



OFFICE OF THE REGISTRAR :: GAUHATI UNIVERSITY
GOPINATH BARDOLOI NAGAR :: GUWAHATI-14 :: ASSAM :: INDIA
0361-2570415 (O), 88760-38485 (M), Fax: 0361-2700311
Website- www.gauhati.ac.in :: email - registrar@gauhati.ac.in

Ref No.: GU/M/18/1612-1618

Date: 22-2-18

NOTIFICATION - 16

Sub: Applicability of 5% Rate of GST on items particularly used for Research Purpose in Public Funded Research Institutions

In pursuant to the gazette Notification No. 45/2017 and 47/2017-Integrated Tax (Rate), dated 14-11-2017 issued by Ministry of Finance, Government of India, the rate of GST has been fixed at 5% for the following items used particularly for Research purpose-

- Scientific and technical instruments, apparatus Scientific and technical instruments, apparatus, equipment (including computers).
- Accessories, parts, consumables and live animals (experimental purpose).
- Computer software, CD-ROM, recorded magnetic tapes, microfilms, microfiches.
- Prototypes, the aggregate value of prototypes received by an Institution does not exceed fifty thousand in financial year.

To get Concessional GST, the university will provide a certificate to supplier at the time of supply, subject to the concerned Head of Deptt./Principal Investigator will have to certify on prescribed performa (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% along with 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 specifically 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” (will be issued by GU) is attached herewith.

This is issued with the approval of the Hon’ble Vice-Chancellor, G.U. dated 20.02.18.

Memo No.: GU/M/18/1612-1618

Copy to:

- The Secretary to the Vice-Chancellor, G.U.
- The Finance Officer, GU
- The Deputy Registrar, GU
- The Deputy Treasurer, GU
- The Heads of Academic and Administrative Departments, G.U.
- The System Officer, G.U. – with a request to upload the same in the G.U. websites
- Office Copy

Registrar
Gauhati University

Date: 22-2-18

Registrar
Gauhati University



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Date:

CERTIFICATE FOR CONCESSIONAL GST UNDER NOTIFICATION No.
45/2017 & 47/2017-INTEGRATED TAX(RATE)

1.	Name of the Institution (Issuing Organization)	GAUHATI UNIVERSITY GOPINATH BARDOLOI NAGAR, GUWAHATI-14
2.	Recognition No. With Deptt. of Scientific & Industrial Research	TU/RG-CDE (505)/2015 dated 15/06/2016
3.	GST Registration No. of the Institute	
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	
7.	Name of the Indenter	
8.	Name of the Deptt./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 university and the university is not engaged in any commercial activity. Also certified that the university is registered with the Dept. Of Science & Industrial Research, New Delhi.

DEPUTY REGISTRAR

For and on behalf of
Gauhati University



OFFICE OF THE REGISTRAR::GAUHATI UNIVERSITY
Gopinath Bordoloi Nagar, Guwahati-14

Form to avail Concessional GST

Dated: _____

1. Name of Dept./Centre/Section/Unit :
2. Details of the items to be procured :
3. Value of items on which Concessional GST is sought :
4. Institute's Supply 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 goods for which concessional GST is claimed is required for research purpose only by the university and the university is not engaged in any commercial activity. Also certified that the university is registered with the Dept. of Science & Industrial Research, New Delhi.

Indenter/Head of Dept./Principal Investigator

Name: