

## UNDERTAKING

The Director,  
Indira Gandhi Rashtriya Uran Akademi,  
Fursatganj Airfiled,  
**Dist. Amethi**

I, \_\_\_\_\_(name), son / daughter of \_\_\_\_\_  
\_\_\_\_\_, r/o \_\_\_\_\_ ,in connection with my  
registration as a trainee for \_\_\_\_\_(course) in Indira  
Gandhi Rashtriya Uran Akademi (hereinafter referred to as the 'Institute'),  
hereby undertake as flows:-

1. That I am aware of the litigation of the Institute with the Service Tax Department with respect to service tax liability on the amounts including training fees collected from the students / trainees by the Institute;
2. That I shall indemnify the Institute for any service tax liability with interest along with any other consequential liability, that may arise, in consequence of an interpretation / decision by the Appropriate Appellate Forum or change in law of the land, either during the training period or post training period, on the amounts including the training fee collected from me;
3. That I undertake that I shall have no objection whatsoever to an action, disciplinary or monetary, as decided and imposed by the Institute in accordance with rules & regulation for not complying with the terms of this undertaking.

(Student / Trainee's signature with full name)

Name of student / Trainee:

Identification No:

Course:

Contact No.

Date :

Place:

**UNDERTAKING BY THE PARENT / GUARDIAN**

The Director,  
Indira Gandhi Rashtriya Uran Akademi,  
Fursatganj Airfiled,  
**Dist. Amethi**

I, \_\_\_\_\_(name of the parent / guardian). p/o-g/o \_\_\_\_\_  
\_\_\_\_\_ (name of the student / trainee), r/o \_\_\_\_\_  
\_\_\_\_\_ hereby affirm that I am conversent with the  
undertaking regarding service tax that has been signed by my son / daughter. I  
hereby undertake that I shall abide by all the rules, regulations, and conditions  
imposed by the institute, as amended from time to time. I also undertake to  
uphold the undertaking that has been entered into by my son / daughter.

(Signature of the parent / guardian with full name)

Date:

Place:

### **Refund of Service Tax**

The Commissioner, Customs, Central Excise & Customs, Lucknow issued demand-cum-show cause notices to IGRUA and subsequently passed final order to deposit Service Tax on training fee effective from April, 2005. The Akademi appealed against this order with Appellate Tribunal, Customs, Central Excise & Service Tax, New Delhi and the case was decided in Akademi's favour.

Then Commissioner of Customs, Central Excise & Service Tax appealed with High Court of Lucknow. The High Court of Lucknow has dismissed the appeal on 20<sup>th</sup> January, 2014. The legal case has not yet reached its finality and there is a likelihood of the case moving to Supreme Court.

The Akademi is in process of filing claim for refund of Service Tax with the Service Tax department. Considering the above situation, it has been decided to take undertakings from the parents as well from the students also, who have paid or due to pay the Service Tax and refund the service tax on receipt of claim. All the trainees (present and passed out) are required to furnish the enclosed undertaking on non-judicial stamp papers of Rs.100/- each, duly attested by the Notary. It may be noted that the process of refund of Service Tax to trainees/ex-trainees will be initiated on receipt of undertakings.