

Ref:1

KARNATAKA VETERINARY, ANIMAL & FISHERIES SCIENCES UNIVERSITY  
Nandinagar, PB No.6, BIDAR-585401, Karnataka

OFFICE OF THE REGISTRAR



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Nb/R/KVAFSU(B)/GST 2019-20

Date:12-2-2020

- Sub: Reduction in GST rate from 18 % to 5 % on equipments, chemicals and other materials purchased for research work.
- Ref: 1. Decisions of 23rd GST Council Meeting, Government of India held on 10-11-2017.
2. Order of Ministry of Finance, Government of India No:45/2017 Central Tax Date: 14-11-2017
3. Proposals from Dr N B Shridhar, PI and Head, ODRI, Shivamogga Dated 4-10-19
4. Concurrence of Comptroller, KVAFSU, Bidar
5. Approval of the Vice Chancellor No.7343 Dt.8-2-2020

ORDER

The GST Council, Government of India in its 23<sup>rd</sup> Meeting held on 10-11-2019 had recommended for reduction of the GST rate to Research Institutes other than hospitals from 18 % to 5% (Ref 1). Further, this is endorsed by a Government order of Ministry of Finance, Government of India (Ref 2) and the concession rates for the materials applicable used for the research work are as follows;

- Scientific and technical instruments, apparatus (Including the computers).
- Accessories, part, consumables, chemicals and live animals (Experimental purpose only with CPCSEA permission).
- Computer softwares, CD-ROM, recorded magnetic tapes, microfilms, microfiches.
- Prototypes (Aggregate value of which should not exceed Rs.50,000-00 in a FY).

Permission of the University is accorded to have the reduction in GST from 18 % to 5 % on above said purchases for research purpose only. The concerned indenters need to produce the exemption certificate in the prescribed format as Annexure-1 in the official letter head. The concerned indenters are instructed to maintain the documents related to claim of reduction of GST.

By Order

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Copy to

- The Comptroller, KVAFSU, Bidar for information & further need for Animal & Fisheries Sciences University
- Director of Research, KVAFSU, Bidar with an instruction to bring this to the notice of all PIs/Research Centers of University.
- Deans of all constituent Colleges of KVAFSU for information
- Principal Investigators, All Research Projects of University for information
- Sr. PS to Hon'ble Vice Chancellor, KVAFSU, Bidar for information.

Office File (ODRC/NBS).