

SONI & RUSTOGI
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Date.23.11.2023

CERTIFICATE

In view of the CBDT circular No. 4/2002 dated 16.07.2002 read with section 10(23C) (iiiab) and section 139 of the Income Tax Act 1961. It is certified that the TDS provision of section 193 to 194J of the Income Tax Act 1961 are not applicable for any sum/payments made to Indian Institute of Technology Mandi, Village and Post Office Kamand Distt. Mandi Himachal Pradesh. The IIT Mandi is an education Institution solely for education purpose and not for profit making and is wholly financed by the Government and its Income is exempted under section 10(23C) (iiiab) of the Income Tax Act,1961.

FOR SONI & RUSTOGI
CHARTERED ACCOUNTANTS



Vinod Chauhan
VINOD CHAUHAN
PARTNER
M.NO.557167