In view of the CBDT Circular No. 4/2002 dated 16-07-2002 read with Section 10(23C)(iiiab) and 139 of the Income Tax Act, 1961, it is confirmed that TDS provisions of Section 193 to 194J of Income Tax Act, 1961 are not applicable for any sum/payment made to Indian Institute of Technology, Delhi.

(Ashish Chandra)
Assistant Commissioner of Income Tax,
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(ASHISH CHANDRA)
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