CIRCULAR

Sub: Certificate of Registration dated 13.08.2018 issued to JNU by DSIR-reg


The university, however, also became eligible to avail exemption under GST on procurement of certain goods listed in relevant notifications. In absence of any certificate from DSIR to this effect, the university has been availing these exemption under GST on the basis of certificate signed by the Director R&D and the Registrar on individual case basis resulting into increased paper work for these dignitaries as well as of the Project Investigators and other procuring officers.

DSIR, on request of the university, has issued a revised Certificate of Registration dated 13.08.2018 incorporating therein the elements of exemption under GST applicable to the university besides availing custom duty exemption in single certificate with validity upto 31.08.2021.

With issue of this certificate by DSIR, the practice of seeking exemption under GST on individual certificate basis has been done away with. All Project Investigators and other procuring officers making procurement on behalf of the university are hereby informed to avail exemption of taxes under GST wherever applicable and as amended from time to time.

This issues with the approval of the competent authority.

(M.K. Manuj)
Asstt Registrar(S&P)

To

All Deans of Schools/Chairpersons of the Special Centres

Copy to:

1. O.S.D to VC
2. P.S to Rector-I/Rector-II/Rector-III/Registrar/Finance Officer/CoE/DoS
3. All Project Investigators
4. All Joint Registrar/Deputy Registrar/Asstt. Registrar
5. All Directors(Director, R&D/Director, AIRF/Director, HRDC/Director CIS)
6. Director CIS with request to arrange uploading of the Circular on JNU website with a copy of the Certificate of Registration.
No. TU/V/RG-CDE (5)/2016

Dated: 13-08-2018

To,
The Registrar
Jawaharlal Nehru University
New Mehrauli Road
New Delhi – 110 067

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 13th August, 2018 on the above subject, this is the certificate of registration.

CERTIFICATE OF REGISTRATION

This is to certify that, Jawaharlal Nehru University, New Delhi 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 (5)/2016 dated 23rd September 2016 which is cancelled.

This Registration is valid upto 31.08.2021.

Please acknowledge the receipt.

Yours faithfully,

(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.
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.