



144
भारतीय वन्यजीव संस्थान
Wildlife Institute of India

BY HAND

No. WII/RTI/CPIO/2018-19(Qtr-III)/48

Dated 30.11.2018

To,

Shri Neeraj Gupta,
Secretarial Assistance,
O/o Research Coordinator,
Wildlife Institute of India,
P.B.18, Chandrabani,
Dehradun – 248 001

Sub.: Information sought under Right to Information Act, 2005- reg.

Ref.: RTI Request No. Nil dated 05.11.2018.

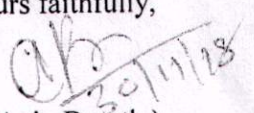
Sir,

Please refer to your RTI Request on the above cited subject and reference. In this context, the point-wise replies of your queries received from concerned authority of the Institute are enclosed herewith in 14 pages.

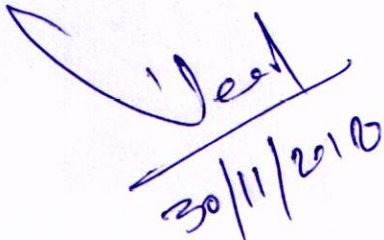
If you are not satisfied with the aforesaid reply, you may file an appeal before the First Appellate Authority i.e. "Dr. V.B.Mathur, Director, Wildlife Institute of India, P.B.18, Chandrabani, Dehradun – 248 001, Ph. 0135-2646102, 2640910" within a period of one month.

Thanking you,

Yours faithfully,


(Dr. Anju Baroth)
NO & CPIO, RTI

Encl: 14 pages.


30/11/2018

पत्रपेटी सं० 18, चन्द्रबनी, देहरादून – 248 001, उत्तराखण्ड, भारत
Post Box No. 18, Chandrabani, Dehradun - 248 001, Uttarakhand, INDIA
ई.पी.ए.बी.एक्स : +91-135-2640114, 2640115, 2646100 फ़ैक्स : 0135-2640117
EPABX : +91-135-2640114, 2640115, 2646100 Fax : 0135-2640117
ई-मेल/E-mail : wii@wii.gov.in वेब/Website : www.wii.gov.in

143

Wildlife Institute of India
Chandrabani, Dehradun

No. A/2-31/2005-WII

Dated: 29 November, 2018

Office Note

Sub: Request to provide information sought by the applicant under Right to Information (RTI) Act, 2005-reg.

Ref: CPIO, WII note dated 06.11.2018 along with an RTI Request No. Nil dated 05.11.2018 of Shri Neeraj Gupta, WII, Dehradun.

Sl. No.	Information Sought	Reply
1.	Certified copy of the agenda notes and approved minutes of the agenda Item No. 3 of the IV Meeting of Institute's Finance Committee held on 05 th April 1999 titled "Hiring of Professional Services for WII's filling Income Tax Return and also handling of PF records"	A copy of agenda notes and minutes of the agenda item no 3 of the IV meeting of Institute's Finance Committee held on 05 th April 1999 are attached as Annexure 1.
2.	Name of the contractual employees including ex-serviceman superannuated/resigned/left/deceased w.e.f. 1 st January 2010 till 31 st October 2018	The information is scattered in various files in the Institute. You may fix a convenient date and time to peruse all the files and depending upon your need photocopy of the same may be taken.
3.	Details of the following benefits of the EPF Scheme as per PF Act and/ or existing PF Scheme of the Institute, extended to each contractual employee including ex-serviceman, superannuated/resigned/left/deceased w.e.f 1 st January 2010 till 31 st October 2018: (a) Retirement Benefits (in Rs.) (b) Pension Benefit (in Rs.) (c) Withdrawal Benefits (in Rs.) (d) Employee Deposit Linked Insurance – EDLI (in Rs.) (e) Dividend & Tax Exemption (in Rs.), and (f) Incapacitation and Death Benefits (in Rs.)	The required information as available in various files of the institute may be perused on any given convenient time and the required papers may be taken.

INFORMATION PROVIDED
UNDER RTI

Registrar
29/11/18

AO 29.11.18

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An extract copy of the Minutes of IV Meeting of Finance Committee held on 05th April, 1999.

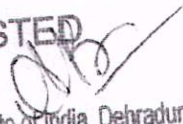
142

Agenda Item No.3: Hiring of Professional Services for WII's Filing Income Tax Return and also handling of PF Records: A detailed discussion took place on the subject and in principle it was agreed that WII require professional services in respect of Income Tax Return and PF Record maintenance. However, no decision could be taken in respect of selection of M/s Anurag Sangal & Co. as recommended by the Institute and it was desired that more details are required in this regard. It was decided that Member-Secretary would furnish the details to the Chairman, Finance Committee of WII who will take decision in this matter.

