

**NATIONAL INSTITUTE OF TECHNOLOGY, CALICUT**  
**STORES AND PURCHASE**

**CIRCULAR**

**No: AR/2129/Purchase/DSIR & IEC/2017**

**Dated: 19.03.2018**

**Subject:** Regarding Concessional GST Notification-Organizations registered with DSIR

This has reference to the Notification No.45/2017-Central Tax (Rate) and 47/2017-Integrated Tax Rate dated 14.11.2017 issued by the Government of India, Ministry of Finance, Department of Revenue towards exemption of GST under certain conditions.

As per the amendments/changes made in the referred notification regarding the rate of GST in respect of Research Institutions other than hospital, the concessional rate of GST is applicable for procurement of following items for Research activities:

- 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 a financial year.

To get Concessional GST, the Institute will provide a certificate to supplier at the time of supply (format enclosed), based on the certification from the concerned faculty/indenter in prescribed format (format enclosed) that the said goods are required for research purpose only. The concerned faculty/indenter may kindly note that while floating of BOQ/quotation documents itself, this is to be specifically mentioned that the procurement is for the purpose of **Research activity only**.

Concessional GST rates for such items are as below:-

- The rates of IGST shall be 5% in case of Import & interstate purchases.
- The rates of CGST shall be 2.5% along with SGST 2.5% in case of purchases within state.

This issues with the approval of competent authority.

  
**Registrar**



**NATIONAL INSTITUTE OF TECHNOLOGY, CALICUT**  
**NIT Campus (PO), Calicut-673601, Kerala**

**FORMAT TO AVAIL CONCESSIONAL GST**

Dated: .02.2018

1. Name of Department :
2. Detail of the item to be procured :
3. Value of items on which Concessional GST is sought :
4. Budget head from which the item is to be procured :
5. Name of the Manufacturer/Company to whom :

Certificate is to be issued, if proprietary

Certified that purchase of above goods for which concessional GST is claimed is required for research purpose only by the Institute and Institute is not engaged in any commercial activity. It is also certified that the institution is registered with the Department of Science and Industrial Research, New Delhi.

Name of Indenter:

Employee Code:

Recommendation of HoD/Dean (R&C)  
(With Seal)