



University of Allahabad

(A Central University)

Senate Hall, Prayagraj-211002, Uttar Pradesh

Website: www.allduniv.ac.in

PURCHASE & STORE

Circular No: P&SD/Purchase/DSIR & GST / 2018 Date: 10.12.2018

Subject: Regarding Concessional GST Notification-Organizations registered with DSIR

This has a 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 hospitals, 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 Disk-Read Only Memory(CD-ROM), recorded magnetic tapes, microfiches, microfilms;
- 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 University 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 is issued with the approval of competent authority.

Registrar