INFORMATION PROVIDED

It was further stressed that ~~the Institute~~ ^{UNDER RTI} should immediately form the trust for the management of PF account as per the rules framed by the Institute and approved by the Governing Body and care must be taken that all resolution of the trust must be in tone with the decision of the Governing Body of the Institute.

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Copy of the Agenda
An extract of IV Meeting of Institute's Finance Committee held
on 05th APRIL, 1999
AGENDA ITEM No. 3

Hiring of Professional Services for WII's filing
Income Tax Return and also handling of PF Records.

INFORMATION PROVIDED
UNDER RTI

Background

3.1 Wildlife Institute of India (WII) was initially set up in 1982 under the Ministry of Environment and Forests; and in 1986 was spun off as a separate legal entity in the form of a Society under the societies Registration Act, 1860 vide Registration Certificate # 22824/85-86, dated 19.2.1986.

3.2 From 1982 till March, 1986, WII was a part of the Government and hence was not an assessable entity under any of the revenue Acts of the country as WII was not a separate legal entity.

3.3 W.e.f. April, 1986, WII was covered within the definition of Person and/or assessable entity under the various Acts, and consequently all the provisions of the Income Tax Act, 1961 (ITA) and the Employees Provident fund and Miscellaneous Provisions Act, 1952 (PFA) apply to WII w.e.f. April, 1986.

3.4 The implications of this change from "a part of the Government" to "a separate legal entity" was not realised within the management of WII, probably for the reason that this change, though of immense legal importance, did not actually change the day to day working and operations of WII in any way.

Income Tax

3.5 The Income Tax Department, despite all its efforts at widening of tax base, did not issue any notice of non-compliance to WII, because, they too were, and still are, under the misconception of believing that WII is, as initially, a part of the Government.

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140

5

3.5 Since the major receipt of WII was by way of Grants etc. which were also not liable for any Income Tax at source (TDS) by the payer, this matter was not raised and/or realized by anyone, and WII continued to do its stated work.

3.6 It was only when WII began undertaking professional assignments for Consultancy on the subjects of its expertise, and some the clients deducted TDS from the payments made to WII, that the matter of Income Tax was first raised at WII.

3.7 At this point in time, WII consulted some reputed Dehradun based professional firms and finally negotiated with M/s Anurag Sangal & Co., Chartered Accountants (ASC) one of the reputed firm of this areas, who have been interacting with WII in their capacity as the Auditors of the US-FWS and US-FS Projects for the last 3 years.

INFORMATION PROVIDED UNDER RTI

3.8 In the course of discussions between the Director-WII and ASC on this matter, it came that more important than this claim of TDS, is the status of assessment of WII under the ITA.

3.9 Director-WII retained ASC to examine the matter in detail and give their opinion on the Taxability of WII under the ITA.

3.10 ASC sought various documents and records from WII including its Memorandum of Association, Rules, Audited Accounts etc., and after a detailed examination and perusal of the same, have vide their letter dated 18.2.99, opined that:

- i) being a separate legal entity, WII has been liable for assessment under the ITA and pay Income Tax accordingly on its Net Surplus in every financial year beginning April, 1986.
- ii) however, owing to the nature of it activities, WII could have claimed exemption from paying Income Tax had it applied to the Income Tax Department for the same.

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139

4

iii) WII has defaulted to the revenue on this accord and is liable for taxation, penalty and prosecution under the provisions of the ITA.

iv) the nature of WII and its activities may entitle it to claim exemption under Section 10(23C) of the ITA which provides for exemption of income "of any institution established for charitable purposes which may be notified by the Central Government in the Official Gazette, having regard to the objects of the institution and its importance throughout India..."

3.11 Follow-up discussions with ASC have made it appear that WII is a fit case to be covered under the provisions of this Section.

INFORMATION PROVIDED

3.12 However, such coverage ~~is not automatic~~ **UNDER RTI**; the sought exemption has to be claimed as per the prescribed procedure if the ITA, and is available only for a period of 3 years at one time.

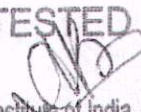
3.13 WII needs this exemption from April, 1986 i.e., about 13 years todate; and shall have to make applications with retrospective effect beginning 1986 in 5 blocks of 3 years each, running upto March, 2001.

