

INDIAN STATISTICAL INSTITUTE
203 B T ROAD, KOLKATA -700108.


CIRCULAR

As per Notification Nos. 45/2017-Central Tax (Rate) and 47/2017-Integrated Tax (Rate) , Suppliers of following goods when making outward supplies to Indian Statistical Institute (ISI) would levy a maximum of 2.5% rate of CGST and 2.5% rate of SGST (i.e. 5% in case of IGST) subject to conditions stated below . Any tax in excess of 5% (in aggregate of CGST and SGST) would be considered as exempted to Indian Statistical Institute (ISI).

Name of the Institutions	Description of the goods	Conditions
Research institution, other than a hospital	(a) Scientific and technical instruments, apparatus, equipment (Including computers);	(1) The Institution is registered with the Government of India in the Department of Scientific and Research ,which-
	(b) accessories, parts, consumables and live animals (experimental purpose);	(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;
	(c) computer software, Compact Disc-Read only memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;	(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.
	(d) Prototypes, the aggregate value of Prototypes received by an institution does not exceed fifty thousand rupees in a financial year.	(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.

Indian Statistical Institute (ISI) would be eligible to avail the benefits of exemptions extended by above stated notifications (vide S. No. 2) as it is registered with Department of Scientific and Industrial Research (DSIR registration of ISI is valid till 31.03.2019). The said notifications (copy enclosed herewith) are applicable from 15th November, 2017.

All concerned are requested to kindly take note of the above.


Chief Executive - A & F

To
Heads of the Departments
Professors- in-Charge
Head, SQC & OR Division
Dean of Studies
Director

All Branches