

**PROCEEDINGS OF THE COMMITTEE ON FIXATION OF FEE IN RESPECT
OF SELF FINANCING LAW COLLEGES**

PROC. NO.CFF/ Law/ Saraswathi Law College / Fees / 054/ 2019

Date: 28-05-2019

**Hon'ble Mr. Justice N.V.Balasubramanian
Chairman**

**Thiru. S.S Poovalingam
Member
Secretary to Government,
Law Department,**

**Prof. Dr. T.S.N. Sastry
Member
Vice Chancellor,
Dr. Ambedkar Law University, Chennai**

**Prof. Dr. N.S.Santhosh Kumar
Member Secretary
Director of Legal Studies**

**Thiru. C. Manishankar,
Member
Senior Advocate,
Madras High Court,**

**Thiru. A. Kanagaraj
Member
Chartered Accountant of repute**

- Ref:
- 1) G.O. Ms. No.295, Law (LS) Department, dated: 02-11-2018
 - 2) Minutes of the meeting dated: 11.03.2019
 - 3) Letter No. CFF / Fee / 054 / 2019, dated: 18.03.2019
 - 4) Fee Proposal submitted by Saraswathi Law College, Villupuram
Dated: 26.04.2019
 - 5) Minutes of the meeting, dated: 08-05-2019
 - 6) Letter No. CFF / Fee / 054 / 2019, dated: 12.05.2019
 - 7) Minutes of the meeting, dated: 21-05-2019

1. With reference to G.O. first cited the committee was constituted for fixation of fee in respect of Self-Financing Law Colleges under the Chairmanship of Hon'ble Mr. Justice N.V. Balasubramanian.
2. The Chairman of the Committee convened the meeting on 11.03.2019 to discuss regarding fixation of fee for the 3 years and 5 years Law Courses in the Self Financing Law Colleges. During the meeting the Committee decided to get the fee proposals from the following two Self Financing law colleges offering 3 years and 5 years law courses.

1. The Central Law College, Salem
2. Saraswathi Law College, Villupuram

In this connection, individual letters have been sent to the principals of the colleges on 18.03.2019 vide ref (3) asking them to submit their proposal for revision of fee for the year 2019 -2020 and two subsequent academic year in the prescribed format on or before 22.04.2019.

3. The Committee verified the Expenditure Statement submitted by the Saraswathy Law College, based on the 20 Major heads namely Salaries and allowances including PF (Teaching, Non-Teaching and Administration), Welfare Expenses, Electricity Charges, Telephone, Postage & Internet, Equipment Purchase, Books & Periodicals, Printing & Stationary, Consumable, Research and Development, University affiliation fees and Inspection Charges, Sports, Games, Meetings and Functions, Awards, Merit Scholarship, Travelling and Conveyance, Repairs and Maintenance, Depreciation, Advertisement and Miscellaneous Expenditure.
4. The Chairman of the Committee convened the meeting on 08.05.2019 to discuss the income and expenditure statement and proposed fee submitted by the college, during the meeting the Committee requested Thiru. A. Kanagaraj, Member of the Committee

and Chartered Accountant of repute to verify the details of income and expenditure statement submitted by the college and also requested to prepare the consolidated expenditure statement based on the details submitted by the college in the fee proposal.

5. The committee decided to disregard, claim of depreciation as eligible cost as depreciation is not a cash outgo. Further, as a result of dispute raised for set off of depreciation in computing taxable income of charitable trust the provision of section 11 of Income Tax Act, 1961 has mandated that the amount of depreciation is not to be set off in computing taxable income. The claim of depreciation is not a cash out flow and further under section 11 of the Income Tax Act as recently amended the amount of depreciation is not considered in determining the taxable income of the any charitable Institution for application towards charitable purposes (See sub section 6 of section in 11 of Income Tax Act amended by the finance (2) Act of 2014 with effect from 01.04.2015).
6. The Committee analyzed the consolidated expenditure statement prepared also the expenditure details submitted by the college and decided to hear the views of the representatives of the colleges before fixing the fee, accordingly letter have been addressed to the college to appear before the Committee on 21.05.2019.
7. In response to the request of the Committee, the following representatives of the college appeared before the Committee on 21.05.2019 at 3.00 P.M.
 1. Prof. Dr. N. Devanathan, Principal, Saraswathy Law College, Villupuram
 2. Dr. P. Madhava Sarma, Director, Saraswathy Law College, Villupuram
 3. R.K. Paramaguru, Governing Council Member, Saraswathy Law College, Villupuram.

8. During discussion, the Chairman explained various issues related to fixation of fee and also the method in which the Committee had arrived at the expenditure details of the institution. The representatives of the college requested the Committee to approve the proposed fee of Rs. 85,000/- from the academic year 2019 -2020. The Chairman and the members of the Committee informed to the representatives that the expenditure incurred towards capital expenditure can't be passed on to the students further it was also informed that the estimated expenditure claimed by the institution cannot be taken into account to arrive the fee.
9. Considering the judgment rendered by the Hon'ble Supreme Court of India in W.P (Civil) No.5041 of 2005 P.A Inamdar and Vs State of Maharashtra and others and income and expenditure statement submitted by the college the fees are fixed and passes the following order.

ORDER:

10. The following maximum fee structure will take effect for the batch of the students admitted for the academic year 2019-2020.

Sl. No	Name of the Course	Fee fixed by the Committee Rs.	Remarks
1	3 Years Law Courses	Tuition Fee = 40,000/-	-
		Other Fee =15,000/-	The fee is an all inclusive Moot Court fee, Library fee, University fee, Internet fee, Soft Skill Development fee, Sports fee, Admission fee, Special fee, Maintenance and Amenities fee and other requiring expenses.
2	5 Years Law Courses	Tuition Fee = 40,000/-	-
		Other Fee =15,000/-	The fee is an all inclusive Moot Court fee, Library fee, University fee, Internet fee, Soft Skill Development fee, Sports fee, Admission fee, Special fee, Maintenance and Amenities fee and other requiring expenses.

11. In addition to the above fees, the institution is permitted to collect an amount of Rs.5,000 /- per student as development fee.
12. In addition to the above recurring annual fee, the Institution is permitted to collect a refundable one time caution deposit not exceeding Rs.5,000/- per student at the time of admission, to be refunded at the time the student leaving the institution.
13. It is made clear that the fee fixed by the Committee is maximum fee is to be charged by the institution. It is open to the institutions to charge lesser fee than the fee fixed by the committee.
14. If the institution seeks revision of the fee fixed, it is always open to the institution apply for revision of fee to the committee along with the relevant records and book of accounts to the committee.
15. The management of the college is directed to cover all the students under Students Group Insurance Scheme. The above fee does not include Hostel, Transport and Mess charges.
16. The Committee recommends to the institution to consider granting of partial waiver in case of deserving meritorious students.
17. The Committee directs the Institution shall not collect or levy any other recurring or non-recurring fee including capitation fee.
18. Any deviation of the order of this committee will entail serious penal consequences like withdrawal of approval by Bar Council of India and disaffiliation by the concerned University as well as imposition of fine.

19. Any student / parent aggrieved by overcharging of fees if any, by the Institution is at liberty to approach the committee for redressal.

Sd/--
Prof. Dr. T.S.N. Sastry
Member

Sd/--
Thiru. S.S Poovalingam
Member

Sd/--
Thiru. C. Manishankar
Member

Sd/--
Prof. Dr. N.S.Santhosh Kumar
Member –Secretary

Sd/--
Justice N.V.Balasubramanian
Chairman

Sd/--
Thiru. A. Kanagaraj
Member

/ By Order /


Special Officer