

Savitribai Phule Pune University



Finance & Accounts Department (An ISO 9001:2015 Unit)

Subject: Applicability of Customs duty / IGST / Central Tax exemption for research purposes.

You are aware that University has been claiming customs duty / Excise duty exemption for various purchases for research purpose as University has DSIR registration. Due to introduction of Goods and Service Tax since 1st July, 2017, there has been modification in the overall tax structure which has affected the tax exemption policy for research purpose.

Amendments has been made by the Government of India, Ministry of Finance (Department of Revenue) in the original notification by issuing Notifications Dated 25/01/2018 regarding applicability of Customs duty / IGST / Central Tax exemption. On this background DSIR has issued revised Certificate of Registration to the Savitribai Phule Pune University, which is valid up to 31/08/2021 for the purposes of availing Customs Duty Exemption in terms of the Notification issued in this regard. The Certificate of Registration issued by the DSIR along-with the term and conditions are attached.

Your attention is specifically invited on condition No. 5, which is reproduced below:

“The institution should utilize the duty exemption facility as per the above mentioned notification, for research purposes only. **Non-research requirement such as the one for service activities, teaching, training, patient care, etc. should not be procured availing the facility**”.

All the concerned are hereby requested to avail the exemption facility in adherence with the Notification number mentioned in the Certificate of Registration & terms and conditions forming part of the certificate.

Ref. : FAO/2017-18/2026
Date: 28/02/2018

CA (Dr.) Vidya Gargote
I/C Finance & Accounts Officer

Encl.: As above

To,

1. Head / Director / Co-ordinator of the University Departments / Sections
2. The Principal /Director of affiliated Colleges / Institutes
3. In Charge, Decentralized & Centralized Finance Units.



सूचना का
अधिकार
RIGHT TO
INFORMATION

दूरभाष/TEL : 26962819, 26567373
(EPABX) : 26565694, 26562133
: 26565687, 26562144
: 26562134, 26562122
फैक्स/FAX : 26960629, 26529745
Website : http://www.dsir.gov.in
(आईएसओ 9001:2008 प्रमाणित विभाग)
(AN ISO 9001:2008 CERTIFIED DEPARTMENT)



भारत सरकार
विज्ञान और प्रौद्योगिकी मंत्रालय
वैज्ञानिक और औद्योगिक अनुसंधान विभाग
टेक्नोलॉजी भवन, नया महरौली मार्ग,
नई दिल्ली - 110016
GOVERNMENT OF INDIA
MINISTRY OF SCIENCE AND TECHNOLOGY
Department of Scientific and Industrial Research
Technology Bhavan, New Mehrauli Road,
New Delhi - 110016



No. TU/V/RG-CDE (177)/2016

Dated: 28-02-2018

To,
The Registrar
Savitribai Phule Pune University (formerly the University of Pune)
Ganeshkhind
Pune - 411 007
Maharashtra

Subject: Renewal of Registration of Public Funded Research Institutions or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engg. College, other than a Hospital*, for purposes of availing Customs Duty exemption in terms of Notfn. No. 51/96-Customs dt. 23.07.1996, Notfn. No. 47/2017-Integrated Tax (Rate) dt. 14.11.2017 and Notfn. No. 45/2017- Central Tax (Rate) dt. 14.11.2017, Notfn. No. 45/2017- Union Territory Tax (Rate) dt. 14.11.2017, as amended from time to time.

With Reference: Your letter dated 26th February, 2018 on the above subject, this is the certificate of registration.

CERTIFICATE OF REGISTRATION

This is to certify that, **Savitribai Phule Pune University, Pune, Maharashtra** is registered with the Department of Scientific and Industrial Research (DSIR) for purposes of availing Customs Duty exemptions in terms of Notfn. No. 51/96- Customs dt. 23.07.1996, Notfn. No. 28/2003- Customs dt. 01.03.2003, Notfn. No. 43/2017- Customs dt. 30.06.2017 & Notfn. No. 47/2017- Integrated Tax (Rate) dt. 14.11.2017, Notfn. No. 10/2018-Integrated Tax (Rate) dt. 25.01.2018 and Notfn. No. 45/2017- Central Tax (Rate) dt. 14.11.2017, Notfn. No. 45/2017- Union Territory Tax (Rate) dt. 14.11.2017 & Notfn. No. 9/2018- Central Tax (Rate) dt. 25.01.2018, Notfn. No. 9/2018- Union Territory Tax (Rate) dt. 25.01.2018, as amended from time to time for research purposes only. This Registration is subject to terms and conditions mentioned overleaf.

This is issued in-lieu of DSIR letter no. TU/V/RG-CDE (177)/2016 dated 15th September, 2016 which is cancelled.

This Registration is valid upto **31.08.2021**.

Please acknowledge the receipt.

Yours faithfully,

Kamini Mishra
(K. Mishra)

Scientist - 'F' / Director

* Certificate of registration is not valid for activities falling within the definition of "hospital" as per notification no. 51/96 - Customs dated 23-07-1996 issued by the Department of Revenue. The institutions are cautioned to go through the notification before availing duty exemptions under this notification.