3.14 ASC have detailed the action points relating to the exemption and their Professional Fees in regard thereto:

i) The work shall be carried out at WII with WII providing the transport from ASC office to WII, and the requisite infrastructure viz., room, a set of computer, all records and documents etc.

ii) ASC staff team lead by a Chartered Accountant shall work at WII on a regular daily basis to complete the work from start to finish at one-go; utilise and/or develop their own software/computer applications for the work; confer with WII on a routine and regular update etc.

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138

5

iii)	Action Points	Proff. Fee
a)	Recast of Annual Income & Expenditure A/c and Balance Sheet of WII to give the information required by the ITA in the manner so required	Rs. 15,000/-
b)	Audit of Annual Accounts	Rs. 10,000/-
c)	Note on Examination of Annual Accounts and on the activities as reflected in the accounts and in the Annual report with special reference to the appropriation of income	Rs. 5,000/-
d)	Compilation of Application Form	Included in above
e)	In addition to the above charges for the work to be done on an annual basis, provision of Consultancy for the whole assignment, follow-up with Revenue for the exemption, arrange Refund of TDS and Conference with WII from time to time.	Rs.1,25,000/-

exclusive of Service Tax and any other statutory levy that may be applicable.

INFORMATION PROVIDED UNDER RTI

Provident Fund

3.15 In the course of their study of WII documents and records to investigate the matter under the ITA, ASC stumbled upon the matter of Provident Fund (PF).

3.16 While analysing the WII Balance Sheet(s), it was noticed that the asset side has funds under the head Provident Fund, and in the form of FDR with Bank and Kisan Vikas Patras;

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which was noted to be in violation of the rules of investment of PF funds, which can be invested only in the specified securities in the prescribed proportions.

3.17 A query to this effect with the Finance Officer revealed that his was only minor default, the actual problem being that WII is not eligible to retain PF funds, because WII has not established its separate PF Fund and neither taken the exemption from the PF Commissioner to establish its such Fund, nor taken the recognition from the Income Tax Commissioner of the same.

3.18 A study of the PF file maintained by the Finance Officer revealed that immediately after the set up of WII in 1986 as a Society, a proposal was mooted to set up the requisite PF Fund Trust and claim all the requisite exemptions; an officer of WII visited the Office of the Commissioner of Income Tax at Meerut who advised that WII shall be required to be covered under PF only after 3 years of its existence.

3.19 However, it so happened, that with the passage of time of 3 years, the matter of set up of Trust and claim of requisite exemptions was inadvertently pushed to the backburner, and the issue of PF funds and the set up of Pension scheme occupied all attention.

3.20 Thus, ASC advised WII of the following defaults under the PFA :

- i) WII was covered under the PF provisions after 3 years of its existence on 1.4.1986 but has remained uncovered since then
- ii) the present PF deduction and investment being followed by WII can best be termed as an Employees Savings Scheme, not even remotely connected with the PF rules

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UNDER RTI

136

7

- iii) WII is now liable under the PFA
 - for payment PF dues, both employer's & employees' contributions
 - interest for late payment
 - penalty of late coverage
 - prosecution for defaults

- iv) Employees of WII who have been claiming their contribution to the WII PF as an eligible deduction under section 80C/88 in their personal Return of Income Tax, are liable for:
 - disallowance of such deduction, as their contribution is not to a recognised PF
 - payment of Income Tax and interest thereon, upon such disallowance
 - prosecution for wrongful declaration under the ITA

- v) It is imperative for WII to arrange that its default under the PFA and its employees defaults under the ITA are both covered

- vi) This, WII shall compute its liability under the PFA:
 - for each year and for each employee
 - both for the employer's and the employees' share, respectively
 - keeping in mind the charges from time to time in the threshold limit for PF coverage
 - the effect of employees' deputation from and to other departments
 - the credit of the recognised and/or Government PF Funds of some employees to the unrecognised WII PF Scheme, on their admittance to WII from their earlier employment

- vii) WII shall be covered now under the PF Rules, and deposit the computed PF liability accordingly with the Government; this shall absolve the defaults of the past

- viii) for the future, WII may set up a separate PF Trust and apply for all requisite exemptions and recognitions thereof

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135

18

ix) the matter be kept under the wraps, till the whole thing is regularised, for any leakage of information to the PF Department or the Income Tax Department may result in their getting active about the matter, moreso in view of the large amount that may be involved for WII to pay as PF dues, and the prospect of Income Tax liability coming upon of PF contribution in their Return of Income Tax.

