



INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY, SHIBPUR
(formerly Bengal Engineering and Science University, Shibpur)
HOWRAH – 711 103

No. I70F/2017-18/194

Date : 09.02.2018

C I R C U L A R

Sub : Concessional GST Notification – Organizations registered with DSIR

This has reference to the Notification No.45/2017-Union Territory 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 for procurement of following items for the purpose of research activities only, are as below :

- (a) Scientific and Technical instrument, apparatus, equipment (including computers)
- (b) Accessories, Part, 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 Rs.50,000/- in financial year.

To get Concessional GST, the Institute will provide a certificate to supplier at the time of supply, subject to the concerned faculty/indenter will have to certify on prescribed proforma (copy enclosed) that the said goods are required for research purpose only.

Concessional GST rates for such items are as below :

- The rates of IGST shall be 5% in case of import and interstate purchases.
- The rates of CGST shall be 2.5% alongwith SGST 2.5% in case of purchases within state.

To claim Concessional GST, the concerned buyer may kindly note that while floating of NIQ/NIT documents, this is to be specially mentioned that the procurement is for the purpose of research activity only.

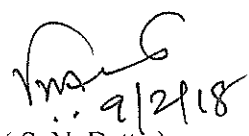
Sample format of 'Declaration Form' (will be issued by the indenter/buyer) and 'Certificate for Concessional GST' to be issued by the Dean-Administrative Affairs is attached herewith.

This has approval of the Competent Authority.

Sd/- S. N. Datta
Finance Officer (Actg.)

Copy forwarded for information and necessary action to :

1. All Deans
2. All Heads of Department / Schools / Centres
3. Chairman, CPC & CPPC
4. Convener, CPC & CPPC
5. All Officers
6. Personal Secretary to the Director
7. Institute Website
8. File Copy


(S. N. Datta)
Finance Officer (Actg.)

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**CERTIFICATE FOR CONCESSIONAL GST UNDER NOTIFICATION
NO.45/2017 & 47//2017-UNION TERRITORY TAX (RATE)**

1.	Name of the Institution (Issuing Organization)	INDIAN INSTITUTE OF ENGINEERING SCIENCE AND TECHNOLOGY, SHIBPUR, HOWRAH – 711103, WEST BENGAL
2.	Recognition No. with Department of Scientific and Industrial Research	TU/V/RG-CDE(402)/2016 dated 26.08.2016
3.	GST Registration No. of the Institute	19AAAAB4686Q1Z1
4.	Name of the Manufacturer/Company to whom certificate is to be issued	
5.	Quotation No. of the Manufacturer/Company	
6.	Institute's Supply Order No./Import Order No./ E-Way Bill No. & Date (enclosed)	
7.	Name of the Indenter	
8.	Name of the Deptt. / School / Centre	
9.	Brief description of items	
10.	Value of items on which Concessional GST is sought	
11.	Purpose for which procurement is required	Research Purpose

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

For and on behalf of
Indian Institute of Engineering Science and
Technology, Shibpur

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HOWRAH – 711 103

Format to avail Concessional GST

Dated : _____

1. Name of Deptt./School/Centre/Section/Unit :

2. Detail of the items to be procured :

3. Value of items on which Concessional GST is sought :

4. Institute's Order No. :

5. Name of the Manufacturer / Company to whom Certificate is to be issued :

6. Quotation No. of the Manufacturer/Company :

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

Signature _____

Name of Indenter _____

Forwarded by

Head, _____