Terms and conditions for registration of public funded research institutions, etc., other than a hospital for the purposes of availing Customs Duty exemption in terms of Notfn. No. 51/96-Customs dt. 23.07.1996, Notfn. No. 47/2017-Integrated Tax (Rate) dt. 14.11.2017 and Notfn. No. 45/2017- Central Tax (Rate) dt. 14.11.2017, Notfn. No. 45/2017- Union Territory Tax (Rate) dt. 14.11.2017, as amended from time to time.

01. The institution should acknowledge receipt of the registration letter by stating that they will abide by the terms and conditions of registration.
02. The registration would be valid for the period specified in the registration letter**. Request for renewal of registration shall be made in the prescribed proforma, at least 3 months before the expiry of the valid registration. Applications received late may not be considered.

*** However, certificate of registration is not valid for activities falling within the definition of 'hospital' as per notification no. 51/96-Customs dated 23.07.1996 issued by the Department of Revenue. The institutions are cautioned to go through the notification before availing duty exemptions under this notification.*
03. Brief summary of the R&D activities, status of on-going projects and achievements of the institution shall be submitted to the DSIR at the end of 5(five) years, in case of institution where validity of registration is 10(ten) years. This should include details related to papers published, patents obtained and processes developed, new products introduced, awards & prizes received and copy of the latest Annual Report.
04. The institution should have a broad based research advisory committee (RAC), which should meet at regular intervals for approving, guiding and monitoring the ongoing and future research projects.
05. The institution should have separate budget for research. The institution should utilise the duty exemption facility as per the above-mentioned notification, for research purposes only. Non-research requirement such as the one for service activities, teaching, training, patient care, etc. should not be procured availing the facility.
06. DSIR will not be responsible for any misuse of the duty exemption facility using this certificate. The onus that duty exemption has been availed for research purpose only lies with the institution
07. The institutions should introduce a chapter in its Annual Report dealing with the research & development work. This could contain the on-going research projects, achievements during the year, publications, patents if any, etc. The R&D income & expenditure should be separately shown in an annexure/schedule in the statement of accounts in the Annual Report.
08. The registration will entitle the institutions to avail custom duty exemption on purchase of equipment, instruments, spares thereof, consumables etc. used for research & development subject to relevant Government policies in force from time to time. Such exemption will have to be separately applied for in the prescribed formats. The institutions should also abide by the terms & conditions of the customs notifications issued/amended from time to time.
09. In case of disposal/sale of R&D equipment, clearance from customs authorities will also be required in view of the applicable notification under which the equipment was imported in India.
10. The institution should submit details of the imports at the time of renewal in the proforma issued by DSIR.
11. Any violation of the terms & conditions mentioned above and/or provisions of taxation in force will make the institution liable to de-registration.
12. The institution will also conform to such other conditions for registration stipulated in the Guidelines, as may be specifically provided in the registration letter and notices placed on department official website (<http://www.dsir.gov.in>) from time to time.

[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 9/2018- Union Territory Tax (Rate)

New Delhi, the 25th January, 2018

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 8 of 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, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 45/2017- Union Territory Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1401 (E), dated the 14th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 45/2017- Union Territory Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1401(E), dated the 14th November, 2017.

[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 9/2018-Central Tax (Rate)

New Delhi, the 25th January, 2018

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”) read with sub-section (3) of section 11 of 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, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 45/2017- Central Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1391(E), dated the 14th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 45/2017-Central Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1391(E), dated the 14th November, 2017.

[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-Union territory Tax (Rate)

New Delhi, the 14th November, 2017

G.S.R....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 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 union territory tax leviable thereon under section 7 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

S. No.	Name of the Institutions	Description of the goods	Conditions
(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); (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.	(i) The goods are supplied to or for – (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 (b) an institution registered with the Government of India in the

			<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>

			<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>

			only; (iii) in 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.
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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 15th 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 14th 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 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

S. No.	Name of the Institutions	Description of the goods	Conditions
(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); (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.	(i) The goods are supplied to or for – (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 (b) an institution registered with the Government of India in the

			<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>

			<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>

			only; (iii) in 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.
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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 15th 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. 10/2018- Integrated Tax (Rate)

New Delhi, the 25th January, 2018

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”) read with sub-section (3) of section 6 of 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, makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 47/2017- Integrated Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.1396 (E), dated the 14th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2.* - For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”

[F. No. 354/1/2018-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No. 47/2017-Central Tax (Rate), dated the 14th November, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 1396 (E), dated the 14th November, 2017.