3.21 In the follow-up discussion with ASC, it was learnt that they have the requisite expertise in this regard having handled similar assignments for The Doon School, Welham Boys' School, Woodstock School etc., and are agreeable to guide and conduct the assignment at WII on the terms that:

i) The work shall be carried out at WII office with WII providing the transport from ASC office to WII, and the requisite infrastructure viz., room, a set of computers, all records and documents etc.

ii) ASC staff team lead by a Chartered Accountant shall work at WII on a regular daily basis to complete the work from start to finish at one-go' of extensive retrieval of information, collection of data into relevant formats, reconciliation of figures, compatibility with the legal provisions etc. and confer with WII on a routine and regular update etc.

iii)	Action Points	INFORMATION PROVIDED UNDER RTI	Proff Fee
a)	Compilation of Annual PF liability of WII		Rs. 10,000/-
b)	In addition to the above charges for the work at-1-to be done on an annual basis, Consultancy for the whole assignment, Follow-up with Revenue for the Exemption, and Conferences with WII.		Rs. 51,000/-
c)	Set up of new PF Trust, Rules; application of PF exemption and IT recognition.		Rs. 25,000/-

exclusive of Service Tax and any other statutory levy that may be applicable.

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(134)

(9)

It may be mentioned here that the rates offered by firms as given in Annexure-3.1, 3.2 and 3.3 of this proposal, the rates are reasonable as offered by M/s Anurag Sangal & Company and the rates offered also conforms to recommended scale of fee for work done by Chartered Accountants as notified by Council of Institute of Chartered Accountants, April, 1995 (vide Annexure-3.4).

Finance Committee is requested to consider the above proposal and approve action taken by the Institute to solve this major problem in time by engaging M/s Anurag Sangal & Company to handle Income tax and PF account.

_____ INFORMATION PROVIDED
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133

10

Annexure-3.1

KAVITA SETH & ASSOCIATES

Chartered Accountants
Parson's Estate, 91, Rajpur Road, Dehra Dun-248 001 (U.P.) India
Tel. : (0135) 740690, 749879 Fax : (0135) 740795
E-mail : jmschool@del2.vsnl.net.in

Ref No : KSA/CORP/W-10/1998-99
Dated : March 2, 1999

The Director,
Wild Life Institute of India,
Dehra Dun.

Reg : Fee schedule for the Income Tax & Provident Fund assignment of WII

Dear Sir,

In regard to the above, we submit that the fee chargeable for the abovementioned assignments would be as per the following schedule :

Income Tax

The matters relating to Income Tax, shall be dealt by our firm for a gross fees of Rs 4,00,000/- the years from 1986-87 till date. This will include the fees for filing of required forms for claiming exemption and other legal follow-ups.

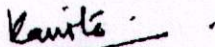
Provident Fund

For the provident fund assignment the fees chargeable shall be Rs 1,75,000/-, one lump-sum.

In addition to the above, service tax wherever applicable will be charged extra.

Thanking You.

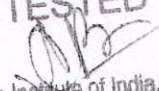
For Kavita Seth & Associates,
Chartered Accountants



Authorised Signatory

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ATUL RAJ & ASSOCIATES

CHARTERED ACCOUNTANTS

132

Annexure-3.

Dated : March 5, 1999

Mr S K Mukerjee,
Wills Life Institute of India,
Chandrabani,
Dehra Dun

INFORMATION PROVIDED
UNDER RTI

Dear Mr Mukerjee,

This is to inform you the fees that is chargeable for the professional assignment relating to the Income Tax and Provident Fund matters of your Institute. On the basis of the quantum of work involved and the level of professional expertise required for the assignment of your Institute, if retained for the job, the following fees shall be charged by our firm :

Income Tax Assignment

- Monthly Retainership fees of Rs 15,000 -, payable on the first day of the month, beginning from the month the assignment is taken up, upto the date of completion.
- Filing fees payable at the time of filing of necessary forms Rs 50,000.-.
- Consultancy and liaisoning fee payable at the time of completion of the assignment Rs 75,000.-.

Provident Fund Matters

- Monthly Retainership fees of Rs 5,000.-, payable on the first day of the month, beginning from the month the assignment is taken up, upto the date of completion.
- Filing fees payable at the time of filing of necessary forms Rs 30,000.-.
- Consultancy and liaisoning fee payable at the time of completion of the assignment Rs 5,000.-.

Assuring you of the best of our services at all times.

Yours faithfully,

ATTESTED

[Signature]
Wills Life Institute of India, Dehradun
Orient Shopping Complex, 1st Floor, 1-Astley Hall, Dehra Dun-248 001
Chartered Accountants Ph. (0135) 654674, 657571 Fax 91-135-654674

(131) (12)

ANURAG SANGAL & CO.

Chartered Accountants

Annexure-3.3

Ref No : ASC/W-10/99
Dated : March 4, 1999

The Director,
Wild Life Institute,
Chandrabani,
Dehra Dun.

