



विश्वेश्वरय्या राष्ट्रीय प्रौद्योगिकी संस्थान नागपूर – 440 010
VISVESVARAYA NATIONAL INSTITUTE OF TECHNOLOGY, NAGPUR – 440 010

CIRCULAR

No. VNIT/Acct/2022-23/GST/3258

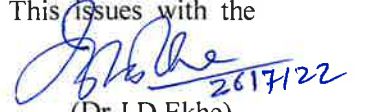
Date: 26 July 2022

SUB: WITHDRAWAL OF CONCESSIONAL GST RATE OF 5% IN R/O SCIENTIFIC AND TECHNICAL INSTRUMENTS AND OTHER SPECIFIED GOODS

1. Ref Central Board of Excise and Customs, Dept. of Revenue, MoF, GoI Notification No. 11/2022-Central Tax (Rate), dated 13-07-2022, rescinding Notification No. 45/2017-Central Tax (Rate), dated 14-11-2017.
2. Vide Notification No. 45/2017-Central Tax (Rate), dated 14-11-2017, concessional rate of 5% was made applicable in r/o purchase of following goods by Public funded research institutions like NITs:
 - (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.

The concessional rate was subject to fulfillment of conditions like the institution is registered with the Government of India in the Department of Scientific and Industrial Research and furnishing of certificate stating that the said goods are required for research purposes only.

3. After rescinding above provisions vide Notification No. 11/2022-Central Tax (Rate), dated 13-07-2022, normal GST rate will apply on the said purchases, instead of concessional GST rate of 5%. The effective date of this Notification is 18-07-2022.
4. All concerned are requested to note and follow the same accordingly. This issues with the approval of the Director.


(Dr J D Ekhe)
DEAN (P&D)

To:

1. All HoDs / Section Heads - For circulation among staff under their control
2. All Deans/ Associate Deans - For information and necessary action, please.
3. JR (Stores)/ JR (Accts)/ Registrar - -do-
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[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA,
EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 11/2022-Central Tax (Rate)

New Delhi, the 13th July, 2022

G.S.R. (E).-In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 45/2017-Central Tax (Rate), dated the 14th November, 2017, published in the Gazette of India, Extraordinary, vide number G.S.R.1391(E), dated the 14th November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18th day of July, 2022.

F.No.190354/172/2022-TRU]

(Vikram Vijay Wanere)

Under Secretary to the Government of India