800	27432
84	Prin. S M S Mohite Patil Inst of Tech & Res Akliji	130000	23400	12636	23400	59436
85	Prin. S Pawar Arts Comm & Sci Maha	37500	6750	3645	6750	17145
86	Prin. Sangameshwar College, Solapur	287500	51750	27945	51750	131445
87	Prin. Shri Sant Damaji Mahavidyalaya, Mangalwedha	50500	9090	4909	9090	23089
88	Prin. Shri Shivaji Mahavidyalaya Barshi	124500	22410	12101	22410	56921
89	Prin. Shri Sushilkumar Shinde College of Physical	15000	2700	1458	2700	6858
90	Prin. Shri Swami Samarth Education College	36000	6480	3499	6480	16459
91	Prin. SKN Sinhgad College of Engineering Korti	133000	23940	12928	23940	60808
92	Prin. Smt Kashibai Navale College of Education	15000	2700	1458	2700	6858
93	Prin. U E S Mahila Mahavidyalaya	1000	180	97	180	457
94	Prin. Vidnyan Mahavidyalaya, Sangola	138000	24840	13414	24840	63094
95	Prin. Vitthalrao Shinde Arts College, Temburni	7500	1350	729	1350	3429
96	Prin. Walchand Inst of Tech Solapur	115000	20700	11178	20700	52578
97	Shivratna Shikshan Sanstha	50000	9000	4860	9000	22860
98	Shriram Shikshan Sanstha Paniv	65000	11700	6318	11700	29718
	<b>Total Rs.</b>	<b>5494000</b>	<b>988920</b>	<b>534019</b>	<b>988920</b>	<b>2511859</b>

*Customer Copy*

**Finance & Accounts Officer**  
Punyashlok Ahilyadevi Holkar  
Solapur University Solapur

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18% GST Receivable from Colleges on Affiliation Fees for F. Y. 2022-2023

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
1	Adarsh Shikshan Prasarak Mandal Osmanabad	35000	6300	2268	6300	14868
2	Akkalkot Education Society Akkalkot	30000	5400	1944	5400	12744
3	Bal Jagruti Vikas Mandal, Uplai(Kh)	15000	2700	972	2700	6372
4	Barshi Shikshan Prasarak Mandal Barshi	15000	2700	972	2700	6372
5	D M K G College Mangalvedha	10000	1800	648	1800	4248
6	Dr.Babasaheb Ambedkar Khadi Gramodyog Sangh Mangalwedha	50000	9000	3240	9000	21240
7	Dr.Patangrao Kadam Bahuddeshiya Shikshan Sanstha	30000	5400	1944	5400	12744
8	Kanherisidha Bahuddeshiya Sanstha, Kanher	25000	4500	1620	4500	10620
9	Prin A.R. Burla Mahila Varishtha Mahavidyalaya	33500	6030	2171	6030	14231
10	Prin Ardhnari Nateshwar Mahavidyalaya Velapur	1000	180	65	180	425
11	Prin Ascent College Solapur	11000	1980	713	1980	4673
12	Prin Baburao Patil College of Arts & Science	2500	450	162	450	1062
13	Prin Bharat Mahavidyalaya Jeur	2000	360	130	360	850
14	Prin Ch.Shvaji Night College of Arts & Comm. Solap	17500	3150	1134	3150	7434
15	Prin College of Pharmacy Akliji	15000	2700	972	2700	6372
16	Prin College of Pharmacy Pandharpur	47500	8550	3078	8550	20178
17	Prin D.A.V.Velankar College of Commerce Solapur	86500	15570	5605	15570	36745
18	Prin D.H.B. Soni College Solapur	71000	12780	4601	12780	30161
19	Prin Deshbhakt Sambhajirao Garad Mahavidyalaya Moho	73000	13140	4730	13140	31010
20	Prin Dipak Aaba Salunkhe- Patil Mahavidyalaya	39500	7110	2560	7110	16780
21	Prin Dr.Asadullah Khan College of Arts Comm. & Scien	41500	7470	2689	7470	17629
22	Prin Dr.P.D. Patil College of Comp.Science & Mana.	30000	5400	1944	5400	12744
23	Prin Global Village Arts Science & Comm.College Bor	42000	7560	2722	7560	17842
24	Prin Greenfingers College of Comp. & Technology	139500	25110	9040	25110	59260
25	Prin H.N. College of Commerce Solapur	90000	16200	5832	16200	38232

