



UNIVERSITY OF CALCUTTA

A&A/AA & B / 0545

Date 06/03/2018

**Memo No.:**

**Dated:** 5th March 2018

The Government of India, vide notification no. 45/2017-Central Tax (Rate) dated 14.11.2017 of Central Goods and Services tax Act, 2017 (12 of 2017) has fixed the rate of GST at 2.5% and the Government of West Bengal, vide notification no. 2023-F.T. dated 14.11.2017 of West Bengal Goods and Services Tax Act, 2017 (West Ben, Act XXVIII of 2017) has fixed the rate of GST at 2.5% for various government departments for purchase of scientific instruments and other items as mentioned in the subject notifications. Hence, it implies that purchases by the University will attract a total GST of  $2.5\%+2.5\% = 5\%$ . A certificate is to be issued authenticating the supply of the goods to the University, by the 'Registrar' of the University, as per Explanation to Notification no. 45/2017-Central Tax (Rate), wherein "Head" means "in relation to a University, the Registrar thereof (by whatever name called)". The subject notifications are annexed herewith.

AJ/MB

(Accounts Officer)

University of Calcutta

(\* ) Secretary / Asstt. Secretary of different faculties and all Head of Departments are requested to give wide publicity to the matter.

[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 14<sup>th</sup> November, 2017

*Related to*  
*0545*  
*06/03/2018*

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"), 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

Related

UNIVERSITY OF CALCUTTA

A&A/AA & B./ 0595

Date 06/03/2018

			<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>(I) 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>

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A&A/AA & B / 0545

Date 08/03/2018

			research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals. (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.
3.	Departments and laboratories of the Central Government and State Governments, other than a hospital	(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 a financial year.	(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; (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.
4.	Regional Cancer Centre (Cancer Institute)	(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.	(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; (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

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Date: 08/03/2018

			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 15<sup>th</sup> day of November, 2017.

[F. No. 354/320/2017-TRU]

(Ruchi Bisht)

Under Secretary to Government of India

**The**  
  
**Kolkata** **Gazette**  
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*Extraordinary*  
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TUESDAY, NOVEMBER 14, 2017

[SAKA 1939

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

No. 2023-F.T.

Dated, Howrah, the 14th day of November, 2017

*No. 45/2017-State Tax (Rate)*

In exercise of the powers conferred by sub-section (1) of section 11 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) ( hereafter in this notification referred to as "the said Act"), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased hereby to exempt the goods specified in column (3) of the Table below, from so much of the State tax leviable thereon under section 9 of the said Act, as is 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**

Sl. 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	(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

Sl. No.	Name of the Institutions	Description of the goods	Conditions
(1)	(2)	(3)	(4)
		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.	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 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; (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; (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.
2.	Research institution, other than a hospital	(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 a financial year.	(1) The institution is registered with the Government of India in the Department of Scientific and Research, which- (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; (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. (2) The goods falling under (1) above shall

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(1)	(2)	(3)	(4)
	Departments and laborato-		not be transferred or sold by the institution for a period of five years from the date of installation.
3.	ries of the Central Government and State Governments, other than a hospital	(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 a financial year.	(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; (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.
4.	Regional Cancer Centre (Cancer Institute)	(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.	(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; (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; (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.



*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;
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(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.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Joint Secretary to the Government of West Bengal*



University of Calcutta  
RIGHT TO INFORMATION ACT, 2005.  
The authority of the University of Calcutta has appointed the following two officers to deal with the appeal under RTI Act, 2005.

**State Public Information Officer:-**

Dr. Santanu Paul, Deputy Registrar, Senate House, University of Calcutta ,  
87/1, College Street, Kolkata-700 073.  
Ph.:-2219-6630, E-Mail: [deputyregistrarcu18@gmail.com](mailto:deputyregistrarcu18@gmail.com).

**Appellate Authority:-**

Prof. (Dr.) Rajagopal Dhar Chakrabarti  
Registrar  
University of Calcutta  
Senate House, 87/1, College Street, Kolkata-700 073.  
Ph.-2241-0071/4984  
Fax- 91-033-2241-3222  
E-Mail: [rgdc2000@gmail.com](mailto:rgdc2000@gmail.com)

Any application in this respect may be sent to:  
Dr.Santanu Paul, State Public Information Officer & Deputy Registrar, University of Calcutta, Senate House, 87/1, College Street, Kolkata-700 073.