



COTTON UNIVERSITY

Panbazar, Guwahati – 781001, India
Website: www.cottonuniversity.ac.in



Ref: No. CCSU/FIN/2016/19

Date :

NOTIFICATION

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

As per 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 applicable rate of GST is 5% for the following items used particularly for Research Purpose: -

- 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 Rupees Fifty Thousand in financial year.

To avail this Concessional GST, the university will provide a certificate to suppliers along with the purchase order. For such purchases, the concerned Head of the Deptt. /Principal Investigator of project will have to certify on prescribed Performa (copy enclosed) that the said goods are required for research purpose.

Concessional GST rates for such items are as below: -

- The rates of IGST shall be 5% in case of import and interstate purchase.
- The rates of CGST shall be 2.5% along with SGST 2.5% in case of purchase within the 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**.

Sample format of "Declaration Form" (will be issued by the indenter / buyer) and "Certificate for Concessional GST" (will be issued by Cotton University) is attached herewith.

This is issued with the approval of the Hon'ble Vice- Chancellor, CU. Dated 20.04.2018

Registrar
Cotton University

Date

Memo No.: CCSU/FIN/2016/19

Copy to:

- The P.S to Vice Chancellor, CU
- The Finance Officer, CU
- The Academic Registrar, CU
- All the Dept. Of HoD, CU
- The System Manager, CU – with a request to upload the same in the C.U. websites.
- Office Copy.



सत्यमेव जयते

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अग्रमतेन वेदव्याम्

Ref No.:

Date:

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

1.	Name of the Institution (Issuing Organisation)	COTTON UNIVERSITY, PNBAZAR, GUWAHATI
2.	Recognition No. With Dept. Of Scientific & Industrial Research	TU/V/RG-CDE/1232/2016 DATED 03.03.2016
3.	GST Registration No. Of the Institute	18SHLC02418D1DL
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. & Date	
7.	Name of the Indenter	
8.	Name of the Dept./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.

Registrar
Cotton University



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अभ्यन्तरे वेदव्ययम्

Form to avail Concessional GST
(To be submitted along with Purchase Indent/Proposal)

1. Name of Department :
2. Details of the items to be procured :
3. Estimated Value of items. :
4. Specific intended research purpose for which items is proposed. :

Certified that purchase of above goods for which concessional GST is claimed is required for research purpose.

Head of Dept

Indenter/Principal Investigator
Name: -