

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-673 601

FORMAT TO AVAIL CONCESSIONAL GST

Date:

1. Name of the Department :
2. Brief description of the Item to be procured
3. Specify the item Category(Equipment /Consumables) :
4. Budget Head from which the item is to be procured :
5. Value of Items on which Concessional GST is sought :
6. Name of the Supplier/ Manufacturer to whom
Certificate is to be issued :

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

Signature:

Name of Indenter:

Designation:

Recommendation of HOD /Dean (R&C)/ Dean (P&D) with seal:

Enclosure 1. Copy of Invoice/Quotation with authorized seal and signature

2. AS&FS Copy