



ALL INDIA INSTITUTE OF MEDICAL SCIENCES
Ansari Nagar, New Delhi-110029
(Research Section)

No. TU/V/RG-CDE(90)/2010

Dated: 27.07.2019

Subject: Regarding Concessional GST Notification-Organizations registered with DSIR.

This has reference to the Notification No. 45/2017-Union Territory Tax (Rate) and 47/2017-Integrated Tax Rate dated 14/11/2017 issued by the Govt. of India, Ministry of Finance, and Department of Revenue towards exemption of GST under certain conditions.

As per the amendments/changes made in the referred notification regarding the rate of GST in respect of Research Institutions other than hospital for Procurement of following items for the purpose of Research activities only, are as below:

- Scientific and Technical instrument, apparatus, equipment (including computers);
- Accessories, Part, Consumables, and live animals (experimental Purpose);
- Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;
- Prototypes, the aggregate value of prototypes received by an institution does not exceed fifty thousand rupees in financial year.

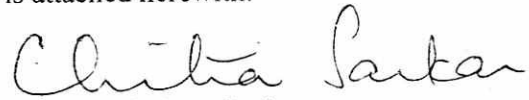
To get Concessional GST, the Institute (AIIMS, Delhi) will provide a certificate to supplier at the time of supply, subject to the concerned faculty/indenter/ PI/ End User will have to certify on prescribed performa (copy enclosed) that the said goods are required for research purpose only.

Concessional GST rates for such items are as below:-

- The rates of IGST shall be 5% in case of Import & interstate purchases.
- The rates of CGST shall be 2.5% along with SGST 2.5% in case of purchases with in state.

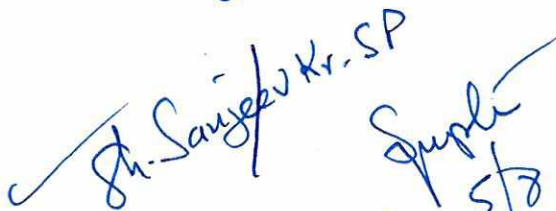
To claim concessional GST, the concerned buyer may kindly note that while floating of Tender /NIT documents, this is to be specifically mentioned that the procurement is for a purpose of **Research activity only**.

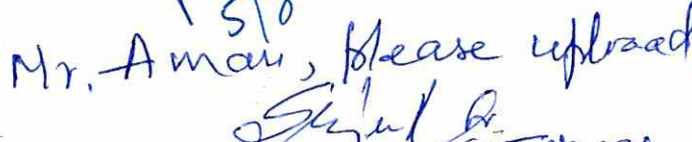
Sample format of 'Declaration Form' (will be issued by indenter/buyer) and 'Certificate for Concessional GST' (will be issued by AIIMS, New Delhi) is attached herewith.


Prof. Chitra Sarkar
(Dean- Research)

To;

- Director/Dy. Director/HoD/ Head of all Section/units/Cells
- O/o Dean, Research
- ☒ Faculty In-charge, Computer Facility – please notify of AIIMS Website.


Mr. Aman, Please upload


06/08/2020



ALL INDIA INSTITUTE OF MEDICAL SCIENCES
Ansari Nagar, New Delhi-110029

Ref. No: TU/V/RG-CDE(90)/2010

Dated:

**CERTIFICATE FOR CONCESSIONAL GST UNDER NOTIFICATION
NO. 45/2017 & 47/2017-UNION TERRITORY TAX (RATE)**

1.	Name of Institution (Issuing Organization)	All India Institute of Medical Sciences Ansari Nagar, New Delhi
2.	Recognition No. with Deptt. Of Scientific & Industrial Research	TU/V/RG-CDE(90)/2010
3.	GST Registration No. of the Institute	07AAATA4049Z1HY
4.	Name of the Manufacturer/Company to whom certificate is to be issued	
5.	Quotation No. of the Manufacturer/Company	
6.	Institute's Supply Order No./Import Order No./E-way BillNo. & Date (enclosed)	
7.	Budget Head from which the item is to be purchased	
8.	Name of the Indenter	
9.	Name of the Deptt./Centre	
10.	Brief description of items	
11.	Value of items on which Concessional GST is sought	
12.	Purpose for which procurement is required	Research Purpose

Certified that purchase of above goods for which concessional GST is claimed is required for Research purpose only by the Institute and the Institute is not engaged in any commercial activity and also certified that the institution (AIIMS, New Delhi) is registered with the Deptt. of Science & Industrial Research, New Delhi.

Sd/-

Faculty Member/ PI/End user

Seal with Name , Designation and Department of AIIMS