



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



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		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.)
Finance Officer
VIDYASAGAR UNIVERSITY
Midnapore

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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