[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 14th 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

S. No.	Name of the Institutions	Description of the goods	Conditions
(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); (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.	(i) The goods are supplied to or for – (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 (b) an institution registered with the Government of India in the

			<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>

			<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>

			only; (iii) in 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.
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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 15th 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. 43/2017 – Customs

New Delhi, the 30th June, 2017

G.S.R. (E)- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

S.No. (1)	Notification No. and Date (2)	Amendments (3)
1	84/1971-Customs, dated the 11 th September, 1971	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3”, shall be substituted.
2	46/1974-Customs, dated the 25 th May, 1974	In the said notification, for the words and figures “additional duty leviable thereon under section 3”, the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3”, shall be substituted.
3	241/1982-Customs, dated the 04 th November, 1982	In the said notification, in the Table, in column(3), (a) In (i) for the words “duty of customs”, the words, brackets and figures, “duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the integrated tax leviable thereon under sub-section (7) of section 3 of the said tariff Act”, shall be substituted. (b) In (ii), for the for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax under sub-section (7) of section 3”, shall be substituted.
4	326/1983-Customs, dated the 23 rd December, 1983	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax under sub-section (7) of section 3”, shall be substituted.
5	183/86-Customs, dated 01 st March 1986	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax under sub-section (7) of section 3”, shall be substituted.
6	207/1989-Customs, dated the 17 th July, 1989	In the said notification, for “additional duty leviable thereon under section 3,” wherever it occurs, “integrated tax leviable thereon under sub-section (7)

		of section 3” shall be substituted.
7	157/1990-Customs, dated the 28 th March, 1990	In the said notification, for “additional duty leviable thereon under section 3,” wherever it occurs, “integrated tax and goods and services compensation cess leviable thereon respectively under sub-section (7) and (9) of section 3”, shall be substituted.
8	104/1994-Customs, dated the 16 th March, 1994	In the said notification, for the words and figures “additional duty leviable thereon under section 3 of the said Customs Tariff Act,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
9	134/1994-Customs, dated the 22 nd June, 1994	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
10	146/1994-Customs, dated the 13 th July, 1994	In the said notification; i. the words and figures “and from the whole of the additional duty leviable thereon under section 3 of the second mentioned Act,” shall be omitted. ii. in the Table, S. Nos. 4, 5, 6, 11 and the entries relating thereto shall be omitted.
11	148/1994-Customs, dated the 13 th July, 1994	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
12	151/1994-Customs, dated the 13 th July, 1994	In the said notification; i. for the words and figures “additional duty leviable thereon under section,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted. ii. in the Table, against S. No. in column (1), for the word “Fuel”, the words “Fuel other than Aviation Turbine Fuel” shall be substituted.
13	153/1994-Customs, dated the 13 th July, 1994	In the said notification,; i. for the words and figures “additional duty leviable thereon under section” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3” shall be substituted. ii. in the Table, S. No. 6 and the entries relating thereto shall be omitted.
14	154/1994-Customs, dated the 13 th July, 1994	In the said notification, for the words and figures “additional duty leviable thereon under section 3” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
15	158/1995-Cusotms, dated the 14 th November, 1995	In the said notification,- i. for the words and figures “additional duty leviable thereon under section 3,” the words,

		<p>brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.</p> <p>ii. For the words “officer of Central Excise” the words “officer of Customs” shall be substituted.</p> <p>iii. In the Table, in column (3), S.No. 4(a) for the words “factory under Central Excise control following the following the procedure laid down under rule 173MM of the Central Excise Rules,1944” the word “premises registered under relevant Goods and Services Act” shall be substituted.</p>
16	38/1996-Customs, dated the 23 rd July, 1996	<p>In the said notification,</p> <p>i. for the words and figures “additional duty leviable thereon under section 3” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3” shall be substituted.</p> <p>ii. in the Table, in S.No. 1, in column (2), item numbers (a), (f), (g) and the entries relating thereto shall be omitted.</p>
17	39/1996-Customs, dated the 23 rd July, 1996	<p>In the said notification,</p> <p>i. the words and figures “and from the whole of the additional duty leviable thereon under section 3 of the second mentioned Act,” shall be omitted.</p> <p>ii. in the Table, S. Nos. 1, 2, 4, 6, 8, 44, 45 and the entries relating thereto shall be omitted.</p>
18	43/1996-Customs, dated the 23 rd July, 1996	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
19	51/1996-Customs, dated the 23 rd July, 1996	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
20	22/2003-Customs, dated the 04 th February, 2003	<p>In the said notification;</p> <p>i. For the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.</p> <p>ii. in the Table, S. No. 9 and the entries relating thereto shall be omitted.</p>
21	121/2003-Customs, dated the 01 st August, 2003	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
22	130/2010-Customs, dated the 23 rd December, 2010	In the said notification, for the words and figures “additional duty leviable thereon under section 3,”

		the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
23	26/2011-Customs, dated the 01 st March, 2011	In the said notification,- i. for the words and figures “additional duty leviable thereon under section 3” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted. ii. in the Table, S. Nos. 1 and 5 and the entries relating thereto shall be omitted.
24	10/2014-Customs, dated the 12 th May, 2014	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
25	08/2016-Customs, dated the 05 th February, 2016	In the said notification, for “additional duty leviable thereon under section 3,” wherever it occurs, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.
26	17/2017-Customs, dated the 21 st April, 2017	In the said notification, for the words and figures “additional duty leviable thereon under section 3,” the words, brackets and figures, “integrated tax leviable thereon under sub-section (7) of section 3,” shall be substituted.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India

Note:

1. The principal notification No. 84/1971-Customs, dated the 11th September, 1971 was published in the Gazette of India, Extraordinary vide G.S.R. 1334(E), dated the 11th September, 1971. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary, vide G.S.R. 428(E), dated the 26th May, 1995.
2. The principal notification No. 46/1974-Customs, dated the 25th May, 1974 was published in the Gazette of India, Extraordinary, vide G.S.R. 503(E), dated the 25th May, 1974. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary; vide G.S.R. 428(E), dated the 26th May, 1995.
3. The principal notification No. 241/1982-Customs, dated the 04th November, 1982 was published in the Gazette of India, Extraordinary, vide G.S.R. 661(E), dated the 04th November, 1982. It was last amended by notification No. 101/1983-Customs dated the 05th April, 1983, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 316(E), dated the 05th April, 1983.

