**ESSENTIALITY CERTIFICATE**

Essentiality Certificate issued by the Head of the Institution for claiming Concessional CGST/SGST in respect of goods procured by a Public Funded Research Institution for research purpose only in accordance with the Notification No.45/2017-Central Tax(Rate) dated 14.11.2017 issued by the Department of Revenue, Ministry of Finance, Government of India.

<table>
<thead>
<tr>
<th></th>
<th>Name and address of the Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Name of the Department (Approved Research centre of the University)</td>
</tr>
<tr>
<td>3</td>
<td>DSIR Registration No., Date and Validity</td>
</tr>
<tr>
<td></td>
<td>TU/V/RG-CDE(364)/2016 Dated 11/03/2019 31.08.2021</td>
</tr>
<tr>
<td>4</td>
<td>Purchase Order No. and Date</td>
</tr>
<tr>
<td>5</td>
<td>Name and address of the Supplier</td>
</tr>
<tr>
<td>6</td>
<td>Purpose of goods procured</td>
</tr>
<tr>
<td>7</td>
<td>Brief description of the items along with details of accessories, spares consumables etc (As noted in the invoice)</td>
</tr>
<tr>
<td>8</td>
<td>Invoice / Order of Acknowledgement No., Date</td>
</tr>
<tr>
<td>9</td>
<td>Cost of item</td>
</tr>
</tbody>
</table>

Certified that the above goods for which exemption claimed is essential for research and shall be used only for research purpose and also certified that the institution is an approved research centre of the University and not engaged in any commercial activity.

Signature with seal
(Head of Dept./Principal)

Registrar
University of Kerala

Office seal (Dept./College)

Date:
Terms and conditions for the issue of DSIR registration certificate for availing concessional GST exemption.

a) Three copies of the application form duly filled and signed by the Head of the Department/Principal of the College along with the official seal.
b) A copy of the Proforma Invoice/Final invoice/Tax invoice to be appended.
c) A copy of the purchase order and details of the funds utilised for the purchase to be appended.
d) A request letter from the Head of the Department or Principal noting that the said purchase is effected exclusively for research purpose.
e) The name of the equipment/consumables to be noted as in the Invoice. Avoid vernacular names.
f) The Invoice with GST levied at the rate 5% to be appended.
g) If the supply order is issued by the University then the number and date of the same to be noted.
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 47/2017-Integrated Tax (Rate)

New Delhi, the 14th 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>
<thead>
<tr>
<th>S. No.</th>
<th>Name of the Institutions</th>
<th>Description of the goods</th>
<th>Conditions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>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 of Technology/Regional Engineering College</td>
<td>(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.</td>
<td>(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</td>
</tr>
<tr>
<td>2.</td>
<td>Research institution, other than a hospital</td>
<td>(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 a financial year.</td>
<td></td>
</tr>
<tr>
<td>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 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.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(i) The institution is registered with the Government of India in the Department of Scientific and Research, which 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; (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</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 3. | Departments and laboratories of the Central Government and State Governments, other than a hospital | (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 a financial year. | (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;  
(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. |
| 4. | 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 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 15th day of November, 2017.

[F. No. 354/320/2017-TRU]
(Ruchi Bisht)
Under Secretary to Government of India