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F.Y. 2022-2023

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
26	Prin Institute of Comp. & Management Studies Pandhar	41000	7380	2657	7380	17417
27	Prin K.A.K.Salunke Patil Arts Science Mahavidyala	14500	2610	940	2610	6160
28	Prin K.B.P. Mahavidyalaya Pandharpur	515500	92790	33404	92790	218984
29	Prin K.N.Bhise Arts & Commerce V.P. Science College	3500	630	227	630	1487
30	Prin Kar.H.R. Kawchale Arts & Science College	3875	698	251	698	1647
31	Prin L.B.P. Mahila Mahavidyalaya Solapur	33500	6030	2171	6030	14231
32	Prin Lokmangal Science & Entrepreneurship College	111000	19980	7193	19980	47153
33	Prin M.G.K. Kalyanshetti Arts & Commerce Mahila Mah	42100	7578	2728	7578	17884
34	Prin M.L.M. College of Education (B.Ed)	20000	3600	1296	3600	8496
35	Prin Madansinh Mohite Patil Science Mahavidyalaya	2000	360	130	360	850
36	Prin Mahatma Phule College of Education Sangola	35000	6300	2268	6300	14868
37	Prin Mandesh Mahavidyalay Junoni	2000	360	130	360	850
38	Prin Mauli Mahavidyalaya Wadala	14000	2520	907	2520	5947
39	Prin New Satara College BCA Pandharpur	20000	3600	1296	3600	8496
40	Prin Pratapsinh Mohite Patil Mahavidyalaya Karmala	2000	360	130	360	850
41	Prin S Pawar Arts Commerce & Science Mahavidyalaya	26375	4748	1709	4748	11205
42	Prin S.B.Zadbuke Mahavidyalaya Barshi	45500	8190	2948	8190	19328
43	Prin S.M.S.Mohite Patil Mahavidyalaya Natepute	128500	23130	8327	23130	54587
44	Prin Sangameshwar Night College Solapur	1875	338	122	338	798
45	Prin Sangola College Sangola	136500	24570	8845	24570	57985
46	Prin Santosh Bhimrao Patil Arts Commerce & Science	6500	1170	421	1170	2761
47	Prin Shankarrao Mohite Mahavidyalaya Akliji	50000	9000	3240	9000	21240
48	Prin Shikshan Shastra Mahavidyalaya Madha	36000	6480	2333	6480	15293
49	Prin Shri Krushna Mahavidyalay, Chale	34500	6210	2236	6210	14656
50	Prin Shri Sant Damaji Mahavidyalaya	25000	4500	1620	4500	10620
51	Prin Shri Shivaji Mahavidyalaya Barshi	131000	23580	8489	23580	55649