4. The principal notification No. 326/1983-Customs, dated the 23rd December, 1983 was published in the Gazette of India, Extraordinary, vide G.S.R. 912(E), dated the 23rd December, 1983. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary, vide G.S.R. 428(E), dated the 26th May, 1995.
5. The principal notification No. 183/1986-Customs, dated the 1st March, 1986 was published in the Gazette of India, Extraordinary, vide G.S.R. 383 (E), dated the 1st March, 1986. It was last amended by notification No. 48/1996-Customs dated the 23rd July, 1996, which was published in the Gazette of India, Extraordinary, vide G.S.R. 300(E), dated the 23rd July, 1996.
6. The principal notification No. 207/1989-Customs, dated the 17th July, 1989 was published in the Gazette of India, Extraordinary, vide G.S.R. 702(E), dated the 17th July, 1989. It was last amended by notification No. 70/2005-Customs dated the 19th July, 2005, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 483(E), dated the 19th July, 2005.
7. The principal notification No. 157/1990-Customs, dated the 28th March, 1990 was published in the Gazette of India, Extraordinary, vide G.S.R. 405(E), dated the 28th March, 1990. It was last amended by notification No. 58/2016-Customs dated the 05th October, 2016, which was published in the Gazette of India, Extraordinary; vide G.S.R. 956(E), dated the 05th October, 2016.
8. The principal notification No. 104/1994-Customs, dated the 16th March, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 319(E), dated the 16th March, 1994. It was last amended by notification No. 101/1995-Customs dated the 26th May, 1995, which was published in the Gazette of India, Extraordinary; vide G.S.R. 428(E), dated the 26th May, 1995.
9. The principal notification No. 134/1994-Customs, dated the 22nd June, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 525(E), dated the 22nd June, 1994. It was last amended by notification No. 119/95-Customs dated the 06th July, 1995, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 539(E), dated the 06th July, 1995.
10. The principal notification No. 146/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 575(E), dated the 13th July, 1994. It was last amended by notification No. 48/2013-Customs dated the 30th October, 2013, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 713(E), dated the 30th October, 2013.
11. The principal notification No. 148/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 577(E), dated the 13th July, 1994. It was last amended by notification No. 56/2011-Customs dated the 07th July, 2011, which was published in the Gazette of India, Extraordinary; vide G.S.R. 518(E), dated the 07th July 2011.
12. The principal notification No. 151/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 580(E), dated the 13th July, 1994. It was last amended by notification No. 101/95-Customs dated the 26th May, 1995, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 428(E), dated the 26th May, 1995.
13. The principal notification No. 153/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 582(E), dated the 13th July, 1994. It was last amended by notification No. 21/2006-Customs dated the 01st March, 2006, which was published in the Gazette of India, , Extraordinary, vide G.S.R. 122(E), dated the 01st March, 2006.
14. The principal notification No. 154/1994-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, vide G.S.R. 583(E), dated the 13th July, 1994. It was last amended by notification No. 109/2009-Customs dated the 24th September, 2009, which was

published in the Gazette of India, Extraordinary; vide G.S.R. 701(E), dated the 24th September, 2009.

