**dfglasL tyf ;fdflhszf:q ;Ífo**

**kf]v/f ljZjljBfno**

kf]v/f n]vgfy dxfgu/kflnsf–#), 9'ª\u]kf6g, sf:sL, g]kfn

**l;naGbL b/efpkq cfJxfg ;DaGwL ;"rgf**

k|yd k6s k|sflzt ldltM @)&$÷!@÷!(

cfly{s jif{ @)&$÷)&% df dfglasL tyf ;fdflhszf:q ;Ífo / s]lGb|o k':tsfno, kf]v/f ljZjljBfnosf] nflu cfj:os kg]{ tklzn adf]lhdsf;fdfgx? l;naGbL b/efpkqsf] dfWodaf6 vl/b ug'{kg]{ ePsf]n] lgDg zt{x¿sf] clwgdf /xL k':ts / sfof{no pks/0fsf] nflu a]Unfa]Un} b/efp kq k]z ug{ Ohfht k|fKt of]Uo tyf OR5's kmd{, ;+:yf jf sDkgLx¿af6 lgDgfg';f/ x'g] u/L l/tk"j{ssf] l;naGbL b/efpkq cfJxfg ul/G5 .

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| b/efp kq g=+ | ;fdfgsf] ljj/0f | hdfgt /sd | kmf/d d"No -lkmtf{ gx'g]\_ | b/efp kq vl/b ug]{ clGtd ldlt | b/efp kq btf{ ug]{ clGtd ldlt / ;do |
| ! | k':ts | ?=%!,)))÷ | ?=!,))) | @)&%÷)!÷)# ut] | @)&%÷)!÷)$ ut] !@M)) ah]leq |
| @ | sfof{no pks/0f -Nofk6k, sDKo'6/, lk|G6/, dlN6ldl8of cflb\_ | ?=@@,)))÷ | ?=!,))) | @)&%÷)!÷)# ut] | @)&%÷)!÷)$ ut] !@M)) ah]leq |

1. b/efpkq kmf/fd dfglasL tyf ;fdflhszf:q ;Ífosf] k|zf;g zfvfdf lnlvt lgj]bg ;fy tf]lsPsf] z'Ns a'emfPsf] /l;b k]z u/L k|fKt ug{ ;lsg]5 . b/efpkq vl/b ug]{ / btf{ ug]{ clGtd lbg ljbf k/]df nut} sfof{no v'n]sf] lbg ;f]xL ;doleq x'g]5 .
2. btf{ ePsf b/efpkqx? ;"rgf k|sfl;t ePsf] ldltn] !^ cf} lbg lbgsf] @=)) jh] dfglasL tyf ;fdflhszf:q ;+sfodf pkl:yt kmd,{ sDkgL / sfof{nosf k|ltlgwLx?sf] /f]xj/df vf]lng]5 . t/ b/efpkqbftfsf k|ltlgwLx? pkl:yt gePdf klg b/efpkq vf]Ng afwf kg]{ 5}g .
3. b/efpkq;fy cfkm\gf] kmd{÷sDkgL btf{ k|df0fkqsf] k|ltlnlk, d'No clej[l4 s/ (VAT)]÷ :yfoL n]vf gDa/ (PAN) sf] k|ltlnlk / cf=j= @)&#÷)&$ sf] s/ r'Stf k|df0fkqsf] k|ltlnlk clgjfo{ ?kdf k]z ug'{ kg]{5 .
4. b/efpkq bftfn] vl/b u/]sf] b/efpkq kmf/ddf cfkm"n] sjf]n u/]sf] b//]6 sf]8 ubf{ VAT ;lxtsf] Psd'i6 OsfO{ b/ pNn]v ug'{ kg]{5 . saf]n u/]sf] /sd cÍ / cIf/df km/s kg{ uPdf cIf/df lnlvt /sdnfO{ dfGotf lbOg]5 .
5. b/efpkq kmf/fddf ;xL 5fk u/L lznaGbL u/L nfxf 5fk nufO{ ;+sfosf] k|zf;g zfvfdf a'emfpg'kg]{5 . b/efpkq /flvPsf] vfd aflx/ dfgljsL tyf ;dflhszf:q ;+sfosf] gfddf sfdsf] ljj/0f, b/efp kq g=+ b/efpkq bftfsf] gfd, 7]ufgf, kmf]g g+= cflb :ki6 ?kdf pNn]v ug'{ kg]{5 .
6. b/efpkqsf] dfGo cjwL $% lbgsf] x'g]5 . dfly pNn]v ul/Psf] b/efp kq hdfgt /sd sfdgf ;]jf ljsf; a}Ísf] kf]v/f n]vgfy dxfgu/fkflnsf–#), 9'Ë]kf6g zfvfdf /x]sf] dfglasL tyf ;fdflhszf:q ;Ífosf] vftf g+= **)!@!@^)))@^(!\*)))))@** df hDdf u/]sf] ;Ssn a}+s ef}r/ jf o; ;+sfosf] gfddf afl0fHo j}+saf6 b/efp kq k]z ug]{ clGtd ldltn] &% lbgsf] dfGo cjwL /xg] u/L hf/L ul/Psf] j}+s Uof/]G6L b/efpkq;fy ;+nUg x'g'kg]{5 .
7. Dofbleq k|fKt gePsf] jf /Lt gk'u]sf] b/efpkq pk/ s'g} sf/jfxL x'g]5}g . b/efpkqbftfn] o; sfof{nonfO{ b/efpkq kmf/d ;fy pknAw u/fPsf] :k]lzlkms]zg adf]lhdsf] ;fdfg pknAw u/fpg] u/L b/efpkq k]z ug'{ kg]{5 .
8. b/efpkq bftfn] vl/b sfd sf/jfxLdf efu lng cof]Uo gePsf], k|:tfljt vl/b k|s[ofdf cfkm\gf] :jfy{ gjflemPsf] / ;DjlGwt k]zf Joj;fo ;DjlGw s;'/df cfkm'n] ;hfFo gkfPsf] / sfnf] ;"rLdf gk/]sf] egL lnlvt ?kdf :jod 3f]if0ff u/L k]z ug'{ kg]{5 .
9. btf{ ePsf b/efpkq :jLs[t ug]{ gug]{ cyjf k"/f jf cflz+s ?kdf :jLs[t ug]{ clwsf/ o; sfof{nodf lgxLt /xg]5 .
10. dfly pNn]lvt zt{ afx]s cGo s'/fx? ;fj{hlgs vl/b P]g, lgod Pj+ kf]v/f ljZjljBfno vl/b lgodfjnL adf]lhd x'g]5 .
11. b/efpkq ;DaGwL yk hfgsf/L cfj:os k/]df sfof{no ;doleq dfglasL tyf ;fdflhszf:q ;Ífosf] kmf]g g=+ )^!–%)$)#\* ;Dks{ /fVg ;lsg]5 . jf [www.pu.edu.np](http://www.pu.edu.np) df x]g{ ;lsg]5 .