GOVERNMENT OF PUDUCHERRY

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Act, 2017 – Concessional SGST rates on certain goods supplies to specific public funded research institute and subject to specified condition – Notification – Order – Issued.

COMMERCIAL TAXES SECRETARIAT

G.O. Ms. No. 45 /2017-Puducherry GST (Rate)

Puducherry, the 14 November, 2017

ORDER:

The following notification shall be published in the Official Gazette of the Government of Puducherry.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Puducherry Goods and Services Tax Act, 2017 (Act No.6 of 2017) (hereafter in this notification referred to as "the said Act"), the Lieutenant-Governor, Puducherry, 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 State tax leviable thereon under section 9 of the said Act, as in excess of the amount calculated at the rate of 2.5 percent., 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 | instruments, apparatus, equipment (including | (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 |

| -4 | 7.13.13.3932.2 | EAT JANUAR TANACO | 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 |
| | | a cooperad limb no holls ou | and such institution produces a certificate from an officer not below the |
| tioners | to 11 marine to 11 mines | tente del berro di septikon an La Million de essere con consistent | rank of the Deputy Secretary to the |
| ol yansen Boog a Sinta na | one of the limit took me apply I seem only observe a seed a more seen took of the control | The resumption of the leading of the | Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in |
| n z dłok Rije rusj | eresona de lo aun spir ni sumatria i adago (5) minuo salant bila ada | terminate annount and a rest in the consequence of a to Consequence in colonial Con- | the Union territory in concerned departmentto the supplier at the time of |
| | elde ne of the goods Contle | Elimber (C) an abutiling best (| supply of the specified goods; (ii) The institution produces, at the time of |
| eleuq. | of E (1) tailed to line of the second of the | model (m. respect listed), modelem as cost some la modelem as cost some la | supply, a certificate to the supplier from the Head of the Institution, in each |
| lan pre Atmosph paract | | nition institute of seminariant tas the ballate of the seminarian throughout the seminarian | case, certifying that the said goods are required for research purposes only; (iii) In the case of supply |
| | inosti limierenco imosti inistri limita imig | The state of the s | of live animals for experimental purposes, the institution produces, at the |
| daye b | an Sp. (p./DNFG.)) Calmi Papa Asagon Sulata | victorial | time of supply, a certificate to the supplier from the Head of the |
| | to sen'il emponen est so. En son l'homest approud extract son sont annous | nouncing) | Institution that the live animals are required for research purposes and |
| or Tena | order and interest of the control of | | 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, | (1) The institution is registered with the Government of India in the Department of Scientific and Research, which- |

consumables (i) produces, at the time of and (experimental supply, a certificate to the animals purpose): supplier from the head of the institution, in each computer (c) software. Compact Disc-Read Only case, certifying that the said goods are essential for Memory (CD-ROM). research purposes and will recorded magnetic tapes, microfilms, microfiches; be used for stated purpose Prototypes, the only; (d) in the case of supply aggregate value of (ii) animals prototypes received by an of live institution does not exceed experimental purposes, the fifty thousand rupees in a institution produces, at the financial year. time of supply, 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 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. institution Departments and (a) Scientific and technical The 3. produces, at the time of instruments, apparatus, laboratories of the supply, a certificate to the equipment (including Central Government and supplier from the Head of State Governments, other computers): the Institution, in each (b) than a hospital accessories. parts. live case, certifying that the consumables and said goods are required for (experimental animals research purposes only; purpose); (ii) in the case of supply (c) Computer software, Compact Disc-Read Only animals for of live experimental purposes, the Memory(CD-ROM), institution produces, at the recorded magnetic tapes, of supply, microfilms, microfiches; time certificate to the supplier Prototypes, the (d) from the Head of the aggregate value of prototypes received by an Institution that the live institution does not exceed animals are required for research purposes and fifty thousand rupees in a enclose a no objection financial year. certificate issued by the

| 4 | Pagional Concer Contro | (a) Scientific and technical | Committee for the Purpose of Control and Supervision of Experiments on Animals. |
|--|--|--|--|
| 4. In the least of the least o | 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 |
| in Philadelia (Control of the Control of the Contro | International Control of the Control | | 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;
- (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 15thday of November, 2017.

(By order of the Lieutenant-Governor)

Dr. V.CANDAVELOU, I.A.S., Commissioner-cum-Secretary to Government (Finance)

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To

The Director of Stationery & Printing,

Puducherry.

with the request to publish in the Extraordinary Gazette and send 150 copies to this department for reference and record.

Copy to: The Commissioner of State Tax, Commercial Taxes Department, Puducherry.