15. The principal notification No. 158/1995-Customs, dated the 14th November, 1995 was published in the Gazette of India, Extraordinary, vide G.S.R. 744(E), dated 14th November, 1995. It was last amended by notification No. 60/2012-Customs dated the 06th December, 2012 which was published in the Gazette of India, Extraordinary; vide G.S.R. 880(E), dated the 06th December, 2012.
16. The principal notification No. 38/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 290(E), dated the 23rd July, 1996. It was last amended by notification No. 41/2012-Customs dated the 14th June, 2012 which was published in the Gazette of India, Extraordinary; vide G.S.R. 446(E), dated the 14th June, 2012.
17. The principal notification No. 39/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 291(E), dated the 23rd July, 1996. It was last amended by notification No. 33/2016-Customs dated the 17th May, 2016 which was published in the Gazette of India, , Extraordinary, vide G.S.R. 526(E), dated the 17th May, 2016.
18. The principal notification No. 43/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 295(E), dated the 23rd July, 1996.
19. The principal notification No. 51/1996-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 303(E), dated the 23rd July, 1996. It was last amended by notification No. 24/2014-Customs dated the 11th July, 2014 which was published in the Gazette of India, , Extraordinary, vide G.S.R. 471(E), dated the 11th July, 2014.
20. The principal notification No. 22/2003-Customs, dated the 04th February, 2003 was published in the Gazette of India, Extraordinary, vide G.S.R. 78(E), dated the 04th February, 2003. It was last amended by notification No. 15/2011-Customs dated the 01st March, 2011 which was published in the Gazette of India, Extraordinary; vide G.S.R. 141(E), dated the 01st March, 2011.
21. The principal notification No. 121/2003-Customs, dated the 01st August, 2003 was published in the Gazette of India, Extraordinary, vide G.S.R. 623(E), dated the 01st August, 2003.
22. The principal notification No. 130/2010-Customs, dated the 23rd December, 2010 was published in the Gazette of India, Extraordinary, vide G.S.R. 1008(E), dated the 23rd December, 2010.
23. The principal notification No. 26/2011-Customs, dated the 01st March, 2011 was published in the Gazette of India, Extraordinary, vide G.S.R. 152(E), dated the 01st March, 2011. It was last amended by notification No. 14/2015-Customs dated the 31st March, 2015, which was published in the Gazette of India, Extraordinary; vide G.S.R 242(E), dated the 31st March, 2015.
24. The principal notification No. 10/2014-Customs, dated the 12th May, 2014 was published in the Gazette of India, Extraordinary, vide G. S.R. 335(E), dated the 12th May, 2014.
25. The principal notification No. 08/2016-Customs, dated the 05th February, 2016 was published in the Gazette of India, Extraordinary, vide G.S.R. 147(E), dated the 05th February, 2016.
26. The principal notification No. 17/2017-Customs, dated the 21st April, 2017 was published in the Gazette of India, Extraordinary, vide G.S.R. 400(E), dated the 21st April, 2017.

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), specified in column(2) of the Table below, shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column(3) of the said Table, namely:-

Table

S.No	Notification No. and date	Amendments
(1)	(2)	(3)
1.	136/90- Customs, dated the 20 th March, 1990	In the said notification, in the Table, in column (2), for the figures "60%" at both the places where they occur, the figures, "50 %" shall be substituted.
2.	171/93- Customs, dated the 16 th September, 1993	In the said notification, in the proviso, for the words "rupees five thousand", the words " rupees ten thousand" shall be substituted.
3.	117/94- Customs, dated the 27th April, 1994	<p>In the said notification, for the Table, the following shall be substituted, namely:-</p> <p>"S.No. Description of goods Rate</p> <p>(1) (2) (3)</p> <p>1. Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins</p> <p>Rs. 100 per 10 gms.</p> <p>2. Gold in any form other than at S.No.1 above, including tola bars and ornaments, but excluding ornaments studded with stones or pearls</p> <p>Rs. 250 per 10 gms.</p> <p>3. Silver in any form</p> <p>Rs. 500 per kg."</p>
4.	152/94- Customs, dated the	In the Table, against S. No. 1, in column (4), in item (ii), the words " abroad in foreign exchange" shall be omitted.

	13 th July, 1994	
5.	154/94- Customs, dated the 13 th July, 1994	In the said notification, in the Table, against S. No. 5, in column (3), in clause (ii), for the words "rupees five thousand", the words " rupees ten thousand" shall be substituted.
6.	26/95- Customs, dated the 16 th March, 1995	<p>In the said notification, in the Table,-</p> <p>(A) in S. No. I, -</p> <ul style="list-style-type: none"> (i) against item No. 10, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (ii) against item No. 12, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (iii) against item No. 14, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (iv) against item No. 15, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (v) against item No. 16, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (vi) against item No. 17, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (vii) against item No. 18, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (viii) against item No. 19, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (ix) against item No. 20, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (x) against item No. 22, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (xi) against item No. 23, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (xii) against item No. 24, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (xiii) against item No. 25, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (xiv) against item No. 26, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (xv) against item No. 27, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (xvi) against item No. 28, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (xvii) against item No. 29, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (xviii) against item No. 30, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (xix) against item No. 31, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (xx) against item No. 32, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (xxi) against item No. 37, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (xxii) against item No. 40, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be

		substituted; (B) in S. No. II, against item No. 10, for the entry in column (3), the entry "20% <i>ad valorem</i> " shall be substituted.
7.	28/95- Customs, dated the 16 th March, 1995	<p>In the said notification, in the Table,-</p> <ul style="list-style-type: none"> (i) against S. No. 7, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (ii) against S. No. 8, for the entry in column (3), the entry "19% <i>ad valorem</i>" shall be substituted; (iii) against S. No. 9, for the entry in column (3), the entry "19% <i>ad valorem</i>" shall be substituted; (iv) against S. No. 10, for the entry in column (3), the entry "19% <i>ad valorem</i>" shall be substituted; (v) against S. No. 12, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (vi) against S. No. 13, for the entry in column (3), the entry "20% <i>ad valorem</i>" shall be substituted; (vii) against S. No. 14, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (viii) against S. No. 15, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (ix) against S. No.16, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (x) against S. No. 17, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted; (xi) against S. No. 19, for the entry in column (3), the entry "15% <i>ad valorem</i>" shall be substituted.
8.	39/96- Customs, dated the 23 rd July, 1996	<p>In the said notification, in the table,-</p> <ul style="list-style-type: none"> (a) against S.No. 7, for the words "Paints, ferrous and non-ferrous metals in any form and articles thereof", the words "Paints, consumables (adhesives, glues, resins, additives, sealants, pigments, etc.), metallic(ferrous and non ferrous) and non-metallic (composite reinforced fiber, wood, carbon fiber, glass fiber, Rubber, etc.) materials in any form and articles thereof, conforming to aeronautical specification accompanied with certificate of conformance/ release note /airworthiness certificate for development" shall be substituted; (b) against S.No. 8, in column (3), in clause (b), for the words "six months", the words "two years" shall be substituted; and (c) against S. No. 10, in column (2),in clause (ii), for the words " Jigs, tools and ground handling equipment of aircraft for defence use" the words "Production tooling including jigs, tools, fixtures, tools and gauges, ground support equipments, test / measuring equipments, scientific and technical