**Punyashlok Ahilyadevi Holkar Solapur University**  
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Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
52	Prin SSA College of Education Solapur	35000	6300	2268	6300	14868
53	Prin U.E.S. Mahila Mahavidyalaya	1000	180	65	180	425
54	Prin Vasundhara Kala Mahavidyalaya	27250	4905	1766	4905	11576
55	Prin Vidnyan Mahavidyalaya Sangola	122500	22050	7938	22050	52038
56	Prin Vitthalrao Shinde Arts Mahavidyalaya Tembhurni	2500	450	162	450	1062
57	Prin Walchand Institute of Technology Solapur	227000	40860	14710	40860	96430
58	Prin Yashwantbhu Patil Mahavidyalaya Bhose	14000	2520	907	2520	5947
59	Prin Yashwantrao Chavan Mahavidyalaya Karmala	12500	2250	810	2250	5310
60	Prin. Brahmdevdada Mane Institute of Technology	126000	22680	8165	22680	53525
61	Prin. College of Pharmacy, Solapur	37500	6750	2430	6750	15930
62	Prin. D. G. B. Dayanand Law College, Solapur	9000	1620	583	1620	3823
63	Prin. D.B.F. Dayanand College of Arts & Science	117500	21150	7614	21150	49914
64	Prin. D.P.B. Dayanand College of Education	17500	3150	1134	3150	7434
65	Prin. Dalit Mitra Kadam Guruji Vidnyan Mahavidyalaya	8500	1530	551	1530	3611
66	Prin. Karmaveer Audumber Patil Law College	31000	5580	2009	5580	13169
67	Prin. Mauli College of Education, Wadala	35000	6300	2268	6300	14868
68	Prin. S.V.C.S. B.Ed. College, Solapur	36000	6480	2333	6480	15293
69	Prin. Sameer Gandhi College of Arts, Malshiras	27500	4950	1782	4950	11682
70	Prin. Sangameshwar College	276000	49680	17885	49680	117245
71	Prin. Shivratna Institute of Management Studies	16000	2880	1037	2880	6797
72	Prin. Shri Sushilkumar Shinde College of Physical Education	35000	6300	2268	6300	14868
73	Prin. Smt. Kashibai Navale College of Education	16000	2880	1037	2880	6797
74	Prin. Uma Shikshanshastri Mahavidyalaya	16000	2880	1037	2880	6797
75	Prin. V.G. Shivdare College of Arts Commerce & Scie	60500	10890	3920	10890	25700
76	Prin. Walchand College of Arts & Science	139500	25110	9040	25110	59260
77	Prin.Arts & Commerce College Madha	30000	5400	1944	5400	12744

**Punyashlok Ahilyadevi Holkar Solapur University**  
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Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
78	Prin. B.P. Sulakhe Commerce College Barshi	79000	14220	5119	14220	33559
79	Prin. Baliramdada Bansode College of Education	37500	6750	2430	6750	15930
80	Prin. Bhai Chhannusngh Chandele College of Social W	37500	6750	2430	6750	15930
81	Prin. C.B. Khedgis Basaveshwar Science R.V. Comm. & R.J.	34000	6120	2203	6120	14443
82	Prin. College of Architecture Solapur	31000	5580	2009	5580	13169
83	Prin. College of Education Barshi	63000	11340	4082	11340	26762
84	Prin. College of Engineering Pandharpur	185500	33390	12020	33390	78800
85	Prin. Hemuji Chandele College	2000	360	130	360	850
86	Prin. Jai Jagdamba Shikshanshatra Maha Vairag	36000	6480	2333	6480	15293
87	Prin. K.P. Mangalwedhekar Ins. of Management	128500	23130	8327	23130	54587
88	Prin. Kasturbai College of Education	32500	5850	2106	5850	13806
89	Prin. Laxmbai Mhetre College of Education, Akkalk.	15000	2700	972	2700	6372
90	Prin. Mahatma Phule College of Education, Akluji	36000	6480	2333	6480	15293
91	Prin. Marutirao Harirao Mahadik Arts & Commerce Coll	2000	360	130	360	850
92	Prin. Mit College of Railway Engi. & Research	111000	19980	7193	19980	47153
93	Prin. N.B. Navale Sinhgad College of Engineering Sol	41000	7380	2657	7380	17417
94	Prin. S M S Mohite Patil Inst of Tech & Res Akluji	130000	23400	8424	23400	55224
95	Prin. S.E.S. College of Architecture Solapur	20000	3600	1296	3600	8496
96	Prin. S.K.N. Sinhgad College of Engineering	121500	21870	7873	21870	51613
97	Prin. Shri Swami Samarth Education College	36000	6480	2333	6480	15293
98	Prin. Shriam Institute of Information Technology Pani	87500	15750	5670	15750	37170
99	Prin. Sou Suvarnata Gandhi Mahavidyalaya Vairag	2500	450	162	450	1062
100	Prin. SSA Arts & Commerce College Solapur	14000	2520	907	2520	5947
101	Prin. Uma Mahavidyalaya Pandharpur	22500	4050	1458	4050	9558
102	Sambhajirao Shinde Vidyamandir, Solapur	50000	9000	3240	9000	21240
103	Shikshan Prasarak Mandal Mangalwedha	1500	270	97	270	637

