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|  | सामग्री प्रबंधन अनुभाग                    | Material Management Section                               |
|                                                                                   | भारतीय प्रौद्योगिकी संस्थान, रुड़की       | Indian Institute of Technology Roorkee                    |
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No.: IITR/MM/GST Exemption/2022-23/453

Date: 23/08/2022

### अधिसूचना/NOTIFICATION

**विषय: सरकारी मानदंडों के अनुसार सामान/सेवाओं पर जीएसटी लागू होगा।।**

**Subject: Goods/Services will attract applicable GST as per the Government norms.**

संदर्भ/Reference: 1. Notification No. 11/2022-Central Tax (Rate) and No. 11/2022-Integrated Tax (Rate) dt.: 13/07/2022 By Ministry of Finance, (Department of Revenue)  
2. Notification No. 45/2017-Central Tax (Rate) and No. 47/2017-Integrated Tax (Rate), dt.: 14/11/2017 by Ministry of Finance, (Department of Revenue)

अधिसूचना संख्या 45/2017-केंद्रीय कर (दर) और 47/2017-एकीकृत कर (दर) दिनांक: 14/11/2017 जिसमें कहा गया था कि सार्वजनिक वित्त पोषित अनुसंधान संस्थानों को केंद्रीय और एकीकृत कर में छूट दी गई थी। जिसको अधिसूचना संख्या 11/2022 द्वारा 18<sup>th</sup> अगस्त 2022 से रद्द कर दिया गया है।

उपरोक्त को ध्यान में रखते हुए, 18 जुलाई 2022 को या उसके बाद जारी/उत्पन्न सभी चालानों/ खरीद आदेश पर सरकारी मानदंडों के दर से जीएसटी प्रभावी/लागू होगा एवं **संस्थान द्वारा कोई जीएसटी छूट प्रमाण पत्र जारी नहीं किया जाएगा।**

विक्रेताओं/वेंडरों को भुगतान संशोधित/प्रभावी जीएसटी दरों के अनुसार किया जाएगा। सभी खरीद को सरकारी मानदंडों के अनुसार लागू जीएसटी की दर से संसाधित किया जाएगा।

उपरोक्त आदेश निदेशक की स्वीकृति से जारी किया गया है।

Notification no. 45/2017-Central Tax (Rate) and 47/2017-Integrated Tax (Rate) dt.: 14/11/2017, the **Public funded research institutions** were given partial exemption from the central tax & integrated tax. The said notification has been rescinded vide notification no.: 11/2022 with effect from 18<sup>th</sup> July 2022.

In view of the above, all the invoices/purchase orders generated on or after 18th July 2022 will attract the applicable GST as per Government norms and **no GST exemption certificate will be issued by the Institute.**



Payment to the vendors will be made as per the revised/applicable GST rates. All the procurements will be processed as per the applicable GST rates as per Government norms.

This is issued with the approval of the Director.

*Swadeh*  
23/8/22

उप-कुलसचिव/Deputy Registrar,  
सामग्री प्रबंधन/Material Management,  
भा० प्रौ० सं० रुड़की/IIT Roorkee

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संलग्नक/Enclosures:

उपरोक्त संदर्भ में उल्लेख के अनुसार/As mentioned in the Reference.

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 11/2022-Central Tax (Rate)

New Delhi, the 13<sup>th</sup> July, 2022

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 45/2017-Central Tax (Rate), dated the 14<sup>th</sup> November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.1391(E), dated the 14<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18<sup>th</sup> day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)

Notification No. 11/2022-Integrated Tax (Rate)

New Delhi, the 13<sup>th</sup> July, 2022

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), the Central Government, on the recommendations of the Council, hereby rescinds 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, vide number G.S.R.1396(E), dated the 14<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18<sup>th</sup> day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the 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. 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

| <b>S. No.</b> | <b>Name of the Institutions</b>                                                                                                                                                                                          | <b>Description of the goods</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Conditions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (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);<br>(b) accessories, parts, consumables and live animals (experimental purpose);<br>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;<br>(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 –<br>(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<br><br>(b) an institution registered with the Government of India in the |

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|    |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <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>                                                                                                                                                                                                                                                                                                                                                                              |

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|    |                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <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> |

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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. 45/2017-Central 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 11 of the Central Goods and Services Tax Act, 2017 (12 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 central tax leviable thereon under section 9 of the said Act, as in in excess of the amount calculated at the rate of 2.5 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

| <b>S. No.</b> | <b>Name of the Institutions</b>                                                                                                                                                                                          | <b>Description of the goods</b>                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Conditions</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1)           | (2)                                                                                                                                                                                                                      | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                | (4)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
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| 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>                                                                                                                                                                                                                                                                                                                                                                              |

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|    |                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <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>                                                                              |
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(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;

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(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