



सूचना का  
अधिकार  
RIGHT TO  
INFORMATION

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(आईएसओ 9001:2008 प्रमाणित विभाग)  
(AN ISO 9001:2008 CERTIFIED DEPARTMENT)



सत्यमेव जयते

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 (32)/2016

Dated: 20-02-2018

To,  
The Director  
CSIR-Indian Institute of Integrative Medicine  
Jammu Tawi  
Jammu-180001  
Jammu and Kashmir

**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 11<sup>th</sup> January, 2018 on the above subject, this is the certificate of registration.

### CERTIFICATE OF REGISTRATION

This is to certify that, **CSIR-Indian Institute of Integrative Medicine, Jammu, Jammu and Kashmir** 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 (32)/2016 dated 31<sup>st</sup> August, 2016 which is cancelled.

This Registration is valid upto **31.08.2021**.

Please acknowledge the receipt.

Yours faithfully,

Kamiwi 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.

SPO  
RAH:hw/h →

**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. 47/2017-Integrated Tax (Rate)

New Delhi, the 14<sup>th</sup> 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 15<sup>th</sup> day of November, 2017.

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

(Ruchi Bisht)

Under Secretary to Government of India