



Ref. No. - VU/FO/Notification/ 252 /2018

Dated: - 13.07.2018

## NOTIFICATION

### Sub: CGST & SGST Exemption under GST for Public Funded Research Institution (PFRI) covered under DSIR certification

It is notified for information of all concerned that, as per Notifications vides No. 45/2017-Central Tax (Rate) dated. 14.11.2017 and No. 9/2018-Central Tax (Rate) dated. 25.01.2018 of the Department of Revenue, Ministry of Finance, Government of India, **the University is hereby exempted on the goods specified in the table below, from the so much of the Central tax leviable thereon, as in excess of the amount calculated at the rate of 2.5 percent** subject to certain conditions:

Name of the Institutions	Description of Goods	Conditions
Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	(a) Scientific and technical instruments, apparatus, equipment(including computers); (b) accessories, parts, consumables and live animals(experimental purpose); (c) computer software, compact Disc-Read Only memory(CD-ROM), record magnetic tapes, microfilms, microfiches; (d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.	(i) The goods are supplied to or for an institution registered with the Government of India in the Department of Scientific and Industrial Research and such institution produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union territory in concerned department to the supplier at the time of supply of the specified goods; (ii) The institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution, in each case, certifying that the said goods are required for research purposes only; (iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time



# VIDYASAGAR UNIVERSITY

P.O. : Vidyasagar University, Midnapore - 721 102, Dist.: Paschim Medinipur,  
West Bengal, INDIA.

		of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the committee for the purpose of control and Supervision of Experiments on Animals.
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Further to add that, our University is registered with the **Department of Scientific & Industrial Research (DSIR)** for purpose of availing customs duty exemption in terms of Government Notification no. - 51/96- Customs, dated- 23.07.1996.

**Finance Officer (Actg.)**

**Copy to:-**

- 1. All Academic & Administrative Heads with a request for wide circulation.**
- 2. The Director(Acting), DDE,**
- 3. The Information Scientist for uploading in the University Website**
- 4. The Secretary to the Vice-chancellor for kind information of Hon'ble Vice-Chancellor**



सूचना का  
अधिकार  
RIGHT TO  
INFORMATION

दूरभाष/TEL : 26962819, 26567373  
(EPABX) : 26565694, 26562133  
: 26565687, 26562144  
: 26562134, 26562122  
फैक्स/FAX : 26960629, 26529745  
Website : http://www.dsir.gov.in  
(आईएसओ 9001:2008 प्रमाणित विभाग)  
(AN ISO 9001:2008 CERTIFIED DEPARTMENT)



सत्यमेव जयते

भारत सरकार  
विज्ञान और प्रौद्योगिकी मंत्रालय  
वैज्ञानिक और औद्योगिक अनुसंधान विभाग  
टेक्नोलॉजी भवन, नया महरौली मार्ग,  
नई दिल्ली - 110016  
GOVERNMENT OF INDIA  
MINISTRY OF SCIENCE AND TECHNOLOGY  
Department of Scientific and Industrial Research  
Technology Bhavan, New Mehrauli Road,  
New Delhi - 110016

सं. टीयू/वी/आरजी-सीडीई/ (575)/2018

दिनांक: 28-08-2018

महोदय/ महोदया,

यह आपके पत्र/आवेदन दिनांक 24-07-2018 के संदर्भ में है जिसमें अधिसूचना सं. 51/96 सीमा शुल्क दिनांक 23-07-1996 और जीएसटी अधिसूचना, सं. 47/2017- एकीकृत कर (दर) दिनांक 14-11-2017, अधिसूचना सं. 45/2017- केंद्रीय कर (दर) दिनांक- 14-11-2017 एवं अधिसूचना सं. 45/2017 केंद्र शासित प्रदेश कर (दर) दिनांक 14-11-2017, समय-समय पर संशोधित, के अनुसार सीमा शुल्क छूट प्राप्त करने के प्रयोजन से सार्वजनिक निधियत अनुसंधान संस्थाओं अथवा विश्वविद्यालय अथवा भारतीय प्रौद्योगिकी संस्थान अथवा भारतीय विज्ञान संस्थान बेंगलूर अथवा क्षेत्रीय अभियांत्रिकी महाविद्यालय, अस्पताल के अलावा के पंजीकरण/पंजीकरण के नवीकरण का अनुरोध किया गया है।

इस संबंध में आपके संदर्भ तथा उपयोग के लिए निम्नलिखित दस्तावेज संलग्न हैं :

1. पंजीकरण प्रमाण-पत्र
2. नियम एवं शर्तें

भवदीया

*कामिनी*

कामिनी मिश्रा  
वैज्ञानिक एफ  
निदेशक



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विज्ञान और प्रौद्योगिकी मंत्रालय  
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GOVERNMENT OF INDIA  
MINISTRY OF SCIENCE AND TECHNOLOGY  
Department of Scientific and Industrial Research  
Technology Bhavan, New Mehrauli Road,  
New Delhi - 110016



No. TU/V/RG-CDE (575)/2018

Dated: 28-08-2018

To,  
The Registrar  
Vidyasagar University,  
Vidyasagar University Road, Rangamati,  
Medinipur – 721 102  
West Bengal.