		instruments, apparatus and equipments including spare parts and components thereof, consumables" shall be substituted.
9.	42/96- Customs, dated the 23 rd July, 1996	In the said notification, after S. No. 30 and the entries relating thereto, the following shall be added, namely:- "31. Project for LNG Regassification Plant. 32. Aerial Passenger Ropeway Project."
10.	51/96- Customs, dated the 23 rd July, 1996	In the said notification, in the Table, after S. No. 2 and the entries relating thereto, and before the <i>Explanation</i> , the following S. Nos. and entries relating thereto shall be inserted, namely:- (1) (2) (3) (4) "3. Departments and laboratories of the Central Government and State Government, other than a hospital (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; and (d) Prototypes, the CIF value of which does not exceed rupees fifty thousand in a financial year. (i) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes only; (ii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and (iii) When the goods are imported for delivery to an institution, the certificates specified in the clauses (i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act. 4. Regional Cancer Center (Cancer Institute) (a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches. (i) The goods are imported by the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department; (ii) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes only; (iii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and (iv) When the goods are imported for delivery to an institution, the certificates specified in the clauses

		(i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act.”.
11.	80/97- Customs, dated the 21st October, 1997	<p>In the said notification, for the Table, the following shall be substituted, namely:-</p> <p>“S.No. Description of goods Rate</p> <p>(1) (2) (3)</p> <p>1. Gold bars, other than tola bars, bearing manufacturer’s or refiner’s engraved serial number and weight expressed in metric units, and gold coins</p> <p>Rs. 100 per 10 gms.</p> <p>2. Gold in any form other than at S.No. 1 above including tola bars and ornaments, but excluding ornaments studded with stones or pearls</p> <p>Rs. 250 per 10 gms.</p> <p>3. Silver in any form</p> <p>Rs. 500 per kg.”.</p>
12.	25/99- Customs, dated the	<p>In the said notification, in the Table, in List A,-</p> <p>(i) against S. No. 16, in column (4), for the words “Moulded Piezoelectric Crystal”, the</p>