**Punyashlok Ahilyadevi Holkar Solapur University**  
Statement Showing 18%GST Receivable from Colleges on Affiliation Fees for F. Y. 2022-2023

Sr. No.	Name of Colleges	Total Affiliation Fees Received	18 % GST Receivable Rs.	Interest @ 18% Per Year up to March 2024 Receivable	Penalty Receivable	Total Receivable
104	Shri Gurudev Shikshan Prasarak Mandal	35000	6300	2268	6300	14868
105	Shriram Gramin Sanshodhan Va Vikas Pratishthan	90000	16200	5832	16200	38232
106	Thengal Snehal Sandipan	1500	270	97	270	637
107	Yashwant Shikshan Prasarak Mandal	35000	6300	2268	6300	14868
	<b>Total Rs.</b>	<b>5429475</b>	<b>977307</b>	<b>351836</b>	<b>977307</b>	<b>2306450</b>

*MS14112*  
**Finance & Accounts Officer**  
Punyashlok Ahilyadevi Holkar  
Solapur University Solapur

Circular No. 234/28/2024-GST  
F. No. CBIC-190354/149/2024-TO(TRU-II)-CBEC

Government of India  
Ministry of Finance  
Department of Revenue  
(Tax Research Unit)

North Block, New Delhi  
Dated the 11<sup>th</sup> October 2024

To,

**The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All)/ The Principal Director Generals/ Director Generals (All)**

Madam/Sir,

**Subject: Clarifications regarding applicability of GST on certain services – reg.**

Based on the recommendations of the GST Council in its 54<sup>th</sup> meeting held on 9th September 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under:

**2. Applicability of GST on the service of affiliation provided by universities to colleges:**

2.1 Representations have been received seeking clarification on the applicability of GST on the service of affiliation provided by universities to colleges.

2.2 The activity of affiliation is to monitor and ensure whether the institution possesses the required infrastructure in terms of space, technical prowess, financial liquidity, faculty strength, etc. and is thereby eligible for the privileges to conduct the course/program of study for the degree/title extended by the University to the students enrolled in such institutions. The affiliation services provided by the universities to colleges are not by way of services related to the admission of students to such colleges or the conduct of examinations by such colleges.

2.3 Thus, as recommended by the 54th GST Council, it is hereby clarified that the affiliation services provided by universities to their constituent colleges are not covered within the ambit of exemptions provided to educational institutions in the notification No. 12/2017-CT(R) dated 28.06.2017 and GST at the rate of 18% is applicable on the affiliation services provided by the universities.

**3. Applicability of GST on the service of affiliation provided by Central and State educational boards or Councils, or other similar bodies, to schools:**

3.1 Representations have been received to clarify the applicability of GST on the service of affiliation provided by the Central and State educational boards or councils, or other similar bodies, to schools and to regularize the payment of tax on such services for the past period.

3.2 The activity of affiliation carried out by educational boards or councils, or other similar bodies, is to monitor and ensure whether the schools possess the required infrastructure, finances, faculty strength etc. and are thereby eligible for the privileges to operate under the aegis of said boards or councils. The services of affiliation provided to schools by educational boards or councils, or other similar bodies, are not by way of services related to the admission of students to such schools or the conduct of examinations by such schools..

3.3 The matter was placed before the GST Council in its 54th meeting held on 09<sup>th</sup> September 2024, and the GST Council recommended to clarify that such services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable. At the same time, the GST Council recommended exempting the supply of affiliation services provided by Central and State educational boards or Councils, or other similar bodies, by whatever name called to government schools i.e. schools established, owned or controlled by the Central Government, State Government, Union Territory, local authority, Governmental authority or Government entity. The same has been exempted w.e.f. 10.10.2024 vide notification No. 08/2024-Central Tax (Rate) dated 08.10.2024.

3.4 In its 54th meeting, the GST Council further recommended regularizing the GST liability on such services provided to all schools for the period from 01.07.2017 to 17.06.2021, i.e., the date of issuance of Circular No. 151/07/2021-GST wherein accreditation services of boards are clarified to be taxable at the rate of 18%.

