

**OFFICE OF THE COMPTROLLER
G.B.PANT UNIVERSITY OF AGRI.&TECH. PANTNAGAR
(U.S. NAGAR) UTTARAKHAND**

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Dated: June. 26, 2018

GST CIRCULAR-III

All Deans, Directors, Sectional Heads

As already known, in the pre-GST regime the University, being registered with Department of Scientific and Industrial Research (DSIR), used to get Custom duty as well as Central Excise duty exemption in reference to Government Notifications No. 51/96-Customs dated 23 July, 1996 & No. 10/97-Central Excise dated 1 March, 1997 respectively, through releasing a certificate to the supplier from the Registrar, in each case, **certifying that the said goods are required for research purposes only**. But with the enactment of Goods and Services Tax (GST) Act, 2017 w.e.f. 01st July, 2017, the Central Excise & many other indirect taxes (except Customs) have been replaced with the GST. Accordingly, in the GST era, the University is entitled to exemption from so much of the central tax/ integrated tax/ union territory tax leviable, as in excess of the amount calculated at the rate of 2.5 (CGST) / 5 (IGST) / 2.5 (SGST/UTGST) per cent respectively, in reference to Notification No. 45/2017-Central Tax (Rate), 47/2017-Integrated Tax (Rate) & 45/2017-Union territory Tax (Rate) all dated 14.11.2017 respectively, for the goods specified below:-

- (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 financial year.*

Accordingly, in order to avail the GST exemption entitled to the University on aforesaid goods, the GST exemption certificate (GSTEC) will be issued through the Stores Purchase Office, duly countersigned by the Head of the Institution (In the case of this university Registrar is the authorized signatory for this purpose), on the request of the indenter/ purchaser department following the same procedure as was followed for release of Excise Duty exemption certificate (EDEC). Since, the Custom Tariff Act has not been replaced by GST, the Custom Duty exemption certificate (CDEC) will continue to be issued as were used to be in pre-GST era.


Comptroller

CC: 1. Officer Incharge, Univ. Website (College of Tech) for uploading this circular.
2. PS to Vice-Chancellor for his kind information.