**Subject:** Renewal of Registration of Public Funded Research Institutions or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engg. College, other than a Hospital\*, for purposes of availing Customs Duty exemption in terms of Notfn. No. 51/96-Customs dt. 23.07.1996, Notfn. No. 47/2017-Integrated Tax (Rate) dt. 14.11.2017 and Notfn. No. 45/2017- Central Tax (Rate) dt. 14.11.2017, Notfn. No. 45/2017- Union Territory Tax (Rate) dt. 14.11.2017, as amended from time to time.

**With Reference:** Your application dated 24<sup>th</sup> July, 2018 on the above subject, this is the certificate of registration.

### CERTIFICATE OF REGISTRATION

This is to certify that, **Vidyasagar University, Midnapore, West Bengal** is registered with the Department of Scientific and Industrial Research (DSIR) for purposes of availing Customs Duty exemptions in terms of Notfn. No. 51/96- Customs dt. 23.07.1996, Notfn. No. 28/2003- Customs dt. 01.03.2003, Notfn. No. 43/2017- Customs dt. 30.06.2017 & Notfn. No. 47/2017- Integrated Tax (Rate) dt. 14.11.2017, Notfn. No. 10/2018-Integrated Tax (Rate) dt. 25.01.2018 and Notfn. No. 45/2017- Central Tax (Rate) dt. 14.11.2017, Notfn. No. 45/2017- Union Territory Tax (Rate) dt. 14.11.2017 & Notfn. No. 9/2018- Central Tax (Rate) dt. 25.01.2018, Notfn. No. 9/2018- Union Territory Tax (Rate) dt. 25.01.2018, as amended from time to time for research purposes only. This Registration is subject to terms and conditions mentioned overleaf.

This Registration is valid upto **31.08.2022**.

Please acknowledge the receipt.

Yours faithfully,

*Kamini Mishra*  
(K. Mishra)

Scientist - 'F' / Director

\* Certificate of registration is not valid for activities falling within the definition of "hospital" as per notification no. 51/96 – Customs dated 23-07-1996 issued by the Department of Revenue. The institutions are cautioned to go through the notification before availing duty exemptions under this notification.

**Terms and conditions for registration of public funded research institutions, etc., other than a hospital for the purposes of availing Customs Duty exemption in terms of Notfn. No. 51/96-Customs dt. 23.07.1996, Notfn. No. 47/2017-Integrated Tax (Rate) dt. 14.11.2017 and Notfn. No. 45/2017- Central Tax (Rate) dt. 14.11.2017, Notfn. No. 45/2017- Union Territory Tax (Rate) dt. 14.11.2017, as amended from time to time.**

01. The institution should acknowledge receipt of the registration letter by stating that they will abide by the terms and conditions of registration.
02. The registration would be valid for the period specified in the registration letter\*\*. Request for renewal of registration shall be made in the prescribed proforma, at least 3 months before the expiry of the valid registration. Applications received late may not be considered.  
*\*\* However, certificate of registration is not valid for activities falling within the definition of 'hospital' as per notification no. 51/96-Customs dated 23.07.1996 issued by the Department of Revenue. The institutions are cautioned to go through the notification before availing duty exemptions under this notification.*
03. Brief summary of the R&D activities, status of on-going projects and achievements of the institution shall be submitted to the DSIR at the end of 5(five) years, in case of institution where validity of registration is 10(ten) years. This should include details related to papers published, patents obtained and processes developed, new products introduced, awards & prizes received and copy of the latest Annual Report.
04. The institution should have a broad based research advisory committee (RAC), which should meet at regular intervals for approving, guiding and monitoring the ongoing and future research projects.
05. The institution should have separate budget for research. The institution should utilise the duty exemption facility as per the above-mentioned notification, for research purposes only. Non-research requirement such as the one for service activities, teaching, training, patient care, etc. should not be procured availing the facility.
06. DSIR will not be responsible for any misuse of the duty exemption facility using this certificate. The onus that duty exemption has been availed for research purpose only lies with the institution
07. The institutions should introduce a chapter in its Annual Report dealing with the research & development work. This could contain the on-going research projects, achievements during the year, publications, patents if any, etc. The R&D income & expenditure should be separately shown in an annexure/schedule in the statement of accounts in the Annual Report.
08. The registration will entitle the institutions to avail custom duty exemption on purchase of equipment, instruments, spares thereof, consumables etc. used for research & development subject to relevant Government policies in force from time to time. Such exemption will have to be separately applied for in the prescribed formats. The institutions should also abide by the terms & conditions of the customs notifications issued/amended from time to time.
09. In case of disposal/sale of R&D equipment, clearance from customs authorities will also be required in view of the applicable notification under which the equipment was imported in India.
10. The institution should submit details of the imports at the time of renewal in the proforma issued by DSIR.
11. Any violation of the terms & conditions mentioned above and/or provisions of taxation in force will make the institution liable to de-registration.
12. The institution will also conform to such other conditions for registration stipulated in the Guidelines, as may be specifically provided in the registration letter and notices placed on department official website (<http://www.dsir.gov.in>) from time to time.

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