

## આણંદ કૃષિ યુનિવર્સિટી

આણંદ-૩૮૮ ૧૧૦

વંચાણે : આ કચેરીની તા.૧૭-૨-૨૦૧૮ની નોંધ પર માન.કુલપતિશ્રીએ આપેલ આદેશ અનુસાર.

### પરિપત્ર

ભારત સરકારશ્રી તરફથી સમગ્ર દેશમાં જી.એસ.ટી. લાગુ પાડી તેનો અમલ કરાવેલ છે. તે અનુસંધાને ભારત સરકારશ્રીના નાણાં વિભાગના તા.૧૪-૧૧-૨૦૧૭ તથા તા.૨૫-૧-૨૦૧૭ ના જાહેરનામાથી રાજ્ય/દેશની સંશોધન સંસ્થાઓ, યુનિવર્સિટીઓ, વિભાગો, લેબોરેટરી, કેન્સર ઇન્સ્ટિટ્યુટ વગેરે સંસ્થાઓને તેઓના તરફથી કરવામાં આવતા સંશોધન માટે ખરીદવામાં આવતા સાયન્ટીફિક અને તાંત્રિક ઇન્સ્ટ્રુમેન્ટ, લેબોરેટરી ઇક્વીપમેન્ટ, કન્ઝુમેબલ સાધનો, કોમ્પ્યુટર સોફ્ટવેર વગેરેની ખરીદી ઉપર ૫-ટકા જી.એસ.ટી. લાગુ પાડવા માટે જણાવેલ છે. (નકલ સામેલ છે)

આથી આપના કોલેજ/વિભાગ/સંશોધન કેન્દ્ર તરફથી ઉક્ત વિગતે ખરીદી કરવાની થાય ત્યારે જી.એસ.ટી.નો રેટ ૫-ટકા લેખે આકારવાનો રહે છે. તે માટે આ સાથે સામેલ રાખેલ નિયત કરેલ પ્રક્રિયામાં જ વિગતો ભરી સક્ષમ અધિકારીશ્રી (આચાર્ય/સંશોધન નિયામક/કુલસચિવ)ની સહી/સિક્કો મેળવીને આગળની ઘટતી કાર્યવાહી કરવાની રહેશે.


આ પરિપત્ર યુનિવર્સિટીના કામકાજના હિતમાં જારી કરવામાં આવે છે.

જા.નં. આકૃયુ/રજી/એડીએમ/એ.૩/૧૫૩૩/૧૮

તા.૨૨-૨-૨૦૧૮

નકલ સવિનય રવાના:

- (૧) માન.કુલપતિશ્રીના રક્ષસચિવશ્રી, આકૃયુ, આણંદ
- (૨) તમામ યુનિટ / સબ-યુનિટ કચેરીઓ તરફ જાણ તથા અમલવારી થવા સારું.
- (૩) નિયામકશ્રી, ઇન્ફોર્મેશન ટેકનોલોજી, આકૃયુ, આણંદ તરફ પ્રસ્તુત પરિપત્ર એએચીની વેબસાઇટ પર પ્રસિદ્ધ કરવા સારું.

  
કુલસચિવ

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 47/2017-Integrated Tax (Rate)

New Delhi, the 14<sup>th</sup> November, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) ( hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, from the so much of the integrated tax leviable thereon under section 5 of the said Act, as in excess of the amount calculated at the rate of 5 per cent., when supplied to the institutions specified in the corresponding entry in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table-

Table

S. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution other than a hospital or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a National Institute Technology/ Regional Engineering College	(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), recorded 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 – (a) a public funded research institution under the administrative control of the Department of Space or Department of Atomic Energy or the Defence Research Development Organisation of the Government of India and such institution produces a certificate to that effect 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 the concerned department to the supplier at the time of supply of the specified goods; or (b) an institution registered with the Government of India in the

			<p>Department of Scientific and 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;</p> <p>(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;</p> <p>(iii) In the case of supply of live animals for experimental purposes, the institution produces, at the time 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.</p>
2.	Research institution, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>(1) The institution is registered with the Government of India in the Department of Scientific and Research, which-</p> <p>(i) 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 essential for research purposes and will be used for stated purpose only;</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time of supply, a certificate to the supplier from the Head of the Institution that the live animals are required for</p>

			<p>research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.</p> <p>(2) The goods falling under (1) above shall not be transferred or sold by the institution for a period of five years from the date of installation.</p>
3.	Departments and laboratories of the Central Government and State Governments, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in a financial year.</p>	<p>(i) 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;</p> <p>(ii) in the case of supply of live animals for experimental purposes, the institution produces, at the time 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.</p>
4.	Regional Cancer Centre (Cancer Institute)	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (experimental purpose);</p> <p>(c) Computer software, Compact Disc-Read Only Memory(CD-ROM), recorded magnetic tapes, microfilms, microfiches.</p>	<p>(i) The goods are supplied to the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and 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;</p> <p>(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</p>

			only; (iii) in case of supply of live animals for experimental purposes, the institution produces, at the time 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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*Explanation.* - For the purposes of this notification, the expression, -