Reg : Income tax and Provident Fund matters of Wild Life Institute of India

Dear Sir,

With reference to your letter # A/6-338/99-WII-A/C, dated Jan 15, 1999 and our subsequent meeting with you at your office, we detail hereunder our terms and conditions and professional charges for the captioned assignment of WII

1. The work shall be carried out in the Institute's Premises with WII providing the transport from our office to WII, and the requisite infrastructure viz., room, a set of computers, all records and documents etc.
2. Our staff team, lead by a Chartered Accountant shall work at WII on a regular daily basis to complete the work from start to finish at one-go; utilise and/or develop their own software/computer applications for the work; confer with WII on a routine and regular update etc.
3. Professional fees chargeable for the **Income Tax assignment** shall be as under .

Action Points	Proff Fee
i) Recast of Annual Income & Expenditure A/c and Balance Sheet of WII to give the information required by the Income Tax Act the manner so required	Rs 15,000/- for each year
ii) Audit of Annual Accounts	Rs 10,000/- for each year
iii) Note on Examination of Annual Accounts and on the activities as reflected in the accounts and in the Annual Report with special reference to the appropriation of income	Rs 5,000/- for each year
iv) Compilation of Form # 56	included in above
v) In addition to the above charges for the work to be done on an annual basis, provision of Consultancy for the whole assignment, Follow-up with Revenue for the Exemption, arrange Refund of TDS and Conference with WII from time to time	Rs 1,25,000/-

exclusive of Service Tax and any other statutory levy that may be applicable.

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16

pg 1 of 2



130

13

ANURAG SANGAL & CO.

Chartered Accountants

4. Professional fee in respect of the **Provident Fund matters** shall be as per the following schedule :

Action Points	Proff Fee
i) Compilation of Annual PF liability of WII	Rs 10,000/- for each year
ii) In addition to the above charges for the work at -1- to be done on an annual basis. Consultancy for the whole assignment, Follow-up with Revenue for the Exemption, and Conferences with WII	Rs 51,000/-
iii) Setup of new PF Trust, Rules; application of PF exemption and IT recognition	Rs 25,000/-

exclusive of Service Tax and any other statutory levy that may be applicable.

Assuring you of the best of our services at all times. We remain,

Yours faithfully,

Chartered Accountants



INFORMATION PROVIDED UNDER RTI

pg 2 of 2

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1. Recommended scale of fees chargeable for the work done by the members of the Institute.
The Council of the Institute of Chartered Accountants of India recommends from time to time scale of fees chargeable for the work done by the members of the Institute. Such scale of fees were last revised effective from April 1, 1992. Keeping in view the overall increase in the cost of living since then, the Council at its meeting held in January 1995 has upwardly revised the existing recommended scale of fees. The revised recommended scale of fees effective from 1st April, 1995, are as under:

"Recommended Scale of Fees for work done by Chartered Accountants"

	Existing		Revised	
	Between Rs	And Rs	Between Rs	And Rs
1. For giving expert evidence in courts of law in the Union of India according to the professional standing of the witness.	1,000	3,000	3,000	6,000
			[For each day or part thereof, spent in attendance and/or travelling.]	
2. Other Work:				
(a) Recurring Audits, Accountancy and Secretarial Work:				
Principal	100	400	400	800
Qualified Assistants	60	200	200	400
		[Per Hour]		[Per Hour]
(b) Taxation Work:				
Principal	200	600	600	1,200
Qualified Assistants	100	300	300	600
		[Per Hour]		[Per Hour]
(c) Investigation, Management Services or Special assignments:				
Principal	250	750	750	1,500
Qualified Assistants	125	375	375	750
		[Per Hour]		[Per Hour]

Notes:

1. Office time spent in travelling would be chargeable. In case of outstation work, travelling and out-of-pocket expenses would also be chargeable.

2. The Council issues for general information the above revised recommended scale of fees which it considers reasonable under present conditions. It will be appreciated that the actual fees charged in individual cases will be a matter of agreement between the member and the client.

2. Revision of minimum audit fees below which firms of certain size cannot accept the audit work.

The Council has also revised the minimum audit fees prescribed by it earlier through Notification No. 1-CA(7)/158/87 dated May 25, 1987 which is contained in Appendix No. (19) to the Chartered Accountants Act, 1949 below which firms of certain size cannot accept the audit work. The revised scale of minimum audit fees which are given in the notification published elsewhere in this issue of the Journal would become operative for all audits relating to accounting periods beginning on or after April 1, 1995.

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(A.K. Majumdar)
Secretary

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CPIO, Wild Life Institute of India, Dehradun