3.5 Therefore, as recommended by the GST Council, it is clarified that services of affiliation, provided to schools by Central or State educational boards or councils, or other similar bodies, by whatever name called, are taxable. Further, as recommended by the Council, the payment of GST on the services of affiliation provided by Central and State educational boards or Councils, or other similar bodies, to all schools is regularized on '*as is where is*' basis for the period from 01.07.2017 to 17.06.2021.

**4. Applicability of GST on the Directorate General of Civil Aviation (DGCA) approved flying training courses conducted by Flying Training Organizations approved by the DGCA:**

4.1 Representations have been received regarding the applicability of GST on the DGCA-approved flying training courses conducted by Flying Training Organizations (FTOs)



which are approved by the Directorate General of Civil Aviation (DGCA). The same has been examined.

4.2 Under GST Law, vide Sl. No. 66 of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, "*educational institution*" has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force.

4.3 In exercise of the power vested by Section 5 of the Aircraft Act, 1934, the Central Government has made the Aircraft Rules, 1937, which, inter-alia, provide for 'approved training', i.e. training the curriculum of which has been approved by the DGCA, and 'approved training organization', i.e. a flying training organization which shall obtain the approval of DGCA before the students are enrolled to acquire flying experience. The said rules further state that flying experience required for the issue of private pilot and commercial pilot licenses shall be acquired at the Flying Training Organization (FTO) approved/ recognized by the DGCA. The Civil Aviation Requirements (CAR) issued under the said rules also provide for a completion certificate to be issued by an approved FTO to each student who completes its approved course of training.

4.4 It is evident from the above that the DGCA not only approves FTOs but also flying training courses and mandates the requirement of course completion certificates to be issued to successful candidates in terms of the Aircraft Act, 1934 and the rules prescribed thereunder. Therefore, the approved flying training courses conducted by FTOs approved by DGCA, wherein the DGCA mandates the requirement of a completion certificate, are covered under Sl. No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and are hence, exempt.

## **5. Regularizing payment of GST on transport of passengers by helicopter:**

5.1 54<sup>th</sup> GST Council has recommended that the GST rate on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis may be notified at 5%. Accordingly, notification No. 07/2024- Central Tax (Rate) dated 08.10.2024 effective from 10.10.2024 has been issued.

5.2 The Council further recommended to regularize payment of GST on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis on '*as is where is*' basis.

5.3 In addition to above, the Council also recommended to clarify that charter of helicopter would continue to attract GST at the rate of 18%.

5.4 Thus, as recommended by the 54<sup>th</sup> GST Council, payment of GST on transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis is hereby regularized on '*as is where is*' basis for the period from 01.07.2017 to 09.10.2024.

5.5 Further, as recommended by the 54<sup>th</sup> GST Council, it is hereby clarified that transport of passengers by helicopter on other than seat share basis i.e., for charter operations will continue to attract GST at the rate of 18%.

**6. Whether incidental/ ancillary services such as loading/ unloading, packing, unpacking, transshipment, temporary warehousing etc., provided in relation to transportation of goods by road is to be treated as part of Goods Transport Agency service, being composite supply, or these services are to be treated as separate independent supplies:**

6.1 Representations have been received to clarify whether incidental/ ancillary services such as loading/ unloading, packing, unpacking, transshipment, temporary warehousing etc., provided in relation to transportation of goods by road is to be treated as part of Goods Transport Agency (GTA) service, being composite supply, or these services are to be treated as separate independent supplies.

6.2 It has been brought to notice that enforcement agencies are raising demands for such services holding them leviable to GST at the rate of 18% by interpreting last para of Question No. 6 of the FAQ issued by CBIC which states that *“If such incidental services are provided as separate services and charged separately, whether in the same invoice or separate invoices, they shall be treated as separate supplies”*, to mean that if a GTA shows packing charges, loading, unloading charges etc., separately in the invoice, the GTA becomes liable to pay GST at the rate of 18% on these services by treating them as cargo handling services.

6.3 After deliberations on the issue and based on recommendations of the 54<sup>th</sup> GST Council, it is hereby clarified that ancillary or incidental services provided by GTA in the course of transportation of goods by road, such as loading/unloading, packing/unpacking, transshipment, temporary warehousing etc. will be treated as composite supply of transport of goods. The method of invoicing used by GTAs will not generally alter the nature of the composite supply of service. However, if such services are not provided in the course of transportation of goods and are invoiced separately, then these services will not be treated as composite supply of transport of goods.