<p>28th February, 1999</p>	<p>words “mounted piezo electric crystal” shall be substituted;</p> <p>(ii) against S. No. 17, in the entry in column (3), for the words “manganous manganic oxide of purity 99% or above”, the words “manganous manganic oxide with manganese content 71% or above” shall be substituted;</p> <p>(iii) against S. No. 31, for the entry in column (3), the entry “internal dag, aqua dag, graphite, hitasols, external quoting graphite or external dag” shall be substituted;</p> <p>(iv) against S. No. 44, in column (3), the following <i>Explanation</i> shall be inserted, namely:- “<i>Explanation.</i>- for the removal of doubts, “plain plastic film” includes bi-axially oriented polypropylene (BOPP) film”;</p> <p>(v) the entry against S.No. 121 shall be omitted;</p> <p>(vi) against S.No.128, in column (3), the words, “Nickel Eyelets” shall be omitted;</p> <p>(vii) against S.No.138, in column (3), the words, brackets and figures, “Nickel Oxide (Purity not less than 98%)” shall be omitted;</p> <p>(viii) against S. No. 157, for the entry in column (3), the entry “SRBP (Synthetic resin bonded paper) sheets and substrate” shall be substituted.</p>
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13.	25/2002- Customs, dated the 1 st March, 2002	<p>In the said notification, in the Table,-</p> <p>(i) against S.No. 17, in column (2), for the words “Panel Surface Coating Equipment”, the words “panel surface coating equipment; bucket elevator; belt conveyor; shuttle conveyor system; shuttle dryer and accessories; screener; raw material bin and silo cyclone separator and dust collector; vibratory feeder; rotary distributor; air knocker; weighing scale system and accessories; load cells; screw feeder; raw material mixer; jaw crusher; metal detector; magnetic separator; raw material hoists and elevators; furnace and forehearth refractory; refractory mortar; furnace control system and accessories; furnace reversal system; pyrometer; furnace combustion system with burners; control system and accessories; fuel supply metering and reversal system; combustion and cooling air fan system; combustion air metering and control system; natural gas – LPG air mixer system and accessories; glass level controller and accessories; oxygen bubbling system and accessories; platinum lined bubbler tubes; high temperature CCTV system; thermox analyzer; oxygen sensor; glass laboratory equipment; components of platinum and rhodium, including thermocouples, gobbing stirrer and bowl; well liner, orifice ring and accessories; molybdenum frame for stirrer; stirrer mechanism and accessories; feeder mechanism and accessories; shear mechanism and accessories; hydraulic press accessories, tools and spare parts; hydraulic power unit and accessories; press table and base and accessories; ram assembly and accessories; gob wiper; gob spanker; air former system; basket valve; shell transfer system; turn over system; take out system; gob weight measuring and control system; pin sealer and accessories; pin sealer body and base; oscillator and control system; button sealing machine; ware auto loader and unloader system and accessories; annealing lehr and accessories; ware dimension control gauges and accessories; hot end gauge; combination gauge; inside contour gauge; outside contour gauge; periphery and out of flat gauge; metal master for gauges; LVDT sensor; laser marking system; lap grinder and polisher and accessories; drum grinder and polisher and accessories; edge grinder and polisher and accessories; pad grinder and accessories; washer and dryer system; transfer conveyor; hydraulic power system for grinding and polishing equipment; slurry system including tanks, agitators, pumps, separator and accessories; process control computer with accessories, cables and software; trolley conveyors and hangers; mold blasting machine; mold 5-Axis machining center and tools and accessories; mold 3-axis machining center and tools and accessories; mold surface grinder machine and tools and accessories; mold NC lathe machine, ware 3 D measuring machine and accessories; mold plunger, shell, ring and bottom casting; mold assembly including plunger, shell, ring, bottom and accessories” shall be substituted;</p> <p>(ii) against S.No. 18, in column (2), for the words “Thickness Tester”, the words “ thickness tester; coating; and bare board tester” shall be substituted;</p> <p>(iii) against S.No. 23, for the entry in column (2), the entry “ Forming machine for manufacture of formed oil; Assembly machine; Packing machine; Measuring and testing equipments; Stitching machine; Winding machine; Combined stitching machine and winding machine; and Lead tab making machine” shall be substituted;</p> <p>(iv) after S.No. 24 and the entries relating there to, the following shall be added, namely:-</p> <p>(1)</p> <p>(2)</p> <p>(3)</p> <p>“ 25.</p> <p>DVD 9 manufacturing machinery or replication lines comprising 2-injection moulding machines, 1 to 2 metallisers, 1-UV bonding station, 1-inspection station; DVD 9 printing machines (screen and offset); DVD 9 mastering equipment with laser beam recorder, electroplating equipment, stamper punch and back polishing equipment</p> <p>Digital Video Disk (DVD)</p> <p>26.</p> <p>High speed precision press (400 strokes per minute or above); and optical comparators</p> <p>Electronic components</p>
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		<p>27</p> <p>Histeric or permeability tester; de-ioners Relays.”.</p>
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[F.No.334 / 1 /2003-TRU]

(Alok Shukla)
Deputy Secretary to the Government of India

Foot note:

- 1) Notification No. 136/90-Customs, dated the 20th March, 1990 was published in the Gazette of India vide number G.S.R. 366(E), dated the 20th March, 1990 and was last amended vide notification No. 20/2001-Customs, dated the 1st March, 2001 vide number G.S.R. 119 (E), dated the 1st March, 2001.
- 2) Notification No. 171/93-Customs, dated the 16th September, 1993 was published in the Gazette of India vide number G.S.R. 610 (E), dated the 16th September, 1993 and was last amended vide notification No. 87/99-Customs, dated the 6th July, 1999 vide number G.S.R. 504 (E), dated the 6th July, 1999.
- 3) Notification No. 117/94-Customs, dated the 27th April, 1994 was published in the Gazette of India vide number G.S.R. 417(E), dated the 27th April, 1994 and was last amended vide notification No. 20/2001-Customs, dated the 1st March, 2001 vide number G.S.R. 119 (E), dated the 1st March, 2001.
- 4) Notification No. 152/94-Customs, dated the 13th July, 1994 was published in the Gazette of India vide number G.S.R. 581(E), dated the 13th July, 1994 and was last amended vide notification No. 20/2000-Customs, dated the 1st March, 2000 vide number G.S.R. 172 (E), dated the 1st March, 2000.
- 5) Notification No. 154/94-Customs, dated the 13th July, 1994 was published in the Gazette of India vide number G.S.R. 583 (E), dated the 13th July, 1994 and was last amended vide notification No. 86/99-Customs, dated the the 6th July, 1999 vide number G.S.R. 503 (E), dated the the 6th July, 1999.
- 6) Notification No.26/95-Customs, dated the 16th March, 1995 was published in the Gazette of India vide number G.S.R. 155(E), dated the 16th March, 1995 and was last amended vide notification No. 24/2002-Customs, dated the 1st March, 2002 vide number G.S.R. 121(E), dated the 1st March, 2002.
- 7) Notification No.28/95-Customs, dated the 16th March, 1995 was published in the Gazette of India vide number G.S.R. 157(E), dated the 16th March, 1995 and was last amended vide notification No. 24/2002-Customs, dated the 1st March, 2002 vide number G.S.R. 121(E), dated the 1st March, 2002.
- 8) Notification No.39/96-Customs dated the 23rd July, 1996 was published in the Gazette of India vide number G.S.R. 291 (E), dated the 23rd July, 1996 and was last amended vide notification No. 6/2003-Customs, dated the 6th January, 2003 vide number G.S.R. 13 (E), dated the 6th January, 2003.
- 9) Notification No. 42/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India vide number G.S.R. 294 (E), dated the 23rd July, 1996 and was last amended vide notification No. 91/2002-Customs, dated the 6th September, 2002 vide number G.S.R. 622 (E), dated the 6th September, 2002.
- 10) Notification No.51/96-Customs dated the 23rd July, 1996 was published in the Gazette of India vide number G.S.R.303 (E), dated the 23rd July, 1996 and was last amended vide notification No.24/2002-Customs, dated the 1st March, 2002 vide number G.S.R. 121 (E), dated the 1st March, 2002.
- 11) Notification No. 80/97-Customs, dated the 21st October, 1997 was published in the Gazette of India vide number G.S.R. 610(E), dated the 21st October, 1997 and was last amended vide notification No. 20/2001-Customs, dated the 1st March, 2001 vide number G.S.R. 119 (E), dated the 1st March, 2001.
- 12) Notification No. 25/99-Customs, dated the 28th February, 1999 was published in the Gazette of India vide number G.S.R. 161(E), dated the 28th February, 1999 and was last amended vide notification No. 8/2003-Customs, dated the 13th January, 2003 vide number G.S.R. 26 (E), dated the 13th January, 2003.
- 13) Notification No. 25/2002-Customs, dated the 1st March, 2002 was published in the Gazette of India vide number G.S.R. 122(E), dated the 1st March, 2002 and was last amended vide notification No.57/2002-Customs, dated the 31st May, 2002 vide number G.S.R. 399 (E), dated the 31st May, 2002.