- (a) "Public funded research institution" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;
- (b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes -
- (i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a deemed University for the purposes of this Act;
  - (ii) an institution declared by Parliament by law to be an institution of national importance;
  - (iii) a college maintained by, or affiliated to, a University;
- (c) "Head" means -
- (i) in relation to an institution, the Director thereof (by whatever name called);
  - (ii) in relation to a University, the Registrar thereof (by whatever name called);
  - (iii) in relation to a college, the Principal thereof (by whatever name called);
- (d) "hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.

[F. No. 354/320/2017-TRU]

(Ruchi Bisht)

Under Secretary to Government of India

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 10/2018- Integrated Tax (Rate)

New Delhi, the 25<sup>th</sup> January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 6 of the said Act, the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 47/2017- Integrated Tax (Rate), dated the 14<sup>th</sup> November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1396 (E), dated the 14<sup>th</sup> November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

"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";

(ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

"*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23<sup>rd</sup> July, 1996 and is applicable with effect from the 15<sup>th</sup> November, 2017."

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 47/2017-Central Tax (Rate), dated the 14<sup>th</sup> November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1396 (E), dated the 14<sup>th</sup> November, 2017.

**Anand Agricultural University**  
**Anand – 388110 (Gujarat)**



Phone

Mail:

- Read: (1) Notification No. 47/2017, dated 14-11-2017-Integrated Tax (Rate) issued by Ministry of Finance (Department of Revenue), the Government of India.
- (2) Notification No. 10/2018, dated 25-01-2018-Integrated Tax (Rate) issued by Ministry of Finance (Department of Revenue), the Government of India.

**CERTIFICATE**

It is certified that “Anand Agricultural University”, Anand is established by Gujarat Act No. 5 of 2004 (Gujarat Agricultural Universities Act – 2004) and working under of Agriculture, Famers Welfare and Co-operation Department, Government of Gujarat since 01-05-2004. The University is fully funded by the Government and research is one of the mandatory function of the University. According to provision made in the Notification No. 47/2017, GST is leviable at the rate of 5 per cent on the goods specified against Serial No. 1 under column 3 of Table given in this Notification. As per the subsequent amendment in Notification No. 47/2017 vide Notification No. 10/2018, College/Research Center of Anand Agricultural University/ Anand Agricultural University (*as may be the case*) is eligible for GST leviable at the rate of 5 per cent on the goods listed in the details given below. The ‘Anand Agricultural University’, Anand is also registered with Department of Scientific and Industrial Research, Ministry of Science and Technology, Government of India for availing custom duty exemption vide letter No. TU/V/RG-CDE(1000)/2017, dated 26-12-2017.

1.	Name and address of the Institute	College/Research Center ( <i>as may be the case</i> )
2.	Head of the Institution	Registrar/Director of Research/Principal ( <i>as may be the case</i> )
3.	Name of the Head of the Institution	Registrar/Director of Research/Principal ( <i>as may be the case</i> )
4.	Description of the goods to be purchased	
5.	No. and Date of the purchase order placed	
6.	Amount of the purchase order placed (Rs.)	
7.	Name and address of the Manufacturer/Supplier	

It is further certified that the goods purchased as mentioned above are required for research purpose only.

**Sign of the Registrar/ Director of Research/Principal**  
(*as may be the case*)

No.  
Date:



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 महसैली 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



No. TU/V/RG-CDE (1000)/2017

Dated: 26/12/2017

To,  
The Registrar  
Anand Agricultural University,  
Anand - 388 110.  
Gujarat.

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 Government Notification No. 51/96 - Customs dated 23.07.1996 (as amended by Notfn. No. 28/2003 dated 01.03.2003 & Notfn. No. 43/2017 dated 30.06.2017) and as amended from time to time.

With Reference: Your application dated 22<sup>nd</sup> November, 2017 on the above subject, this is the certificate of registration.

### CERTIFICATE OF REGISTRATION

This is to certify that, Anand Agricultural University, Anand, Gujarat is registered with the Department of Scientific and Industrial Research (DSIR) for purposes of availing customs duty exemptions in terms of Government Notification No. 51/96 Customs dated 23.07.1996 (as amended by Notfn. No. 28/2003 dated 01.03.2003 & Notfn. No. 43/2017 dated 30.06.2017) and as amended from time to time, for research purposes only. The 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 Govt. notifications no.51/96-customs dt.23.7.1996 (as amended by Notfn. No. 28/2003 dated 01.03.2003 & Notfn. No. 43/2017 dated 30.06.2017) and 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.