**7. Regularizing payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration:**

7.1 54<sup>th</sup> GST Council has recommended to exempt import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration. Accordingly, notification No. 08/2024-Integrated Tax (Rate) dated 08.10.2024 effective from 10.10.2024 has been issued.

7.2 The Council further recommended to regularize payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration for the past period on ‘as is where is’ basis.

7.3 Therefore, on recommendations of the 54<sup>th</sup> GST Council, the payment of GST on import of services by an establishment of a foreign airlines company from a related person or any of its establishment outside India, when made without consideration is hereby regularized for the period from 01.07.2017 to 09.10.2024 on '*as is where is*' basis.

**8. Applicability of GST on Preferential Location Charges (PLC) collected along with consideration for sale/ transfer of residential / commercial properties:**

8.1 Allowing choice of location of apartment is integral part of supply of construction services and therefore, location charge is nothing but part of consideration charged for supply of construction services before issuance of completion certificate. Being charged along with supply of construction services for the apartment, the same attract GST at same rate as of construction services before issuance of completion certificate.

8.2 Therefore, based on the recommendations of the 54<sup>th</sup> GST Council, it is hereby clarified that location charges or Preferential Location Charges (PLC) paid along with the consideration for the construction services of residential /commercial/industrial complex forms part of composite supply where supply of construction services is the main service and PLC is naturally bundled with it and are eligible for same tax treatment as the main supply of construction service.

**9. Regularizing payment of GST on certain support services provided by an electricity transmission or distribution utility:**

9.1 GST Council in its 54<sup>th</sup> meeting held on 09<sup>th</sup> September, 2024 has recommended to exempt supply of services by way of providing metering equipment on rent, testing for meters/ transformers/capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of transmission and distribution of electricity provided by transmission and distribution utilities to their consumers.

9.2 The same have been exempted vide notification No. 08/2024- Central Tax (Rate) dated 08.10.2024 effective from 10.10.2024.

9.3 The GST Council in its 54<sup>th</sup> meeting has also recommended to regularize the payment of GST for supply of such services for the period i.e., from 01.07.2017 to 09.10.2024 on '*as is where is*' basis.

9.4 Therefore, as recommended by the 54<sup>th</sup> GST Council, the payment of GST on services provided by an electricity transmission or distribution utility which are incidental or ancillary to the supply of transmission and distribution of electricity by such utility, such as those listed in para 9.1 above is hereby regularized on '*as is where is*' basis from 01.07.2017 to 09.10.2024.

**10. Regularizing payment of GST on services of film distributors or sub-distributors who act on a principal basis to acquire and distribute films:**

10.1 Representations have been received to clarify regarding the GST liability for the period from 01.07.2017 to 01.10.2021 on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers. Field formations have viewed that such transaction are classifiable under SAC 9996 and attracts GST at the rate of 18%.

10.2 Prior to 1st October 2021, GST at the rate of 18% was leviable on "*Motion Picture, videotape and television programme distribution services*" under Heading 9996 whereas 12% rate of GST was leviable on "*temporary or permanent transfer or permitting the use or enjoyment of intellectual property right in respect of goods other than IT technology software*" under Heading 9973. It was observed that both entries apparently covered services by way of licensing of rights to broadcast or show films. This issue was discussed in the 45th GST Council meeting held on 17.09.2021 wherein, the Council recommended to keep a uniform rate of 18% on both these entries with effect from 01.10.2021.

10.3 The GST Council in its 54<sup>th</sup> meeting held on 09<sup>th</sup> September 2024 has recommended to regularize the payment of GST on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers on '*as is where is*' basis from 01.07.2017 to 30.09.2021.

10.4 Therefore, as recommended by the GST Council, the payment of GST on transaction between distributors and exhibitors wherein the distributors grant the theatrical rights to the exhibition centers is regularized for the period from 01.07.2017 to 30.09.2021 on '*as is where is*' basis.

11. Difficulties, if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Sachin Jain)  
Joint Secretary, TRU-II