



Maharshi Dayanand University, Rohtak

(A State University established under Haryana Act No. 25 of 1975)

NAAC Accredited 'A' Grade

GST Cell (Accounts Branch)

No. FO/2018/.....1402
Dated: 26-03-2018

To

All the HODs/ Directors/Branch Officers
Maharshi Dayanand University
Rohtak.

Sub: Exemption of GST on purchase of equipments, consumable items etc. for Research Purpose.

Sir/Madam,

The Central Board of Excise and Customs and Excise and Taxation Department Haryana have amended the rate of GST in case of purchase of items specified in the below mentioned notifications and after satisfying the conditions mentioned therein:

Type	Notification No./Dated	Issued by	Exemption of GST	GST to be paid to the Supplier
CGST	45/2017 - Central Tax (Rate)/ dated 14 th Nov. 2017	Government of India Ministry of Finance (Department of Revenue)	In excess of 2.5% as CGST	5% (2.5% CGST + 2.5% SGST) <i>in case of purchase within Haryana</i>
SGST	125/ST-2 dated 14 th Nov. 2017	Haryana Government Excise and Taxation Department	In excess of 2.5% as SGST	
IGST	47/2017 - Integrated Tax (Rate)/dated 14 th Nov. 2017	Government of India Ministry of Finance (Department of Revenue)	In excess of 5% as IGST	5% IGST <i>in case of purchase from outside Haryana</i>
Items	“(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 <u>does not exceed fifty thousand rupees in a financial year.</u> ”			

At the time of supply of above mentioned item(s), a certificate (proforma enclosed) signed by the Head of the institution, shall be required to be submitted to the supplier for availing this exemption.

Therefore, during the purchase of above items for research purpose, action may be taken accordingly.

Yours faithfully



FINANCE OFFICER

Endst No. FO/2018/.....

Dated 26-03-2018

Copy of the above is forwarded to the following for information and necessary action:

1. O.S.D. to Registrar (for kind information of the Registrar) M. D. University, Rohtak.
2. Director, University Computer Centre, M. D. University, Rohtak for uploading the same on University website.


FINANCE OFFICER



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CERTIFICATE

(Under Notification Nos. 45/2017 (CGST) - Central Tax (Rate), 47/2017 (IGST) - Integrated Tax (Rate) and 125/ST-2 (SGST) dated 14th Nov. 2017 of applicable GST Legislation)

This is to certify that we have placed below mentioned purchase order for goods which are required for research purpose. We further certify that supply of these goods is eligible for lower GST rate at 5% (2.5% CGST+2.5% SGST) in case of intra-state supply and/or 5% (IGST) in case of inter-state supply in accordance with aforementioned notifications. We certify that we are eligible under these notifications on account of State University established under Haryana Act No. XXV of 1975 and DSIR registration number of the University is TU/V/RG-CDE (244)/2015 dated 1st September, 2015 for the purpose of availing of Customs Duty exemption in terms of Govt. notification no. 51/96 Customs dated 23rd July, 1996 and Central Excise Duty exemption in terms of Govt. notification no. 10/97-Central Excise dated 1st March, 1997 as amended from time to time. This registration is valid from 01-09-2010 to 31-08-2020.

Supplier :

Purchase Order No. :

Description of Item(s) :

Value of Items : ₹

REGISTRAR