Exemption to research equipment imported by public funded and non-commercial research institutions and I.I.T. etc.

23-7-1996

Notification No. 51/96-Customs

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (3) of the Table hereto annexed, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the rate of five percent ad valorem and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, when imported into India, by importers specified in column (2) of the said Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table.

2. This notification shall come into force with effect from the 1st day of September, 1996.

Table

S. No.	Name of the importer	Description of goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers);</p> <p>(b) accessories, parts, consumables and live animals (for experimental purposes);</p> <p>(c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;</p> <p>(d) proto-types, the C.I.F. value of which does not exceed rupees fifty thousand in a financial year.</p>	<p>(i) The goods "are imported by or for delivery to-</p> <p>(a) a public funded research institution under the administrative control of the Department of Space or the Department of Atomic Energy or the Department of Defence Research and Development of the Government of India, or</p> <p>(b) an institution registered with the Government of India in Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department;</p> <p>(ii) The importer produces, at the time of importation, a certificate 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 import of live animals for experimental purposes, the importer</p>

			<p>produces, at the time of importation, a certificate 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; and</p> <p>(iv) When the goods are imported for delivery to an institution, the certificates specified in items (i) and (ii), as the case may be, items (i), (ii) and (iii) above shall be produced at the time of clearance of the goods from a warehouse appointed under Section 57 or 58 of the Customs Act, 1962 (52 of 1962).</p> <p>(b) is registered with the Government of India in Department of Scientific and Industrial Research; and</p> <p>(ii) produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only.</p>
2.	Non-commercial research institutions, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers; (b) accessories, parts, consumables and live animals (for experimental purposes)</p> <p>(c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms. Microfiches;</p> <p>(d) proto-types.</p>	<p>(i) The importer is registered with the Government of India in the Department of Scientific and Industrial Research;</p> <p>(ii) an officer not below the rank of a Deputy Secretary to the Government of India in the said Department certifies, in each case, that the importer is not engaged in any commercial activity and that the said goods are required for research purposes only;</p> <p>(iii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a no objection certificate for the said import from the Committee for the purpose of Control and Supervision of Experiments on Animals and a certificate from an officer not below the rank of Deputy Secretary to the Governemtn of India in the said</p>

			<p>Department stating that live animals are required for research purposes;</p> <p>(iv) the goods are covered by a Pass-Book issued by the said Department.</p> <p>(v) the aggregate C.I.F. value of imports under this exemption does not exceed rupees two crores in the case of consumables, rupees fifty thousand in the case of proto-types and rupees five crores in other cases, in a financial year.</p>
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Explanation.-For the purposes of this notification, the expression,-

- (a) "Publerritory;
- (b) "Universic 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 Goverment or the Goverment of any State or the administration of any Union tity" means a university established or incorporatred 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 university for the purposes of that 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.

Notification No. 51/96-Cus., dated 23-7-1996 as amended by notification Nos.93/96-Cus., dated 11-12-1996; No.19/97-Cus., dated 1-3-1997 vide corrigendum M.F.(D.R.) F.No. B-40/11/96-TRU, dated 25-10-1996 as amended by Notification No. 28/98-Cus., dated 2-6-1998. and No. 20/2000-Cus; dated 1-3-2000 and 24/2002 dt.01.03.2002